

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P1275651

Finance 2022-23

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- ☒ GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- ☐ FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.


1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- ☒ Unqualified
- ☐  Qualified (Explain in box below)
- ☐ Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- ☐ Business-type activities
- ☐ Governmental Activities
- ☒ Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below
- a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☒ Auxiliary enterprises
- ☐ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
- ☒ Yes - select category(s) where these revenues are included [check all that apply]
- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ Other (specify in box below)


5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- ☐ No
- ☒ Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
- ☒  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
☒ Yes

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
<u>Assets</u>			
01	Total <u>current assets</u>	179,907,416	158,282,722
31	Depreciable <u>capital assets</u> , net of depreciation	147,026,797	151,787,033
04	Other noncurrent assets CV=[A05-A31]	14,380,794	9,902,390
05	Total <u>noncurrent assets</u>	161,407,591	161,689,423
06	Total assets CV=(A01+A05)	341,315,007	319,972,145
19	<u>Deferred outflows of resources</u>	8,850,220	22,704,133
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	6,084,627	4,699,884
08	Other current liabilities CV=(A09-A07)	38,153,199	29,781,885
09	Total <u>current liabilities</u>	44,237,826	34,481,769
10	<u>Long-term debt</u>	126,589,841	129,575,435

11	Other noncurrent liabilities CV=(A12-A10)	102,933,340	144,954,349
12	Total <u>noncurrent liabilities</u>	229,523,181	274,529,784
13	Total liabilities CV=(A09+A12)	273,761,007	309,011,553
20	<u>Deferred inflows of resources</u>	44,105,016	37,989,302
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	18,191,631	23,386,644
15	<u>Restricted-expendable</u>	884,210	1,122,372
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	13,223,363	-28,833,593
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	32,299,204	-4,324,577



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Institution: Metropolitan State University of Denver (127565)

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	19,831,981	19,831,981
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	187,626,723	187,564,235
32	Equipment, including art and <u>library collections</u>	26,883,647	23,920,000
27	<u>Construction in progress</u>	2,262,524	3,503,007
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	236,604,875	234,819,223
28	<u>Accumulated depreciation</u>	92,703,055	78,523,997
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	6,392,687	0



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GASB 87 leases are included in other capital assets per guidance from the IPEDs help desk

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	317,260,789	272,671,435
02	Total expenses and deductions for this institution AND all of its child institutions	281,020,849	197,358,126
03	Change in net position during year CV=(D01-D02)	36,239,940	75,313,309
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-4,324,577	-79,349,420
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	383,841	-288,466
06	Net position end of year for this institution AND all of its child institutions (from A18)	32,299,204	-4,324,577



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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	25,200,668	26,470,089
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 24,630,256	10,583,326
03	<u>Grants by state government</u>	23,636,258	21,028,385
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,487,739	2,228,351
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	9,847,101	10,400,244
07	Total revenue that funds scholarships and fellowships	85,802,022	70,710,395
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	57,510,234	59,531,054
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	57,510,234	59,531,054
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	28,291,788	11,179,341

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There is an allowance tied to a mandatory fee which is shown in the other revenue section under capital student fees, which is not shown here because the tuition and fee section (part B in IPEDS) is in an operating revenue section so it implies IPEDs is only concerned with operating tuition and fees.

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	25,200,668	26,470,089	0	0	25,200,668	26,470,089
13	Other federal grants (Do NOT include FDSL amounts)	3,429,644	4,462,630	0	0	3,429,644	4,462,630
14	Grants by state government	23,517,880	21,028,385	0	0	23,517,880	21,028,385
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	2,335,639	2,209,101	0	0	2,335,639	2,209,101
17	Other institutional sources CV =[E18-(E12+E13+ ... +E16)]	3,026,403	5,360,849	0	0	3,026,403	5,360,849
18	Total (from Part E1 line 8, 9 and 10)	57,510,234	59,531,054	0	0	57,510,234	59,531,054

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	124,112,759	106,324,359
Grants and contracts - operating			
02	Federal operating grants and contracts	10,470,420	8,440,872
03	State operating grants and contracts	71,265,023	37,461,635
04	Local government/private operating grants and contracts	633,139	573,728
04a	Local government operating grants and contracts	185,570	341,773
04b	Private operating grants and contracts	447,569	231,955
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	14,631,106	8,195,258
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	87,798	96,292
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	5,953,788	4,624,645
09	Total operating revenues	227,154,033	165,716,789

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	0	0
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	74,478,915	93,133,146
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	5,225,915	4,491,821
17	<u>Investment income</u>	0	0
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,127,589	2,429,805
19	Total nonoperating revenues	81,832,419	100,054,772
27	Total operating and nonoperating revenues CV=[B19+B09]	308,986,452	265,771,561
28	<u>12-month Student FTE from E12</u>	13,548	14,523
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	22,807	18,300


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Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	1,600,542	0
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV =[B24-(B20+...+B22)]	6,673,795	6,899,874
24	Total other revenues and additions CV =[B25-(B9+B19)]	8,274,337	6,899,874
25	Total all revenues and other additions	317,260,789	272,671,435

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Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2021 - June 30, 2022

Report Total Operating AND Nonoperating Expenses in this section


Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	101,504,654	89,895,863	64,701,398	58,972,121
02	<u>Research</u>	519,545	365,221	257,114	202,915
03	<u>Public service</u>	3,033,005	3,368,864	1,560,650	1,576,329
05	<u>Academic support</u>	32,873,148	29,894,116	16,290,299	14,573,081
06	<u>Student services</u>	31,145,905	28,454,821	15,654,831	14,367,772
07	<u>Institutional support</u>	43,363,968	33,791,729	16,259,893	13,466,219
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	28,291,788	11,179,341		
11	<u>Auxiliary enterprises</u>	57,800,646	42,196,103	17,456,144	15,062,432
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	✖ -17,511,810	-41,787,932	0	0
19	Total expenses and deductions	281,020,849	197,358,126	132,180,329	118,220,869

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Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	132,180,329	118,220,869
19-3	<u>Benefits</u>	 -11,575,298	-12,326,472
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u> .	15,037,732	12,191,698
19-5	<u>Depreciation</u>	13,378,556	11,207,968
19-6	<u>Interest</u>	5,684,893	6,266,147
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	126,314,637	61,797,916
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	281,020,849	197,358,126
20-1	<u>12-month Student FTE (from E12 survey)</u> .	13,548	14,523
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	20,743	13,589




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Part M-1 - Pension Information**Fiscal Year: July 1, 2021 - June 30, 2022**

Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	-21,293,918	-42,733,928
02	Net Pension liability		89,430,319	123,698,899
03	Deferred inflows related to pension		40,586,464	35,884,527
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	8,057,823	15,400,409

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information**Fiscal Year: July 1, 2021 - June 30, 2022**

Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-656,208	-477,347
06	Net OPEB liability		3,408,702	4,121,606
07	Deferred inflows related to OPEB		2,197,411	2,104,775
08	Deferred outflows related to OPEB		276,537	240,597



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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022

Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.

Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	23,175,418	18,056,150
02	Value of endowment net assets at the end of the fiscal year	19,765,432	23,175,418
03	Change in value of endowment net assets CV =[H02-H01]	-3,409,986	5,119,268
03a	New gifts and additions	1,578,219	1,788,682
03b	Endowment net investment return	-4,101,633	3,937,803
03c	Spending distribution for current use	-869,095	-682,834
03d	Other CV =[H03-(H03a+H03b+H03c)]	-17,477	75,617



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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	11,591,395	34,469,104
02	Operating revenues + nonoperating revenues		320,716,591	282,349,529
03	Change in net position	<input checked="" type="checkbox"/>	12,141,919	39,915,751
04	Net position		184,971,840	144,672,248
05	Expendable net assets		168,357,024	150,926,922
06	Plant-related debt		132,674,468	134,275,319
07	Total expenses		312,682,951	247,915,824



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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022

Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	181,622,993	181,622,993			
02	Sales and services	14,718,904	<input type="text" value="87,798"/>	14,631,106	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	33,816,847	<input type="text" value="33,703,179"/>	<input type="text" value="113,668"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	1,600,542	<input type="text" value="1,600,542"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	45,123,535	<input type="text" value="44,292,884"/>	<input type="text" value="830,651"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	185,570	<input type="text" value="81,083"/>	<input type="text" value="104,487"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

08	Receipts from property and non-property taxes	<input type="text" value="0"/>	
09	Gifts and private grants, NOT including capital grants	<input type="text" value="5,673,484"/>	
10	Interest earnings	<input type="text" value="-7,164,018"/>	
11	<u>Dividend earnings</u>	<input type="text" value="13,955"/>	
12	<u>Realized capital gains</u>	<input type="text" value="29,896"/>	

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022

Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	10,340,083	8,878,226	1,461,857	0	0
03	Payment to state retirement funds (may be included in line 02 above)	8,728,083	7,494,127	1,233,956	0	0
04	Current expenditures including salaries	220,459,214	174,448,003	46,011,211	0	0
Capital outlays						
05	Construction	1,789,405	1,600,253	189,152	0	0
06	Equipment purchases	1,349,083	1,104,298	244,785	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	5,684,894				



You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Line 02: Total Employee Benefits includes GASB 68 and 75 amounts so the amounts include reductions due to the reduction in overall liability in FY22.

Line 08: Includes all capital asset related debt interest (including right to use assets, and finance purchase options).

Institution: Metropolitan State University of Denver (127565)


User ID: P1275651

Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2021 - June 30, 2022

Debt

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	137,543,638
02	Long-term debt issued during fiscal year	72,194,584
03	Long-term debt retired during fiscal year	77,063,756
04	Long-term debt outstanding at end of fiscal year	132,674,467
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

These lines include Notes Payable, Bonds Payable, Right to use Assets and Finance Purchase Options

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2021 - June 30, 2022

Assets

Category

Amount

07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	4,849,445
08	Total cash and security assets held at end of fiscal year in bond funds	3,334,514
09	Total cash and security assets held at end of fiscal year in all other funds	143,004,633



You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

Prepared by**Prepared by**

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name: <input type="text" value="Liza Larsen"/>					
Email: <input type="text" value="larsenl@msudenver.edu"/>					

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

 Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="40.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2023.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$124,112,759	41%	\$9,161
State appropriations	\$0	0%	\$0
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$156,399,928	52%	\$11,544
Private gifts, grants, and contracts	\$5,673,484	2%	\$419
Investment income	\$0	0%	\$0
Other core revenues	\$16,443,512	5%	\$1,214
Total core revenues	\$302,629,683	100%	\$22,338
Total revenues	\$317,260,789	N/A	\$23,418

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$101,504,654	45%	\$7,492
Research	\$519,545	0%	\$38
Public service	\$3,033,005	1%	\$224
Academic support	\$32,873,148	15%	\$2,426
Institutional support	\$43,363,968	19%	\$3,201
Student services	\$31,145,905	14%	\$2,299
Other core expenses	\$10,779,978	5%	\$796
Total core expenses	\$223,220,203	100%	\$16,476
Total expenses	\$281,020,849	N/A	\$20,743

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value

	Calculated value
FTE enrollment	13,548

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 5,291,663 and 15,874,989 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	There was a \$13.8M increase in fiscal year 2022 related to HEERF student aid expenses This was funding made available during the COVID pandemic and spending increased during this year as a result.			
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 1				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Institution confirms that this is due to the combined OPEB/pension expenses. SSR			
Related Screens	Expenses Part 1			
Screen: Expenses Part 2				
Screen Entry	The value of this field should be greater than zero. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5101)	Fatal	Yes	
Reason	Overridden by administrator. Institution confirms that this is due to the combined OPEB/pension expenses. SSR			

Screen: Pension Information

Screen Entry	The amount reported is outside the expected range of between -57,690,802 and -27,777,053 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The reduction in expenses in FY22 is lower than that of FY21 due to changes in market conditions that affect the funded status of PERA. These figures are a result of actuarial determined values.			
Screen Entry	The amount reported is outside the expected range of between 10,010,266 and 20,790,552 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The Deferred Inflows in FY22 is lower than that of FY21 due to changes in market conditions that affect the funded status of PERA. These figures are a result of actuarial determined values.			

Screen: OPEB Information

Screen Entry	The amount reported is outside the expected range of between -644,418 and -310,275 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The changes related to OPEB expense stem from PERA's actuarially determined unfunded status. Given that at the end of December 2021 (PERA's year end) the equity market was strong, the overall liabilities and related expenses were down year over year.			

Screen: Financial Health

Screen Entry	The amount reported is outside the expected range of between 17,234,552 and 51,703,656 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	There was an \$18.6M reduction in federal HEERF funding in FY22 which is the primary reason for the decline in this line			
Screen Entry	The amount reported is outside the expected range of between 19,957,876 and 59,873,626 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	There was an \$18.6M reduction in federal HEERF funding in FY22 which is the primary reason for the decline in this line			