

Finance 2023-24

Institution: University of Wisconsin-Whitewater (240189)

User ID: P2401891

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 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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**.

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.

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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
- i** 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)

Other Operating Revenue

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
- i** 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, 2022 - June 30, 2023			
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
Assets			
01	Total <u>current assets</u>	92,346,906	92,857,225
31	Depreciable <u>capital assets</u> , net of depreciation	214,336,006	224,252,410
04	Other noncurrent assets CV=[A05-A31]	21,485,047	61,531,566
05	Total <u>noncurrent assets</u>	235,821,053	285,783,976
06	Total assets CV=(A01+A05)	328,167,959	378,641,201
19	Deferred outflows of resources	93,706,488	81,477,531
Liabilities			
07	<u>Long-term debt, current portion</u>	8,341,594	8,311,046
08	Other current liabilities CV=(A09-A07)	18,850,523	21,064,337
09	Total <u>current liabilities</u>	27,192,117	29,375,383
10	<u>Long-term debt</u>	86,324,396	91,971,390
11	Other noncurrent liabilities CV=(A12-A10)	50,481,826	32,002,534
12	Total <u>noncurrent liabilities</u>	136,806,222	123,973,924
13	Total liabilities CV=(A09+A12)	163,998,339	153,349,307
20	Deferred inflows of resources	60,989,397	99,572,721
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	135,924,290	138,802,236
15	<u>Restricted-expendable</u>	17,199,487	58,571,035
16	<u>Restricted-nonexpendable</u>	369,292	363,558
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	43,393,642	9,459,875
18	Net position CV=[(A06+A19)-(A13+A20)]	196,886,711	207,196,704

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	5,172,469	5,172,469
22	<u>Infrastructure</u>	31,473,763	31,390,023
23	<u>Buildings</u>	400,241,569	396,011,944
32	Equipment, including art and <u>library collections</u>	60,113,205	57,710,408
27	<u>Construction in progress</u>	11,216,200	9,794,190
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	508,217,206	500,079,034
28	<u>Accumulated depreciation</u>	277,626,927	260,994,361
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
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	196,388,730	199,876,961
02	Total expenses and deductions for this institution AND all of its child institutions	207,125,299	178,082,848
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -10,736,569	21,794,113
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	207,196,704	185,453,656
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	426,576	-51,065
06	Net position end of year for this institution AND all of its child institutions (from A18)	196,886,711	207,196,704


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023

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)	11,476,653	11,291,595
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,145,928	12,447,247
03	<u>Grants by state government</u>	4,339,238	4,809,269
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,548,326	2,248,394
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	9,698,990	8,364,200
07	Total revenue that funds scholarships and fellowships	30,209,135	39,160,705
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	16,743,781	25,809,286
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	4,421,325	7,245,168
10	Total discounts and allowances CV=(E08+E09)	21,165,106	33,054,454
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.	9,044,029	6,106,251

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	6,141,209	10,614,936	1,621,634	2,979,819	7,762,843	13,594,755
13	Other federal grants (Do NOT include FDSL amounts)	1,148,296	962,970	303,216	270,325	1,451,512	1,233,295
14	Grants by state government	2,321,946	4,521,069	<input checked="" type="checkbox"/> 613,128	1,269,152	2,935,074	5,790,221
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,359,875	2,107,547	359,086	591,629	1,718,961	2,699,176
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	5,772,455	7,602,764	1,524,261	2,134,243	7,296,716	9,737,007
18	Total (from Part E1 line 8, 9 and 10)	16,743,781	25,809,286	4,421,325	7,245,168	21,165,106	33,054,454

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	74,219,528	65,413,059
Grants and contracts - operating			
02	Federal operating grants and contracts	6,729,407	3,717,404
03	State operating grants and contracts	2,556,275	3,734,263
04	Local government/private operating grants and contracts	406,345	379,347
04a	Local government operating grants and contracts	0	10,000
04b	Private operating grants and contracts	406,345	369,347
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	28,779,158	24,835,659
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>	6,775,790	5,470,706
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	19,553,758	19,983,493
09	Total operating revenues	139,020,261	123,533,931

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	33,615,610	32,138,534
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	11,989,531	33,862,743
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,182,987	3,729,954
17	<u>Investment income</u>	2,836,930	7,044
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	41,696	1,070,110
19	Total nonoperating revenues	52,666,754	70,808,385
27	Total operating and nonoperating revenues CV=[B19+B09]	191,687,015	194,342,316
28	<u>12-month Student FTE from E12</u>	9,805	10,068
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,550	19,303

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	4,674,630	5,512,079
21	<u>Capital grants and gifts</u>	27,085	22,566
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	4,701,715	5,534,645
25	Total all revenues and other additions	196,388,730	199,876,961

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


Fiscal Year: July 1, 2022 - June 30, 2023

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>	75,946,972	66,152,496	43,613,932	44,711,832
02	<u>Research</u>	808,586	1,053,451	411,799	522,777
03	<u>Public service</u>	11,065,336	8,056,354	3,181,181	3,447,410
05	<u>Academic support</u>	24,754,314	20,625,993	9,873,915	8,938,494
06	<u>Student services</u>	29,211,200	40,491,798	13,291,453	12,091,683
07	<u>Institutional support</u>	18,435,910	15,663,323	8,630,879	8,218,926
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	9,044,029	6,106,251		
11	<u>Auxiliary enterprises</u>	27,066,709	26,738,250	5,047,362	4,776,652
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)]	10,792,243	-6,805,068	475,507	0
19	Total expenses and deductions	207,125,299	178,082,848	84,526,028	82,707,774


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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	84,526,028	82,707,774
19-3	Benefits	<input checked="" type="checkbox"/> 34,898,723	19,393,818
19-4	Operation and Maintenance of Plant (as a natural expense).	11,934,886	12,877,847
19-5	Depreciation	16,983,047	15,419,282
19-6	Interest	<input checked="" type="checkbox"/> 4,147,718	276,018
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	54,634,897	47,408,109
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	207,125,299	178,082,848
20-1	12-month Student FTE (from E12 survey).	9,805	10,068
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	21,124	17,688

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="6,706,958"/>	-8,541,463
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="22,955,374"/>	-37,267,371
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="48,050,872"/>	87,742,518
04	Deferred outflows related to pension	<input type="checkbox"/> <input type="text" value="83,549,064"/>	69,724,923

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="783,335"/>	201,892
06	Net OPEB liability	<input type="text" value="20,659,349"/>	20,921,914
07	Deferred inflows related to OPEB	<input type="text" value="12,310,333"/>	11,196,190
08	Deferred outflows related to OPEB	<input type="text" value="10,084,678"/>	10,016,435

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	34,259,959	39,399,610
02	Value of endowment net assets at the end of the fiscal year	38,334,112	34,259,959
03	Change in value of endowment net assets CV=[H02-H01]	4,074,153	-5,139,651
03a	New gifts and additions	3,623,906	4,440,023
03b	Endowment net investment return	3,268,730	-5,042,902
03c	Spending distribution for current use	-3,739,039	-3,418,479
03d	Other CV=[H03-(H03a+H03b+H03c)]	920,556	-1,118,293

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description <i>(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.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> <input type="text" value="-7,711,894"/>	7,637,269
02	Operating revenues + nonoperating revenues	<input type="text" value="195,591,730"/>	197,409,898
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="134,311"/>	9,427,350
04	Net position	<input type="text" value="252,869,242"/>	241,793,502
05	Expendable net assets	<input type="text" value="82,893,509"/>	79,408,680
06	Plant-related debt	<input type="text" value="86,324,396"/>	91,971,390
07	Total expenses	<input type="text" value="203,303,624"/>	189,772,629

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	90,963,309	90,963,309			
02	Sales and services	39,976,273	<input type="text" value="6,775,790"/>	33,200,483	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	6,729,407	<input type="text" value="6,729,407"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	38,290,240	<input type="text" value="38,290,240"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	2,556,275	<input type="text" value="2,556,275"/>	<input type="text" value="0"/>	<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	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<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="4,589,332"/>				
10	Interest earnings	<input type="text" value="2,776,049"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	37,126,329	35,563,887	1,562,442	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,092,257	5,669,980	422,277	0	0
04	Current expenditures including salaries	170,858,248	150,431,452	20,426,796	0	0
Capital outlays						
05	Construction	6,844,541	4,564,229	2,280,312	0	0
06	Equipment purchases	901,010	901,010	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	4,126,041				

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	97,048,727
02	Long-term debt issued during fiscal year	23,873,911
03	Long-term debt retired during fiscal year	27,869,787
04	Long-term debt outstanding at end of fiscal year	93,052,851
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).

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	7,961,459
08	Total cash and security assets held at end of fiscal year in bond funds	0
09	Total cash and security assets held at end of fiscal year in all other funds	70,114,832

 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).

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="Rodney Dole"/>			
Email:		<input type="text" value="rdole@uwsa.edu"/>			

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="2.00"/>	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? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	74,219,528	44	7,570
State appropriations	33,615,610	20	3,428
Local appropriations	0	0	0
Government grants and contracts	21,275,213	13	2,170
Private gifts, grants, and contracts	4,589,332	3	468
Investment income	2,836,930	2	289
Other core revenues	31,072,959	19	3,169
Total core revenues	167,609,572	100	17,094
Total revenues	196,388,730	N/A	20,029

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	75,946,972	42	7,746
Research	808,586	0	82
Public service	11,065,336	6	1,129
Academic support	24,754,314	14	2,525
Institutional support	18,435,910	10	1,880
Student services	29,211,200	16	2,979
Other core expenses	19,836,272	11	2,023
Total core expenses	180,058,590	100	18,364
Total expenses	207,125,299	N/A	21,124

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
FTE enrollment	9,805

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.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 6,223,624 and 18,670,870 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No COVID-related student grants to report in the current year vs the prior year.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$25,065,906) to be similar to the scholarship/fellowship revenue reported in Finance (\$30,209,135). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The data are verified and correct as entered.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 634,576 and 1,903,728 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a smaller percentage of discountable revenues in the current year.			
Screen: Revenues Part 3				
Perform Edits	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 2				
Upload File	The amount reported is outside the expected range of between 9,696,909 and 29,090,727 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to instability in the financial markets, the pension plan shifted from an asset to a liability. This resulted in a significant increase in the related benefit expenses.			
Upload File	The amount reported is outside the expected range of between 138,009 and 414,027 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	One-time refinance of debt meant reduced interest payments below the expected range in the prior year.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 57,032,637 and 118,452,399 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between -11,530,975 and -5,551,950 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The pension plan was negatively impacted by instability in the financial markets, which resulted in a shift from a pension asset to a pension liability. As a result, the related expense increased significantly.			
Screen Entry	The amount reported is outside the expected range of between -50,310,950 and -24,223,791 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The pension plan was negatively impacted by instability in the financial markets, which resulted in a shift from a pension asset to a pension liability. As a result, the related expense increased significantly.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 131,230 and 272,554 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to instability in the financial markets that resulted in a decrease in OPEB assets, along with changes to the calculated rates and assumptions, the related OPEB expenses increased significantly.			

Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 3,818,635 and 11,455,903 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	General increase in operating expenses and reduction in non-operating revenues.			
Upload File	The amount reported is outside the expected range of between 4,713,675 and 14,141,025 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	General increase in operating expenses and reduction in non-operating revenues.			