

## Finance 2020-21

Institution: University of Wisconsin-Eau Claire (240268)

User ID: 55C0011

### 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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

#### Changes to reporting for 2020-21:

##### Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

##### Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

##### For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

#### 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, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

**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**

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- ☐ Auxiliary enterprises  
☒ Student services  
☐ Does not participate in intercollegiate athletics  
☐ Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☐ Sales and services of educational activities  
☐ Sales and services of auxiliary enterprises  
☐ Does not have intercollegiate athletics revenue  
☒ 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)

- ☐ No  
☒ Yes

 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).


Athletics are reported in Other Operating Revenue

## Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020


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
<b>Assets</b>			
01	Total <u>current assets</u>	78,089,719	71,710,347
31	Depreciable <u>capital assets</u> , net of depreciation	188,529,425	156,488,569
04	Other noncurrent assets CV=[A05-A31]	68,843,585	82,453,850
05	Total <u>noncurrent assets</u>	257,373,010	238,942,419
06	<b>Total assets</b> CV=(A01+A05)	335,462,729	310,652,766
19	<b>Deferred outflows of resources</b>	38,366,798	45,164,944
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	5,755,506	6,135,881
08	Other current liabilities CV=(A09-A07)	10,350,251	13,097,718
09	Total <u>current liabilities</u>	16,105,757	19,233,599
10	<u>Long-term debt</u>	108,772,290	101,995,841
11	Other noncurrent liabilities CV=(A12-A10)	37,748,391	46,731,311
12	Total <u>noncurrent liabilities</u>	146,520,681	148,727,152
13	<b>Total liabilities</b> CV=(A09+A12)	162,626,438	167,960,751
20	<b>Deferred inflows of resources</b>	51,033,002	28,227,625
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	113,405,358	119,609,191
15	<u>Restricted-expendable</u>	46,749,324	21,295,287
16	<u>Restricted-nonexpendable</u>	78,804	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -63,399	187,248,56
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	160,170,087	159,629,334


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Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Ending balance		Prior year Ending balance
<b><u>Capital Assets</u></b>				
21	<u>Land and land improvements</u>		1,686,794	1,686,794
22	<u>Infrastructure</u>		31,395,996	30,519,796
23	<u>Buildings</u>		284,244,266	247,522,980
32	Equipment, including art and <u>library collections</u>		85,180,185	81,168,739
27	<u>Construction in progress</u>		41,155,717	69,565,550
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		<b>443,662,958</b>	<b>430,463,859</b>
28	<u>Accumulated depreciation</u>		212,291,022	202,722,946
33	Intangible assets, net of accumulated amortization		0	0
34	Other capital assets		0	0

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Fiscal Year: July 1, 2019 - June 30, 2020			
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 <b>AND all of its child institutions</b>	186,588,784	178130274
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	186,639,738	181770801
03	Change in net position during year <b>CV</b> =(D01-D02)	<input checked="" type="checkbox"/> -50,954	-3640527
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	159,629,334	163269860
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV</b> =[D06-(D03+D04)]	591,707	1
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	160170087	159629334

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## Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020

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)	10,202,036	9,986,199
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 4,566,387	917,220
03	<u>Grants by state government</u>	961,718	896,029
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	983,078	992,041
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	6,133,275	5,804,668
07	Total revenue that funds scholarships and fellowships	22,846,494	18,596,157
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	12,886,896	11,572,565
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	1,379,778	2,946,238
10	Total discounts and allowances CV=(E08+E09)	14,266,674	14,518,803
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.	8,579,820	4,077,354

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## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	6,646,004	711,577	7,357,581
13	Other federal grants (Do NOT include FDSL amounts)	664,734	71,172	735,906
14	Grants by state government	1,677,790	179,638	1,857,428
15	Grants by local government	0	0	0
16	Endowments and gifts	639,469	68,467	707,936
17	Other institutional sources <b>CV</b> =[E18-(E12+E13+ ... +E16)]	3,258,899	348,924	3,607,823
18	Total (from Part E1 line 8, 9 and 10)	12886896	1379778	14,266,674

## Part B - Revenues by Source (1)


Fiscal Year: July 1, 2019 - June 30, 2020			
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 &amp; allowances</u>	67,056,521	63,533,045
Grants and contracts - operating			
02	Federal operating grants and contracts	4,133,278	4,768,292
03	State operating grants and contracts	412,528	130,927
04	Local government/private operating grants and contracts	857,369	610,446
04a	Local government operating grants and contracts	151,473	152,225
04b	Private operating grants and contracts	705,896	458,221
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	21,773,838	25,036,012
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>	10,592,828	10,725,820
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV</b> =[B09-(B01+ ....+B07)]	19,379,271	18,152,669
09	Total operating revenues	124,205,633	122,957,211

## Part B - Revenues by Source (2)

Fiscal Year: July 1, 2019 - June 30, 2020			
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>	32,463,156	31,167,568
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	17,425,326	9,986,199
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	9,057,215	9,418,185
17	<u>Investment income</u>	1,464,365	2146911
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	0	348,543
19	Total nonoperating revenues	60,410,062	53,067,406
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	184,615,695	176,024,617
28	<u>12-month Student FTE from E12</u>	10,295	10,367
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	17,933	16,979

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	1,947,442	2,091,189
21	Capital grants and gifts	25,647	14,468
22	Additions to permanent endowments	<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)]	1,973,089	2105657
25	Total all revenues and other additions	186,588,784	178,130,274

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## Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2019 - June 30, 2020

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>	67,542,813	67,488,838	41,749,608	39,501,709
02	<u>Research</u>	1,092,075	1,231,273	577,140	632,397
03	<u>Public service</u>	2,485,053	3,193,213	863,692	814,023
05	<u>Academic support</u>	21,901,788	22,047,298	9,346,908	9,355,649
06	<u>Student services</u>	29,070,197	26,516,136	12,883,914	12,567,809
07	<u>Institutional support</u>	21,248,256	15,863,780	8,742,649	8,512,207
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, line 11)	8579820	4,077,354		
11	<u>Auxiliary enterprises</u>	26,351,409	33,243,740	3,409,756	3,610,691
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions <b>CV=[C19-(C01+...+C13)]</b>	8,368,327	8,109,169	29,310	33,217
19	<b>Total expenses and deductions</b>	186,639,738	181,770,801	77,602,977	75,027,702


## Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
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).	77602977	75,027,702
19-3	<u>Benefits</u>	29,368,824	33,102,364
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	7,651,162	8,118,130
19-5	<u>Depreciation</u>	8,587,631	8,296,466
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 3,297,670	2,015,509
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	60,131,474	55,210,630
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	186639738	181,770,801
20-1	<u>12-month Student FTE</u> (from E12 survey).	10,295	10,367
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>18,129</b>	17,534

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Part M-1 - Pension Information


Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<div>1,170,360</div>	5,165,684
02	Net Pension liability	<input checked="" type="checkbox"/>	<div>-14,313,745</div>	15,809,242
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<div>42,865,643</div>	21,832,609
04	Deferred outflows related to pension		<div>31,305,896</div>	41,512,058

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


Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	393,490	788,259
06	Net OPEB liability		20,315,571	15,737,667
07	Deferred inflows related to OPEB		8,167,269	6,383,878
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	7,030,025	1,402,952

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Fiscal Year: July 1, 2019 - June 30, 2020			
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	51,557,873	52,344,258
02	Value of endowment net assets at the end of the fiscal year	51,064,993	51,557,873
03	Change in value of endowment net assets CV=[H02-H01]	-492,880	
03a	New gifts and additions	10,293,402	
03b	Endowment net investment return	1,093,866	
03c	Spending distribution for current use	-10,402,524	
03d	Other CV=[H03-(H03a+H03b+H03c)]	-1,477,624	


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Fiscal Year: July 1, 2019 - June 30, 2020		
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 FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-6,328,062
02	Operating revenues + nonoperating revenues	192,392,782
03	Change in net position	-506,085
04	Net position	248,825,798
05	Expendable net assets	84,280,050
06	Plant-related debt	147,604,021
07	Total expenses	195,458,038


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## Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	79,943,417	79,943,417			
02	Sales and services	33,746,444	10,592,828	23,153,616	0	0
03	Federal grants/contracts (excludes Pell Grants)	4,133,278	4,133,278	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	32,463,156	32,463,156	0	0	0
05	State grants and contracts	412,528	412,528	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	151,473	151,473	0	0	0
08	Receipts from property and non- property taxes	0				
09	Gifts and private grants, NOT including capital grants	9,763,111				
10	Interest earnings	1,449,221				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				


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Fiscal Year: July 1, 2019 - June 30, 2020						
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	32,371,934	31,440,102	931,832	0	0
03	Payment to state retirement funds (may be included in line 02 above)	5,787,411	5,605,426	181,985	0	0
04	Current expenditures <b>including</b> salaries	154,363,929	132,517,792	21,846,137	0	0
Capital outlays						
05	Construction	9,155,549	9,134,410	21,139	0	0
06	Equipment purchases	2,023,475	1,754,953	268,522	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	3,283,268				

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

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	107,786,904
02	Long-term debt issued during fiscal year	17,981,712
03	Long-term debt retired during fiscal year	11,794,598
04	Long-term debt outstanding at end of fiscal year	113,974,018
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, 2019 - June 30, 2020			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		42,900
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		65,249,415

 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="3.00"/>	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 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 2020.

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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$67,056,521	41%	\$6,514
State appropriations	\$32,463,156	20%	\$3,153
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$22,122,605	13%	\$2,149
Private gifts, grants, and contracts	\$9,763,111	6%	\$948
Investment income	\$1,464,365	1%	\$142
Other core revenues	\$31,945,188	19%	\$3,103
Total core revenues	\$164,814,946	100%	\$16,009
Total revenues	\$186,588,784	N/A	\$18,124

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	\$67,542,813	42%	\$6,561
Research	\$1,092,075	1%	\$106
Public service	\$2,485,053	2%	\$241
Academic support	\$21,901,788	14%	\$2,127
Institutional support	\$21,248,256	13%	\$2,064
Student services	\$29,070,197	18%	\$2,824
Other core expenses	\$16,948,147	11%	\$1,646
Total core expenses	\$160,288,329	100%	\$15,570
Total expenses	\$186,639,738	N/A	\$18,129

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	10295

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
<b>Screen: Statement of net position (1)</b>				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	When non-asset Pension/OPEB activity is combined, it creates negative unrestricted net position			
<b>Screen: Changes to Net Position</b>				
Upload File	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	
<b>Screen: Scholarships &amp; Fellowships</b>				
Upload File	The amount reported is outside the expected range of between 458,610 and 1,375,830 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Receipt of CARES Act Grants in FY20			
<b>Screen: Revenues Part 3</b>				
Upload File	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			
<b>Screen: Expenses Part 2</b>				
Upload File	The amount reported is outside the expected range of between 1,007,755 and 3,023,263 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increased debt service			
<b>Screen: Pension Information</b>				
Upload File	The amount reported is outside the expected range of between 3,357,695 and 6,973,673 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has shifted from a liability to an asset. As a result, the related expense decreased significantly.			
Upload File	The amount reported is outside the expected range of between 10,276,008 and 21,342,476 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has shifted from a liability to an asset.			
Upload File	The amount reported is outside the expected range of between 14,191,196 and 29,474,022 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has increased the University's share of deferreds			
<b>Screen: OPEB Information</b>				
Upload File	The amount reported is outside the expected range of between 512,369 and 1,064,149 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added in FY20 that has an asset balance, thereby reducing the total expense.			
Upload File	The amount reported is outside the expected range of between 911,919 and 1,893,985 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added in FY20			