

## Finance 2022-23

Institution: University of Wisconsin-Eau Claire (240268)

User ID: 55C0011

### Overview

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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**.

## 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, 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  
 **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
- 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
<b>Assets</b>			
01	Total <u>current assets</u>	93,896,987	95,430,022
31	Depreciable <u>capital assets</u> , net of depreciation	229,881,252	226,829,216
04	Other noncurrent assets CV=[A05-A31]	56,329,582	43,155,187
05	Total <u>noncurrent assets</u>	286,210,834	269,984,403
06	<b>Total assets</b> CV=(A01+A05)	<b>380,107,821</b>	<b>365,414,425</b>
19	<b>Deferred outflows of resources</b>	80,088,828	50,646,708
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	10,158,135	6,928,078
08	Other current liabilities CV=(A09-A07)	16,822,176	15,496,446
09	Total <u>current liabilities</u>	26,980,311	22,424,524
10	<u>Long-term debt</u>	110,529,214	106,584,446
11	Other noncurrent liabilities CV=(A12-A10)	36,678,936	37,842,994
12	Total <u>noncurrent liabilities</u>	147,208,150	144,427,440
13	<b>Total liabilities</b> CV=(A09+A12)	<b>174,188,461</b>	<b>166,851,964</b>
20	<b>Deferred inflows of resources</b>	97,608,328	69,787,177
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	117,684,082	117,112,293
15	<u>Restricted-expendable</u>	71,033,458	50,812,080
16	<u>Restricted-nonexpendable</u>	85,898	97,240
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -403,578	11,400,379
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>188,399,860</b>	<b>179,421,992</b>

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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
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	2,725,685	1,686,794
22	<u>Infrastructure</u>	31,847,365	31,825,252
23	<u>Buildings</u>	352,115,658	333,289,418
32	Equipment, including art and <u>library collections</u>	86,117,383	85,513,526
27	<u>Construction in progress</u>	6,803,384	2,108,808
	<b>Total for Plant, Property and Equipment</b> CV = (A21+ .. A27)	<b>479,609,475</b>	<b>454,423,798</b>
28	<u>Accumulated depreciation</u>	241,238,045	223,798,980
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, 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 <b>AND all of its child institutions</b>	193,348,332	192,364,604
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	184,169,978	173,112,698
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>9,178,354</b>	19,251,906
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	179,421,992	160,170,087
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<b>-200,486</b>	-1
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	188,399,860	179,421,992

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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)	8,722,150	9,445,091
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 11,795,450	4,798,296
03	<u>Grants by state government</u>	1,445,183	975,827
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,066,543	939,319
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>5,540,518</b>	<b>6,077,350</b>
07	Total revenue that funds scholarships and fellowships	28,569,844	22,235,883
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	12,961,814	12,544,878
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	3,679,644	3,328,433
10	Total discounts and allowances CV=(E08+E09)	<b>16,641,458</b>	<b>15,873,311</b>
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	<b>11,928,386</b>	<b>6,362,572</b>

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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)	6,062,435	5,219,036	1,721,024	1,384,981	7,783,459	6,604,017
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,195,609	2,654,474	<input checked="" type="checkbox"/> 339,415	704,421	1,535,024	3,358,895
14	Grants by state government	<input checked="" type="checkbox"/> 1,005,650	539,839	<input checked="" type="checkbox"/> 285,488	143,258	1,291,138	683,097
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	741,110	518,779	<input checked="" type="checkbox"/> 210,389	137,669	951,499	656,448
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	3,957,010	3,612,750	1,123,328	958,104	5,080,338	4,570,854
18	Total (from Part E1 line 8, 9 and 10)	12,961,814	12,544,878	3,679,644	3,328,433	16,641,458	15,873,311

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 &amp; allowances</u>	60,544,656	65,009,659
Grants and contracts - operating			
02	Federal operating grants and contracts	3,119,030	4,297,644
03	State operating grants and contracts	500,805	351,067
04	Local government/private operating grants and contracts	<b>1,081,575</b>	<b>143,730</b>
04a	Local government operating grants and contracts	143,525	143,730
04b	Private operating grants and contracts	938,050	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	25,511,169	24,502,002
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>	9,969,994	7,547,006
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>16,792,168</b>	<b>16,580,398</b>
09	Total operating revenues	117,519,397	118,431,506

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>	37,838,248	35,981,166
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>	24,261,617	22,898,709
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	5,949,118	5,027,501
17	<u>Investment income</u>	98,112	245,409
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,688,041	3,889,500
19	Total nonoperating revenues	71,835,136	68,042,285
27	Total operating and nonoperating revenues CV=[B19+B09]	189,354,533	186,473,791
28	<u>12-month Student FTE from E12</u>	9,495	9,958
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,943	18,726

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>	<input type="text" value="3,974,863"/>	5,836,868
21	<u>Capital grants and gifts</u>	<input type="text" value="18,936"/>	53,945
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="3,993,799"/>	5,890,813
25	Total all revenues and other additions	<input type="text" value="193,348,332"/>	192,364,604

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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>	78,454,671	70,571,435	45,071,952	41,955,468
02	<u>Research</u>	1,350,600	1,244,782	767,006	643,766
03	<u>Public service</u>	2,993,592	2,371,514	1,215,052	865,638
05	<u>Academic support</u>	21,289,755	23,330,813	9,203,101	8,822,615
06	<u>Student services</u>	29,665,301	25,666,863	12,744,173	12,130,430
07	<u>Institutional support</u>	20,878,133	23,580,909	9,789,169	9,096,848
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	11,928,386	6,362,572		
11	<u>Auxiliary enterprises</u>	26,754,929	26,598,586	2,650,855	2,632,293
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)]	✘ -9,145,389	-6,614,776	✘ 2,450	4,115
19	<b>Total expenses and deductions</b>	184,169,978	173,112,698	81,443,758	76,151,173


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).	81,443,758	76,151,173
19-3	<u>Benefits</u>	21,805,690	21,345,317
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	8,343,844	10,902,765
19-5	<u>Depreciation</u>	15,882,625	12,809,922
19-6	<u>Interest</u>	2,290,806	3,101,827
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	54,403,255	48,801,694
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	184,169,978	173,112,698
20-1	<u>12-month Student FTE (from E12 survey).</u>	9,495	9,958
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>19,397</b>	<b>17,384</b>

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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		-8,980,988	-7,395,790
02	Net Pension liability		-36,936,690	-27,514,588
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	86,963,961	60,355,887
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	69,158,047	42,991,087

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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"/>	586,862	316,579
06	Net OPEB liability		21,299,341	19,966,436
07	Deferred inflows related to OPEB		10,438,893	9,431,289
08	Deferred outflows related to OPEB		9,381,978	7,628,330

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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	72,831,550	51,064,993
02	Value of endowment net assets at the end of the fiscal year	64,838,453	72,831,550
03	Change in value of endowment net assets CV=[H02-H01]	-7,993,097	21,766,557
03a	New gifts and additions	56,505,777	15,093,417
03b	Endowment net investment return	-11,774,939	16,008,246
03c	Spending distribution for current use	-8,859,669	8,979,886
03d	Other CV=[H03-(H03a+H03b+H03c)]	-43,864,266	-18,314,992

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022				
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"/>	1,600,796	7,704,939
02	Operating revenues + nonoperating revenues		202,514,822	197,332,107
03	Change in net position		40,459,704	36,917,663
04	Net position		285,915,178	249,198,000
05	Expendable net assets		147,442,369	113,436,689
06	Plant-related debt		140,700,262	145,148,350
07	Total expenses		201,400,610	189,150,561

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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	73,506,470	73,506,470			
02	Sales and services	<b>39,160,807</b>	<input type="text" value="9,969,994"/>	29,190,813	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	3,119,030	<input type="text" value="3,119,030"/>	<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	41,813,111	<input type="text" value="41,813,111"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	500,805	<input type="text" value="500,805"/>	<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	143,525	<input type="text" value="143,525"/>	<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="6,887,168"/>				
10	Interest earnings	<input type="text" value="166,373"/>				
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, 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	24,957,118	24,196,728	760,390	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,259,945	6,075,033	184,912	0	0
04	Current expenditures <b>including</b> salaries	147,808,216	126,257,089	21,551,127	0	0
<b>Capital outlays</b>						
05	Construction	5,678,082	3,592,082	2,086,000	0	0
06	Equipment purchases	1,135,346	1,135,346	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,092,857				

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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	113,145,933
02	Long-term debt issued during fiscal year	5,016,461
03	Long-term debt retired during fiscal year	10,670,099
04	Long-term debt outstanding at end of fiscal year	107,492,295
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, 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	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	83,032,242

 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:

Email:

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="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 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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$60,544,656	36%	\$6,376
State appropriations	\$37,838,248	23%	\$3,985
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$28,024,977	17%	\$2,952
Private gifts, grants, and contracts	\$6,887,168	4%	\$725
Investment income	\$98,112	0%	\$10
Other core revenues	\$34,444,002	21%	\$3,628
<b>Total core revenues</b>	<b>\$167,837,163</b>	<b>100%</b>	<b>\$17,676</b>
Total revenues	\$193,348,332	N/A	\$20,363

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	\$78,454,671	50%	\$8,263
Research	\$1,350,600	1%	\$142
Public service	\$2,993,592	2%	\$315
Academic support	\$21,289,755	14%	\$2,242
Institutional support	\$20,878,133	13%	\$2,199
Student services	\$29,665,301	19%	\$3,124
Other core expenses	\$2,782,997	2%	\$293
<b>Total core expenses</b>	<b>\$157,415,049</b>	<b>100%</b>	<b>\$16,579</b>
Total expenses	\$184,169,978	N/A	\$19,397

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	9,495

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>Global Edits</b>				
Perform Edits	You reported \$-8,980,988 for Pension expense and \$586,862 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$-9,145,389). Please correct your data or provide and appropriate explanation for this discrepancy. (Error #5826)	Explanation	Yes	
Reason	There are other items on the Other line that conflate the numbers indicated in this error message. Those numbers are included here.			
<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	Restricted net position is greater than total net position.			
<b>Screen: Scholarships &amp; Fellowships</b>				
Upload File	The amount reported is outside the expected range of between 2,399,148 and 7,197,444 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	COVID-related student grants increased this outside of expected range.			
<b>Screen: Sources of Discounts and Allowances</b>				
Upload File	The amount reported is outside the expected range of between 1,327,237 and 3,981,711 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal awards represented a smaller percentage of discountable revenues in the current year			
Upload File	The amount reported is outside the expected range of between 352,211 and 1,056,631 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal awards represented a smaller percentage of discountable revenues in the current year			
Upload File	The amount reported is outside the expected range of between 269,920 and 809,758 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a larger percentage of discountable revenues in the current year			
Upload File	The amount reported is outside the expected range of between 71,629 and 214,887 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a larger percentage of discountable revenues in the current year			
Upload File	The amount reported is outside the expected range of between 68,835 and 206,503 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Gifts represented a larger percentage of discountable revenues in the current year			
<b>Screen: Revenues Part 3</b>				
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			
<b>Screen: Expenses Part 1</b>				
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. Negative as a result of GAB 68 & 74 expenses being a credit for the current fiscal year. TMB			
Related Screens	Expenses Part 1			
Perform Edits	The value entered in this field cannot be greater than the total amount reported for this expense category in column 1. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5120)	Fatal	Yes	
Reason	Overridden by administrator. Negative as a result of GAB 68 & 74 expenses being a credit for the current fiscal year. TMB			
Related Screens	Expenses Part 1			
<b>Screen: Pension Information</b>				
Upload File	The amount reported is outside the expected range of between 39,231,327 and 81,480,447 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated			
Upload File	The amount reported is outside the expected range of between 27,944,207 and 58,037,967 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated			
<b>Screen: OPEB Information</b>				
Upload File	The amount reported is outside the expected range of between 205,777 and 427,381 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion compared to other campuses increased.			
<b>Screen: Financial Health</b>				
Upload File	The amount reported is outside the expected range of between 3,852,470 and 11,557,408 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Significant reduction in Foundation unrestricted net assets			