

## Finance 2023-24

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.

#### 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
- 1** 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
- 1** 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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acronyms).

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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
<b>Assets</b>			
01	Total <u>current assets</u>	82,127,555	93,896,987
31	Depreciable <u>capital assets</u> , net of depreciation	217,357,693	229,881,252
04	Other noncurrent assets CV=[A05-A31]	<b>25,897,518</b>	56,329,582
05	Total <u>noncurrent assets</u>	243,255,211	286,210,834
06	<b>Total assets</b> CV=(A01+A05)	<b>325,382,766</b>	380,107,821
19	<u>Deferred outflows of resources</u>	91,986,633	80,088,828
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	10,357,749	10,158,135
08	Other current liabilities CV=(A09-A07)	<b>16,356,239</b>	16,822,176
09	Total <u>current liabilities</u>	26,713,988	26,980,311
10	<u>Long-term debt</u>	100,935,130	110,529,214
11	Other noncurrent liabilities CV=(A12-A10)	<b>53,635,940</b>	36,678,936
12	Total <u>noncurrent liabilities</u>	154,571,070	147,208,150
13	<b>Total liabilities</b> CV=(A09+A12)	<b>181,285,058</b>	174,188,461
20	<u>Deferred inflows of resources</u>	60,012,031	97,608,328
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	125,804,064	117,684,082
15	<u>Restricted-expendable</u>	18,715,080	71,033,458
16	<u>Restricted-nonexpendable</u>	87,428	85,898
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<b>31,465,738</b>	-403,578
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>176,072,310</b>	188,399,860

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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
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	2,659,242	2,725,685
22	<u>Infrastructure</u>	31,866,865	31,847,365
23	<u>Buildings</u>	350,888,626	352,115,658
32	Equipment, including art and <u>library collections</u>	89,631,881	86,117,383
27	<u>Construction in progress</u>	18,052,454	6,803,384
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>493,099,068</b>	<b>479,609,475</b>
28	<u>Accumulated depreciation</u>	256,002,127	241,238,045
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 <b>AND all of its child institutions</b>	191,854,159	193,348,332
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	204,220,717	184,169,978
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -12,366,558	9,178,354
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	188,399,860	179,421,992
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	39,008	-200,486
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	176,072,310	188,399,860

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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	Pell grants (federal)	8,428,424	8,722,150
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,570,359	11,795,450
03	Grants by state government	2,778,351	1,445,183
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,170,372	1,066,543
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	4,317,802	5,540,518
07	Total revenue that funds scholarships and fellowships	18,265,308	28,569,844
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	12,731,410	12,961,814
09	Discounts and allowances applied to sales and services of auxiliary enterprises	3,734,215	3,679,644
10	Total discounts and allowances CV=(E08+E09)	16,465,625	16,641,458
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.	1,799,683	11,928,386

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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)	5,815,430	6,062,435	1,705,708	1,721,024	7,521,138	7,783,459
13	Other federal grants (Do NOT include FDSL amounts)	1,084,692	1,195,609	318,148	339,415	1,402,840	1,535,024
14	Grants by state government	<input checked="" type="checkbox"/> 1,919,087	1,005,650	<input checked="" type="checkbox"/> 562,882	285,488	2,481,969	1,291,138
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	807,246	741,110	236,771	210,389	1,044,017	951,499
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	3,104,955	3,957,010	910,706	1,123,328	4,015,661	5,080,338
18	Total (from Part E1 line 8, 9 and 10)	12,731,410	12,961,814	3,734,215	3,679,644	16,465,625	16,641,458

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</u> , after deducting <u>discounts &amp; allowances</u>	55,981,993	60,544,656
Grants and contracts - operating			
02	Federal operating grants and contracts	9,439,504	3,119,030
03	State operating grants and contracts	769,924	500,805
04	Local government/private operating grants and contracts	<b>1,844,976</b>	<b>1,081,575</b>
04a	Local government operating grants and contracts	154,264	143,525
04b	Private operating grants and contracts	1,690,712	938,050
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	32,492,840	25,511,169
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>	11,957,620	9,969,994
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	<b>16,174,301</b>	<b>16,792,168</b>
09	Total operating revenues	128,661,158	117,519,397

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>	39,751,925	37,838,248
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>	12,107,757	24,261,617
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	5,363,939	5,949,118
17	<u>Investment income</u>	2,818,901	98,112
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	568,270	3,688,041
19	Total nonoperating revenues	60,610,792	71,835,136
27	Total operating and nonoperating revenues CV=[B19+B09]	189,271,950	189,354,533
28	<u>12-month Student FTE from E12</u>	9,145	9,495
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,697	19,943

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>	2,568,230	3,974,863
21	<u>Capital grants and gifts</u>	13,979	18,936
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)]	2,582,209	3,993,799
25	Total all revenues and other additions	191,854,159	193,348,332


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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>	80,569,760	78,454,671	44,177,910	45,071,952
02	<u>Research</u>	1,769,066	1,350,600	940,635	767,006
03	<u>Public service</u>	4,093,542	2,993,592	1,326,605	1,215,052
05	<u>Academic support</u>	24,985,176	21,289,755	9,354,883	9,203,101
06	<u>Student services</u>	32,905,082	29,665,301	13,673,480	12,744,173
07	<u>Institutional support</u>	18,810,761	20,878,133	10,468,173	9,789,169
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	1,799,683	11,928,386		
11	<u>Auxiliary enterprises</u>	26,704,756	26,754,929	2,995,233	2,650,855
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)]	12,582,891	-9,145,389	677,835	2,450
19	<b>Total expenses and deductions</b>	204,220,717	184,169,978	83,614,754	81,443,758


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).	83,614,754	81,443,758
19-3	Benefits	<input checked="" type="checkbox"/> 37,938,081	21,805,690
19-4	Operation and Maintenance of Plant (as a natural expense).	6,213,476	8,343,844
19-5	Depreciation	17,921,964	15,882,625
19-6	Interest	<input checked="" type="checkbox"/> 4,044,371	2,290,806
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	54,488,071	54,403,255
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	204,220,717	184,169,978
20-1	12-month Student FTE (from E12 survey).	9,145	9,495
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,331	19,397

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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="6,716,127"/>	-8,980,988
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="22,713,469"/>	-36,936,690
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="47,544,509"/>	86,963,961
04	Deferred outflows related to pension	<input type="text" value="82,672,627"/>	69,158,047

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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"/> 936,968	586,862
06	Net OPEB liability	20,247,027	21,299,341
07	Deferred inflows related to OPEB	12,346,185	10,438,893
08	Deferred outflows related to OPEB	9,299,988	9,381,978

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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	64,838,453	72,831,550
02	Value of endowment net assets at the end of the fiscal year	70,748,417	64,838,453
03	Change in value of endowment net assets CV=[H02-H01]	5,909,964	-7,993,097
03a	New gifts and additions	12,878,757	56,505,777
03b	Endowment net investment return	7,938,106	-11,774,939
03c	Spending distribution for current use	-9,981,258	-8,859,669
03d	Other CV=[H03-(H03a+H03b+H03c)]	-4,925,641	-43,864,266

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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="-5,490,389"/>	1,600,796
02	Operating revenues + nonoperating revenues	<input type="text" value="201,093,608"/>	202,514,822
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="14,416,775"/>	40,459,704
04	Net position	<input type="text" value="327,127,516"/>	285,915,178
05	Expendable net assets	<input type="text" value="157,222,243"/>	147,442,369
06	Plant-related debt	<input type="text" value="130,069,135"/>	140,700,262
07	Total expenses	<input type="text" value="206,524,985"/>	201,400,610

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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	68,713,403	68,713,403			
02	Sales and services	<b>48,184,675</b>	<input type="text" value="11,957,620"/>	36,227,055	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	9,439,504	<input type="text" value="9,439,504"/>	<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	42,320,155	<input type="text" value="42,320,155"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	769,924	<input type="text" value="769,924"/>	<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	154,264	<input type="text" value="154,264"/>	<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="7,054,651"/>				
10	Interest earnings	<input type="text" value="2,789,975"/>				
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	41,115,846	40,345,597	770,249	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,041,952	5,854,677	187,275	0	0
04	Current expenditures <b>including</b> salaries	174,412,746	153,473,253	20,939,493	0	0
Capital outlays						
05	Construction	12,283,193	12,065,638	217,555	0	0
06	Equipment purchases	1,145,636	1,145,636	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	3,853,759				

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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	107,492,295
02	Long-term debt issued during fiscal year	39,730,559
03	Long-term debt retired during fiscal year	47,394,053
04	Long-term debt outstanding at end of fiscal year	99,828,801
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	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	73,257,978

 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"/>
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>
<input type="radio"/>	SFA Contact	<input type="radio"/>
<input type="radio"/>	Academic Library Contact	<input type="radio"/>
<input type="radio"/>	HR Contact	<input type="radio"/>
<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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	55,981,993	35	6,122
State appropriations	39,751,925	25	4,347
Local appropriations	0	0	0
Government grants and contracts	22,471,449	14	2,457
Private gifts, grants, and contracts	7,054,651	4	771
Investment income	2,818,901	2	308
Other core revenues	31,282,400	20	3,421
Total core revenues	159,361,319	100	17,426
<b>Total revenues</b>	191,854,159	N/A	20,979

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	80,569,760	45	8,810
Research	1,769,066	1	193
Public service	4,093,542	2	448
Academic support	24,985,176	14	2,732
Institutional support	18,810,761	11	2,057
Student services	32,905,082	19	3,598
Other core expenses	14,382,574	8	1,573
Total core expenses	177,515,961	100	19,411
<b>Total expenses</b>	204,220,717	N/A	22,331

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	9,145

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: Changes to Net Position</b>				
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	
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 5,897,725 and 17,693,175 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 (\$25,448,559) to be similar to the scholarship/fellowship revenue reported in Finance (\$18,265,308). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The data are verified and correct as entered.			
<b>Screen: Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 502,825 and 1,508,475 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.			
Screen Entry	The amount reported is outside the expected range of between 142,744 and 428,232 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.			
<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 2</b>				
Upload File	The amount reported is outside the expected range of between 10,902,845 and 32,708,535 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 1,145,403 and 3,436,209 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.			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 56,526,575 and 117,401,347 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 -12,124,333 and -5,837,642 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 expenses increased significantly.			
Screen Entry	The amount reported is outside the expected range of between -49,864,531 and -24,008,848 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.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 381,461 and 792,263 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.			
<b>Screen: Financial Health</b>				
Upload File	The amount reported is outside the expected range of between 800,398 and 2,401,194 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 20,229,852 and 60,689,556 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.			