

Finance 2023-24

Institution: University of Wisconsin-La Crosse (240329)

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
- 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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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
Assets			
01	Total <u>current assets</u>	89,742,658	111,996,988
31	Depreciable <u>capital assets</u> , net of depreciation	321,057,880	287,918,568
04	Other noncurrent assets CV=[A05-A31]	25,198,658	94,782,501
05	Total <u>noncurrent assets</u>	346,256,538	382,701,069
06	Total assets CV=(A01+A05)	435,999,196	494,698,057
19	<u>Deferred outflows of resources</u>	85,029,799	74,332,051
Liabilities			
07	<u>Long-term debt, current portion</u>	6,733,583	5,258,915
08	Other current liabilities CV=(A09-A07)	18,530,381	21,611,765
09	Total <u>current liabilities</u>	25,263,964	26,870,680
10	<u>Long-term debt</u>	89,042,496	96,179,735
11	Other noncurrent liabilities CV=(A12-A10)	46,784,663	29,623,729
12	Total <u>noncurrent liabilities</u>	135,827,159	125,803,464
13	Total liabilities CV=(A09+A12)	161,091,123	152,674,144
20	<u>Deferred inflows of resources</u>	54,702,754	91,135,730
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	242,388,689	235,902,098
15	<u>Restricted-expendable</u>	34,577,445	78,733,813
16	<u>Restricted-nonexpendable</u>	2,732,971	2,586,475
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	25,536,013	7,997,848
18	Net position CV=[(A06+A19)-(A13+A20)]	305,235,118	325,220,234

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	9,086,202	9,086,202
22	<u>Infrastructure</u>	20,464,860	20,464,860
23	<u>Buildings</u>	458,738,547	415,823,779
32	Equipment, including art and <u>library collections</u>	85,304,227	80,001,487
27	<u>Construction in progress</u>	8,020,688	40,335,979
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	581,614,524	565,712,307
28	<u>Accumulated depreciation</u>	243,449,754	228,371,558
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	164,894,365	188,739,338
02	Total expenses and deductions for this institution AND all of its child institutions	184,861,159	167,745,316
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -19,966,794	20,994,022
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	325,220,234	304,215,117
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-18,322	11,095
06	Net position end of year for this institution AND all of its child institutions (from A18)	305,235,118	325,220,234

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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)	6,135,918	6,762,168
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,170,714	9,828,753
03	Grants by state government	3,376,604	3,582,982
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,746,615	2,586,388
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,048,592	273,066
07	Total revenue that funds scholarships and fellowships	14,478,443	23,033,357
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	7,342,047	7,348,043
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,612,542	1,517,708
10	Total discounts and allowances CV=(E08+E09)	8,954,589	8,865,751
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.	5,523,854	14,167,606

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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)	<input type="text" value="3,086,303"/>	2,109,088	<input checked="" type="checkbox"/> <input type="text" value="677,848"/>	435,624	3,764,151	2,544,712
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="586,707"/>	3,075,768	<input checked="" type="checkbox"/> <input type="text" value="128,859"/>	635,287	715,566	3,711,055
14	Grants by state government	<input checked="" type="checkbox"/> <input type="text" value="1,692,197"/>	1,121,243	<input checked="" type="checkbox"/> <input type="text" value="371,659"/>	231,588	2,063,856	1,352,831
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> <input type="text" value="1,368,206"/>	805,618	<input checked="" type="checkbox"/> <input type="text" value="300,501"/>	166,397	1,668,707	972,015
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	<input type="text" value="608,634"/>	236,326	<input type="text" value="133,675"/>	48,812	742,309	285,138
18	Total (from Part E1 line 8, 9 and 10)	<input type="text" value="7,342,047"/>	7,348,043	<input type="text" value="1,612,542"/>	1,517,708	8,954,589	8,865,751

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 & allowances</u>	72,839,137	72,831,442
Grants and contracts - operating			
02	Federal operating grants and contracts	0	5,956,108
03	State operating grants and contracts	223,734	171,213
04	Local government/private operating grants and contracts	1,241,480	844,308
04a	Local government operating grants and contracts	68,456	93,856
04b	Private operating grants and contracts	1,173,024	750,452
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	23,632,201	22,011,496
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	6,576,543	5,102,237
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	2,597,501	20,269,878
09	Total operating revenues	107,110,596	127,186,682

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	33,652,121	31,324,845
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	11,097,805	20,020,963
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,370,441	4,555,935
17	<u>Investment income</u>	2,390,448	-383,049
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	450,139	3,103,027
19	Total nonoperating revenues	51,960,954	58,621,721
27	Total operating and nonoperating revenues CV=[B19+B09]	159,071,550	185,808,403
28	<u>12-month Student FTE from E12</u>	9,766	9,893
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,288	18,782

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>	<input type="text" value="5,757,616"/>	2,916,777
21	<u>Capital grants and gifts</u>	<input type="text" value="65,199"/>	14,158
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)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	5,822,815	2,930,935
25	Total all revenues and other additions	<input type="text" value="164,894,365"/>	188,739,338


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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>	74,892,251	76,906,310	41,471,623	41,403,242
02	<u>Research</u>	2,699,026	3,121,475	1,285,805	1,462,841
03	<u>Public service</u>	2,337,654	1,708,983	651,711	637,241
05	<u>Academic support</u>	20,761,912	21,515,391	8,238,243	8,223,067
06	<u>Student services</u>	27,933,846	25,264,232	10,871,607	10,876,421
07	<u>Institutional support</u>	18,480,170	13,736,602	7,322,556	7,419,366
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	5,523,854	14,167,606		
11	<u>Auxiliary enterprises</u>	20,140,431	18,923,786	2,436,859	2,187,618
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)]	12,092,015	-7,599,069	377,644	269
19	Total expenses and deductions	184,861,159	167,745,316	72,656,048	72,210,065


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).	72,656,048	72,210,065
19-3	Benefits	<input checked="" type="checkbox"/> 33,497,498	19,473,027
19-4	Operation and Maintenance of Plant (as a natural expense).	14,217,207	14,915,844
19-5	Depreciation	15,067,051	13,982,410
19-6	Interest	<input checked="" type="checkbox"/> 1,393,444	894,050
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	48,029,911	46,269,920
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	184,861,159	167,745,316
20-1	12-month Student FTE (from E12 survey).	9,766	9,893
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	18,929	16,956

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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="6,390,094"/>	-8,012,775
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="20,907,857"/>	-34,400,494
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="43,764,947"/>	80,992,726
04	Deferred outflows related to pension	<input type="text" value="76,163,217"/>	64,472,738

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="686,229"/>	255,569
06	Net OPEB liability	<input type="text" value="19,165,999"/>	19,271,824
07	Deferred inflows related to OPEB	<input type="text" value="10,837,943"/>	9,958,580
08	Deferred outflows related to OPEB	<input type="text" value="8,866,582"/>	8,779,272

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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	41,701,196	38,114,992
02	Value of endowment net assets at the end of the fiscal year	42,013,528	41,701,196
03	Change in value of endowment net assets CV=[H02-H01]	312,332	3,586,204
03a	New gifts and additions	5,361,968	5,421,669
03b	Endowment net investment return	-6,673,295	3,088,386
03c	Spending distribution for current use	-4,057,130	-3,644,198
03d	Other CV=[H03-(H03a+H03b+H03c)]	5,680,789	-1,279,653

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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="-18,584,589"/>	10,537,317
02	Operating revenues + nonoperating revenues	<input type="text" value="163,012,921"/>	189,451,334
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="-17,415,517"/>	19,636,790
04	Net position	<input type="text" value="374,839,140"/>	354,107,841
05	Expendable net assets	<input type="text" value="83,665,630"/>	109,355,736
06	Plant-related debt	<input type="text" value="89,042,496"/>	96,179,735
07	Total expenses	<input type="text" value="181,597,510"/>	178,914,017

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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	80,181,184	80,181,184			
02	Sales and services	31,821,286	6,576,543	25,244,743	0	0
03	Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	39,409,737	39,409,737	0	0	0
05	State grants and contracts	223,734	223,734	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	68,456	68,456	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	5,543,465				
10	Interest earnings	2,183,235				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	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	36,171,043	35,334,004	837,039	0	0
03	Payment to state retirement funds (may be included in line 02 above)	5,585,098	5,380,547	204,551	0	0
04	Current expenditures including salaries	157,291,711	141,106,318	16,185,393	0	0
Capital outlays						
05	Construction	12,320,405	12,320,405	0	0	0
06	Equipment purchases	3,198,919	3,198,919	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,393,444				

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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	101,438,308
02	Long-term debt issued during fiscal year	30,245,020
03	Long-term debt retired during fiscal year	36,260,981
04	Long-term debt outstanding at end of fiscal year	95,422,347
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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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	0
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	82,714,805

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

How many staff from your institution only were involved in the data collection and reporting process of this survey component?
<input type="text" value="2.00"/> Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Component Summary

The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the [College Navigator](#) website and/or your institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	72,839,137	52	7,458
State appropriations	33,652,121	24	3,446
Local appropriations	0	0	0
Government grants and contracts	11,389,995	8	1,166
Private gifts, grants, and contracts	5,543,465	4	568
Investment income	2,390,448	2	245
Other core revenues	15,446,998	11	1,582
Total core revenues	141,262,164	100	14,465
Total revenues	164,894,365	N/A	16,885

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	74,892,251	45	7,669
Research	2,699,026	2	276
Public service	2,337,654	1	239
Academic support	20,761,912	13	2,126
Institutional support	18,480,170	11	1,892
Student services	27,933,846	17	2,860
Other core expenses	17,615,869	11	1,804
Total core expenses	164,720,728	100	16,867
Total expenses	184,861,159	N/A	18,929

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	9,766

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

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 4,914,377 and 14,743,129 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 (\$19,824,102) to be similar to the scholarship/fellowship revenue reported in Finance (\$14,478,443). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The data are verified and correct as entered.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 217,812 and 653,436 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The proportion of auxiliary enterprises to tuition and fees changed from the prior year.			
Screen Entry	The amount reported is outside the expected range of between 1,537,884 and 4,613,652 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants represented a smaller percentage of discountable revenues in the current year.			
Screen Entry	The amount reported is outside the expected range of between 317,644 and 952,930 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants represented a smaller percentage of discountable revenues in the current year.			
Screen Entry	The amount reported is outside the expected range of between 560,622 and 1,681,864 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 115,794 and 347,382 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 402,809 and 1,208,427 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional gifts led to a larger percentage of discountable revenues represented by endowments and gifts.			
Screen Entry	The amount reported is outside the expected range of between 83,199 and 249,595 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional gifts led to a larger percentage of discountable revenues represented by endowments and gifts.			
Screen: Revenues Part 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 2				
Upload File	The amount reported is outside the expected range of between 9,736,514 and 29,209,540 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 447,025 and 1,341,075 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	One-time refinance of debt meant reduced interest payments below the expected range in the prior year.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -10,817,246 and -5,208,303 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	The pension plan was negatively impacted by instability in the financial markets, which resulted in a shift from a pension asset to a pension liability. As a result, the related expense increased significantly.			
Screen Entry	The amount reported is outside the expected range of between -46,440,666 and -22,360,321 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.			
Screen Entry	The amount reported is outside the expected range of between 52,645,272 and 109,340,180 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 166,120 and 345,018 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to instability in the financial markets that resulted in a decrease in OPEB assets, along with changes to the calculated rates and assumptions, the related OPEB expenses increased significantly.			
Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 5,268,659 and 15,805,975 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 9,818,395 and 29,455,185 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.			