

## Finance 2020-21

Institution: University of Wisconsin-Oshkosh (240365)

User ID: 55C0011

### Overview

#### Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

#### Data Reporting Reminder:

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

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

##### Using GASB Reporting Standards:

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

##### Using FASB Reporting Standards:

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

##### For-Profit Institutions:

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

#### Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

## Finance - Public Institutions' Reporting Standard

### Reporting Standard

**Please indicate which reporting standards are used to prepare your financial statements:**

- ☒ GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- ☐ FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

## Finance - Public Institutions Using GASB Standards

**General Information: GASB-Reporting Institutions (aligned form)**

## Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.


**1. Fiscal Year Calendar**

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

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

**2. Audit Opinion**

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- ☒ Unqualified  
☐  Qualified (Explain in box below)  
☐ Don't know OR in progress (Explain in box below)

**3. Reporting Model**

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- ☒ Business-type activities  
☐ Governmental Activities  
☐ Governmental Activities with Business-Type Activities

**4. Intercollegiate Athletics**

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

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

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

- ☐ Sales and services of educational activities  
☐ Sales and services of auxiliary enterprises  
☐ Does not have intercollegiate athletics revenue  
☒ Other (specify in box below)

**5. Endowment Assets**

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- ☐ No  
☒ Yes - (report endowment assets)

**6. Pension**


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No  
☒  Yes

**7. Postemployment Benefits Other than Pension (OPEB)**


Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- ☐ No  
☒ Yes

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Athletics are reported in Other Operating Revenue

Fiscal Year: July 1, 2019 - June 30, 2020			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	50,893,476	42,739,032
31	Depreciable <u>capital assets</u> , net of depreciation	175,473,076	180,179,279
04	Other noncurrent assets CV=[A05-A31]	87,596,705	67,585,994
05	Total <u>noncurrent assets</u>	263,069,781	247,765,273
06	<b>Total assets</b> CV=(A01+A05)	313,963,257	290,504,305
19	<b>Deferred outflows of resources</b>	42,820,102	47,201,254
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	8,465,632	8,147,464
08	Other current liabilities CV=(A09-A07)	12,831,567	8,927,167
09	Total <u>current liabilities</u>	21,297,199	17,074,631
10	<u>Long-term debt</u>	92,875,677	101,994,911
11	Other noncurrent liabilities CV=(A12-A10)	32,576,470	37,947,297
12	Total <u>noncurrent liabilities</u>	125,452,147	139,942,208
13	<b>Total liabilities</b> CV=(A09+A12)	146,749,346	157,016,839
20	<b>Deferred inflows of resources</b>	54,522,883	29,409,784
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	137,955,863	135,763,980
15	<u>Restricted-expendable</u>	30,769,068	9,090,631
16	<u>Restricted-nonexpendable</u>	312,869	306,541
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -13,526,670	611,7784
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	155,511,130	151,278,936

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Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	14,952,582	14,952,582
22	Infrastructure	20,784,845	19,223,626
23	Buildings	317,193,093	317,235,189
32	Equipment, including art and library collections	72,939,693	63,487,825
27	Construction in progress	48,871,515	45,949,495
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	474,741,728	460,848,717
28	Accumulated depreciation	235,444,555	219,767,361
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0


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## Part D - Summary of Changes In Net Position

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

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	188,337,390	179057293
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	184,162,070	198652974
03	Change in net position during year <b>CV=(D01-D02)</b>	4,175,320	-19595681
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	151,278,936	170874615
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	56,874	2
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	155511130	151278936

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## Part E-1 - Scholarships and Fellowships

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

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	11,600,702	11,281,120
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 3,931,477	727,000
03	<u>Grants by state government</u>	1,560,298	1,345,268
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	763,727	860,131
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	5,215,780	7,859,811
07	Total revenue that funds scholarships and fellowships	23,071,984	22,073,330
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	12,525,342	12,168,474
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,364,141	3,307,880
10	Total discounts and allowances CV=(E08+E09)	14,889,483	15,476,354
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	8,182,501	6,596,976

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

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	7,221,940	1,363,131	8,585,071
13	Other federal grants (Do NOT include FDSL amounts)	513,423	96,908	610,331
14	Grants by state government	2,344,835	442,584	2,787,419
15	Grants by local government	0	0	0
16	Endowments and gifts	465,639	87,889	553,528
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,979,505	373,629	2,353,134
18	Total (from Part E1 line 8, 9 and 10)	12525342	2364141	14,889,483


## Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	62,640,707	58,847,331
Grants and contracts - operating			
02	Federal operating grants and contracts	9,371,617	9,537,198
03	State operating grants and contracts	0	767,164
04	Local government/private operating grants and contracts	4,274,920	4,197,261
04a	Local government operating grants and contracts	1,194,328	1,140,370
04b	Private operating grants and contracts	3,080,592	3,056,891
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	22,340,716	27,953,141
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>	6,637,587	7,503,087
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV</b> =[B09-(B01+ ....+B07)]	18,713,886	19,811,226
09	Total operating revenues	123,979,433	128,616,408

## Part B - Revenues by Source (2)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	35,717,961	36,830,660
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	17,904,532	11,281,120
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,097,124	1,125,499
17	<u>Investment income</u>	701,629	109,250
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	4,693,305	69,324
19	Total nonoperating revenues	60,114,551	50,399,104
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	184,093,984	179,015,512
28	<u>12-month Student FTE from E12</u>	10,530	11,088
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	17,483	16,145

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of funds	Current year amount		Prior year amount
Other Revenues and Additions				
20	<u>Capital appropriations</u>		4,238,041	32,126
21	<u>Capital grants and gifts</u>		5,365	9,655
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]		0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]		4,243,406	41781
25	Total all revenues and other additions		188,337,390	179,057,293

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## Part C-1 - Expenses by Functional Classification


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

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	83,527,690	80,216,287	47,611,425	43,950,721
02	<u>Research</u>	2,124,598	2,176,394	1,105,688	1,075,883
03	<u>Public service</u>	4,620,026	5,290,679	2,062,820	2,153,469
05	<u>Academic support</u>	20,347,682	19,186,121	9,470,857	8,960,267
06	<u>Student services</u>	26,194,407	26,140,468	11,268,530	10,211,565
07	<u>Institutional support</u>	15,149,463	14,223,511	7,462,623	7,124,012
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, line 11)	8182501	6,596,976		
11	<u>Auxiliary enterprises</u>	19,721,526	32,376,339	4,720,660	5,089,715
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)]	4,294,177	12,446,199	35,237	21,629
19	<b>Total expenses and deductions</b>	184,162,070	198,652,974	83,737,840	78,587,261


## Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	83737840	78,587,261
19-3	<u>Benefits</u>	33,774,093	36,518,185
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	10,361,905	9,538,654
19-5	<u>Depreciation</u>	11,646,556	13,146,198
19-6	<u>Interest</u>	3,357,251	2,909,106
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	41,284,425	57,953,570
19-1	<b>Total Expenses and Deductions</b> <b>(from Part C-1, Line 19)</b>	184162070	198,652,974
20-1	<u>12-month Student FTE</u> (from E12 survey)	10,530	11,088
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>17,489</b>	<b>17,916</b>

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Part M-1 - Pension Information


Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="1,394,979"/>	5,831,910
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="-15,403,285"/>	16,793,564
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="46,128,512"/>	23,191,961
04	Deferred outflows related to pension		<input type="text" value="33,638,524"/>	44,096,701

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

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	141,645	626,292
06	Net OPEB liability		18,119,370	13,907,725
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	8,386,109	6,181,949
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	6,345,393	1,259,360


 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).

Fiscal Year: July 1, 2019 - June 30, 2020			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	515,174	479,010
02	Value of endowment net assets at the end of the fiscal year	31,081,699	515,174
03	Change in value of endowment net assets CV=[H02-H01]	30,566,525	
03a	New gifts and additions	1,411,263	
03b	Endowment net investment return	294,706	
03c	Spending distribution for current use	-1,897,724	
03d	Other CV=[H03-(H03a+H03b+H03c)]	30,758,280	

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Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	2,807,221
02	Operating revenues + nonoperating revenues	187,246,451
03	Change in net position	7,178,527
04	Net position	195,203,437
05	Expendable net assets	40,628,547
06	Plant-related debt	105,975,059
07	Total expenses	184,499,672


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## Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	75,166,049	75,166,049			
02	Sales and services	31,342,444	6,637,587	24,704,857	0	0
03	Federal grants/contracts (excludes Pell Grants)	9,371,617	9,371,617	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	35,717,961	35,717,961	0	0	0
05	State grants and contracts	0	0	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	1,194,328	1,194,328	0	0	0
08	Receipts from property and non- property taxes	0				
09	Gifts and private grants, NOT including capital grants	4,177,716				
10	Interest earnings	688,841				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				


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Fiscal Year: July 1, 2019 - June 30, 2020						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	35,961,482	34,030,453	1,931,029	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,223,377	5,853,563	369,814	0	0
04	Current expenditures <b>including</b> salaries	152,370,876	136,662,418	15,708,458	0	0
Capital outlays						
05	Construction	4,422,837	3,852,696	570,141	0	0
06	Equipment purchases	2,088,886	1,545,315	543,571	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	3,357,077				

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

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	105,317,375
02	Long-term debt issued during fiscal year	9,455,262
03	Long-term debt retired during fiscal year	8,797,578
04	Long-term debt outstanding at end of fiscal year	105,975,059
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, 2019 - June 30, 2020			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		2,392,845
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		35,547,004

 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: Rodney Dole

Email: rdole@uwsa.edu

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 2020.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$62,640,707	38%	\$5,949
State appropriations	\$35,717,961	22%	\$3,392
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$28,470,477	17%	\$2,704
Private gifts, grants, and contracts	\$4,177,716	3%	\$397
Investment income	\$701,629	0%	\$67
Other core revenues	\$34,288,184	21%	\$3,256
Total core revenues	\$165,996,674	100%	\$15,764
Total revenues	\$188,337,390	N/A	\$17,886

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	\$83,527,690	51%	\$7,932
Research	\$2,124,598	1%	\$202
Public service	\$4,620,026	3%	\$439
Academic support	\$20,347,682	12%	\$1,932
Institutional support	\$15,149,463	9%	\$1,439
Student services	\$26,194,407	16%	\$2,488
Other core expenses	\$12,476,678	8%	\$1,185
Total core expenses	\$164,440,544	100%	\$15,616
Total expenses	\$184,162,070	N/A	\$17,489

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	10530

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: Statement of net position (1)				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	When non-asset Pension/OPEB activity is combined, it creates negative unrestricted net position			
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 363,500 and 1,090,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Receipt of CARES Act grants in FY20			
Screen: Revenues Part 3				
Upload File	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 3,790,742 and 7,873,078 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has shifted from a liability to an asset. As a result, the related expense decreased significantly.			
Upload File	The amount reported is outside the expected range of between 10,915,817 and 22,671,311 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has shifted from a liability to an asset.			
Upload File	The amount reported is outside the expected range of between 15,074,775 and 31,309,147 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has increased the University's share of deferreds			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between 407,090 and 845,494 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added in FY20 that has an asset balance, thereby reducing the total expense.			
Upload File	The amount reported is outside the expected range of between 4,018,267 and 8,345,631 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added for FY20			
Upload File	The amount reported is outside the expected range of between 818,584 and 1,700,136 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added for FY20			