

Finance 2021-22

Institution: University of Wisconsin-Oshkosh (240365)

User ID: 55C0011

Overview

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

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. 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 2021-22 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 2021-22:

- There are no changes to the 2021-22 collection.

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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

2. Audit Opinion

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

- Unqualified
- i** Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

3. Reporting Model

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

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

4. Intercollegiate Athletics

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)

Other Operating Revenues

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
- i** 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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Fiscal Year: July 1, 2020 - June 30, 2021


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>	56,100,827	50,893,476
31	Depreciable <u>capital assets</u> , net of depreciation	205,613,220	175,473,076
04	Other noncurrent assets CV=[A05-A31]	66,398,693	87,596,705
05	Total <u>noncurrent assets</u>	272,011,913	263,069,781
06	Total assets CV=(A01+A05)	328,112,740	313,963,257
19	Deferred outflows of resources	54,872,825	42,820,102
Liabilities			
07	<u>Long-term debt, current portion</u>	8,373,487	8,465,632
08	Other current liabilities CV=(A09-A07)	12,455,844	12,831,567
09	Total <u>current liabilities</u>	20,829,331	21,297,199
10	<u>Long-term debt</u>	89,159,971	92,875,677
11	Other noncurrent liabilities CV=(A12-A10)	29,121,176	32,576,470
12	Total <u>noncurrent liabilities</u>	118,281,147	125,452,147
13	Total liabilities CV=(A09+A12)	139,110,478	146,749,346
20	Deferred inflows of resources	73,034,240	54,522,883
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	135,453,266	137,955,863
15	<u>Restricted-expendable</u>	48,956,183	30,769,068
16	<u>Restricted-nonexpendable</u>	385,708	312,869
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -13,954,310	-13,526,670
18	Net position CV=[(A06+A19)-(A13+A20)]	170,840,847	155,511,130

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Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	14,952,582	14,952,582
22	<u>Infrastructure</u>	20,784,845	20,784,845
23	<u>Buildings</u>	358,280,828	317,193,093
32	Equipment, including art and <u>library collections</u>	73,705,315	72,939,693
27	<u>Construction in progress</u>	12,420,922	48,871,515
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	480,144,492	474,741,728
28	<u>Accumulated depreciation</u>	247,157,768	235,444,555
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, 2020 - June 30, 2021			
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	186,407,807	188,337,390
02	Total expenses and deductions for this institution AND all of its child institutions	171,078,089	184,162,070
03	Change in net position during year CV=(D01-D02)	15,329,718	4,175,320
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	155,511,130	151,278,936
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1	56,874
06	Net position end of year for this institution AND all of its child institutions (from A18)	170,840,847	155,511,130


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	10,431,454	11,600,702
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	3,873,268	3,931,477
03	<u>Grants by state government</u>	1,537,629	1,560,298
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	664,463	763,727
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	5,309,951	5,215,780
07	Total revenue that funds scholarships and fellowships	21,816,765	23,071,984
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	11,213,622	12,525,342
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,098,180	2,364,141
10	Total discounts and allowances CV=(E08+E09)	13,311,802	14,889,483
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.	8,504,963	8,182,501

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
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)	5,132,875	7,221,940	960,412	1,363,131	6,093,287	8,585,071
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,908,427	513,423	<input checked="" type="checkbox"/> 357,086	96,908	2,265,513	610,331
14	Grants by state government	<input checked="" type="checkbox"/> 757,617	2,344,835	<input checked="" type="checkbox"/> 141,758	442,584	899,375	2,787,419
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	320,820	465,639	60,029	87,889	380,849	553,528
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	3,093,883	1,979,505	578,895	373,629	3,672,778	2,353,134
18	Total (from Part E1 line 8, 9 and 10)	11,213,622	12,525,342	2,098,180	2,364,141	13,311,802	14,889,483

Part B - Revenues by Source (1)


Fiscal Year: July 1, 2020 - June 30, 2021			
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>	59,465,687	62,640,707
Grants and contracts - operating			
02	Federal operating grants and contracts	10,329,879	9,371,617
03	State operating grants and contracts	310,027	0
04	Local government/private operating grants and contracts	2,630,371	4,274,920
04a	Local government operating grants and contracts	434,558	1,194,328
04b	Private operating grants and contracts	2,195,813	3,080,592
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	20,959,592	22,340,716
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>	5,393,737	6,637,587
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	12,886,393	18,713,886
09	Total operating revenues	111,975,686	123,979,433

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
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>	42,331,190	35,717,961
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	22,183,216	17,904,532
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,736,652	1,097,124
17	<u>Investment income</u>	339,861	701,629
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,106,675	4,693,305
19	Total nonoperating revenues	69,697,594	60,114,551
27	Total operating and nonoperating revenues CV=[B19+B09]	181,673,280	184,093,984
28	<u>12-month Student FTE from E12</u>	9,906	10,530
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,340	17,483

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="4,724,933"/>	4,238,041
21	<u>Capital grants and gifts</u>	<input type="text" value="9,594"/>	5,365
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="4,734,527"/>	4,243,406
25	Total all revenues and other additions	<input type="text" value="186,407,807"/>	188,337,390

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Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2020 - June 30, 2021

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>	81,551,145	83,527,690	44,295,945	47,611,425
02	<u>Research</u>	2,679,293	2,124,598	1,203,526	1,105,688
03	<u>Public service</u>	3,853,025	4,620,026	1,851,502	2,062,820
05	<u>Academic support</u>	18,655,585	20,347,682	8,868,824	9,470,857
06	<u>Student services</u>	25,728,640	26,194,407	10,724,598	11,268,530
07	<u>Institutional support</u>	13,061,859	15,149,463	6,884,300	7,462,623
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	8,504,963	8,182,501		
11	<u>Auxiliary enterprises</u>	24,267,168	19,721,526	4,325,756	4,720,660
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)]	✘ -7,223,589	4,294,177	✘ 55,736	35,237
19	Total expenses and deductions	171,078,089	184,162,070	78,210,187	83,737,840


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
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)	78,210,187	83,737,840
19-3	<u>Benefits</u>	23,221,944	33,774,093
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	8,760,367	10,361,905
19-5	<u>Depreciation</u>	12,087,928	11,646,556
19-6	<u>Interest</u>	3,297,265	3,357,251
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	45,500,398	41,284,425
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	171,078,089	184,162,070
20-1	<u>12-month Student FTE (from E12 survey)</u>	9,906	10,530
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	17,270	17,489

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	-7,714,046	1,394,979
02	Net Pension liability	<input checked="" type="checkbox"/>	-28,594,799	-15,403,285
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	63,338,304	46,128,512
04	Deferred outflows related to pension		45,370,848	33,638,524

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="364,078"/>	141,645
06	Net OPEB liability	<input type="text" value="17,823,527"/>	18,119,370
07	Deferred inflows related to OPEB	<input type="text" value="9,695,856"/>	8,386,109
08	Deferred outflows related to OPEB	<input type="text" value="6,995,219"/>	6,345,393

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021			
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	31,081,699	515,174
02	Value of endowment net assets at the end of the fiscal year	37,338,884	31,081,699
03	Change in value of endowment net assets CV=[H02-H01]	6,257,185	30,566,525
03a	New gifts and additions	2,246,039	1,411,263
03b	Endowment net investment return	7,014,694	294,706
03c	Spending distribution for current use	2,320,090	-1,897,724
03d	Other CV=[H03-(H03a+H03b+H03c)]	-5,323,638	30,758,280

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
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"/> 4,229,819	2,807,221
02	Operating revenues + nonoperating revenues	184,878,004	187,246,451
03	Change in net position	<input checked="" type="checkbox"/> 14,613,949	7,178,527
04	Net position	203,429,865	195,203,437
05	Expendable net assets	57,349,376	40,628,547
06	Plant-related debt	97,533,457	105,975,059
07	Total expenses	180,648,185	184,499,672

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	70,679,309	70,679,309			
02	Sales and services	28,451,509	<input type="text" value="5,393,737"/>	23,057,772	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	10,329,879	<input type="text" value="10,329,879"/>	<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	47,056,123	<input type="text" value="47,056,123"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	310,027	<input type="text" value="310,027"/>	<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	434,558	<input type="text" value="434,558"/>	<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="3,932,465"/>				
10	Interest earnings	<input type="text" value="83,054"/>				
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, 2020 - June 30, 2021						
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	25,323,696	23,549,755	1,773,941	0	0
03	Payment to state retirement funds (may be included in line 02 above)	5,469,104	5,132,929	336,175	0	0
04	Current expenditures including salaries	141,718,829	121,939,862	19,778,967	0	0
Capital outlays						
05	Construction	5,132,766	5,024,791	107,975	0	0
06	Equipment purchases	694,049	394,599	299,450	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	3,297,265				

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	105,975,059
02	Long-term debt issued during fiscal year	11,122,154
03	Long-term debt retired during fiscal year	24,006,256
04	Long-term debt outstanding at end of fiscal year	93,090,957
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, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,383,327
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	38,698,623

 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 checked="" type="radio"/>	Finance Contact	<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 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 2021.

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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$59,465,687	36%	\$6,003
State appropriations	\$42,331,190	26%	\$4,273
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$33,257,680	20%	\$3,357
Private gifts, grants, and contracts	\$3,932,465	2%	\$397
Investment income	\$339,861	0%	\$34
Other core revenues	\$26,121,332	16%	\$2,637
Total core revenues	\$165,448,215	100%	\$16,702
Total revenues	\$186,407,807	N/A	\$18,818

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	\$81,551,145	56%	\$8,233
Research	\$2,679,293	2%	\$270
Public service	\$3,853,025	3%	\$389
Academic support	\$18,655,585	13%	\$1,883
Institutional support	\$13,061,859	9%	\$1,319
Student services	\$25,728,640	18%	\$2,597
Other core expenses	\$1,281,374	1%	\$129
Total core expenses	\$146,810,921	100%	\$14,820
Total expenses	\$171,078,089	N/A	\$17,270

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	9,906

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	Non-restricted activity has liabilities in excess of assets			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 256,712 and 770,134 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
Upload File	The amount reported is outside the expected range of between 48,454 and 145,362 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
Upload File	The amount reported is outside the expected range of between 1,172,418 and 3,517,252 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
Upload File	The amount reported is outside the expected range of between 221,292 and 663,876 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
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: Expenses Part 1				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Due to pension expenses recognized by GASB 68. SSR			
Related Screens	Expenses Part 1			
Perform Edits	The value entered in this field cannot be greater than the total amount reported for this expense category in column 1. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5120)	Fatal	Yes	
Reason	Overridden by administrator. Due to pension expenses recognized by GASB 68. SSR			
Related Screens	Expenses Part 1			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 906,737 and 1,883,221 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance resulted in pension assets and deferred outflows exceeding pension liabilities and deferred inflows			
Upload File	The amount reported is outside the expected range of between -20,794,434 and -10,012,135 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	Market performance led to significantly larger balances than the prior period.			
Upload File	The amount reported is outside the expected range of between 29,983,533 and 62,273,491 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance led to significantly larger balances than the prior period.			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between 92,070 and 191,220 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Liabilities increased significantly from prior year			
Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 1,403,611 and 4,210,831 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Foundation investment performance resulted in significant unrealized gains			
Upload File	The amount reported is outside the expected range of between 3,589,264 and 10,767,790 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Foundation investment performance resulted in significant unrealized gains			