

Finance 2022-23

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.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

Resources:

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

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

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

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

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

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
 Yes - answer part a and b below
 a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]
- Auxiliary enterprises
 Student services
 Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
 Yes - select category(s) where these revenues are included [check all that apply]
- Sales and services of educational activities
 Sales and services of auxiliary enterprises
 Other (specify in box below)

Other Operating 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
- 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, 2021 - June 30, 2022


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

Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	46,523,241	56,100,827
31	Depreciable <u>capital assets</u> , net of depreciation	208,169,461	205,613,220
04	Other noncurrent assets CV=[A05-A31]	70,668,576	66,398,693
05	Total <u>noncurrent assets</u>	278,838,037	272,011,913
06	Total assets CV=(A01+A05)	325,361,278	328,112,740
19	Deferred outflows of resources	82,749,871	54,872,825
Liabilities			
07	<u>Long-term debt, current portion</u>	8,465,840	8,373,487
08	Other current liabilities CV=(A09-A07)	18,007,571	12,455,844
09	Total <u>current liabilities</u>	26,473,411	20,829,331
10	<u>Long-term debt</u>	78,471,879	89,159,971
11	Other noncurrent liabilities CV=(A12-A10)	28,505,825	29,121,176
12	Total <u>noncurrent liabilities</u>	106,977,704	118,281,147
13	Total liabilities CV=(A09+A12)	133,451,115	139,110,478
20	Deferred inflows of resources	101,643,657	73,034,240
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	142,596,996	135,453,266
15	<u>Restricted-expendable</u>	53,629,099	48,956,183
16	<u>Restricted-nonexpendable</u>	341,418	385,708
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -23,551,136	-13,954,310
18	Net position CV=[(A06+A19)-(A13+A20)]	173,016,377	170,840,847

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Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	15,129,418	14,952,582
22	<u>Infrastructure</u>	20,902,821	20,784,845
23	<u>Buildings</u>	373,548,566	358,280,828
32	Equipment, including art and <u>library collections</u>	73,603,410	73,705,315
27	<u>Construction in progress</u>	6,412,672	12,420,922
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	489,596,887	480,144,492
28	<u>Accumulated depreciation</u>	260,062,172	247,157,768
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	194,776,900	186,407,807
02	Total expenses and deductions for this institution AND all of its child institutions	196,367,777	171,078,089
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -1,590,877	15,329,718
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	170,840,847	155,511,130
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	3,766,407	-1
06	Net position end of year for this institution AND all of its child institutions (from A18)	173,016,377	170,840,847


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	9,784,746	10,431,454
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 11,327,534	3,873,268
03	Grants by state government	2,068,577	1,537,629
04	Grants by local government	0	0
05	Institutional grants from restricted resources	827,449	664,463
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	4,496,412	5,309,951
07	Total revenue that funds scholarships and fellowships	28,504,718	21,816,765
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	11,715,934	11,213,622
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,476,091	2,098,180
10	Total discounts and allowances CV=(E08+E09)	13,192,025	13,311,802
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.	15,312,693	8,504,963

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	6,329,366	5,132,875	797,437	960,412	7,126,803	6,093,287
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 546,567	1,908,427	<input checked="" type="checkbox"/> 68,862	357,086	615,429	2,265,513
14	Grants by state government	<input checked="" type="checkbox"/> 1,336,172	757,617	168,345	141,758	1,504,517	899,375
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> 519,014	320,820	65,391	60,029	584,405	380,849
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,984,815	3,093,883	376,056	578,895	3,360,871	3,672,778
18	Total (from Part E1 line 8, 9 and 10)	11,715,934	11,213,622	1,476,091	2,098,180	13,192,025	13,311,802

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	55,066,126	59,465,687
Grants and contracts - operating			
02	Federal operating grants and contracts	7,222,712	10,329,879
03	State operating grants and contracts	655,774	310,027
04	Local government/private operating grants and contracts	1,369,538	2,630,371
04a	Local government operating grants and contracts	192,483	434,558
04b	Private operating grants and contracts	1,177,055	2,195,813
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	24,732,085	20,959,592
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>	7,132,065	5,393,737
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	13,582,117	12,886,393
09	Total operating revenues	109,760,417	111,975,686

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	43,764,799	42,331,190
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	30,484,193	22,183,216
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	870,519	1,736,652
17	<u>Investment income</u>	14,756	339,861
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,302,995	3,106,675
19	Total nonoperating revenues	79,437,262	69,697,594
27	Total operating and nonoperating revenues CV=[B19+B09]	189,197,679	181,673,280
28	<u>12-month Student FTE from E12</u>	9,047	9,906
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,913	18,340

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	5,574,724	4,724,933
21	<u>Capital grants and gifts</u>	4,497	9,594
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)]	5,579,221	4,734,527
25	Total all revenues and other additions	194,776,900	186,407,807

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Part C-1 - Expenses and Other Deductions by Functional Classification


Fiscal Year: July 1, 2021 - June 30, 2022

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	94,597,883	81,551,145	47,346,068	44,295,945
02	<u>Research</u>	3,609,589	2,679,293	1,409,384	1,203,526
03	<u>Public service</u>	4,407,137	3,853,025	2,046,824	1,851,502
05	<u>Academic support</u>	22,155,740	18,655,585	9,712,680	8,868,824
06	<u>Student services</u>	26,816,387	25,728,640	12,287,863	10,724,598
07	<u>Institutional support</u>	14,727,711	13,061,859	7,143,190	6,884,300
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	15,312,693	8,504,963		
11	<u>Auxiliary enterprises</u>	23,417,841	24,267,168	4,464,588	4,325,756
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)]	✘ -8,677,204	-7,223,589	✘ 78,201	55,736
19	Total expenses and deductions	196,367,777	171,078,089	84,488,798	78,210,187


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	84,488,798	78,210,187
19-3	<u>Benefits</u>	23,226,091	23,221,944
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	12,807,619	8,760,367
19-5	<u>Depreciation</u>	13,447,359	12,087,928
19-6	<u>Interest</u>	3,014,227	3,297,265
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	59,383,683	45,500,398
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	196,367,777	171,078,089
20-1	<u>12-month Student FTE (from E12 survey).</u>	9,047	9,906
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	21,705	17,270

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	-9,177,661	-7,714,046
02	Net Pension liability	-38,189,351	-28,594,799
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 89,913,232	63,338,304
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 71,528,886	45,370,848

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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="38,936"/>	364,078
06	Net OPEB liability		<input type="text" value="18,827,718"/>	17,823,527
07	Deferred inflows related to OPEB		<input type="text" value="10,825,338"/>	9,695,856
08	Deferred outflows related to OPEB		<input type="text" value="9,089,956"/>	6,995,219

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	37,338,884	31,081,699
02	Value of endowment net assets at the end of the fiscal year	32,767,890	37,338,884
03	Change in value of endowment net assets CV=[H02-H01]	-4,570,994	6,257,185
03a	New gifts and additions	2,878,750	2,246,039
03b	Endowment net investment return	-5,163,112	7,014,694
03c	Spending distribution for current use	-2,592,933	2,320,090
03d	Other CV=[H03-(H03a+H03b+H03c)]	306,301	-5,323,638

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> <input type="text" value="-16,338,275"/>	4,229,819
02	Operating revenues + nonoperating revenues	<input type="text" value="191,711,865"/>	184,878,004
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="-14,951,177"/>	14,613,949
04	Net position	<input type="text" value="218,063,077"/>	203,429,865
05	Expendable net assets	<input type="text" value="34,965,515"/>	57,349,376
06	Plant-related debt	<input type="text" value="90,684,869"/>	97,533,457
07	Total expenses	<input type="text" value="208,050,140"/>	180,648,185

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	66,782,060	66,782,060			
02	Sales and services	33,340,241	<input type="text" value="7,132,065"/>	26,208,176	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	7,222,712	<input type="text" value="7,222,712"/>	<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	49,339,523	<input type="text" value="49,339,523"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	655,774	<input type="text" value="655,774"/>	<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	192,483	<input type="text" value="192,483"/>	<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="2,047,574"/>				
10	Interest earnings	<input type="text" value="162,929"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	25,540,283	23,986,895	1,553,388	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,514,443	6,128,509	385,934	0	0
04	Current expenditures including salaries	158,079,057	139,476,775	18,602,282	0	0
Capital outlays						
05	Construction	5,091,894	5,023,569	68,325	0	0
06	Equipment purchases	971,593	971,593	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	3,007,907				

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

Fiscal Year: July 1, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	97,533,457
02	Long-term debt issued during fiscal year	9,739,951
03	Long-term debt retired during fiscal year	17,334,673
04	Long-term debt outstanding at end of fiscal year	89,938,735
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, 2021 - June 30, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,614,943
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	19,365,350

 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 2023.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$55,066,126	32%	\$6,087
State appropriations	\$43,764,799	26%	\$4,837
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$38,555,162	23%	\$4,262
Private gifts, grants, and contracts	\$2,047,574	1%	\$226
Investment income	\$14,756	0%	\$2
Other core revenues	\$30,596,398	18%	\$3,382
Total core revenues	\$170,044,815	100%	\$18,796
Total revenues	\$194,776,900	N/A	\$21,529

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	\$94,597,883	55%	\$10,456
Research	\$3,609,589	2%	\$399
Public service	\$4,407,137	3%	\$487
Academic support	\$22,155,740	13%	\$2,449
Institutional support	\$14,727,711	9%	\$1,628
Student services	\$26,816,387	16%	\$2,964
Other core expenses	\$6,635,489	4%	\$733
Total core expenses	\$172,949,936	100%	\$19,117
Total expenses	\$196,367,777	N/A	\$21,705

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	9,047

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	Restricted net position exceeds available net position			
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 1,936,634 and 5,809,902 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	COVID-related student grants revenue increased beyond expected range			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 954,214 and 2,862,640 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion changed			
Upload File	The amount reported is outside the expected range of between 178,543 and 535,629 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion changed			
Upload File	The amount reported is outside the expected range of between 378,809 and 1,136,425 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion changed			
Upload File	The amount reported is outside the expected range of between 160,410 and 481,230 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion changed			
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				
Upload File	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Negative as a result of GAB 68 & 74 expenses being a credit for the current fiscal year. TMB			
Related Screens	Expenses Part 1			
Upload File	The value entered in this field cannot be greater than the total amount reported for this expense category in column 1. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5120)	Fatal	Yes	
Reason	Overridden by administrator. Negative as a result of GAB 68 & 74 expenses being a credit for the current fiscal year. TMB			

Related Screens	Expenses Part 1			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 41,169,898 and 85,506,710 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated			
Upload File	The amount reported is outside the expected range of between 29,491,052 and 61,250,644 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between 236,651 and 491,505 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance reduced expense below expected range			
Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 2,114,910 and 6,344,728 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 foundation asset performance			
Upload File	The amount reported is outside the expected range of between 7,306,975 and 21,920,923 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 foundation asset performance			