

Finance 2023-24

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.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

Resources:

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

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

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

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

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

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Other (specify in box below)

Other Operating Revenue

5. Endowment Assets

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

- No
- Yes - (report endowment assets)

6. Pension

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

- No
- 1** Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- Yes


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acronyms).

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	30,741,999	46,523,241
31	Depreciable <u>capital assets</u> , net of depreciation	214,612,286	208,169,461
04	Other noncurrent assets CV=[A05-A31]	25,872,810	70,668,576
05	Total <u>noncurrent assets</u>	240,485,096	278,838,037
06	Total assets CV=(A01+A05)	271,227,095	325,361,278
19	Deferred outflows of resources	99,758,294	82,749,871
Liabilities			
07	<u>Long-term debt, current portion</u>	9,125,166	8,465,840
08	Other current liabilities CV=(A09-A07)	15,652,086	18,007,571
09	Total <u>current liabilities</u>	24,777,252	26,473,411
10	<u>Long-term debt</u>	70,444,762	78,471,879
11	Other noncurrent liabilities CV=(A12-A10)	49,301,727	28,505,825
12	Total <u>noncurrent liabilities</u>	119,746,489	106,977,704
13	Total liabilities CV=(A09+A12)	144,523,741	133,451,115
20	Deferred inflows of resources	64,842,575	101,643,657
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	154,516,601	142,596,996
15	<u>Restricted-expendable</u>	12,406,402	53,629,099
16	<u>Restricted-nonexpendable</u>	346,995	341,418
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -5,650,925	-23,551,136
18	Net position CV=[(A06+A19)-(A13+A20)]	161,619,073	173,016,377

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	15,129,418	15,129,418
22	<u>Infrastructure</u>	20,907,035	20,902,821
23	<u>Buildings</u>	392,498,146	373,548,566
32	Equipment, including art and <u>library collections</u>	75,109,530	73,603,410
27	<u>Construction in progress</u>	4,521,659	6,412,672
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	508,165,788	489,596,887
28	<u>Accumulated depreciation</u>	274,079,261	260,062,172
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	201,649,311	194,776,900
02	Total expenses and deductions for this institution AND all of its child institutions	212,923,138	196,367,777
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -11,273,827	-1,590,877
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	173,016,377	170,840,847
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-123,477	3,766,407
06	Net position end of year for this institution AND all of its child institutions (from A18)	161,619,073	173,016,377

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	9,487,658	9,784,746
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 874,455	11,327,534
03	Grants by state government	1,487,712	2,068,577
04	Grants by local government	0	0
05	Institutional grants from restricted resources	962,551	827,449
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	6,105,936	4,496,412
07	Total revenue that funds scholarships and fellowships	18,918,312	28,504,718
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	12,218,084	11,715,934
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,938,792	1,476,091
10	Total discounts and allowances CV=(E08+E09)	15,156,876	13,192,025
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.	3,761,436	15,312,693

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023								
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:						
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances		
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount	
12	Pell grants (federal)	6,106,980	6,329,366	<input checked="" type="checkbox"/>	1,468,900	797,437	7,575,880	7,126,803
13	Other federal grants (Do NOT include FDSL amounts)	562,880	546,567	<input checked="" type="checkbox"/>	135,388	68,862	698,268	615,429
14	Grants by state government	957,629	1,336,172		230,337	168,345	1,187,966	1,504,517
15	Grants by local government	0	0		0	0	0	0
16	Endowments and gifts	607,754	519,014	<input checked="" type="checkbox"/>	146,182	65,391	753,936	584,405
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	3,982,841	2,984,815		957,985	376,056	4,940,826	3,360,871
18	Total (from Part E1 line 8, 9 and 10)	12,218,084	11,715,934		2,938,792	1,476,091	15,156,876	13,192,025

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	53,491,149	55,066,126
Grants and contracts - operating			
02	Federal operating grants and contracts	12,996,996	7,222,712
03	State operating grants and contracts	1,349,266	655,774
04	Local government/private operating grants and contracts	2,923,997	1,369,538
04a	Local government operating grants and contracts	211,835	192,483
04b	Private operating grants and contracts	2,712,162	1,177,055
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	22,036,276	24,732,085
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>	10,983,264	7,132,065
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	15,080,219	13,582,117
09	Total operating revenues	118,861,167	109,760,417

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	46,874,011	43,764,799
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	9,781,924	30,484,193
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,311,435	870,519
17	<u>Investment income</u>	1,518,528	14,756
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	772,037	4,302,995
19	Total nonoperating revenues	60,257,935	79,437,262
27	Total operating and nonoperating revenues CV=[B19+B09]	179,119,102	189,197,679
28	<u>12-month Student FTE from E12</u>	8,681	9,047
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,633	20,913

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	22,530,209	5,574,724
21	<u>Capital grants and gifts</u>	0	4,497
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)]	22,530,209	5,579,221
25	Total all revenues and other additions	201,649,311	194,776,900


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

Fiscal Year: July 1, 2022 - June 30, 2023					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	92,044,735	94,597,883	49,037,640	47,346,068
02	<u>Research</u>	3,706,713	3,609,589	1,789,541	1,409,384
03	<u>Public service</u>	5,806,656	4,407,137	2,440,049	2,046,824
05	<u>Academic support</u>	22,112,336	22,155,740	10,141,895	9,712,680
06	<u>Student services</u>	30,360,418	26,816,387	12,700,753	12,287,863
07	<u>Institutional support</u>	16,587,176	14,727,711	7,825,507	7,143,190
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	3,761,436	15,312,693		
11	<u>Auxiliary enterprises</u>	23,449,441	23,417,841	4,110,260	4,464,588
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)]	15,094,227	-8,677,204	332,042	78,201
19	Total expenses and deductions	212,923,138	196,367,777	88,377,687	84,488,798


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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	88,377,687	84,488,798
19-3	Benefits	<input checked="" type="checkbox"/> 41,024,056	23,226,091
19-4	Operation and Maintenance of Plant (as a natural expense).	12,901,951	12,807,619
19-5	Depreciation	14,100,848	13,447,359
19-6	Interest	3,208,544	3,014,227
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	53,310,052	59,383,683
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	212,923,138	196,367,777
20-1	12-month Student FTE (from E12 survey).	8,681	9,047
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	24,527	21,705

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="6,423,361"/>	-9,177,661
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="24,506,680"/>	-38,189,351
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="51,298,112"/>	89,913,232
04	Deferred outflows related to pension	<input type="text" value="89,186,435"/>	71,528,886

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="704,771"/>	38,936
06	Net OPEB liability	<input type="text" value="19,191,128"/>	18,827,718
07	Deferred inflows related to OPEB	<input type="text" value="11,361,003"/>	10,825,338
08	Deferred outflows related to OPEB	<input type="text" value="9,284,260"/>	9,089,956

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	32,767,890	37,338,884
02	Value of endowment net assets at the end of the fiscal year	40,147,200	32,767,890
03	Change in value of endowment net assets CV=[H02-H01]	7,379,310	-4,570,994
03a	New gifts and additions	5,240,455	2,878,750
03b	Endowment net investment return	5,061,004	-5,163,112
03c	Spending distribution for current use	-4,231,628	-2,592,933
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,309,479	306,301

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-25,034,916	-16,338,275
02	Operating revenues + nonoperating revenues	184,940,791	191,711,865
03	Change in net position	2,935,073	-14,951,177
04	Net position	204,484,058	218,063,077
05	Expendable net assets	24,736,110	34,965,515
06	Plant-related debt	83,125,828	90,684,869
07	Total expenses	209,975,707	208,050,140

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	65,709,233	65,709,233			
02	Sales and services	35,958,332	<input type="text" value="10,983,264"/>	24,975,068	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	12,996,996	<input type="text" value="12,996,996"/>	<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	69,404,220	<input type="text" value="69,404,220"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	1,349,266	<input type="text" value="1,349,266"/>	<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	211,835	<input type="text" value="211,835"/>	<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="4,023,597"/>				
10	Interest earnings	<input type="text" value="1,469,644"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	43,342,105	42,111,955	1,230,150	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,506,363	6,162,720	343,643	0	0
04	Current expenditures including salaries	185,345,948	166,621,673	18,724,275	0	0
Capital outlays						
05	Construction	17,259,769	17,195,419	64,350	0	0
06	Equipment purchases	751,891	751,891	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	3,166,290				

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	89,938,735
02	Long-term debt issued during fiscal year	24,571,856
03	Long-term debt retired during fiscal year	32,857,875
04	Long-term debt outstanding at end of fiscal year	81,652,716
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="17,291,374"/>

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

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:		
<input type="radio"/>	Keyholder	<input type="radio"/>
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>
<input type="radio"/>	SFA Contact	<input type="radio"/>
<input type="radio"/>	Academic Library Contact	<input type="radio"/>
<input type="radio"/>	HR Contact	<input type="radio"/>
<input type="radio"/>	Other	
Name:	<input type="text" value="Rodney Dole"/>	
Email:	<input type="text" value="rdole@uwsa.edu"/>	

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

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

Summary

Finance Component Summary

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

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	53,491,149	30	6,162
State appropriations	46,874,011	26	5,400
Local appropriations	0	0	0
Government grants and contracts	24,340,021	14	2,804
Private gifts, grants, and contracts	4,023,597	2	463
Investment income	1,518,528	1	175
Other core revenues	49,365,729	27	5,687
Total core revenues	179,613,035	100	20,690
Total revenues	201,649,311	N/A	23,229

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	92,044,735	49	10,603
Research	3,706,713	2	427
Public service	5,806,656	3	669
Academic support	22,112,336	12	2,547
Institutional support	16,587,176	9	1,911
Student services	30,360,418	16	3,497
Other core expenses	18,855,663	10	2,172
Total core expenses	189,473,697	100	21,826
Total expenses	212,923,138	N/A	24,527

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

	Calculated value
FTE enrollment	8,681

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 total net assets.			
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 5,663,767 and 16,991,301 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No COVID-related student grants to report in the current year vs the prior year.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 398,719 and 1,196,155 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion changed.			
Screen Entry	The amount reported is outside the expected range of between 34,431 and 103,293 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion changed.			
Screen Entry	The amount reported is outside the expected range of between 32,696 and 98,086 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion changed.			
Screen: Revenues Part 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 2				
Upload File	The amount reported is outside the expected range of between 11,613,046 and 34,839,136 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to instability in the financial markets, the pension plan shifted from an asset to a liability. This resulted in a significant increase in the related benefit expenses.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 58,443,601 and 121,382,863 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between -12,389,842 and -5,965,479 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The pension plan was negatively impacted by instability in the financial markets, which resulted in a shift from a pension asset to a pension liability. As a result, the related expense increased significantly.			
Screen Entry	The amount reported is outside the expected range of between -51,555,623 and -24,823,078 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The pension plan was negatively impacted by instability in the financial markets, which resulted in a shift from a pension asset to a pension liability.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 25,309 and 52,563 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to instability in the financial markets that resulted in a decrease in OPEB assets, along with changes to the calculated rates and assumptions, the related OPEB expenses increased significantly.			