

## Finance 2023-24

Institution: University of Wisconsin-River Falls (240471)

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
<b>Assets</b>			
01	Total <u>current assets</u>	62,952,872	55,134,926
31	Depreciable <u>capital assets</u> , net of depreciation	166,616,114	171,058,359
04	Other noncurrent assets CV=[A05-A31]	13,738,234	31,901,413
05	Total <u>noncurrent assets</u>	180,354,348	202,959,772
06	<b>Total assets</b> CV=(A01+A05)	243,307,220	258,094,698
19	<b>Deferred outflows of resources</b>	49,065,050	41,940,691
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	4,638,949	4,102,447
08	Other current liabilities CV=(A09-A07)	7,983,295	9,026,196
09	Total <u>current liabilities</u>	12,622,244	13,128,643
10	<u>Long-term debt</u>	26,189,992	29,511,626
11	Other noncurrent liabilities CV=(A12-A10)	27,243,321	17,735,779
12	Total <u>noncurrent liabilities</u>	53,433,313	47,247,405
13	<b>Total liabilities</b> CV=(A09+A12)	66,055,557	60,376,048
20	<b>Deferred inflows of resources</b>	31,278,299	49,990,949
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	147,289,261	145,821,256
15	<u>Restricted-expendable</u>	32,555,058	38,855,610
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	15,194,095	4,991,526
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	195,038,414	189,668,392

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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
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	2,855,828	2,855,828
22	<u>Infrastructure</u>	12,814,223	12,814,223
23	<u>Buildings</u>	287,577,605	286,013,860
32	Equipment, including art and <u>library collections</u>	50,292,809	45,445,086
27	<u>Construction in progress</u>	8,646,259	5,521,142
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>362,186,724</b>	<b>352,650,139</b>
28	<u>Accumulated depreciation</u>	184,068,523	173,214,810
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 <b>AND all of its child institutions</b>	118,913,111	109,369,875
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	113,621,623	102,764,092
03	Change in net position during year CV=(D01-D02)	5,291,488	6,605,783
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	189,668,392	183,063,039
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	78,534	-430
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	195,038,414	189,668,392

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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)	4,397,202	4,860,365
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 997,789	6,619,672
03	Grants by state government	1,794,487	2,015,569
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,482,726	1,338,435
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	568,878	507,301
07	Total revenue that funds scholarships and fellowships	9,241,082	15,341,342
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	5,328,080	4,368,436
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,624,952	1,278,657
10	Total discounts and allowances CV=(E08+E09)	6,953,032	5,647,093
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.	2,288,050	9,694,249

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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)	2,589,941	2,277,535	789,877	666,643	3,379,818	2,944,178
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 451,967	259,407	<input checked="" type="checkbox"/> 137,840	75,929	589,807	335,336
14	Grants by state government	1,063,072	945,609	324,215	276,783	1,387,287	1,222,392
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	868,804	622,754	264,967	182,282	1,133,771	805,036
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	354,296	263,131	108,053	77,020	462,349	340,151
18	Total (from Part E1 line 8, 9 and 10)	5,328,080	4,368,436	1,624,952	1,278,657	6,953,032	5,647,093

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 &amp; allowances</u>	27,299,408	29,345,188
Grants and contracts - operating			
02	Federal operating grants and contracts	3,309,519	2,081,206
03	State operating grants and contracts	254,691	0
04	Local government/private operating grants and contracts	549,645	522,786
04a	Local government operating grants and contracts	10,997	7,500
04b	Private operating grants and contracts	538,648	515,286
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	14,887,068	14,528,568
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>	5,902,420	5,038,640
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	10,247,402	9,671,406
09	Total operating revenues	62,450,153	61,187,794

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>	24,779,726	23,587,415
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	4,397,202	17,302,379
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,398,792	2,216,889
17	<u>Investment income</u>	1,226,162	67,676
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	2,419,823
19	Total nonoperating revenues	33,801,882	45,594,182
27	Total operating and nonoperating revenues CV=[B19+B09]	96,252,035	106,781,976
28	<u>12-month Student FTE from E12</u>	4,531	4,781
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,243	22,335

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>	22,417,189	2,320,834
21	<u>Capital grants and gifts</u>	243,887	267,065
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)]	22,661,076	2,587,899
25	Total all revenues and other additions	118,913,111	109,369,875


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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>	39,876,353	38,227,324	20,966,739	20,507,830
02	<u>Research</u>	2,599,848	1,784,965	990,831	878,997
03	<u>Public service</u>	1,833,898	2,033,220	792,424	892,175
05	<u>Academic support</u>	13,752,219	12,822,656	5,171,895	5,188,315
06	<u>Student services</u>	19,353,705	21,100,246	8,589,081	7,732,490
07	<u>Institutional support</u>	10,095,119	9,186,092	5,122,048	4,806,060
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	2,288,050	9,694,249		
11	<u>Auxiliary enterprises</u>	14,259,649	12,159,554	2,092,548	1,932,521
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)]	9,562,782	-4,244,214	20,893	0
19	<b>Total expenses and deductions</b>	113,621,623	102,764,092	43,746,459	41,938,388


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).	43,746,459	41,938,388
19-3	Benefits	<input checked="" type="checkbox"/> 19,232,511	11,413,662
19-4	Operation and Maintenance of Plant (as a natural expense).	6,221,258	7,553,584
19-5	Depreciation	10,957,070	10,348,542
19-6	Interest	<input checked="" type="checkbox"/> 1,834,543	692,145
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	31,629,782	30,817,771
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	113,621,623	102,764,092
20-1	12-month Student FTE (from E12 survey).	4,531	4,781
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,077	21,494

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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="3,219,084"/>	-4,440,543
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="12,028,569"/>	-18,928,973
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="25,178,558"/>	44,566,485
04	Deferred outflows related to pension		<input type="text" value="43,749,399"/>	35,398,869

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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="405,588"/>	158,066
06	Net OPEB liability	<input type="text" value="11,290,331"/>	11,404,026
07	Deferred inflows related to OPEB	<input type="text" value="5,976,570"/>	5,417,019
08	Deferred outflows related to OPEB	<input type="text" value="5,216,742"/>	5,176,473

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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	29,228,586	29,635,472
02	Value of endowment net assets at the end of the fiscal year	29,419,892	29,228,586
03	Change in value of endowment net assets CV=[H02-H01]	191,306	-406,886
03a	New gifts and additions	3,562,446	2,629,612
03b	Endowment net investment return	2,183,971	-3,800,759
03c	Spending distribution for current use	-4,985,956	-3,425,686
03d	Other CV=[H03-(H03a+H03b+H03c)]	-569,155	4,189,947

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> -13,143,844	187,959
02	Operating revenues + nonoperating revenues	101,837,427	110,658,629
03	Change in net position	10,264,112	-2,292,939
04	Net position	223,285,647	224,859,824
05	Expendable net assets	83,760,283	74,307,999
06	Plant-related debt	30,828,941	33,614,073
07	Total expenses	114,981,271	110,470,671

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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	32,627,488	32,627,488			
02 Sales and services	22,414,440	<input type="text" value="5,902,420"/>	16,512,020	0	<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	3,309,519	<input type="text" value="3,309,519"/>	<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	47,196,915	<input type="text" value="47,196,915"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	254,691	<input type="text" value="254,691"/>	<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	10,997	<input type="text" value="10,997"/>	<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="4,518,820"/>				
10 Interest earnings	<input type="text" value="1,220,022"/>				
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	20,547,285	19,822,510	724,775	0	0
03	Payment to state retirement funds (may be included in line 02 above)	3,168,837	2,952,118	216,719	0	0
04	Current expenditures <b>including</b> salaries	95,054,072	83,886,658	11,167,414	0	0
Capital outlays						
05	Construction	5,170,492	5,170,492	0	0	0
06	Equipment purchases	1,931,646	1,931,646	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,834,543				

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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	33,474,576
02	Long-term debt issued during fiscal year	6,046,288
03	Long-term debt retired during fiscal year	10,567,377
04	Long-term debt outstanding at end of fiscal year	28,953,487
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

 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).

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	4,554,531
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	54,490,549

 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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	27,299,408	26	6,025
State appropriations	24,779,726	24	5,469
Local appropriations	0	0	0
Government grants and contracts	7,972,409	8	1,760
Private gifts, grants, and contracts	3,937,440	4	869
Investment income	1,226,162	1	271
Other core revenues	38,810,898	37	8,566
Total core revenues	104,026,043	100	22,959
<b>Total revenues</b>	118,913,111	N/A	26,244

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	39,876,353	40	8,801
Research	2,599,848	3	574
Public service	1,833,898	2	405
Academic support	13,752,219	14	3,035
Institutional support	10,095,119	10	2,228
Student services	19,353,705	19	4,271
Other core expenses	11,850,832	12	2,616
Total core expenses	99,361,974	100	21,929
<b>Total expenses</b>	113,621,623	N/A	25,077

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	4,531

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
<b>Screen: Scholarships &amp; Fellowships</b>				
Upload File	The amount reported is outside the expected range of between 3,309,836 and 9,929,508 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No COVID-related student grants to report in the current year vs the prior year.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$13,262,131) to be similar to the scholarship/fellowship revenue reported in Finance (\$9,241,082). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The data are verified and correct as entered.			
<b>Screen: Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 129,704 and 389,110 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal awards represented a larger percentage of discountable revenues in the current year.			
Screen Entry	The amount reported is outside the expected range of between 37,965 and 113,893 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal awards represented a larger percentage of discountable revenues in the current year.			
<b>Screen: Revenues Part 3</b>				
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			
<b>Screen: Expenses Part 2</b>				
Upload File	The amount reported is outside the expected range of between 5,706,831 and 17,120,493 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to instability in the financial markets, the pension plan shifted from an asset to a liability. This resulted in a significant increase in the related benefit expenses.			
Upload File	The amount reported is outside the expected range of between 346,073 and 1,038,217 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	One-time refinance of debt meant reduced interest payments below the expected range in the prior year.			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between -5,994,733 and -2,886,352 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 -25,554,113 and -12,303,832 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The pension plan was negatively impacted by instability in the financial markets, which resulted in a shift from a pension asset to a pension liability.			
Screen Entry	The amount reported is outside the expected range of between 28,968,216 and 60,164,754 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 102,743 and 213,389 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.			
<b>Screen: Financial Health</b>				
Upload File	The amount reported is outside the expected range of between 93,980 and 281,938 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	General increase in operating expenses and reduction in non-operating revenues.			