

## Finance 2021-22

Institution: University of Wisconsin-Stout (240417)

User ID: 55C0011

### Overview

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

#### Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

#### Changes to reporting for 2021-22:

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

#### Resources:

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

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

## Finance - Public Institutions' Reporting Standard

### Reporting Standard

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

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

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

## Finance - Public Institutions Using GASB Standards

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

#### Reporting Reminder:

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

#### 1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2021.)

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

#### 2. Audit Opinion

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

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

#### 3. Reporting Model

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

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

#### 4. Intercollegiate Athletics

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

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

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

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

Other Operating Revenues

#### 5. Endowment Assets

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

- No
- Yes - (report endowment assets)

#### 6. Pension


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

- No
- i** Yes

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

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

- No
- Yes


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Part A - Statement of Net Position Page 1

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

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


Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	41,242,817	35,425,977
31	Depreciable <u>capital assets</u> , net of depreciation	168,944,893	156,560,907
04	Other noncurrent assets CV=[A05-A31]	45,344,569	53,976,164
05	Total <u>noncurrent assets</u>	214,289,462	210,537,071
06	<b>Total assets</b> CV=(A01+A05)	255,532,279	245,963,048
19	<b>Deferred outflows of resources</b>	41,228,501	32,481,064
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	5,451,604	5,836,621
08	Other current liabilities CV=(A09-A07)	13,569,758	11,234,865
09	Total <u>current liabilities</u>	19,021,362	17,071,486
10	<u>Long-term debt</u>	67,103,839	70,876,177
11	Other noncurrent liabilities CV=(A12-A10)	29,594,044	29,583,437
12	Total <u>noncurrent liabilities</u>	96,697,883	100,459,614
13	<b>Total liabilities</b> CV=(A09+A12)	115,719,245	117,531,100
20	<b>Deferred inflows of resources</b>	55,994,942	43,031,346
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	111,438,722	112,720,458
15	<u>Restricted-expendable</u>	35,786,299	30,213,477
16	<u>Restricted-nonexpendable</u>	36,231	29,395
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -22,214,659	-25,081,664
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	125,046,593	117,881,666

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	10,050,327	10,050,327
22	<u>Infrastructure</u>	19,197,168	19,197,168
23	<u>Buildings</u>	320,106,780	295,323,817
32	Equipment, including art and <u>library collections</u>	44,104,060	44,523,367
27	<u>Construction in progress</u>	4,998,945	22,822,023
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>398,457,280</b>	<b>391,916,702</b>
28	<u>Accumulated depreciation</u>	214,463,115	202,483,445
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	146,033,038	146,842,074
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	138,868,110	159,904,295
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>7,164,928</b>	<b>-13,062,221</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	117,881,666	130,943,886
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-1	1
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	125,046,593	117,881,666

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Part E-1 - Scholarships and Fellowships

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

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	7,207,063	8,025,748
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	4,023,066	2,856,147
03	<u>Grants by state government</u>	933,529	942,967
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,425,004	1,401,063
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	7,107,980	7,096,273
07	Total revenue that funds scholarships and fellowships	20,696,642	20,322,198
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	10,781,358	10,741,148
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,374,341	2,337,979
10	Total discounts and allowances CV=(E08+E09)	13,155,699	13,079,127
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	7,540,943	7,243,071

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	3,698,917	4,615,205	824,257	1,004,571	4,523,174	5,619,776
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,067,226	537,943	<input checked="" type="checkbox"/> 460,655	117,092	2,527,881	655,035
14	Grants by state government	479,688	453,919	106,892	98,802	586,580	552,721
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	705,444	791,217	157,199	172,221	862,643	963,438
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	3,830,083	4,342,864	825,338	945,293	4,655,421	5,288,157
18	Total (from Part E1 line 8, 9 and 10)	10,781,358	10,741,148	2,374,341	2,337,979	13,155,699	13,079,127

Part B - Revenues by Source (1)


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	42,470,441	44,228,080
Grants and contracts - operating			
02	Federal operating grants and contracts	3,782,664	4,198,053
03	State operating grants and contracts	2,171,817	1,064,872
04	Local government/private operating grants and contracts	<b>1,172,891</b>	<b>1,695,400</b>
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	1,172,891	1,695,400
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	14,377,766	16,752,802
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>	9,922,102	12,772,631
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>15,032,304</b>	<b>16,688,402</b>
09	Total operating revenues	88,929,985	97,400,240

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	28,399,131	25,210,409
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>	16,922,434	11,928,243
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,746,016	3,634,190
17	<u>Investment income</u>	172,115	588,802
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,324,251	0
19	Total nonoperating revenues	50,563,947	41,361,644
27	Total operating and nonoperating revenues CV=[B19+B09]	139,493,932	138,761,884
28	<u>12-month Student FTE from E12</u>	6,646	7,137
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,989	19,443

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="6,279,154"/>	8,073,904
21	<u>Capital grants and gifts</u>	<input type="text" value="259,952"/>	6,286
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="6,539,106"/>	8,080,190
25	Total all revenues and other additions	<input type="text" value="146,033,038"/>	146,842,074

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Part C-1 - Expenses by Functional Classification


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

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	50,354,275	55,687,403	25,317,717	27,575,279
02	<u>Research</u>	470,774	525,981	259,751	277,580
03	<u>Public service</u>	7,940,375	10,242,642	3,346,389	4,080,961
05	<u>Academic support</u>	18,224,338	19,113,898	7,877,429	8,754,490
06	<u>Student services</u>	19,850,556	21,430,165	8,701,823	9,370,777
07	<u>Institutional support</u>	26,748,122	20,334,332	9,148,632	8,935,840
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	7,540,943	7,243,071		
11	<u>Auxiliary enterprises</u>	12,882,289	19,445,471	4,741,042	5,825,763
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)]	✘ -5,143,562	5,881,332	0	0
19	<b>Total expenses and deductions</b>	138,868,110	159,904,295	59,392,783	64,820,690


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	59,392,783	64,820,690
19-3	<u>Benefits</u>	18,159,393	26,014,075
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	9,141,314	10,031,850
19-5	<u>Depreciation</u>	13,590,954	12,608,835
19-6	<u>Interest</u>	1,860,632	2,305,957
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	36,723,034	44,122,888
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	138,868,110	159,904,295
20-1	<u>12-month Student FTE (from E12 survey)</u>	6,646	7,137
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>20,895</b>	22,405

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Part M-1 - Pension Information


Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	-5,603,870	1,112,854
02	Net Pension liability	<input checked="" type="checkbox"/>	-21,456,770	-12,052,994
03	Deferred inflows related to pension		48,102,125	36,095,331
04	Deferred outflows related to pension		34,548,829	26,341,940

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="426,788"/>	237,614
06	Net OPEB liability	<input type="text" value="16,119,222"/>	16,047,785
07	Deferred inflows related to OPEB	<input type="text" value="7,821,287"/>	6,855,556
08	Deferred outflows related to OPEB	<input type="text" value="6,148,293"/>	5,537,913

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	60,104,206	60,980,089
02	Value of endowment net assets at the end of the fiscal year	80,168,923	60,104,206
03	Change in value of endowment net assets CV=[H02-H01]	20,064,717	-875,883
03a	New gifts and additions	3,651,386	5,831,237
03b	Endowment net investment return	16,852,454	-85,639
03c	Spending distribution for current use	3,663,690	-3,765,468
03d	Other CV=[H03-(H03a+H03b+H03c)]	-4,102,813	-2,856,013

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-2,653,471	-20,001,462
02	Operating revenues + nonoperating revenues	145,045,158	142,291,598
03	Change in net position	19,264,128	-9,604,739
04	Net position	198,582,710	208,187,448
05	Expendable net assets	63,971,328	46,272,497
06	Plant-related debt	72,555,443	76,712,798
07	Total expenses	147,689,559	162,300,756

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	53,251,799	53,251,799			
02	Sales and services	<b>26,674,209</b>	<input type="text" value="9,922,102"/>	16,752,107	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	3,782,664	<input type="text" value="3,782,664"/>	<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	34,678,285	<input type="text" value="34,678,285"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	2,171,817	<input type="text" value="2,171,817"/>	<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	0	<input type="text" value="0"/>	<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="4,918,907"/>				
10	Interest earnings	<input type="text" value="52,848"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	20,142,820	18,421,388	1,721,432	0	0
03	Payment to state retirement funds (may be included in line 02 above)	4,113,155	3,771,124	342,031	0	0
04	Current expenditures <b>including</b> salaries	111,762,427	101,970,161	9,792,266	0	0
Capital outlays						
05	Construction	7,061,924	6,612,730	449,194	0	0
06	Equipment purchases	810,712	798,418	12,294	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,857,477				

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	76,678,683
02	Long-term debt issued during fiscal year	6,279,468
03	Long-term debt retired during fiscal year	10,419,422
04	Long-term debt outstanding at end of fiscal year	72,538,729
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, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	7,097,002
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	26,838,896

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

Prepared by

**Prepared by**

Reporting Reminders:

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

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

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

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



## Summary

### Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2021.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$42,470,441	32%	\$6,390
State appropriations	\$28,399,131	22%	\$4,273
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$22,876,915	17%	\$3,442
Private gifts, grants, and contracts	\$4,918,907	4%	\$740
Investment income	\$172,115	0%	\$26
Other core revenues	\$32,817,763	25%	\$4,938
<b>Total core revenues</b>	<b>\$131,655,272</b>	<b>100%</b>	<b>\$19,810</b>
Total revenues	\$146,033,038	N/A	\$21,973

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	\$50,354,275	40%	\$7,577
Research	\$470,774	0%	\$71
Public service	\$7,940,375	6%	\$1,195
Academic support	\$18,224,338	14%	\$2,742
Institutional support	\$26,748,122	21%	\$4,025
Student services	\$19,850,556	16%	\$2,987
Other core expenses	\$2,397,381	2%	\$361
<b>Total core expenses</b>	<b>\$125,985,821</b>	<b>100%</b>	<b>\$18,957</b>
Total expenses	\$138,868,110	N/A	\$20,895

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	6,646

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: Statement of net position (1)</b>				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Non-restricted activity has liabilities in excess of assets			
<b>Screen: Sources of Discounts and Allowances</b>				
Upload File	The amount reported is outside the expected range of between 268,972 and 806,914 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
Upload File	The amount reported is outside the expected range of between 58,546 and 175,638 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
<b>Screen: Revenues Part 3</b>				
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			
<b>Screen: Expenses Part 1</b>				
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. SSR			
Related Screens	Expenses Part 1			
<b>Screen: Pension Information</b>				
Upload File	The amount reported is outside the expected range of between 723,356 and 1,502,352 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance resulted in pension assets and deferred outflows exceeding pension liabilities and deferred inflows			
Upload File	The amount reported is outside the expected range of between -16,271,541 and -7,834,446 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance led to significantly larger balances than the prior period.			
<b>Screen: OPEB Information</b>				
Upload File	The amount reported is outside the expected range of between 154,450 and 320,778 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Liabilities increased significantly from prior year			