

## Finance 2022-23

Institution: University of Wisconsin-Stout (240417)

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 2022-23 data collection period:

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

#### Resources:

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

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

## Finance - Public Institutions' Reporting Standard

### Reporting Standard

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

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

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

## Finance - Public Institutions Using GASB Standards

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

Reporting Reminder:

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

#### 1. Fiscal Year Calendar

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

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

#### 2. Audit Opinion

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

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

#### 3. Reporting Model

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

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

#### 4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

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

b) Does your institution have intercollegiate athletics revenue?

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

#### 5. Endowment Assets

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

- No
- Yes - (report endowment assets)

**6. Pension**


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

- No
- Yes**

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

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

- No
- Yes


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Part A - Statement of Net Position Page 1

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

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


Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	52,083,729	41,242,817
31	Depreciable <u>capital assets</u> , net of depreciation	161,794,396	168,944,893
04	Other noncurrent assets CV=[A05-A31]	50,991,818	45,344,569
05	Total <u>noncurrent assets</u>	212,786,214	214,289,462
06	<b>Total assets</b> CV=(A01+A05)	264,869,943	255,532,279
19	<b>Deferred outflows of resources</b>	58,748,393	41,228,501
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	5,661,748	5,451,604
08	Other current liabilities CV=(A09-A07)	14,958,166	13,569,758
09	Total <u>current liabilities</u>	20,619,914	19,021,362
10	<u>Long-term debt</u>	69,783,653	67,103,839
11	Other noncurrent liabilities CV=(A12-A10)	28,222,465	29,594,044
12	Total <u>noncurrent liabilities</u>	98,006,118	96,697,883
13	<b>Total liabilities</b> CV=(A09+A12)	118,626,032	115,719,245
20	<b>Deferred inflows of resources</b>	71,074,844	55,994,942
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	102,850,295	111,438,722
15	<u>Restricted-expendable</u>	42,964,941	35,786,299
16	<u>Restricted-nonexpendable</u>	32,086	36,231
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -11,929,862	-22,214,659
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	133,917,460	125,046,593

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	326,076,235	320,106,780
32	Equipment, including art and <u>library collections</u>	46,720,445	44,104,060
27	<u>Construction in progress</u>	6,450,973	4,998,945
	<b>Total for Plant, Property and Equipment</b> CV = (A21+ .. A27)	<b>408,495,148</b>	<b>398,457,280</b>
28	<u>Accumulated depreciation</u>	230,199,452	214,463,115
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	157,171,239	146,033,038
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	148,290,306	138,868,110
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>8,880,933</b>	<b>7,164,928</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	125,046,593	117,881,666
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<b>-10,066</b>	<b>-1</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	133,917,460	125,046,593

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Part E-1 - Scholarships and Fellowships

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

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	6,701,735	7,207,063
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 8,623,037	4,023,066
03	<u>Grants by state government</u>	1,281,505	933,529
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,632,914	1,425,004
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>6,298,350</b>	<b>7,107,980</b>
07	Total revenue that funds scholarships and fellowships	24,537,541	20,696,642
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	7,034,391	10,781,358
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,026,289	2,374,341
10	Total discounts and allowances CV=(E08+E09)	<b>9,060,680</b>	<b>13,155,699</b>
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>	<b>15,476,861</b>	<b>7,540,943</b>

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	2,564,481	3,698,917	738,710	824,257	3,303,191	4,523,174
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 728,856	2,067,226	<input checked="" type="checkbox"/> 209,951	460,655	938,807	2,527,881
14	Grants by state government	490,972	479,688	141,427	106,892	632,399	586,580
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	617,342	705,444	177,828	157,199	795,170	862,643
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,632,740	3,830,083	758,373	825,338	3,391,113	4,655,421
18	Total (from Part E1 line 8, 9 and 10)	7,034,391	10,781,358	2,026,289	2,374,341	9,060,680	13,155,699

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	46,291,423	42,470,441
Grants and contracts - operating			
02	Federal operating grants and contracts	2,152,701	3,782,664
03	State operating grants and contracts	0	2,171,817
04	Local government/private operating grants and contracts	<b>1,793,416</b>	<b>1,172,891</b>
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,793,416	1,172,891
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	20,907,686	14,377,766
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>	10,852,737	9,922,102
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>15,235,204</b>	<b>15,032,304</b>
09	Total operating revenues	97,233,167	88,929,985

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	29,738,605	28,399,131
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>	21,686,551	16,922,434
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,539,451	3,746,016
17	<u>Investment income</u>	49,782	172,115
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	403,056	1,324,251
19	Total nonoperating revenues	55,417,445	50,563,947
27	Total operating and nonoperating revenues CV=[B19+B09]	152,650,612	139,493,932
28	<u>12-month Student FTE from E12</u>	6,448	6,646
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,674	20,989

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="4,387,599"/>	6,279,154
21	<u>Capital grants and gifts</u>	<input type="text" value="133,028"/>	259,952
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="4,520,627"/>	6,539,106
25	Total all revenues and other additions	<input type="text" value="157,171,239"/>	146,033,038

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


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

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	53,856,342	50,354,275	24,052,275	25,317,717
02	<u>Research</u>	376,273	470,774	178,160	259,751
03	<u>Public service</u>	7,145,691	7,940,375	3,199,095	3,346,389
05	<u>Academic support</u>	19,185,383	18,224,338	8,141,257	7,877,429
06	<u>Student services</u>	21,288,775	19,850,556	8,965,178	8,701,823
07	<u>Institutional support</u>	15,957,392	26,748,122	8,360,178	9,148,632
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	15,476,861	7,540,943		
11	<u>Auxiliary enterprises</u>	20,333,394	12,882,289	5,579,081	4,741,042
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)]	✖ -5,329,805	-5,143,562	0	0
19	<b>Total expenses and deductions</b>	148,290,306	138,868,110	58,475,224	59,392,783


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

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	58,475,224	59,392,783
19-3	<u>Benefits</u>	<input type="text" value="17,708,578"/>	18,159,393
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	<input type="text" value="9,296,472"/>	9,141,314
19-5	<u>Depreciation</u>	<input type="text" value="15,485,129"/>	13,590,954
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> <input type="text" value="753,613"/>	1,860,632
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	46,571,290	36,723,034
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	148,290,306	138,868,110
20-1	<u>12-month Student FTE (from E12 survey)</u>	6,448	6,646
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>22,998</b>	20,895

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Part M-1 - Pension Information


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	-5,794,043	-5,603,870
02	Net Pension liability	-26,478,888	-21,456,770
03	Deferred inflows related to pension	62,342,049	48,102,125
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 49,560,678	34,548,829

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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="241,521"/>	426,788
06	Net OPEB liability		<input type="text" value="16,956,751"/>	16,119,222
07	Deferred inflows related to OPEB		<input type="text" value="8,571,287"/>	7,821,287
08	Deferred outflows related to OPEB		<input type="text" value="7,494,301"/>	6,148,293

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	80,168,923	60,104,206
02	Value of endowment net assets at the end of the fiscal year	72,176,144	80,168,923
03	Change in value of endowment net assets CV=[H02-H01]	-7,992,779	20,064,717
03a	New gifts and additions	5,705,348	3,651,386
03b	Endowment net investment return	-10,604,565	16,852,454
03c	Spending distribution for current use	-3,839,930	3,663,690
03d	Other CV=[H03-(H03a+H03b+H03c)]	746,368	-4,102,813

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input type="text" value="-2,148,583"/>	-2,653,471
02	Operating revenues + nonoperating revenues	<input type="text" value="155,504,731"/>	145,045,158
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="-5,572,649"/>	19,264,128
04	Net position	<input type="text" value="217,836,772"/>	198,582,710
05	Expendable net assets	<input type="text" value="63,424,970"/>	63,971,328
06	Plant-related debt	<input type="text" value="75,445,401"/>	72,555,443
07	Total expenses	<input type="text" value="157,661,678"/>	147,689,559

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	53,325,814	53,325,814			
02	Sales and services	33,786,712	10,852,737	22,933,975	0	0
03	Federal grants/contracts (excludes Pell Grants)	2,152,701	2,152,701	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	34,126,204	34,126,204	0	0	0
05	State grants and contracts	0	0	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	5,332,867				
10	Interest earnings	113,300				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	19,648,727	17,671,215	1,977,512	0	0
03	Payment to state retirement funds (may be included in line 02 above)	4,494,139	4,039,570	454,569	0	0
04	Current expenditures <b>including</b> salaries	112,080,564	96,267,694	15,812,870	0	0
Capital outlays						
05	Construction	6,746,646	6,104,131	642,515	0	0
06	Equipment purchases	570,375	570,375	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	751,023				

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

Fiscal Year: July 1, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	72,538,729
02	Long-term debt issued during fiscal year	9,834,034
03	Long-term debt retired during fiscal year	7,043,601
04	Long-term debt outstanding at end of fiscal year	75,329,162
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Fiscal Year: July 1, 2021 - June 30, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	8,433,082
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	37,222,147

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

Prepared by

**Prepared by**

Reporting Reminders:

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

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

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

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



## Summary

### Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2023.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$46,291,423	34%	\$7,179
State appropriations	\$29,738,605	22%	\$4,612
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$23,839,252	17%	\$3,697
Private gifts, grants, and contracts	\$5,332,867	4%	\$827
Investment income	\$49,782	0%	\$8
Other core revenues	\$31,011,624	23%	\$4,809
<b>Total core revenues</b>	<b>\$136,263,553</b>	<b>100%</b>	<b>\$21,133</b>
Total revenues	\$157,171,239	N/A	\$24,375

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	\$53,856,342	42%	\$8,352
Research	\$376,273	0%	\$58
Public service	\$7,145,691	6%	\$1,108
Academic support	\$19,185,383	15%	\$2,975
Institutional support	\$15,957,392	12%	\$2,475
Student services	\$21,288,775	17%	\$3,302
Other core expenses	\$10,147,056	8%	\$1,574
<b>Total core expenses</b>	<b>\$127,956,912</b>	<b>100%</b>	<b>\$19,844</b>
Total expenses	\$148,290,306	N/A	\$22,998

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	6,448

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	Restricted net position exceeds available net position			
<b>Screen: Scholarships &amp; Fellowships</b>				
Upload File	The amount reported is outside the expected range of between 2,011,533 and 6,034,599 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	COVID-related student grants increased revenue beyond expected range			
<b>Screen: Sources of Discounts and Allowances</b>				
Upload File	The amount reported is outside the expected range of between 1,033,613 and 3,100,839 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in proportion of discountable revenues			
Upload File	The amount reported is outside the expected range of between 230,328 and 690,982 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in proportion of discountable revenues			
<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>				
Screen Entry	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. ST			
Related Screens	Expenses Part 1			
<b>Screen: Expenses Part 2</b>				
Upload File	The amount reported is outside the expected range of between 930,316 and 2,790,948 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Refinanced debt reduced interest expense beyond expected range			
<b>Screen: Pension Information</b>				
Upload File	The amount reported is outside the expected range of between 22,456,739 and 46,640,919 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>				
Upload File	The amount reported is outside the expected range of between 277,413 and 576,163 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance reduced OPEB expense; change in proportion amongst system campuses			

**Screen: Financial Health**

Upload File	The amount reported is outside the expected range of between 9,632,064 and 28,896,192 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Foundation asset performance was significantly less than prior year			