

Finance 2023-24

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 2023-24 data collection period:

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

Resources:

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

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

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

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

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

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

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

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

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

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

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

b) Does your institution have intercollegiate athletics revenue?

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

Other Operating Revenue

5. Endowment Assets

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

- No
- Yes - (report endowment assets)

6. Pension

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

- No
- 1** Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- No
- Yes


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acronyms).

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	43,958,574	52,083,729
31	Depreciable <u>capital assets</u> , net of depreciation	170,519,360	161,794,396
04	Other noncurrent assets CV=[A05-A31]	25,395,838	50,991,818
05	Total <u>noncurrent assets</u>	195,915,198	212,786,214
06	Total assets CV=(A01+A05)	239,873,772	264,869,943
19	<u>Deferred outflows of resources</u>	67,640,292	58,748,393
Liabilities			
07	<u>Long-term debt, current portion</u>	9,517,773	5,661,748
08	Other current liabilities CV=(A09-A07)	14,138,093	14,958,166
09	Total <u>current liabilities</u>	23,655,866	20,619,914
10	<u>Long-term debt</u>	77,216,374	69,783,653
11	Other noncurrent liabilities CV=(A12-A10)	40,829,453	28,222,465
12	Total <u>noncurrent liabilities</u>	118,045,827	98,006,118
13	Total liabilities CV=(A09+A12)	141,701,693	118,626,032
20	<u>Deferred inflows of resources</u>	44,242,873	71,074,844
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	104,681,581	102,850,295
15	<u>Restricted-expendable</u>	7,757,453	42,964,941
16	<u>Restricted-nonexpendable</u>	32,599	32,086
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	9,097,865	-11,929,862
18	Net position CV=[(A06+A19)-(A13+A20)]	121,569,498	133,917,460

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	10,050,327	10,050,327
22	<u>Infrastructure</u>	19,197,168	19,197,168
23	<u>Buildings</u>	345,401,769	326,076,235
32	Equipment, including art and <u>library collections</u>	50,937,255	46,720,445
27	<u>Construction in progress</u>	10,846,041	6,450,973
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	436,432,560	408,495,148
28	<u>Accumulated depreciation</u>	245,016,832	230,199,452
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0


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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	148,539,533	157,171,239
02	Total expenses and deductions for this institution AND all of its child institutions	160,767,874	148,290,306
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -12,228,341	8,880,933
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	133,917,460	125,046,593
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-119,621	-10,066
06	Net position end of year for this institution AND all of its child institutions (from A18)	121,569,498	133,917,460

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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)	7,030,873	6,701,735
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,710,071	8,623,037
03	Grants by state government	980,124	1,281,505
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,933,745	1,632,914
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	5,949,121	6,298,350
07	Total revenue that funds scholarships and fellowships	17,603,934	24,537,541
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	6,850,288	7,034,391
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,131,325	2,026,289
10	Total discounts and allowances CV=(E08+E09)	8,981,613	9,060,680
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.	8,622,321	15,476,861

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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)	2,717,453	2,564,481	845,479	738,710	3,562,932	3,303,191
13	Other federal grants (Do NOT include FDSL amounts)	452,770	728,856	140,870	209,951	593,640	938,807
14	Grants by state government	379,229	490,972	117,989	141,427	497,218	632,399
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	735,449	617,342	228,820	177,828	964,269	795,170
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,565,387	2,632,740	798,167	758,373	3,363,554	3,391,113
18	Total (from Part E1 line 8, 9 and 10)	6,850,288	7,034,391	2,131,325	2,026,289	8,981,613	9,060,680

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	43,542,201	46,291,423
Grants and contracts - operating			
02	Federal operating grants and contracts	4,060,449	2,152,701
03	State operating grants and contracts	204,024	0
04	Local government/private operating grants and contracts	2,003,264	1,793,416
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	2,003,264	1,793,416
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	22,514,631	20,907,686
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>	11,251,524	10,852,737
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	16,369,398	15,235,204
09	Total operating revenues	99,945,491	97,233,167

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>	31,352,047	29,738,605
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	7,030,873	21,686,551
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,444,961	3,539,451
17	<u>Investment income</u>	1,457,529	49,782
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	403,056
19	Total nonoperating revenues	44,285,410	55,417,445
27	Total operating and nonoperating revenues CV=[B19+B09]	144,230,901	152,650,612
28	<u>12-month Student FTE from E12</u>	6,117	6,448
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,579	23,674

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>	4,282,245	4,387,599
21	<u>Capital grants and gifts</u>	26,387	133,028
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)]	4,308,632	4,520,627
25	Total all revenues and other additions	148,539,533	157,171,239


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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>	51,728,877	53,856,342	23,957,930	24,052,275
02	<u>Research</u>	543,763	376,273	265,512	178,160
03	<u>Public service</u>	7,432,239	7,145,691	3,055,332	3,199,095
05	<u>Academic support</u>	20,210,905	19,185,383	8,351,449	8,141,257
06	<u>Student services</u>	23,184,892	21,288,775	9,570,394	8,965,178
07	<u>Institutional support</u>	16,681,368	15,957,392	9,030,150	8,360,178
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	8,622,321	15,476,861		
11	<u>Auxiliary enterprises</u>	21,426,574	20,333,394	5,905,974	5,579,081
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)]	10,936,935	-5,329,805	0	0
19	Total expenses and deductions	160,767,874	148,290,306	60,136,741	58,475,224


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).	60,136,741	58,475,224
19-3	Benefits	<input checked="" type="checkbox"/> 28,590,918	17,708,578
19-4	Operation and Maintenance of Plant (as a natural expense).	8,625,855	9,296,472
19-5	Depreciation	17,229,653	15,485,129
19-6	Interest	<input checked="" type="checkbox"/> 3,708,455	753,613
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	42,476,252	46,571,290
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	160,767,874	148,290,306
20-1	12-month Student FTE (from E12 survey).	6,117	6,448
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	26,282	22,998

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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="4,706,404"/>	-5,794,043
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="16,439,789"/>	-26,478,888
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="34,412,256"/>	62,342,049
04	Deferred outflows related to pension	<input type="text" value="59,843,157"/>	49,560,678

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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"/> 581,553	241,521
06	Net OPEB liability	<input checked="" type="checkbox"/> 16,668,072	16,956,751
07	Deferred inflows related to OPEB	9,471,409	8,571,287
08	Deferred outflows related to OPEB	7,524,191	7,494,301

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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	72,176,144	80,168,923
02	Value of endowment net assets at the end of the fiscal year	78,873,617	72,176,144
03	Change in value of endowment net assets CV=[H02-H01]	6,697,473	-7,992,779
03a	New gifts and additions	4,764,279	5,705,348
03b	Endowment net investment return	7,285,079	-10,604,565
03c	Spending distribution for current use	-4,289,788	-3,839,930
03d	Other CV=[H03-(H03a+H03b+H03c)]	-1,062,097	746,368

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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)	-9,746,157	-2,148,583
02	Operating revenues + nonoperating revenues	149,235,147	155,504,731
03	Change in net position	959,226	-5,572,649
04	Net position	213,019,520	217,836,772
05	Expendable net assets	61,560,445	63,424,970
06	Plant-related debt	86,734,148	75,445,401
07	Total expenses	159,747,961	157,661,678

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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	50,392,489	50,392,489			
02	Sales and services	35,897,480	<input type="text" value="11,251,524"/>	24,645,956	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	4,060,449	<input type="text" value="4,060,449"/>	<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	35,634,292	<input type="text" value="35,634,292"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	204,024	<input type="text" value="204,024"/>	<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="6,596,504"/>				
10	Interest earnings	<input type="text" value="1,437,973"/>				
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	30,526,397	28,564,475	1,961,922	0	0
03	Payment to state retirement funds (may be included in line 02 above)	4,365,915	3,917,653	448,262	0	0
04	Current expenditures including salaries	125,173,893	109,573,138	15,600,755	0	0
Capital outlays						
05	Construction	24,087,264	24,087,264	0	0	0
06	Equipment purchases	1,401,646	1,401,646	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	3,669,343				

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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	75,329,162
02	Long-term debt issued during fiscal year	35,967,993
03	Long-term debt retired during fiscal year	26,921,068
04	Long-term debt outstanding at end of fiscal year	84,376,087
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	9,996,254
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	25,913,699

 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"/>
		<input type="radio"/>
		<input type="radio"/>
Name:	<input type="text" value="Rodney Dole"/>	
Email:	<input type="text" value="rdole@uwsa.edu"/>	

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

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

Summary

Finance Component Summary

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

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	43,542,201	35	7,118
State appropriations	31,352,047	25	5,125
Local appropriations	0	0	0
Government grants and contracts	11,295,346	9	1,847
Private gifts, grants, and contracts	6,448,225	5	1,054
Investment income	1,457,529	1	238
Other core revenues	31,929,554	25	5,220
Total core revenues	126,024,902	100	20,602
Total revenues	148,539,533	N/A	24,283

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	51,728,877	37	8,457
Research	543,763	0	89
Public service	7,432,239	5	1,215
Academic support	20,210,905	15	3,304
Institutional support	16,681,368	12	2,727
Student services	23,184,892	17	3,790
Other core expenses	19,559,256	14	3,198
Total core expenses	139,341,300	100	22,779
Total expenses	160,767,874	N/A	26,282

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	6,117

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 4,311,519 and 12,934,555 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No COVID-related student grants to report in the current year vs the prior year.			
Screen: Revenues Part 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 2				
Upload File	The amount reported is outside the expected range of between 8,854,289 and 26,562,867 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 376,807 and 1,130,419 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.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -7,821,958 and -3,766,127 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 -35,746,498 and -17,211,277 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 40,522,332 and 84,161,766 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 156,989 and 326,053 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.			
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The OPEB liability is built incrementally, so not on the same allocation percentage as the Pension liability, which is re-built each year due to the fluctuation between liability and asset.			