

## Finance 2023-24

Institution: University of Wisconsin-Stevens Point (240480)

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>	106,333,653	91,876,424
31	Depreciable <u>capital assets</u> , net of depreciation	195,759,439	198,716,361
04	Other noncurrent assets CV=[A05-A31]	18,691,664	48,930,107
05	Total <u>noncurrent assets</u>	214,451,103	247,646,468
06	<b>Total assets</b> CV=(A01+A05)	<b>320,784,756</b>	<b>339,522,892</b>
19	<u>Deferred outflows of resources</u>	75,957,830	63,867,186
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	9,233,692	7,348,621
08	Other current liabilities CV=(A09-A07)	20,472,297	18,951,206
09	Total <u>current liabilities</u>	29,705,989	26,299,827
10	<u>Long-term debt</u>	69,354,675	77,458,858
11	Other noncurrent liabilities CV=(A12-A10)	46,170,955	32,296,879
12	Total <u>noncurrent liabilities</u>	115,525,630	109,755,737
13	<b>Total liabilities</b> CV=(A09+A12)	<b>145,231,619</b>	<b>136,055,564</b>
20	<u>Deferred inflows of resources</u>	52,144,188	76,895,949
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	127,823,780	124,343,102
15	<u>Restricted-expendable</u>	34,580,690	53,868,463
16	<u>Restricted-nonexpendable</u>	428,334	421,229
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	36,533,975	11,805,771
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>199,366,779</b>	<b>190,438,565</b>

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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>	6,640,387	6,637,661
22	<u>Infrastructure</u>	21,564,336	21,564,336
23	<u>Buildings</u>	379,976,553	369,450,865
32	Equipment, including art and <u>library collections</u>	70,529,458	67,315,067
27	<u>Construction in progress</u>	4,012,322	3,796,559
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>482,723,056</b>	<b>468,764,488</b>
28	<u>Accumulated depreciation</u>	278,613,042	262,376,467
33	Intangible assets, net of accumulated amortization	2,302,134	2,762,560
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>	184,753,425	171,529,538
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	175,823,147	155,600,327
03	Change in net position during year CV=(D01-D02)	8,930,278	15,929,211
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	190,438,565	174,549,245
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-2,064	-39,891
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	199,366,779	190,438,565

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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)	10,398,586	10,282,301
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,223,836	10,308,347
03	Grants by state government	2,230,737	2,694,281
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,632,265	2,572,971
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	12,498,756	7,552,533
07	Total revenue that funds scholarships and fellowships	28,984,180	33,410,433
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	15,671,273	14,094,881
09	Discounts and allowances applied to sales and services of auxiliary enterprises	5,622,783	4,740,755
10	Total discounts and allowances CV=(E08+E09)	21,294,056	18,835,636
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.	7,690,124	14,574,797

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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)	5,559,797	5,858,327	1,994,830	1,970,425	7,554,627	7,828,752
13	Other federal grants (Do NOT include FDSL amounts)	658,033	732,412	236,099	246,343	894,132	978,755
14	Grants by state government	1,199,423	1,550,501	430,348	521,505	1,629,771	2,072,006
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,406,841	1,477,381	504,768	496,911	1,911,609	1,974,292
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	6,847,179	4,476,260	2,456,738	1,505,571	9,303,917	5,981,831
18	Total (from Part E1 line 8, 9 and 10)	15,671,273	14,094,881	5,622,783	4,740,755	21,294,056	18,835,636

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
<b>Operating Revenues</b>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	38,433,316	38,170,928
<b>Grants and contracts - operating</b>			
02	Federal operating grants and contracts	1,124,330	4,491,934
03	State operating grants and contracts	3,955,703	4,281,371
04	Local government/private operating grants and contracts	<b>1,978,852</b>	586,967
04a	Local government operating grants and contracts	138,004	204,094
04b	Private operating grants and contracts	1,840,848	382,873
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	22,579,392	20,541,415
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>	8,808,815	8,948,910
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	<b>24,377,355</b>	20,678,508
09	Total operating revenues	101,257,763	97,700,033

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
<b>Nonoperating Revenues</b>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	39,550,988	39,819,943
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	13,199,994	24,808,268
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,268,111	4,298,868
17	<u>Investment income</u>	2,157,705	61,836
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	259,630	2,641,324
19	Total nonoperating revenues	61,436,428	71,630,239
27	Total operating and nonoperating revenues CV=[B19+B09]	162,694,191	169,330,272
28	<u>12-month Student FTE from E12</u>	7,143	7,083
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	22,777	23,907

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>	22,059,234	1,125,252
21	<u>Capital grants and gifts</u>	0	1,074,014
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)]	22,059,234	2,199,266
25	Total all revenues and other additions	184,753,425	171,529,538


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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>	53,142,945	52,012,218	28,853,291	27,969,355
02	<u>Research</u>	4,070,121	3,480,209	1,571,082	1,529,059
03	<u>Public service</u>	14,843,818	11,178,254	4,793,386	4,116,626
05	<u>Academic support</u>	21,740,315	22,188,538	10,331,813	9,437,649
06	<u>Student services</u>	26,897,569	32,640,057	10,087,335	9,355,483
07	<u>Institutional support</u>	16,483,339	13,498,331	7,192,462	6,944,469
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	7,690,124	14,574,797		
11	<u>Auxiliary enterprises</u>	21,958,600	12,396,939	4,807,429	4,104,632
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)]	8,996,316	-6,369,016	175,845	0
19	<b>Total expenses and deductions</b>	175,823,147	155,600,327	67,812,643	63,457,273


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).	67,812,643	63,457,273
19-3	Benefits	<input checked="" type="checkbox"/> 30,263,983	18,034,048
19-4	Operation and Maintenance of Plant (as a natural expense).	13,934,932	14,823,296
19-5	Depreciation	17,247,207	16,283,032
19-6	Interest	<input checked="" type="checkbox"/> 4,032,207	1,685,110
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	42,532,175	41,317,568
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	175,823,147	155,600,327
20-1	12-month Student FTE (from E12 survey).	7,143	7,083
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>24,615</b>	<b>21,968</b>

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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="4,666,681"/>	-6,694,624
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="18,659,168"/>	-28,749,301
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="39,057,924"/>	67,687,522
04	Deferred outflows related to pension	<input type="text" value="67,886,440"/>	53,774,251

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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="644,034"/>	320,166
06	Net OPEB liability	<input type="text" value="18,622,505"/>	18,871,688
07	Deferred inflows related to OPEB	<input type="text" value="9,755,675"/>	8,813,727
08	Deferred outflows related to OPEB	<input type="text" value="7,881,394"/>	7,832,663

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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	66,152,803	54,147,658
02	Value of endowment net assets at the end of the fiscal year	58,446,676	66,152,803
03	Change in value of endowment net assets CV=[H02-H01]	-7,706,127	12,005,145
03a	New gifts and additions	6,309,551	11,083,474
03b	Endowment net investment return	-9,658,115	8,399,052
03c	Spending distribution for current use	-3,957,343	-5,297,146
03d	Other CV=[H03-(H03a+H03b+H03c)]	-400,220	-2,180,235


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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"/> <input type="text" value="-8,178,220"/>	8,082,782
02	Operating revenues + nonoperating revenues	<input type="text" value="165,641,870"/>	174,373,849
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="7,183,855"/>	24,759,871
04	Net position	<input type="text" value="271,170,978"/>	245,420,026
05	Expendable net assets	<input type="text" value="131,428,693"/>	127,462,126
06	Plant-related debt	<input type="text" value="78,588,367"/>	84,807,480
07	Total expenses	<input type="text" value="174,451,621"/>	167,254,333


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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	54,104,589	54,104,589			
02	Sales and services	37,010,990	8,808,815	28,202,175	0	0
03	Federal grants/contracts (excludes Pell Grants)	1,124,330	1,124,330	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	61,610,222	61,610,222	0	0	0
05	State grants and contracts	3,955,703	3,955,703	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	138,004	138,004	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	8,108,959				
10	Interest earnings	2,138,638				
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, 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	33,441,906	31,856,743	1,585,163	0	0
03	Payment to state retirement funds (may be included in line 02 above)	4,937,355	4,562,272	375,083	0	0
04	Current expenditures <b>including</b> salaries	141,916,252	126,380,300	15,535,952	0	0
Capital outlays						
05	Construction	11,423,650	11,366,539	57,111	0	0
06	Equipment purchases	1,934,429	1,934,429	0	0	0
07	Land purchases	2,726	0	2,726	0	0
08	Interest on debt outstanding, all funds and activities	4,032,207				

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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	83,457,353
02	Long-term debt issued during fiscal year	16,279,813
03	Long-term debt retired during fiscal year	21,749,175
04	Long-term debt outstanding at end of fiscal year	77,987,991
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	10,522,479
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	76,374,108

 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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	38,433,316	24	5,381
State appropriations	39,550,988	24	5,537
Local appropriations	0	0	0
Government grants and contracts	18,418,031	11	2,578
Private gifts, grants, and contracts	8,108,959	5	1,135
Investment income	2,157,705	1	302
Other core revenues	55,505,034	34	7,771
Total core revenues	162,174,033	100	22,704
<b>Total revenues</b>	184,753,425	N/A	25,865

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	53,142,945	35	7,440
Research	4,070,121	3	570
Public service	14,843,818	10	2,078
Academic support	21,740,315	14	3,044
Institutional support	16,483,339	11	2,308
Student services	26,897,569	17	3,766
Other core expenses	16,686,440	11	2,336
Total core expenses	153,864,547	100	21,541
<b>Total expenses</b>	175,823,147	N/A	24,615

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	7,143

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 5,154,174 and 15,462,520 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.			
<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 842,555 and 2,527,665 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.			
Upload File	The amount reported is outside the expected range of between 9,017,024 and 27,051,072 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.			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between -9,037,742 and -4,351,505 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 -38,811,556 and -18,687,045 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 43,996,890 and 91,378,154 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 208,108 and 432,224 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 4,041,391 and 12,124,173 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.			
Upload File	The amount reported is outside the expected range of between 12,379,936 and 37,139,806 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.			