

## Finance 2022-23

Institution: University of Wisconsin-Superior (240426)

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.

#### 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)

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
- 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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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>	29,211,117	29,377,610
31	Depreciable <u>capital assets</u> , net of depreciation	78,972,118	82,838,865
04	Other noncurrent assets CV=[A05-A31]	17,002,213	13,981,197
05	Total <u>noncurrent assets</u>	95,974,331	96,820,062
06	<b>Total assets</b> CV=(A01+A05)	125,185,448	126,197,672
19	<u>Deferred outflows of resources</u>	23,793,577	14,812,221
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	1,549,999	2,083,165
08	Other current liabilities CV=(A09-A07)	6,226,405	5,921,962
09	Total <u>current liabilities</u>	7,776,404	8,005,127
10	<u>Long-term debt</u>	21,590,489	22,583,242
11	Other noncurrent liabilities CV=(A12-A10)	9,338,580	9,405,412
12	Total <u>noncurrent liabilities</u>	30,929,069	31,988,654
13	<b>Total liabilities</b> CV=(A09+A12)	38,705,473	39,993,781
20	<u>Deferred inflows of resources</u>	28,779,299	19,808,197
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	57,828,135	60,407,620
15	<u>Restricted-expendable</u>	17,079,178	13,466,590
16	<u>Restricted-nonexpendable</u>	1,370,897	1,269,269
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	5,216,043	6,064,436
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	81,494,253	81,207,915

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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>	1,609,664	1,609,664
22	<u>Infrastructure</u>	18,087,975	18,117,475
23	<u>Buildings</u>	138,363,158	137,242,993
32	Equipment, including art and <u>library collections</u>	15,292,930	14,707,694
27	<u>Construction in progress</u>	386,842	625,497
	<b>Total for Plant, Property and Equipment</b> CV = (A21+ .. A27)	<b>173,740,569</b>	<b>172,303,323</b>
28	<u>Accumulated depreciation</u>	92,771,945	87,229,297
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>	63,789,503	55,830,936
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	63,506,373	51,979,452
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>283,130</b>	<b>3,851,484</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	81,207,915	77,356,430
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<b>3,208</b>	<b>1</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	81,494,253	81,207,915

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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)	3,428,797	3,300,567
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,857,009	1,049,894
03	<u>Grants by state government</u>	397,964	233,172
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,101,276	1,148,001
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>2,123,832</b>	<b>1,816,263</b>
07	Total revenue that funds scholarships and fellowships	9,908,878	7,547,897
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	4,602,309	4,516,509
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	711,868	549,238
10	Total discounts and allowances CV=(E08+E09)	<b>5,314,177</b>	<b>5,065,747</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>4,594,701</b>	<b>2,482,150</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)	1,891,335	1,787,482	292,545	217,370	2,183,880	2,004,852
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 205,465	569,260	<input checked="" type="checkbox"/> 31,781	69,226	237,246	638,486
14	Grants by state government	<input checked="" type="checkbox"/> 219,518	126,428	<input checked="" type="checkbox"/> 33,954	15,374	253,472	141,802
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	596,225	587,734	92,222	71,473	688,447	659,207
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,689,766	1,445,605	261,366	175,795	1,951,132	1,621,400
18	Total (from Part E1 line 8, 9 and 10)	4,602,309	4,516,509	711,868	549,238	5,314,177	5,065,747

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>	14,674,617	13,359,190
Grants and contracts - operating			
02	Federal operating grants and contracts	4,927,696	2,822,902
03	State operating grants and contracts	142,268	499,745
04	Local government/private operating grants and contracts	<b>409,203</b>	<b>306,102</b>
04a	Local government operating grants and contracts	446	0
04b	Private operating grants and contracts	408,757	306,102
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	4,270,983	2,190,912
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>	1,141,617	1,086,141
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>4,379,267</b>	<b>3,373,926</b>
09	Total operating revenues	29,945,651	23,638,918

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>	19,901,532	19,331,395
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>	8,478,090	6,239,554
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	2,150,979	1,876,762
17	<u>Investment income</u>	-180,248	569,269
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,693,339	1,500,770
19	Total nonoperating revenues	33,043,692	29,517,750
27	Total operating and nonoperating revenues CV=[B19+B09]	62,989,343	53,156,668
28	<u>12-month Student FTE from E12</u>	2,139	2,072
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	29,448	25,655

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>	520,914	2,640,050
21	<u>Capital grants and gifts</u>	0	34,218
22	<u>Additions to permanent endowments</u>	279,246	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	800,160	2,674,268
25	Total all revenues and other additions	63,789,503	55,830,936

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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>	20,951,357	18,884,355	10,331,625	9,550,470
02	<u>Research</u>	<input checked="" type="checkbox"/> 5,318,850	3,220,900	1,280,945	1,153,762
03	<u>Public service</u>	1,177,748	1,077,701	579,272	566,025
05	<u>Academic support</u>	7,221,290	6,100,068	3,159,814	2,661,543
06	<u>Student services</u>	12,581,799	9,510,856	4,659,477	4,133,872
07	<u>Institutional support</u>	10,337,222	7,924,242	3,242,995	3,145,806
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	4,594,701	2,482,150		
11	<u>Auxiliary enterprises</u>	3,919,618	4,726,624	749,772	587,270
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)]	<input checked="" type="checkbox"/> -2,596,212	-1,947,444	0	6,479
19	<b>Total expenses and deductions</b>	63,506,373	51,979,452	24,003,900	21,805,227


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).	24,003,900	21,805,227
19-3	<u>Benefits</u>	<input type="text" value="6,674,253"/>	6,592,990
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	<input type="text" value="6,154,115"/>	4,264,276
19-5	<u>Depreciation</u>	<input type="text" value="5,533,812"/>	5,501,888
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> <input type="text" value="101,410"/>	653,041
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	21,038,883	13,162,030
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	63,506,373	51,979,452
20-1	<u>12-month Student FTE (from E12 survey).</u>	2,139	2,072
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>29,690</b>	25,087

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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	<input type="text" value="-2,731,323"/>	-2,123,558
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="-10,875,579"/>	-7,753,688
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="25,605,527"/>	17,076,437
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="20,357,245"/>	12,218,724

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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	144,208	162,507
06	Net OPEB liability	6,465,985	6,092,352
07	Deferred inflows related to OPEB	3,032,841	2,731,748
08	Deferred outflows related to OPEB	2,754,329	2,223,810

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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	25,398,140	20,979,731
02	Value of endowment net assets at the end of the fiscal year	21,615,266	25,398,140
03	Change in value of endowment net assets CV=[H02-H01]	-3,782,874	4,418,409
03a	New gifts and additions	7,828,909	2,119,248
03b	Endowment net investment return	-3,755,852	5,093,718
03c	Spending distribution for current use	-2,387,054	1,977,394
03d	Other CV=[H03-(H03a+H03b+H03c)]	-5,468,877	-4,771,951

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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="-3,607,645"/>	-543,398
02	Operating revenues + nonoperating revenues	<input type="text" value="59,414,012"/>	55,218,003
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="-564,105"/>	6,657,451
04	Net position	<input type="text" value="109,626,479"/>	102,965,820
05	Expendable net assets	<input type="text" value="37,218,816"/>	28,302,671
06	Plant-related debt	<input type="text" value="23,140,488"/>	24,666,407
07	Total expenses	<input type="text" value="63,021,657"/>	55,761,400

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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	19,276,926	19,276,926			
02	Sales and services	6,124,468	1,141,617	4,982,851	0	0
03	Federal grants/contracts (excludes Pell Grants)	4,927,696	4,927,696	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	20,422,446	20,422,446	0	0	0
05	State grants and contracts	142,268	142,268	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	446	446	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	2,559,736				
10	Interest earnings	111,194				
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	7,303,301	7,100,918	202,383	0	0
03	Payment to state retirement funds (may be included in line 02 above)	1,858,177	1,815,444	42,733	0	0
04	Current expenditures <b>including</b> salaries	51,418,273	48,297,411	3,120,862	0	0
Capital outlays						
05	Construction	835,899	835,899	0	0	0
06	Equipment purchases	165,760	165,760	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	100,877				

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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	24,666,407
02	Long-term debt issued during fiscal year	1,027,972
03	Long-term debt retired during fiscal year	2,615,664
04	Long-term debt outstanding at end of fiscal year	23,078,715
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	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="25,670,503"/>

 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	\$14,674,617	25%	\$6,861
State appropriations	\$19,901,532	33%	\$9,304
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$13,548,500	23%	\$6,334
Private gifts, grants, and contracts	\$2,559,736	4%	\$1,197
Investment income	-\$180,248	0%	-\$84
Other core revenues	\$9,014,383	15%	\$4,214
<b>Total core revenues</b>	<b>\$59,518,520</b>	<b>100%</b>	<b>\$27,825</b>
Total revenues	\$63,789,503	N/A	\$29,822

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	\$20,951,357	35%	\$9,795
Research	\$5,318,850	9%	\$2,487
Public service	\$1,177,748	2%	\$551
Academic support	\$7,221,290	12%	\$3,376
Institutional support	\$10,337,222	17%	\$4,833
Student services	\$12,581,799	21%	\$5,882
Other core expenses	\$1,998,489	3%	\$934
<b>Total core expenses</b>	<b>\$59,586,755</b>	<b>100%</b>	<b>\$27,857</b>
Total expenses	\$63,506,373	N/A	\$29,690

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	2,139

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>Global Edits</b>				
Perform Edits	You reported \$-2,731,323 for Pension expense and \$144,208 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$-2,596,212). Please correct your data or provide and appropriate explanation for this discrepancy. (Error #5826)	Explanation	Yes	
Reason	A small negative adjustment to Other Expenses exists due to a downward adjustment of bad debt expense			
<b>Screen: Scholarships &amp; Fellowships</b>				
Upload File	The amount reported is outside the expected range of between 524,947 and 1,574,841 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>				
Screen Entry	The amount reported is outside the expected range of between 284,630 and 853,890 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in proportion			
Screen Entry	The amount reported is outside the expected range of between 34,613 and 103,839 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in proportion			
Screen Entry	The amount reported is outside the expected range of between 63,214 and 189,642 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in proportion			
Screen Entry	The amount reported is outside the expected range of between 7,687 and 23,061 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in proportion			
<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			
Upload File	The amount reported is outside the expected range of between 1,610,450 and 4,831,350 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional federal grants awarded			
<b>Screen: Expenses Part 2</b>				
Upload File	The amount reported is outside the expected range of between 326,521 and 979,561 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Refinanced debt reduced interest expense recognized			
<b>Screen: Pension Information</b>				

Upload File	The amount reported is outside the expected range of between -10,467,478 and -5,039,897 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance increased the net pension asset			
Upload File	The amount reported is outside the expected range of between 11,099,685 and 23,053,189 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated			
Upload File	The amount reported is outside the expected range of between 7,942,171 and 16,495,277 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated			
<b>Screen: Financial Health</b>				
Upload File	The amount reported is outside the expected range of between 3,328,726 and 9,986,176 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Foundation asset performance outside expected range			