

Finance 2021-22

Institution: University of Wisconsin-Whitewater (240189)

User ID: 55C0011

Overview

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

Data Reporting Reminder:

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

Changes to reporting for 2021-22:

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

Resources:

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

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

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

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

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

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

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

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

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

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

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

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

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

Other Operating Revenues

5. Endowment Assets

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

- No
 Yes - (report endowment assets)

6. Pension


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

- No
 i Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- No
- Yes


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Part A - Statement of Net Position Page 1

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

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


Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	74,978,398	57,552,309
31	Depreciable <u>capital assets</u> , net of depreciation	191,998,787	170,612,967
04	Other noncurrent assets CV=[A05-A31]	89,418,730	97,495,647
05	Total <u>noncurrent assets</u>	281,417,517	268,108,614
06	Total assets CV=(A01+A05)	356,395,915	325,660,923
19	Deferred outflows of resources	55,001,334	42,542,000
Liabilities			
07	<u>Long-term debt, current portion</u>	6,898,470	7,494,173
08	Other current liabilities CV=(A09-A07)	17,238,405	15,724,100
09	Total <u>current liabilities</u>	24,136,875	23,218,273
10	<u>Long-term debt</u>	93,169,803	97,376,117
11	Other noncurrent liabilities CV=(A12-A10)	33,125,106	31,789,774
12	Total <u>noncurrent liabilities</u>	126,294,909	129,165,891
13	Total liabilities CV=(A09+A12)	150,431,784	152,384,164
20	Deferred inflows of resources	75,511,809	57,397,002
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	141,537,240	138,508,207
15	<u>Restricted-expendable</u>	46,820,538	30,845,718
16	<u>Restricted-nonexpendable</u>	410,401	333,016
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -3,314,523	-11,265,184
18	Net position CV=[(A06+A19)-(A13+A20)]	185,453,656	158,421,757

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	5,038,073	5,038,073
22	<u>Infrastructure</u>	31,390,023	31,390,023
23	<u>Buildings</u>	348,763,496	315,333,805
32	Equipment, including art and <u>library collections</u>	57,023,432	56,485,744
27	<u>Construction in progress</u>	44,568,653	67,727,458
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	486,783,677	475,975,103
28	<u>Accumulated depreciation</u>	245,178,164	232,596,605
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	196,677,190	189,236,686
02	Total expenses and deductions for this institution AND all of its child institutions	169,645,289	198,628,755
03	Change in net position during year CV=(D01-D02)	27,031,901	-9,392,069
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	158,421,757	165,247,442
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-2	2,566,384
06	Net position end of year for this institution AND all of its child institutions (from A18)	185,453,656	158,421,757


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Part E-1 - Scholarships and Fellowships

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

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	12,069,066	12,812,617
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 6,699,161	3,181,067
03	<u>Grants by state government</u>	4,925,541	1,859,527
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,026,662	2,130,461
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	8,701,986	12,031,138
07	Total revenue that funds scholarships and fellowships	34,422,416	32,014,810
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	20,957,489	18,167,885
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	4,886,720	5,478,523
10	Total discounts and allowances CV=(E08+E09)	25,844,209	23,646,408
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.	8,578,207	8,368,402

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	7,217,882	7,711,222	1,683,015	2,325,318	8,900,897	10,036,540
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 4,006,421	513,580	<input checked="" type="checkbox"/> 934,189	154,870	4,940,610	668,450
14	Grants by state government	2,945,711	2,393,142	686,860	721,651	3,632,571	3,114,793
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,207,855	1,281,006	281,639	386,287	1,489,494	1,667,293
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	5,579,620	6,268,935	1,301,017	1,890,397	6,880,637	8,159,332
18	Total (from Part E1 line 8, 9 and 10)	20,957,489	18,167,885	4,886,720	5,478,523	25,844,209	23,646,408

Part B - Revenues by Source (1)


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	70,982,124	77,235,336
Grants and contracts - operating			
02	Federal operating grants and contracts	3,883,202	3,178,358
03	State operating grants and contracts	1,366,616	1,396,115
04	Local government/private operating grants and contracts	246,095	400,621
04a	Local government operating grants and contracts	3,700	0
04b	Private operating grants and contracts	242,395	400,621
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	21,462,873	22,222,593
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>	4,545,201	6,304,642
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	19,886,303	22,359,137
09	Total operating revenues	122,372,414	133,096,802

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	28,209,415	23,901,554
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	30,219,570	17,569,107
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,453,355	4,252,891
17	<u>Investment income</u>	502,149	1,226,478
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,462,468	0
19	Total nonoperating revenues	65,846,957	46,950,030
27	Total operating and nonoperating revenues CV=[B19+B09]	188,219,371	180,046,832
28	<u>12-month Student FTE from E12</u>	10,572	11,117
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	17,804	16,196

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	8,430,235	9,112,227
21	<u>Capital grants and gifts</u>	25,709	77,627
22	<u>Additions to permanent endowments</u>	1,875	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,457,819	9,189,854
25	Total all revenues and other additions	196,677,190	189,236,686

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Part C-1 - Expenses by Functional Classification


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

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	65,353,217	74,831,734	41,348,197	46,905,898
02	<u>Research</u>	1,133,083	961,711	496,665	545,660
03	<u>Public service</u>	5,279,780	7,654,779	2,620,029	2,863,901
05	<u>Academic support</u>	18,955,616	27,373,206	9,631,062	11,691,969
06	<u>Student services</u>	35,650,566	31,960,070	11,692,328	12,420,065
07	<u>Institutional support</u>	18,274,430	17,667,434	8,467,611	9,050,325
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	8,578,207	8,368,402		
11	<u>Auxiliary enterprises</u>	22,867,560	22,726,592	4,716,920	4,814,194
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)]	✘ -6,447,170	7,084,827	0	0
19	Total expenses and deductions	169,645,289	198,628,755	78,972,812	88,292,012


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	78,972,812	88,292,012
19-3	<u>Benefits</u>	20,382,708	30,684,127
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	12,447,035	11,976,700
19-5	<u>Depreciation</u>	13,043,179	12,993,379
19-6	<u>Interest</u>	2,284,213	2,949,709
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	42,515,342	51,732,828
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	169,645,289	198,628,755
20-1	<u>12-month Student FTE (from E12 survey)</u>	10,572	11,117
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	16,047	17,867

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	-7,609,071	1,385,044
02	Net Pension liability	<input checked="" type="checkbox"/>	-29,294,671	-16,214,132
03	Deferred inflows related to pension		65,392,513	48,556,769
04	Deferred outflows related to pension		46,806,155	35,441,879

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="933,400"/>	215,228
06	Net OPEB liability	<input type="text" value="19,834,040"/>	19,066,495
07	Deferred inflows related to OPEB	<input type="text" value="10,119,291"/>	8,839,766
08	Deferred outflows related to OPEB	<input type="text" value="8,053,555"/>	6,939,885

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	29,500,671	30,874,001
02	Value of endowment net assets at the end of the fiscal year	39,399,610	29,500,671
03	Change in value of endowment net assets CV=[H02-H01]	9,898,939	-1,373,330
03a	New gifts and additions	4,074,673	2,269,553
03b	Endowment net investment return	9,915,880	-217,387
03c	Spending distribution for current use	4,242,109	-3,152,687
03d	Other CV=[H03-(H03a+H03b+H03c)]	-8,333,723	-272,809

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	11,974,279	-16,961,311
02	Operating revenues + nonoperating revenues	192,474,812	183,159,880
03	Change in net position	30,663,841	-8,751,440
04	Net position	211,180,725	216,793,502
05	Expendable net assets	<input checked="" type="checkbox"/> 68,966,798	45,934,988
06	Plant-related debt	100,068,273	104,870,290
07	Total expenses	180,500,533	200,121,191

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	91,939,613	91,939,613			
02	Sales and services	30,894,794	<input type="text" value="4,545,201"/>	26,349,593	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	3,883,202	<input type="text" value="3,883,202"/>	<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	36,639,650	<input type="text" value="36,639,650"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	1,366,616	<input type="text" value="1,366,616"/>	<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	3,700	<input type="text" value="3,700"/>	<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="3,695,750"/>				
10	Interest earnings	<input type="text" value="116,126"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	22,298,508	20,574,020	1,724,488	0	0
03	Payment to state retirement funds (may be included in line 02 above)	5,438,967	5,057,351	381,616	0	0
04	Current expenditures including salaries	140,300,723	122,273,541	18,027,182	0	0
Capital outlays						
05	Construction	11,480,226	11,249,226	231,000	0	0
06	Equipment purchases	458,500	438,251	20,249	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,273,732				

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	104,540,126
02	Long-term debt issued during fiscal year	5,720,879
03	Long-term debt retired during fiscal year	10,426,337
04	Long-term debt outstanding at end of fiscal year	99,834,668
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, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	5,499,575
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	60,062,209

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

Prepared by

Prepared by

Reporting Reminders:

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

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

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

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

Summary

Finance Survey Summary

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

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$70,982,124	41%	\$6,714
State appropriations	\$28,209,415	16%	\$2,668
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$35,473,088	20%	\$3,355
Private gifts, grants, and contracts	\$3,695,750	2%	\$350
Investment income	\$502,149	0%	\$47
Other core revenues	\$36,351,791	21%	\$3,438
Total core revenues	\$175,214,317	100%	\$16,573
Total revenues	\$196,677,190	N/A	\$18,604

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	\$65,353,217	45%	\$6,182
Research	\$1,133,083	1%	\$107
Public service	\$5,279,780	4%	\$499
Academic support	\$18,955,616	13%	\$1,793
Institutional support	\$18,274,430	12%	\$1,729
Student services	\$35,650,566	24%	\$3,372
Other core expenses	\$2,131,037	1%	\$202
Total core expenses	\$146,777,729	100%	\$13,884
Total expenses	\$169,645,289	N/A	\$16,047

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	10,572

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: Statement of net position (1)				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Non-restricted activity has liabilities in excess of assets			
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 1,590,534 and 4,771,600 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional federal funding was made available for students			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 256,790 and 770,370 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
Upload File	The amount reported is outside the expected range of between 77,435 and 232,305 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
Screen: Expenses Part 1				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Negative as a result of GAB 68 & 74 expenses being a credit for the current fiscal year. SSR			
Related Screens	Expenses Part 1			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 900,279 and 1,869,809 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance resulted in pension assets and deferred outflows exceeding pension liabilities and deferred inflows			
Upload File	The amount reported is outside the expected range of between -21,889,078 and -10,539,185 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance led to a significantly larger pension asset than the prior period.			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between 139,899 and 290,557 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Liabilities increased significantly from prior year			
Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 22,967,494 and 68,902,482 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increased federal funding and reduction in expenditures			