

Finance 2024-25

Institution: University of Wisconsin-Whitewater (240189)

User ID: P2401891

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 to reporting:

No changes for the 2024-25 data collection period.

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, 2024.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2023
And ending: month/year (MMYYYY)	Month: 6	Year: 2024

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
- ☐  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 details of endowment net 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


 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).

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	100,154,741	92,346,906
31	Depreciable <u>capital assets</u> , net of depreciation	208,556,231	214,336,006
04	Other noncurrent assets CV=[A05-A31]	18,918,163	21,485,047
05	Total <u>noncurrent assets</u>	227,474,394	235,821,053
06	Total assets CV=(A01+A05)	327,629,135	328,167,959
19	Deferred outflows of resources	65,742,852	93,706,488
Liabilities			
07	<u>Long-term debt, current portion</u>	7,120,195	8,341,594
08	Other current liabilities CV=(A09-A07)	17,998,474	18,850,523
09	Total <u>current liabilities</u>	25,118,669	27,192,117
10	<u>Long-term debt</u>	81,984,904	86,324,396
11	Other noncurrent liabilities CV=(A12-A10)	36,356,971	50,481,826
12	Total <u>noncurrent liabilities</u>	118,341,875	136,806,222
13	Total liabilities CV=(A09+A12)	143,460,544	163,998,339
20	Deferred inflows of resources	44,848,721	60,989,397
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	133,852,979	135,924,290
15	<u>Restricted-expendable</u>	15,579,758	17,199,487
16	<u>Restricted-nonexpendable</u>	392,570	369,292
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	55,237,415	43,393,642
18	Net position CV=[(A06+A19)-(A13+A20)]	205,062,722	196,886,711


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Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	5,126,602	5,172,469
22	<u>Infrastructure</u>	31,680,028	31,473,763
23	<u>Buildings</u>	406,132,530	400,241,569
32	Equipment, including art and <u>library collections</u>	63,553,300	60,113,205
27	<u>Construction in progress</u>	9,363,773	11,216,200
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	515,856,233	508,217,206
28	<u>Accumulated depreciation</u>	292,898,156	277,626,927
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, 2023 - June 30, 2024			
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	219,095,712	196,388,730
02	Total expenses and deductions for this institution AND all of its child institutions	210,919,701	207,125,299
03	Change in net position during year CV=(D01-D02)	8,176,011	-10,736,569
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	196,886,711	207,196,704
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	426,576
06	Net position end of year for this institution AND all of its child institutions (from A18)	205,062,722	196,886,711

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024			
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)	13,255,567	11,476,653
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	1,647,690	2,145,928
03	<u>Grants by state government</u>	3,669,667	4,339,238
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,747,871	2,548,326
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	11,930,579	9,698,990
07	Total revenue that funds scholarships and fellowships	33,251,374	30,209,135
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	19,232,797	16,743,781
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	5,208,229	4,421,325
10	Total discounts and allowances CV=(E08+E09)	24,441,026	21,165,106
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.	8,810,348	9,044,029

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024							
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)	7,406,717	6,141,209	2,005,735	1,621,634	9,412,452	7,762,843
13	Other federal grants (Do NOT include FDSL amounts)	920,668	1,148,296	249,316	303,216	1,169,984	1,451,512
14	Grants by state government	2,050,474	2,321,946	555,266	613,128	2,605,740	2,935,074
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,531,497	1,359,875	414,728	359,086	1,946,225	1,718,961
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,323,441	5,772,455	1,983,184	1,524,261	9,306,625	7,296,716
18	Total (from Part E1 line 8, 9 and 10)	19,232,797	16,743,781	5,208,229	4,421,325	24,441,026	21,165,106

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2023 - June 30, 2024			
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>	82,025,353	74,219,528
Grants and contracts - operating			
02	Federal operating grants and contracts	8,199,738	6,729,407
03	State operating grants and contracts	1,618,795	2,556,275
04	Local government/private operating grants and contracts	343,922	406,345
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	343,922	406,345
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	32,164,283	28,779,158
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	7,183,234	6,775,790
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	21,964,326	19,553,758
09	Total operating revenues	153,499,651	139,020,261

Part B - Revenues and Other Additions, Page 2


Fiscal Year: July 1, 2023 - June 30, 2024			
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>	38,267,942	33,615,610
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	14,866,452	11,989,531
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	5,074,834	4,182,987
17	<u>Investment income</u>	4,543,224	2,836,930
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	534,026	41,696
19	Total nonoperating revenues	63,286,478	52,666,754
27	Total operating and nonoperating revenues CV=[B19+B09]	216,786,129	191,687,015
28	<u>12-month Student FTE from E12</u>	10,129	9,805
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,403	19,550

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<div>2,301,391</div>	4,674,630
21	<u>Capital grants and gifts</u>	<div>8,192</div>	27,085
22	<u>Additions to permanent endowments</u>	<div><input checked="" type="checkbox"/> <div>0</div></div>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<div>0</div>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<div>2,309,583</div>	4,701,715
25	Total all revenues and other additions	<div>219,095,712</div>	196,388,730


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

Fiscal Year: July 1, 2023 - June 30, 2024					
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>	81,688,967	75,946,972	46,219,106	43,613,932
02	<u>Research</u>	748,419	808,586	428,109	411,799
03	<u>Public service</u>	14,837,073	11,065,336	3,758,886	3,181,181
05	<u>Academic support</u>	24,428,576	24,754,314	10,298,091	9,873,915
06	<u>Student services</u>	31,017,755	29,211,200	13,861,181	13,291,453
07	<u>Institutional support</u>	18,850,998	18,435,910	9,433,359	8,630,879
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	8,810,348	9,044,029		
11	<u>Auxiliary enterprises</u>	31,519,332	27,066,709	5,524,807	5,047,362
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)]	 -981,767	10,792,243	0	475,507
19	Total expenses and deductions	210,919,701	207,125,299	89,523,539	84,526,028


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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	89,523,539	84,526,028
19-3	Benefits	28,834,309	34,898,723
19-4	Operation and Maintenance of Plant (as a natural expense)	12,751,725	11,934,886
19-5	Depreciation	16,820,061	16,983,047
19-6	Interest	2,514,197	4,147,718
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	60,475,870	54,634,897
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	210,919,701	207,125,299
20-1	12-month Student FTE (from E12 survey)	10,129	9,805
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	20,823	21,124

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Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<div>-1,773,474</div>	6,706,958
02	Net Pension liability	<input checked="" type="checkbox"/>	<div>6,309,765</div>	22,955,374
03	Deferred inflows related to pension		<div>33,757,933</div>	48,050,872
04	Deferred outflows related to pension		<div>54,383,990</div>	83,549,064

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


Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<div>551,192</div>	783,335
06	Net OPEB liability	<div><input checked="" type="checkbox"/>24,379,313</div>	20,659,349
07	Deferred inflows related to OPEB	<div>10,415,744</div>	12,310,333
08	Deferred outflows related to OPEB	<div>11,358,862</div>	10,084,678

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Fiscal Year: July 1, 2023 - June 30, 2024			
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	38,334,112	34,259,959
02	Value of endowment net assets at the end of the fiscal year	44,704,712	38,334,112
03	Change in value of endowment net assets CV=[H02-H01]	6,370,600	4,074,153
03a	New gifts and additions	5,937,911	3,623,906
03b	Endowment net investment return	4,874,943	3,268,730
03c	Spending distribution for current use	-4,641,320	-3,739,039
03d	Other CV=[H03-(H03a+H03b+H03c)]	199,066	920,556

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Fiscal Year: July 1, 2023 - June 30, 2024			
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)	<div>4,866,295</div>	-7,711,894
02	Operating revenues + nonoperating revenues	<div>221,473,491</div>	195,591,730
03	Change in net position	<div><input checked="" type="checkbox"/>13,092,079</div>	134,311
04	Net position	<div>252,572,735</div>	252,869,242
05	Expendable net assets	<div>94,502,977</div>	82,893,509
06	Plant-related debt	<div>81,984,904</div>	86,324,396
07	Total expenses	<div>216,607,196</div>	203,303,624

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Fiscal Year: July 1, 2023 - June 30, 2024						
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	101,258,150	101,258,150			
02	Sales and services	44,555,746	7,183,234	37,372,512	0	0
03	Federal grants/contracts (excludes Pell Grants)	8,199,738	8,199,738	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	40,569,333	40,569,333	0	0	0
05	State grants and contracts	1,618,795	1,618,795	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	5,418,756				
10	Interest earnings	4,378,941				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				


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Fiscal Year: July 1, 2023 - June 30, 2024						
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	31,123,606	29,422,892	1,700,714	0	0
03	Payment to state retirement funds (may be included in line 02 above)	7,211,671	6,728,212	483,459	0	0
04	Current expenditures including salaries	175,563,424	150,541,774	25,021,650	0	0
Capital outlays						
05	Construction	3,979,851	3,979,851	0	0	0
06	Equipment purchases	1,853,160	1,853,160	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,503,537				


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

Fiscal Year: July 1, 2023 - June 30, 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		93,052,851
02	Long-term debt issued during fiscal year		14,860,362
03	Long-term debt retired during fiscal year		20,135,993
04	Long-term debt outstanding at end of fiscal year		87,777,220
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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Fiscal Year: July 1, 2023 - June 30, 2024		
Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	8,716,370
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	76,308,413

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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 type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:		<input type="text" value="Rodney Dole"/>			
Email:		<input type="text" value="rodney.dole@wisconsin.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 2025.

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	82,025,353	44	8,098
State appropriations	38,267,942	20	3,778
Local appropriations	0	0	0
Government grants and contracts	24,684,985	13	2,437
Private gifts, grants, and contracts	5,418,756	3	535
Investment income	4,543,224	2	449
Other core revenues	31,991,169	17	3,158
Total core revenues	186,931,429	100	18,455
Total revenues	219,095,712	N/A	21,631

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	81,688,967	46	8,065
Research	748,419	0	74
Public service	14,837,073	8	1,465
Academic support	24,428,576	14	2,412
Institutional support	18,850,998	11	1,861
Student services	31,017,755	17	3,062
Other core expenses	7,828,581	4	773
Total core expenses	179,400,369	100	17,712
Total expenses	210,919,701	N/A	20,823

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	10,129

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: Part B - Revenues and Other Additions, Page 3				
Upload File	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
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. Due to a large negative pension expense. TMB			
Related Screens	Expenses Part 1			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 4,359,523 and 9,054,393 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 14,920,994 and 30,989,754 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Upload File	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 rebuilt each year due to the fluctuation between liability and asset.			
Screen: Part N - Financial Health				
Upload File	The amount reported is outside the expected range of between 67,156 and 201,466 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	A significant increase in revenue resulted in a greater change in net position for the current period.			