

Finance 2022-23

Institution: Indiana University of Pennsylvania-Main Campus (213020)

User ID: P2130201

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 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
- 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)

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

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, 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
Assets			
01	Total <u>current assets</u>	119,939,705	117,958,268
31	Depreciable <u>capital assets</u> , net of depreciation	242,974,790	245,367,596
04	Other noncurrent assets CV=[A05-A31]	24,661,093	18,596,198
05	Total <u>noncurrent assets</u>	267,635,883	263,963,794
06	Total assets CV=(A01+A05)	387,575,588	381,922,062
19	Deferred outflows of resources	47,806,912	64,819,714
Liabilities			
07	<u>Long-term debt, current portion</u>	9,034,751	8,177,723
08	Other current liabilities CV=(A09-A07)	34,589,314	42,466,058
09	Total <u>current liabilities</u>	43,624,065	50,643,781
10	<u>Long-term debt</u>	125,557,749	121,541,295
11	Other noncurrent liabilities CV=(A12-A10)	307,985,941	360,423,283
12	Total <u>noncurrent liabilities</u>	433,543,690	481,964,578
13	Total liabilities CV=(A09+A12)	477,167,755	532,608,359
20	Deferred inflows of resources	109,949,646	97,817,132
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	120,473,233	124,928,696
15	<u>Restricted-expendable</u>	16,183,334	14,770,816
16	<u>Restricted-nonexpendable</u>	3,915,172	3,915,283
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -292,306,640	-327,298,510
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -151,734,901	-183,683,715

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Unrestricted net position is negative due to unfunded pension and other postretirement liabilities.

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	69,873,401	69,982,646
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	367,836,921	369,188,343
32	Equipment, including art and <u>library collections</u>	53,354,230	53,178,541
27	<u>Construction in progress</u>	4,313,622	1,336,277
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	495,378,174	493,685,807
28	<u>Accumulated depreciation</u>	253,435,263	239,300,536
33	Intangible assets, net of accumulated amortization	12,886,298	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 AND all of its child institutions	231,556,391	228,619,463
02	Total expenses and deductions for this institution AND all of its child institutions	198,382,262	226,993,019
03	Change in net position during year CV=(D01-D02)	33,174,129	1,626,444
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	<input type="checkbox"/> -183,806,337	-184,314,744
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1,102,693	-995,415
06	Net position end of year for this institution AND all of its child institutions (from A18)	-151,734,901	-183,683,715

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Prior year ending net position was restated due change in accounting principle for implementation of GASB 87.

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)	13,334,878	14,221,941
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 14,027,121	6,832,832
03	<u>Grants by state government</u>	8,379,652	8,087,445
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	53,494	632,561
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	19,772,766	16,313,411
07	Total revenue that funds scholarships and fellowships	55,567,911	46,088,190
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	31,593,464	28,235,362
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	4,617	0
10	Total discounts and allowances CV=(E08+E09)	31,598,081	28,235,362
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.	23,969,830	17,852,828

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Increase in other federal aid is due to HEERF emergency student aid pass through to students.

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)	10,018,080	9,918,494	0	0	10,018,080	9,918,494
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 389,775	858,365	0	0	389,775	858,365
14	Grants by state government	6,295,372	5,640,248	0	0	6,295,372	5,640,248
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> 40,188	441,153	4,617	0	44,805	441,153
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	14,850,049	11,377,102	0	0	14,850,049	11,377,102
18	Total (from Part E1 line 8, 9 and 10)	31,593,464	28,235,362	4,617	0	31,598,081	28,235,362

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 & allowances</u>	70,616,159	84,917,696
Grants and contracts - operating			
02	Federal operating grants and contracts	9,156,711	6,991,972
03	State operating grants and contracts	12,561,482	10,751,730
04	Local government/private operating grants and contracts	3,813,735	2,229,385
04a	Local government operating grants and contracts	74,830	66,888
04b	Private operating grants and contracts	3,738,905	2,162,497
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	21,373,210	17,324,137
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>	5,832,068	3,036,239
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	210,324	1,416,724
09	Total operating revenues	123,563,689	126,667,883

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</u> Revenues			
10	Federal <u>appropriations</u>	2,870,341	1,418,504
11	State <u>appropriations</u>	54,503,062	56,058,332
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	42,046,817	34,025,845
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts</u> , including <u>contributions from affiliated organizations</u>	4,119,593	3,196,127
17	<u>Investment income</u>	-133,146	3,006,354
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	728,747	1,378,693
19	Total nonoperating revenues	104,135,414	99,083,855
27	Total operating and nonoperating revenues CV=[B19+B09]	227,699,103	225,751,738
28	<u>12-month Student FTE from E12</u>	8,024	8,897
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,377	25,374

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>	3,651,218	2,631,247
21	<u>Capital grants and gifts</u>	206,070	236,478
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)]	3,857,288	2,867,725
25	Total all revenues and other additions	231,556,391	228,619,463

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Permanently endowed gifts are donated to the University's Foundation.

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>	88,597,756	97,217,517	52,589,069	61,662,018
02	<input checked="" type="checkbox"/> <u>Research</u>	1,684,045	1,122,099	886,978	684,621
03	<u>Public service</u>	7,289,867	6,356,381	3,161,689	3,347,233
05	<u>Academic support</u>	17,673,641	21,646,720	8,753,220	12,019,114
06	<u>Student services</u>	20,839,149	20,207,330	10,067,522	10,444,770
07	<u>Institutional support</u>	33,233,818	36,319,763	12,588,821	14,171,882
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	23,969,830	17,852,828		
11	<u>Auxiliary enterprises</u>	20,272,510	18,632,915	2,568,482	2,867,725
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"/> -15,178,354	7,637,466	0	2
19	Total expenses and deductions	198,382,262	226,993,019	90,615,781	105,197,365


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	Salaries and Wages(from Part C-1,Column 2 line 19)	90,615,781	105,197,365
19-3	Benefits	<input checked="" type="checkbox"/> 18,851,612	38,867,636
19-4	Operation and Maintenance of Plant (as a natural expense)	12,002,156	13,149,556
19-5	Depreciation	16,804,393	16,597,257
19-6	Interest	3,376,211	3,091,149
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	56,732,109	50,090,056
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	198,382,262	226,993,019
20-1	12-month Student FTE (from E12 survey)	8,024	8,897
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	24,724	25,513

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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 checked="" type="checkbox"/> <input type="text" value="-907,537"/>	10,368,392
02	Net Pension liability	<input type="text" value="84,185,207"/>	115,110,613
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="34,934,967"/>	22,753,981
04	Deferred outflows related to pension	<input type="text" value="16,172,814"/>	21,760,574

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Pension expense - Pay-as-you-go (PAYG), defined benefit: 11,695,401
 Pension expense - Actuarially calculated in excess of PAYG: (12,602,938)
 Pension expense - Defined contribution: 4,407,880

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	<input checked="" type="checkbox"/> -14,311,043	-3,365,325
06	Net OPEB liability	<input checked="" type="checkbox"/> 209,748,028	234,816,871
07	Deferred inflows related to OPEB	70,525,056	75,038,119
08	Deferred outflows related to OPEB	31,545,262	42,943,682

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OPEB expense - pay-as-you go	3,841,958
OPEB expense - Actuarially calculated in excess of PAYG:	(18,153,001)

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	89,369,879	71,142,781
02	Value of endowment net assets at the end of the fiscal year	81,796,227	89,369,879
03	Change in value of endowment net assets CV=[H02-H01]	-7,573,652	18,227,098
03a	New gifts and additions	3,096,771	2,163,050
03b	Endowment net investment return	-10,524,792	17,704,228
03c	Spending distribution for current use	-2,652,389	-2,695,343
03d	Other CV=[H03-(H03a+H03b+H03c)]	2,506,758	1,055,163

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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)	30,717,450	25,801,070
02	Operating revenues + nonoperating revenues	294,836,617	295,817,533
03	Change in net position	33,848,877	31,987,958
04	Net position	280,244,124	268,029,507
05	Expendable net assets	146,923,215	152,935,042
06	Plant-related debt	348,280,216	375,973,039
07	Total expenses	263,580,008	269,415,662

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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	102,209,623	102,209,623			
02 Sales and services	27,209,895	5,832,068	21,377,827	0	0
03 Federal grants/contracts (excludes Pell Grants)	37,349,828	37,349,828	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	58,154,280	58,154,280	0	0	0
05 State grants and contracts	4,188,570	4,188,570	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	8,057,828	8,057,828	0	0	0
07 Local government grants/contracts	1,164,636	1,164,636	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	8,057,828				
10 Interest earnings	1,164,636				
11 Dividend earnings	0				
12 Realized capital gains	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	46,142,877	44,257,874	1,885,003	0	0
03	Payment to state retirement funds (may be included in line 02 above)	11,695,401	11,236,877	458,524	0	0
04	Current expenditures including salaries	187,113,856	169,672,857	17,440,999	0	0
Capital outlays						
05	Construction	3,739,449	3,720,597	18,852	0	0
06	Equipment purchases	938,957	932,841	6,116	0	0
07	Land purchases	500	500	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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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	<input type="text" value="0"/>
02	Long-term debt issued during fiscal year	<input type="text" value="0"/>
03	Long-term debt retired during fiscal year	<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06	Short-term debt outstanding at end of fiscal year	<input type="text" value="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="103,434,737"/>

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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:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

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?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="12.00"/> hours	<input type="text"/> hours	<input type="text" value="2.00"/> hours	<input type="text"/> 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.

Core Revenues				
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment	
Tuition and fees	\$70,616,159	34%	\$8,801	
State appropriations	\$54,503,062	26%	\$6,793	
Local appropriations	\$0	0%	\$0	
Government grants and contracts	\$63,839,840	30%	\$7,956	
Private gifts, grants, and contracts	\$7,858,498	4%	\$979	
Investment income	-\$133,146	0%	-\$17	
Other core revenues	\$13,498,768	6%	\$1,682	
Total core revenues	\$210,183,181	100%	\$26,194	
Total revenues	\$231,556,391	N/A	\$28,858	

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	\$88,597,756	50%	\$11,042	
Research	\$1,684,045	1%	\$210	
Public service	\$7,289,867	4%	\$909	
Academic support	\$17,673,641	10%	\$2,203	
Institutional support	\$33,233,818	19%	\$4,142	
Student services	\$20,839,149	12%	\$2,597	
Other core expenses	\$8,791,476	5%	\$1,096	
Total core expenses	\$178,109,752	100%	\$22,197	
Total expenses	\$198,382,262	N/A	\$24,724	

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	8,024

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)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Unrestricted net position is negative due to unfunded pension and other postretirement liabilities.			
Screen Entry	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason	Unrestricted net position is negative due to unfunded pension and other postretirement liabilities.			
Screen: Changes to Net Position				
Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5303)	Fatal	Yes	
Reason	Overridden by administrator. This is due to a restatement as a result of changing accounting standards. TMB			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 3,416,416 and 10,249,248 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in other federal aid is due to HEERF emergency student aid pass through to students.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 429,183 and 1,287,547 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease due to lower sponsored program revenue and associated expense.			
Screen Entry	The amount reported is outside the expected range of between 220,577 and 661,729 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease due to prior year one-time use of restricted fund for scholarships.			
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 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. This is due to negative pension and OPEB expenses in the current FY. TMB			
Related Screens	Expenses Part 1			
Screen Entry	The amount reported is outside the expected range of between 561,050 and 1,683,148 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in research expenses is offset by higher grant revenue.			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 19,433,818 and 58,301,454 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in benefits due to actuarial, non-cash adjustments for pension and other post retirement benefits.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 6,739,455 and 13,997,329 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense - Pay-as-you-go defined benefit: 11,695,401 Pension expense - Actuarially calculated in excess of PAYG: (12,602,938) Pension expense - Defined contribution: 4,407,880			
Screen Entry	The amount reported is outside the expected range of between 14,790,088 and 30,717,874 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in pension is due to actuarial, non-cash adjustments.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -4,543,188 and -2,187,461 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense - pay-as-you go 3,841,958 OPEB expense - Actuarially calculated in excess of PAYG: (18,153,001)			

Screen Entry	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 net OPEB liability is actuarily determined.			