

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P1540951

Finance 2022-23

Institution: University of Northern Iowa (154095)

User ID: P1540951

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**.

Institution: University of Northern Iowa (154095)

User ID: P1540951

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.

Institution: University of Northern Iowa (154095)

User ID: P1540951

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)

5. Endowment AssetsDoes 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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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>	168,977,912	184,422,400
31	Depreciable <u>capital assets</u> , net of depreciation	374,025,535	376,551,005
04	Other noncurrent assets CV=[A05-A31]	68,799,258	61,001,545
05	Total <u>noncurrent assets</u>	442,824,793	437,552,550
06	Total assets CV=(A01+A05)	611,802,705	621,974,950
19	<u>Deferred outflows of resources</u>	4,105,186	6,264,006
Liabilities			
07	<u>Long-term debt, current portion</u>	9,907,364	9,563,400
08	Other current liabilities CV=(A09-A07)	27,388,717	27,723,079
09	Total <u>current liabilities</u>	37,296,081	37,286,479
10	<u>Long-term debt</u>	88,411,772	96,957,107
11	Other noncurrent liabilities CV=(A12-A10)	16,736,148	43,346,921
12	Total <u>noncurrent liabilities</u>	105,147,920	140,304,028
13	Total liabilities CV=(A09+A12)	142,444,001	177,590,507
20	<u>Deferred inflows of resources</u>	30,405,430	13,213,145
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	317,123,692	308,062,989
15	<u>Restricted-expendable</u>	38,854,584	41,088,785
16	<u>Restricted-nonexpendable</u>	615,895	615,895
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	86,464,289	87,667,635
18	Net position CV=[(A06+A19)-(A13+A20)]	443,058,460	437,435,304

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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>	23,927,589	22,236,963
22	<u>Infrastructure</u>	59,753,973	50,125,609
23	<u>Buildings</u>	581,710,427	578,921,521
32	Equipment, including art and <u>library collections</u>	91,708,254	93,459,063
27	<u>Construction in progress</u>	25,153,013	21,656,268
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	782,253,256	766,399,424
28	<u>Accumulated depreciation</u>	384,090,354	368,392,494
33	Intangible assets, net of accumulated amortization	4,778,776	5,265,997
34	Other capital assets	1,302,524	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	267,347,067	282,866,952
02	Total expenses and deductions for this institution AND all of its child institutions	261,730,866	254,778,022
03	Change in net position during year CV=(D01-D02)	5,616,201	28,088,930
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	437,435,304	409,346,374
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	6,955	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	443,058,460	437,435,304

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Institution: University of Northern Iowa (154095)


User ID: P1540951

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)	9,656,377	9,794,493
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 12,999,569	5,929,591
03	<u>Grants by state government</u>	2,000	5,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,572,915	3,922,317
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	15,265,002	14,622,258
07	Total revenue that funds scholarships and fellowships	42,495,863	34,273,659
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	29,745,507	25,311,427
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	3,171,512	4,118,133
10	Total discounts and allowances CV=(E08+E09)	32,917,019	29,429,560
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.	9,578,844	4,844,099

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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)	6,709,566	7,217,218	0	0	6,709,566	7,217,218
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 8,910,707	4,188,676	3,171,512	4,118,133	12,082,219	8,306,809
14	Grants by state government	10,764,339	10,985,237	0	0	10,764,339	10,985,237
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	3,360,895	2,920,296	0	0	3,360,895	2,920,296
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	0	0	0	0	0	0
18	Total (from Part E1 line 8, 9 and 10)	29,745,507	25,311,427	3,171,512	4,118,133	32,917,019	29,429,560

Institution: University of Northern Iowa (154095)

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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>	45,074,977	52,916,570
Grants and contracts - operating			
02	Federal operating grants and contracts	12,136,292	9,835,841
03	State operating grants and contracts	2,565,554	1,850,150
04	Local government/private operating grants and contracts	5,676,852	4,668,398
	04a Local government operating grants and contracts	31,096	28,729
	04b Private operating grants and contracts	5,645,756	4,639,669
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	50,748,507	45,063,131
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>	5,263,594	3,413,108
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,263,759	868,021
09	Total operating revenues	122,729,535	118,615,219

Institution: University of Northern Iowa (154095)


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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>	107,094,092	107,046,544
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	21,754,768	32,443,810
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,699,208	3,541,783
17	<u>Investment income</u>	-5,160,813	9,340,307
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,989,828	6,542,995
19	Total nonoperating revenues	134,377,083	158,915,439
27	Total operating and nonoperating revenues CV=[B19+B09]	257,106,618	277,530,658
28	<u>12-month Student FTE from E12</u>	8,326	8,830
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	30,880	31,430

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>	6,068,433	3,773,050
21	<u>Capital grants and gifts</u>	4,172,016	1,563,244
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)]	10,240,449	5,336,294
25	Total all revenues and other additions	267,347,067	282,866,952

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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>	89,970,452	90,545,923	54,308,414	56,638,022
02	<u>Research</u>	3,198,294	3,243,135	1,586,570	1,691,117
03	<u>Public service</u>	20,945,266	18,590,726	6,924,845	6,090,369
05	<u>Academic support</u>	32,255,459	35,981,447	15,358,649	16,139,581
06	<u>Student services</u>	14,371,481	11,499,889	7,114,020	6,076,619
07	<u>Institutional support</u>	25,610,049	22,856,088	13,828,039	12,834,740
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	9,578,844	4,844,099		
11	<u>Auxiliary enterprises</u>	64,703,085	61,267,064	21,236,622	21,557,353
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)]	1,097,936	5,949,651	812,331	805,165
19	Total expenses and deductions	261,730,866	254,778,022	121,169,490	121,832,966


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).	121,169,490	121,832,966
19-3	<u>Benefits</u>	39,623,398	46,201,498
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	25,618,012	26,448,363
19-5	<u>Depreciation</u>	20,166,377	19,309,669
19-6	<u>Interest</u>	2,208,118	2,395,942
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	52,945,471	38,589,584
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	261,730,866	254,778,022
20-1	<u>12-month Student FTE (from E12 survey).</u>	8,326	8,830
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	31,435	28,854

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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="-1,320,112"/>	3,202,666
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="-152,227"/>	20,399,853
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="15,611,522"/>	513,246
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="3,415,058"/>	5,306,758

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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	<input checked="" type="checkbox"/>	-1,927,202	-709,916
06	Net OPEB liability		9,666,253	12,389,563
07	Deferred inflows related to OPEB		12,767,990	12,699,899
08	Deferred outflows related to OPEB		690,128	957,248

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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	176,366,296	132,890,106
02	Value of endowment net assets at the end of the fiscal year	167,662,993	176,366,296
03	Change in value of endowment net assets CV=[H02-H01]	-8,703,303	43,476,190
03a	New gifts and additions	8,470,574	9,853,818
03b	Endowment net investment return	-11,132,572	35,744,103
03c	Spending distribution for current use	-6,013,728	-5,338,955
03d	Other CV=[H03-(H03a+H03b+H03c)]	-27,577	3,217,224

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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 checked="" type="checkbox"/> <input type="text" value="-14,559,377"/>	28,646,525
02	Operating revenues + nonoperating revenues	<input type="text" value="275,920,804"/>	299,697,212
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="-9,787,496"/>	88,096,216
04	Net position	<input type="text" value="708,126,057"/>	620,022,886
05	Expendable net assets	<input type="text" value="251,274,379"/>	276,285,690
06	Plant-related debt	<input type="text" value="98,319,136"/>	106,520,507
07	Total expenses	<input type="text" value="295,903,118"/>	271,371,978

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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	74,820,484	74,820,484			
02	Sales and services	59,183,613	5,263,594	53,920,019	0	0
03	Federal grants/contracts (excludes Pell Grants)	12,136,292	12,136,292	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	113,162,525	113,162,525	0	0	0
05	State grants and contracts	3,893,500	3,893,500	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	31,096	31,096	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	13,189,034				
10	Interest earnings	697,389				
11	<u>Dividend earnings</u>	67,190				
12	<u>Realized capital gains</u>	390,694				

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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	39,205,651	33,124,891	6,080,760	0	0
03	Payment to state retirement funds (may be included in line 02 above)	2,371,155	2,371,155	0	0	0
04	Current expenditures including salaries	198,394,570	157,530,873	40,863,697	0	0
Capital outlays						
05	Construction	14,777,616	10,746,751	4,030,865	0	0
06	Equipment purchases	1,465,590	1,343,339	122,251	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,208,118				


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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	106,783,318
02	Long-term debt issued during fiscal year	1,285,219
03	Long-term debt retired during fiscal year	9,749,401
04	Long-term debt outstanding at end of fiscal year	98,319,136
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	21,589,680
08	Total cash and security assets held at end of fiscal year in bond funds	34,036,251
09	Total cash and security assets held at end of fiscal year in all other funds	128,459,890

 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 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="10.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of Northern Iowa (154095)

User ID: P1540951

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	\$45,074,977	21%	\$5,414
State appropriations	\$107,094,092	49%	\$12,863
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$36,487,710	17%	\$4,382
Private gifts, grants, and contracts	\$10,344,964	5%	\$1,242
Investment income	-\$5,160,813	-2%	-\$620
Other core revenues	\$22,757,630	11%	\$2,733
Total core revenues	\$216,598,560	100%	\$26,015
Total revenues	\$267,347,067	N/A	\$32,110

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	\$89,970,452	46%	\$10,806
Research	\$3,198,294	2%	\$384
Public service	\$20,945,266	11%	\$2,516
Academic support	\$32,255,459	16%	\$3,874
Institutional support	\$25,610,049	13%	\$3,076
Student services	\$14,371,481	7%	\$1,726
Other core expenses	\$10,676,780	5%	\$1,282
Total core expenses	\$197,027,781	100%	\$23,664
Total expenses	\$261,730,866	N/A	\$31,435

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	8,326

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: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 2,964,796 and 8,894,386 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	COVID funds received.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$33,431,858) to be similar to the scholarship/fellowship revenue reported in Finance (\$42,495,863). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The difference between the SFA and Finance IPEDS amounts reported is that HEERF funds expensed as student aid are included in the Finance survey per the instructions.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 2,094,338 and 6,283,014 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	COVID funds received.			
Screen: Revenues Part 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 2,081,733 and 4,323,599 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The net position in the state's pension plan exceeded the liability as of June 30, 2021.			
Screen Entry	The amount reported is outside the expected range of between 13,259,905 and 27,539,801 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The net position in the state's pension plan exceeded the liability as of June 30, 2021.			
Screen Entry	The amount reported is outside the expected range of between 333,610 and 692,882 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The net position in the state's pension plan exceeded the liability as of June 30, 2021.			
Screen Entry	The amount reported is outside the expected range of between 3,449,393 and 7,164,123 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The net position in the state's pension plan exceeded the liability as of June 30, 2021.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -958,386 and -461,445 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The total OPEB liability decreased due to legislation changes in November 2019 leading to a repeal of the Excise Tax, an experience study performed in 2021 and the discount rate from June 30, 2021 to June 30, 2022.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 14,323,263 and 42,969,787 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	The decrease was caused by negative investment income and a reduction in federal COVID relief funds.		
Screen Entry	The amount reported is outside the expected range of between 44,048,108 and 132,144,324 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	Decrease in cash and investments impacted the change in net assets.		