

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P1540951

Finance 2023-24

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 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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)

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	162,430,442	168,977,912
31	Depreciable <u>capital assets</u> , net of depreciation	368,987,495	374,025,535
04	Other noncurrent assets CV=[A05-A31]	97,698,023	68,799,258
05	Total <u>noncurrent assets</u>	466,685,518	442,824,793
06	Total assets CV=(A01+A05)	629,115,960	611,802,705
19	<u>Deferred outflows of resources</u>	4,451,325	4,105,186
Liabilities			
07	<u>Long-term debt, current portion</u>	9,603,038	9,907,364
08	Other current liabilities CV=(A09-A07)	25,332,909	27,388,717
09	Total <u>current liabilities</u>	34,935,947	37,296,081
10	<u>Long-term debt</u>	89,764,593	88,411,772
11	Other noncurrent liabilities CV=(A12-A10)	25,668,016	16,736,148
12	Total <u>noncurrent liabilities</u>	115,432,609	105,147,920
13	Total liabilities CV=(A09+A12)	150,368,556	142,444,001
20	<u>Deferred inflows of resources</u>	14,144,195	30,405,430
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	345,408,615	317,123,692
15	<u>Restricted-expendable</u>	36,052,647	38,854,584
16	<u>Restricted-nonexpendable</u>	615,895	615,895
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	86,977,377	86,464,289
18	Net position CV=[(A06+A19)-(A13+A20)]	469,054,534	443,058,460

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	26,330,908	23,927,589
22	<u>Infrastructure</u>	64,808,946	59,753,973
23	<u>Buildings</u>	584,295,274	581,710,427
32	Equipment, including art and <u>library collections</u>	91,011,445	91,708,254
27	<u>Construction in progress</u>	48,578,427	25,153,013
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	815,025,000	782,253,256
28	<u>Accumulated depreciation</u>	399,925,452	384,090,354
33	Intangible assets, net of accumulated amortization	4,291,555	4,778,776
34	Other capital assets	15,032,589	1,302,524

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
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	280,937,441	267,347,067
02	Total expenses and deductions for this institution AND all of its child institutions	254,920,216	261,730,866
03	Change in net position during year CV=(D01-D02)	26,017,225	5,616,201
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	443,058,460	437,435,304
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-21,151	6,955
06	Net position end of year for this institution AND all of its child institutions (from A18)	469,054,534	443,058,460

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	9,846,175	9,656,377
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,529,770	12,999,569
03	<u>Grants by state government</u>	6,200	2,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	5,067,065	4,572,915
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	17,407,928	15,265,002
07	Total revenue that funds scholarships and fellowships	34,857,138	42,495,863
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	32,327,007	29,745,507
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	1,895,072	3,171,512
10	Total discounts and allowances CV=(E08+E09)	34,222,079	32,917,019
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.	635,059	9,578,844

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	8,556,159	6,709,566	0	0	8,556,159	6,709,566
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,028,220	8,910,707	1,895,072	3,171,512	3,923,292	12,082,219
14	Grants by state government	<input checked="" type="checkbox"/> 17,063,747	10,764,339	0	0	17,063,747	10,764,339
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	4,678,881	3,360,895	0	0	4,678,881	3,360,895
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)	32,327,007	29,745,507	1,895,072	3,171,512	34,222,079	32,917,019

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	52,445,107	45,074,977
Grants and contracts - operating			
02	Federal operating grants and contracts	15,689,192	12,136,292
03	State operating grants and contracts	2,491,285	2,565,554
04	Local government/private operating grants and contracts	5,535,728	5,676,852
04a	Local government operating grants and contracts	43,139	31,096
04b	Private operating grants and contracts	5,492,589	5,645,756
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	46,601,132	50,748,507
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	1,518,661	5,263,594
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	769,937	1,263,759
09	Total operating revenues	125,051,042	122,729,535

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	108,682,526	107,094,092
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	10,305,850	21,754,768
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,504,473	4,699,208
17	<u>Investment income</u>	4,564,878	-5,160,813
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,181,694	5,989,828
19	Total nonoperating revenues	133,239,421	134,377,083
27	Total operating and nonoperating revenues CV=[B19+B09]	258,290,463	257,106,618
28	<u>12-month Student FTE from E12</u>	7,964	8,326
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	32,432	30,880

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	18,895,719	6,068,433
21	<u>Capital grants and gifts</u>	3,751,259	4,172,016
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)]	22,646,978	10,240,449
25	Total all revenues and other additions	280,937,441	267,347,067


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

Fiscal Year: July 1, 2022 - June 30, 2023					
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>	89,241,906	89,970,452	52,990,624	54,308,414
02	<u>Research</u>	4,100,011	3,198,294	2,022,979	1,586,570
03	<u>Public service</u>	22,793,793	20,945,266	7,420,311	6,924,845
05	<u>Academic support</u>	30,553,673	32,255,459	14,807,632	15,358,649
06	<u>Student services</u>	15,207,937	14,371,481	7,579,975	7,114,020
07	<u>Institutional support</u>	28,592,543	25,610,049	14,618,523	13,828,039
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	635,059	9,578,844		
11	<u>Auxiliary enterprises</u>	64,884,758	64,703,085	22,499,117	21,236,622
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)]	✘ -1,089,464	1,097,936	✘ 497,356	812,331
19	Total expenses and deductions	254,920,216	261,730,866	122,436,517	121,169,490


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

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	122,436,517	121,169,490
19-3	<u>Benefits</u>	38,016,881	39,623,398
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	26,368,303	25,618,012
19-5	<u>Depreciation</u>	19,128,176	20,166,377
19-6	<u>Interest</u>	2,146,968	2,208,118
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	46,823,371	52,945,471
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	254,920,216	261,730,866
20-1	<u>12-month Student FTE</u> (from E12 survey)	7,964	8,326
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	32,009	31,435

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-394"/>	-1,320,112
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="11,233,683"/>	-152,227
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="1,925,783"/>	15,611,522
04	Deferred outflows related to pension	<input type="checkbox"/> <input type="text" value="3,751,852"/>	3,415,058

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="-2,996,881"/>	-1,927,202
06	Net OPEB liability	<input type="text" value="9,166,917"/>	9,666,253
07	Deferred inflows related to OPEB	<input type="text" value="9,833,103"/>	12,767,990
08	Deferred outflows related to OPEB	<input type="text" value="699,473"/>	690,128

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	167,662,993	176,366,296
02	Value of endowment net assets at the end of the fiscal year	203,262,326	167,662,993
03	Change in value of endowment net assets CV=[H02-H01]	35,599,333	-8,703,303
03a	New gifts and additions	31,277,068	8,470,574
03b	Endowment net investment return	11,646,424	-11,132,572
03c	Spending distribution for current use	-6,589,927	-6,013,728
03d	Other CV=[H03-(H03a+H03b+H03c)]	-734,232	-27,577

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	-1,636,911	-14,559,377
02	Operating revenues + nonoperating revenues	282,965,037	275,920,804
03	Change in net position	62,098,770	-9,787,496
04	Net position	698,317,410	708,126,057
05	Expendable net assets	254,229,436	251,274,379
06	Plant-related debt	99,367,631	98,319,136
07	Total expenses	285,364,627	295,903,118

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	84,772,114	84,772,114			
02	Sales and services	50,014,865	<input type="text" value="1,518,661"/>	48,496,204	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	15,689,192	<input type="text" value="15,689,192"/>	<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	127,578,245	<input type="text" value="127,578,245"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	4,493,298	<input type="text" value="4,493,298"/>	<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	43,139	<input type="text" value="43,139"/>	<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="11,746,308"/>				
10	Interest earnings	<input type="text" value="2,101,962"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="229,238"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	38,016,880	31,950,533	6,066,347	0	0
03	Payment to state retirement funds (may be included in line 02 above)	2,636,079	2,636,079	0	0	0
04	Current expenditures including salaries	204,894,475	160,968,945	43,925,530	0	0
Capital outlays						
05	Construction	30,645,037	23,753,211	6,891,826	0	0
06	Equipment purchases	1,861,913	1,748,853	113,060	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,146,968				

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	99,112,323
02	Long-term debt issued during fiscal year	12,114,819
03	Long-term debt retired during fiscal year	11,859,511
04	Long-term debt outstanding at end of fiscal year	99,367,631
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

 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 L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	18,795,557
08	Total cash and security assets held at end of fiscal year in bond funds	22,785,971
09	Total cash and security assets held at end of fiscal year in all other funds	127,983,363

 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).

Institution: University of Northern Iowa (154095)

User ID: P1540951

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 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 2024.

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	52,445,107	22	6,585
State appropriations	108,682,526	46	13,647
Local appropriations	0	0	0
Government grants and contracts	28,529,466	12	3,582
Private gifts, grants, and contracts	9,997,062	4	1,255
Investment income	4,564,878	2	573
Other core revenues	30,117,270	13	3,782
Total core revenues	234,336,309	100	29,424
Total revenues	280,937,441	N/A	35,276

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	89,241,906	47	11,206
Research	4,100,011	2	515
Public service	22,793,793	12	2,862
Academic support	30,553,673	16	3,836
Institutional support	28,592,543	15	3,590
Student services	15,207,937	8	1,910
Other core expenses	-454,405	0	-57
Total core expenses	190,035,458	100	23,862
Total expenses	254,920,216	N/A	32,009

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	7,964

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 6,499,785 and 19,499,353 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	COVID funds received during the fiscal year ended June 30, 2022.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 4,455,354 and 13,366,060 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	COVID funds received during the fiscal year ended June 30, 2022.			
Screen Entry	The amount reported is outside the expected range of between 5,382,170 and 16,146,508 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Discounts and allowances increased in 2023 due to a change in the allowance calculation method.			
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 amount is due to OPEB and Pension expenses being allocated to the total amount and thus making the overall total negative. TMB			
Related Screens	Expenses Part 1			
Perform Edits	The value entered in this field cannot be greater than the total amount reported for this expense category in column 1. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5120)	Fatal	Yes	
Reason	Overridden by administrator. This amount is due to OPEB and Pension expenses being allocated to the total amount and thus making the overall total negative. TMB			
Related Screens	Expenses Part 1			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -1,782,151 and -858,072 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The state pension plan was overfunded in 2022 and became a liability in 2023.			
Screen Entry	The amount reported is outside the expected range of between -205,506 and -98,947 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The state pension plan was overfunded in 2022 and became a liability in 2023.			
Screen Entry	The amount reported is outside the expected range of between 10,147,490 and 21,075,554 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The state pension plan was overfunded in 2022 and became a liability in 2023.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -2,601,722 and -1,252,681 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The total OPEB liability decreased primarily due to changes in retiree benefits.			