

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022
User ID: 88G2401

Finance 2021-22

Institution: Indiana University-Northwest (151360)

User ID: 88G2401

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

Changes to reporting for 2021-22:

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

Resources:

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

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

Institution: Indiana University-Northwest (151360)

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: Indiana University-Northwest (151360)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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


1. Fiscal Year Calendar

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

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

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

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

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

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

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

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

 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, 2020 - June 30, 2021

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


Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	11,325,602	12,502,436
31	Depreciable <u>capital assets</u> , net of depreciation	93,082,488	93,140,154
04	Other noncurrent assets CV=[A05-A31]	33,706,964	26,878,326
05	Total <u>noncurrent assets</u>	126,789,452	120,018,480
06	Total assets CV=(A01+A05)	138,115,054	132,520,916
19	<u>Deferred outflows of resources</u>	1,122,880	1,082,016
Liabilities			
07	<u>Long-term debt, current portion</u>	3,156,711	3,744,840
08	Other current liabilities CV=(A09-A07)	3,970,719	3,867,028
09	Total <u>current liabilities</u>	7,127,430	7,611,868
10	<u>Long-term debt</u>	34,248,760	37,405,512
11	Other noncurrent liabilities CV=(A12-A10)	4,711,262	5,236,356
12	Total <u>noncurrent liabilities</u>	38,960,022	42,641,868
13	Total liabilities CV=(A09+A12)	46,087,452	50,253,736
20	<u>Deferred inflows of resources</u>	965,989	714,395
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	59,893,708	56,194,519
15	<u>Restricted-expendable</u>	3,648,417	5,103,228
16	<u>Restricted-nonexpendable</u>	10,000	10,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	28,632,368	21,327,054
18	Net position CV=[(A06+A19)-(A13+A20)]	92,184,493	82,634,801

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Part A - Statement of Net Position Page 2

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

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	7,996,855	7,959,950
22	<u>Infrastructure</u>	4,760,236	4,760,236
23	<u>Buildings</u>	143,815,148	140,184,680
32	Equipment, including art and <u>library collections</u>	6,224,617	6,496,298
27	<u>Construction in progress</u>	483,908	524,199
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	163,280,764	159,925,363
28	<u>Accumulated depreciation</u>	65,981,586	62,558,217
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

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

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

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	64,818,779	65,401,648
02	Total expenses and deductions for this institution AND all of its child institutions	52,558,542	58,197,211
03	Change in net position during year CV=(D01-D02)	12,260,237	7,204,437
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	82,634,801	75,414,466
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-2,710,545	15,898
06	Net position end of year for this institution AND all of its child institutions (from A18)	92,184,493	82,634,801

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Part E-1 - Scholarships and Fellowships

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

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	7,235,726	7,377,599
02	Other federal grants (Do NOT include FDSL amounts)	1,799,310	1,672,712
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,102,311	1,130,279
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	2,149,750	1,702,561
07	Total revenue that funds scholarships and fellowships	12,287,097	11,883,151
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	7,937,052	6,366,799
09	Discounts and allowances applied to sales and services of auxiliary enterprises	825,081	816,111
10	Total discounts and allowances CV=(E08+E09)	8,762,133	7,182,910
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.	3,524,964	4,700,241

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	4,674,036	3,952,797	485,880	506,679	5,159,916	4,459,476
13	Other federal grants (Do NOT include FDSL amounts)	1,162,294	896,212	120,824	114,879	1,283,118	1,011,091
14	Grants by state government	0	0	0	0	0	0
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	712,056	605,585	74,020	77,625	786,076	683,210
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,388,666	912,205	144,357	116,928	1,533,023	1,029,133
18	Total (from Part E1 line 8, 9 and 10)	7,937,052	6,366,799	825,081	816,111	8,762,133	7,182,910

Part B - Revenues by Source (1)


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	21,405,854	22,691,221
Grants and contracts - operating			
02	Federal operating grants and contracts	1,064,394	806,976
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	57,608	37,343
04a	Local government operating grants and contracts	11,700	0
04b	Private operating grants and contracts	45,908	37,343
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	525,176	734,018
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>	666,430	709,138
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	950,834	1,468,104
09	Total operating revenues	24,670,296	26,446,800

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	22,437,861	23,483,921
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	11,969,241	9,039,961
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	647,310	558,729
17	<u>Investment income</u>	4,267,546	1,444,930
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	39,321,958	34,527,541
27	Total operating and nonoperating revenues CV=[B19+B09]	63,992,254	60,974,341
28	<u>12-month Student FTE from E12</u>	3,157	3,212
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,270	18,983

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	826,525	4,427,307
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	826,525	4,427,307
25	Total all revenues and other additions	64,818,779	65,401,648

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Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2020 - June 30, 2021					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	27,236,190	29,408,665	15,630,554	16,018,917
02	<u>Research</u>	2,511,220	2,732,136	121,008	104,035
03	<u>Public service</u>	520,663	778,546	156,853	263,124
05	<u>Academic support</u>	5,346,151	5,829,341	2,762,682	2,672,888
06	<u>Student services</u>	3,654,815	3,453,592	2,058,963	1,985,260
07	<u>Institutional support</u>	4,215,049	4,236,658	1,734,167	1,731,883
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	3,524,964	4,700,241		
11	<u>Auxiliary enterprises</u>	4,936,481	6,254,372	13,517	69,729
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)]	613,009	803,660	98,540	127,270
19	Total expenses and deductions	52,558,542	58,197,211	22,576,284	22,973,106


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19).	22,576,284	22,973,106
19-3	Benefits	7,219,797	7,909,717
19-4	Operation and Maintenance of Plant (as a natural expense).	6,526,914	9,033,260
19-5	Depreciation	4,390,740	4,692,603
19-6	Interest	813,603	1,312,066
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	11,031,204	12,276,459
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	52,558,542	58,197,211
20-1	12-month Student FTE (from E12 survey).	3,157	3,212
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	16,648	18,119

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 109,759	265,070
02	Net Pension liability	1,163,990	1,243,422
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 317,923	234,685
04	Deferred outflows related to pension	316,990	241,038

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="315,052"/>	380,933
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="3,124,283"/>	3,445,215
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="648,065"/>	479,710
08	Deferred outflows related to OPEB	<input type="text" value="805,889"/>	840,978

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	12,770,186	12,072,942
02	Value of endowment net assets at the end of the fiscal year	17,167,262	12,770,186
03	Change in value of endowment net assets CV=[H02-H01]	4,397,076	697,244
03a	New gifts and additions	559,989	1,605,465
03b	Endowment net investment return	4,169,916	-409,029
03c	Spending distribution for current use	-358,583	-447,172
03d	Other CV=[H03-(H03a+H03b+H03c)]	25,754	-52,020

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	11,474,076	2,700,376
02	Operating revenues + nonoperating revenues		65,393,059	61,938,659
03	Change in net position	<input checked="" type="checkbox"/>	16,119,417	7,509,348
04	Net position		101,811,025	94,418,153
05	Expendable net assets		40,914,529	35,333,096
06	Plant-related debt		37,405,471	44,823,779
07	Total expenses		53,768,310	59,238,283

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	29,342,906	29,342,906			
02	Sales and services	2,016,687	<input type="text" value="666,430"/>	1,350,257	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	1,064,394	<input type="text" value="1,064,394"/>	<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	23,264,386	<input type="text" value="23,264,386"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	0	<input type="text" value="0"/>	<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	11,700	<input type="text" value="11,700"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="693,218"/>				
10	Interest earnings	<input type="text" value="447,945"/>				
11	<u>Dividend earnings</u>	<input type="text" value="182,305"/>				
12	<u>Realized capital gains</u>	<input type="text" value="168,440"/>				

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Part K - Expenditure Data for the Census Bureau


Fiscal Year: July 1, 2020 - June 30, 2021						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	7,585,471	7,581,389	4,082	0	0
03	Payment to state retirement funds (may be included in line 02 above)	218,948	218,830	118	0	0
04	Current expenditures including salaries	40,973,985	40,056,626	917,359	0	0
Capital outlays						
05	Construction	3,677,218	3,677,218	0	0	0
06	Equipment purchases	107,066	107,066	0	0	0
07	Land purchases	36,905	36,905	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, 2020 - June 30, 2021

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	41,142,889
02	Long-term debt issued during fiscal year	104,450
03	Long-term debt retired during fiscal year	3,849,290
04	Long-term debt outstanding at end of fiscal year	37,398,049
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<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="0"/>

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Prepared by

Prepared by

Reporting Reminders:

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

This survey component was prepared by:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:		<input type="text" value="William Overman"/>			
Email:		<input type="text" value="woverman@iu.edu"/>			

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="1.40"/> hours	<input type="text" value="20.00"/> hours	<input type="text" value="1.40"/> hours	<input type="text" value="0.50"/> hours
Other offices	<input type="text" value="1.10"/> hours	<input type="text" value="2.40"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Survey Summary

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

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$21,405,854	33%	\$6,780
State appropriations	\$22,437,861	35%	\$7,107
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$13,045,335	20%	\$4,132
Private gifts, grants, and contracts	\$693,218	1%	\$220
Investment income	\$4,267,546	7%	\$1,352
Other core revenues	\$2,443,789	4%	\$774
Total core revenues	\$64,293,603	100%	\$20,365
Total revenues	\$64,818,779	N/A	\$20,532

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	\$27,236,190	57%	\$8,627
Research	\$2,511,220	5%	\$795
Public service	\$520,663	1%	\$165
Academic support	\$5,346,151	11%	\$1,693
Institutional support	\$4,215,049	9%	\$1,335
Student services	\$3,654,815	8%	\$1,158
Other core expenses	\$4,137,973	9%	\$1,311
Total core expenses	\$47,622,061	100%	\$15,085
Total expenses	\$52,558,542	N/A	\$16,648

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	3,157

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: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 172,296 and 357,844 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The defined benefit plan that leads to the pension expense covers non-exempt staff and closed to new members on July 1, 2013. Staff that were in that plan prior to then are grandfathered. Pension expense will decrease as grandfathered participants leave the plan.			
Screen Entry	The amount reported is outside the expected range of between 152,546 and 316,824 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred inflows related to pension increased based on changes of assumptions, including an increase in future salary increases.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 311,812 and 647,608 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in deferred inflows related to differences between expected and actual experience in retiree health insurance.			
Perform Edits	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	The defined benefit plan that leads to the pension expense covers non-exempt staff and closed to new members on July 1, 2013. Staff that were in that plan prior to then are grandfathered. OPEB covers retiree health and life insurance for all eligible faculty and staff and an interim benefit plan for faculty and some exempt staff hired before July 1, 1988. Based on population and benefits, OPEB expense is higher.			
Perform Edits	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 defined benefit plan that leads to the pension expense covers non-exempt staff and closed to new members on July 1, 2013. Staff that were in that plan prior to then are grandfathered. OPEB covers retiree health and life insurance for all eligible faculty and staff and an interim benefit plan for faculty and some exempt staff hired before July 1, 1988. Based on population and benefits, the OPEB liability is higher.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 1,350,188 and 4,050,564 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increased nonoperating revenues related to investment income and HEERF funding.			
Screen Entry	The amount reported is outside the expected range of between 3,754,674 and 11,264,022 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increased nonoperating revenues related to investment income and HEERF funding combined with lower expenses resulting from the pandemic and remote learning.			