

IPEDS 2024-25 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P2130201

Finance 2024-25

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

User ID: P2130201

Overview

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The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes to reporting:

No changes for the 2024-25 data collection period.

Resources:

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

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

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

User ID: P2130201

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 of Pennsylvania-Main Campus (213020)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2024.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2023"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2024"/>

2. Audit Opinion

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

- Unqualified
- 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 Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- No
- Yes - (report details of endowment net assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- i** 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, 2023 - June 30, 2024			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	70,014,054	101,303,690
31	Depreciable <u>capital assets</u> , net of depreciation	280,561,163	289,226,498
04	Other noncurrent assets CV=[A05-A31]	24,599,919	24,746,075
05	Total <u>noncurrent assets</u>	305,161,082	313,972,573
06	Total assets CV=(A01+A05)	375,175,136	415,276,263
19	Deferred outflows of resources	38,384,446	53,402,294
Liabilities			
07	<u>Long-term debt, current portion</u>	9,222,959	19,756,267
08	Other current liabilities CV=(A09-A07)	26,814,177	34,701,066
09	Total <u>current liabilities</u>	36,037,136	54,457,333
10	<u>Long-term debt</u>	154,246,152	161,467,231
11	Other noncurrent liabilities CV=(A12-A10)	242,077,590	261,156,473
12	Total <u>noncurrent liabilities</u>	396,323,742	422,623,704
13	Total liabilities CV=(A09+A12)	432,360,878	477,081,037
20	Deferred inflows of resources	81,694,389	101,391,237
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	128,626,705	120,899,442
15	<u>Restricted-expendable</u>	14,329,342	13,596,120
16	<u>Restricted-nonexpendable</u>	3,981,624	3,918,846
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -247,433,356	-248,208,125
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -100,495,685	-109,793,717

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A17 - Unrestricted net position is negative due to unfunded pension and other postretirement liabilities.
 A18 - Net position is negative due to unfunded pension and other postretirement liabilities.

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	71,709,749	71,617,902
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	422,235,749	421,142,686
32	Equipment, including art and <u>library collections</u>	57,919,212	55,723,530
27	<u>Construction in progress</u>	3,916,502	5,268,344
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	555,781,212	553,752,462
28	<u>Accumulated depreciation</u>	279,840,531	267,326,109
33	Intangible assets, net of accumulated amortization	16,077,782	15,609,288
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position


Fiscal Year: July 1, 2023 - June 30, 2024			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	216,820,246	203,043,588
02	Total expenses and deductions for this institution AND all of its child institutions	207,221,569	160,174,113
03	Change in net position during year CV=(D01-D02)	9,598,677	42,869,475
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-109,793,717	-151,734,901
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-300,645	-928,291
06	Net position end of year for this institution AND all of its child institutions (from A18)	-100,495,685	-109,793,717

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D05 - Adjustments to beginning Net Position
 (loss) on disposal of assets (328,194)
 gain on bond defeasance 27,549

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	15,877,953	13,510,979
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	1,555,402	1,483,701
03	<u>Grants by state government</u>	9,657,385	9,202,292
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,503,769	15,699
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	26,293,746	24,721,583
07	Total revenue that funds scholarships and fellowships	55,888,255	48,934,254
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	42,215,645	36,168,754
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	42,215,645	36,168,754
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.	13,672,610	12,765,500

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	11,993,540	9,986,364	0	0	11,993,540	9,986,364
13	Other federal grants (Do NOT include FDSL amounts)	1,174,885	1,096,647	0	0	1,174,885	1,096,647
14	Grants by state government	7,294,784	6,801,686	0	0	7,294,784	6,801,686
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts <input checked="" type="checkbox"/>	1,891,242	11,604	0	0	1,891,242	11,604
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	19,861,194	18,272,453	0	0	19,861,194	18,272,453
18	Total (from Part E1 line 8, 9 and 10)	42,215,645	36,168,754	0	0	42,215,645	36,168,754

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

User ID: P2130201

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	52,356,487	56,832,165
Grants and contracts - operating			
02	Federal operating grants and contracts	7,743,034	7,935,469
03	State operating grants and contracts	15,121,402	13,801,937
04	Local government/private operating grants and contracts	5,090,101	3,591,418
04a	Local government operating grants and contracts	2,011	18,940
04b	Private operating grants and contracts	5,088,090	3,572,478
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	33,212,341	23,668,429
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	6,636,157	7,902,413
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	272,759	322,437
09	Total operating revenues	120,432,281	114,054,268

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	6,843,881	5,424,951
11	State <u>appropriations</u>	59,388,623	56,895,233
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	17,433,355	14,994,680
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,450,838	3,555,955
17	<u>Investment income</u>	4,779,418	4,075,759
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,070,859	812,844
19	Total nonoperating revenues	92,966,974	85,759,422
27	Total operating and nonoperating revenues CV=[B19+B09]	213,399,255	199,813,690
28	<u>12-month Student FTE from E12</u>	8,067	7,728
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,453	25,856

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	2,646,860	2,985,026
21	<u>Capital grants and gifts</u>	774,131	244,872
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)]	3,420,991	3,229,898
25	Total all revenues and other additions	216,820,246	203,043,588

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B22 - Additions to the endowment are processed through the University's foundation

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

Fiscal Year: July 1, 2023 - June 30, 2024					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	84,218,161	77,884,686	49,555,060	44,156,328
02	<u>Research</u>	1,275,031	1,639,078	643,219	835,699
03	<u>Public service</u>	10,148,317	9,083,964	3,581,738	3,150,919
05	<u>Academic support</u>	22,452,076	21,565,980	11,363,630	10,152,477
06	<u>Student services</u>	21,844,035	20,617,160	10,458,112	9,189,695
07	<u>Institutional support</u>	33,643,813	34,310,007	12,856,589	12,757,796
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	13,672,610	12,765,500		
11	<u>Auxiliary enterprises</u>	24,051,010	21,030,228	2,411,469	2,364,262
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)]	-4,083,484	-38,722,490	0	0
19	Total expenses and deductions	207,221,569	160,174,113	90,869,817	82,607,176


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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	90,869,817	82,607,176
19-3	<u>Benefits</u>	26,703,168	-7,192,621
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	14,341,359	12,797,304
19-5	<u>Depreciation</u>	19,044,380	18,962,854
19-6	<u>Interest</u>	4,755,097	5,486,258
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	51,507,748	47,513,142
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	207,221,569	160,174,113
20-1	<u>12-month Student FTE</u> (from E12 survey)	8,067	7,728
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,688	20,726

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Part M-1 - Pension Information


Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 8,429,028	6,081,816
02	Net Pension liability	108,775,606	119,796,449
03	Deferred inflows related to pension	6,290,004	8,426,618
04	Deferred outflows related to pension	23,463,769	31,637,497

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M-02 The decrease in net pension liability is due to the annual actuarial adjustment
 M-03 The change in deferred pension inflows is due to the annual actuarial adjustment
 M-04 The change in deferred pension outflows is due to the annual actuarial adjustment

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


Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> -12,512,515	-44,804,305
06	Net OPEB liability	<input checked="" type="checkbox"/> 124,713,658	131,608,592
07	Deferred inflows related to OPEB	72,531,295	90,023,156
08	Deferred outflows related to OPEB	14,869,087	21,701,923

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M-05 The decrease in OPEB expense is due to the annual actuarial adjustment
 M-06 The OPEB liability exceeds the pension liability due to the annual actuarial adjustment.
 Pension expense - Pay-as-you-go (PAYG), defined benefit: 12,515,882
 Pension expense - Actuarially calculated in excess of PAYG:(4,086,854)
 Pension expense - Defined contribution: 4,319,490


Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2023 - June 30, 2024			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	88,468,076	81,496,227
02	Value of endowment net assets at the end of the fiscal year	98,577,436	88,468,076
03	Change in value of endowment net assets CV=[H02-H01]	10,109,360	6,971,849
03a	New gifts and additions	3,125,371	1,984,908
03b	Endowment net investment return	7,555,257	5,779,472
03c	Spending distribution for current use	-3,105,616	-3,178,608
03d	Other CV=[H03-(H03a+H03b+H03c)]	2,534,348	2,386,077

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Part N - Financial Health

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> 12,686,727	41,987,018
02	Operating revenues + nonoperating revenues	266,696,037	279,283,370
03	Change in net position	<input checked="" type="checkbox"/> 19,235,753	45,856,488
04	Net position	327,289,922	297,931,211
05	Expendable net assets	143,104,171	159,109,404
06	Plant-related debt	349,198,390	379,767,153
07	Total expenses	251,528,381	248,855,514

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024					
Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	94,572,132	94,572,132			
02 Sales and services	39,848,498	6,636,157	33,212,341	0	0
03 Federal grants/contracts (excludes Pell Grants)	7,743,034	7,743,034	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	62,035,482	62,035,482	0	0	0
05 State grants and contracts	5,468,667	5,468,667	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	2,011	2,011	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	9,312,082				
10 Interest earnings	4,184,859				
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, 2023 - June 30, 2024						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	46,777,574	44,461,793	2,315,781	0	0
03	Payment to state retirement funds (may be included in line 02 above)	12,515,883	12,050,083	465,800	0	0
04	Current expenditures including salaries	178,398,798	157,224,385	21,174,413	0	0
Capital outlays						
05	Construction	4,067,169	3,969,387	97,782	0	0
06	Equipment purchases	3,295,841	3,267,939	27,902	0	0
07	Land purchases	0	0	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, 2023 - June 30, 2024		
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, 2023 - June 30, 2024		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<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="55,773,760"/>

 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 type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:	<input type="text" value="William Buttz"/>				
Email:	<input type="text" value="wbuttz@iup.edu"/>				

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="1.00"/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="6.00"/> hours	<input type="text"/> hours	<input type="text" value="1.00"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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

User ID: P2130201

Summary

Finance Component Summary

The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the [College Navigator](#) website and/or your institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2025.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	52,356,487	29	6,490
State appropriations	59,388,623	32	7,362
Local appropriations	0	0	0
Government grants and contracts	40,299,802	22	4,996
Private gifts, grants, and contracts	8,538,928	5	1,059
Investment income	4,779,418	3	592
Other core revenues	18,244,647	10	2,262
Total core revenues	183,607,905	100	22,760
Total revenues	216,820,246	N/A	26,877

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	84,218,161	46	10,440
Research	1,275,031	1	158
Public service	10,148,317	6	1,258
Academic support	22,452,076	12	2,783
Institutional support	33,643,813	18	4,171
Student services	21,844,035	12	2,708
Other core expenses	9,589,126	5	1,189
Total core expenses	183,170,559	100	22,706
Total expenses	207,221,569	N/A	25,688

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	8,067

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Part A - Statement of Net Position Page 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	A17 - 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	A-18 Net position is negative due to unfunded pension and other postretirement liabilities.			
Screen: Part E-2 - Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 5,802 and 17,406 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase is due to prior year being unusually low due to the scholarship discount allocation method.			
Screen: Part B - Revenues and Other Additions, Page 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: Part C-1 - Expenses and Other Deductions by Functional Classification				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Due to negative OPEB expense. ST			
Related Screens	Expenses Part 1			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 3,953,181 and 8,210,451 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	M-02 The decrease in net pension liability is due to the annual actuarial adjustment			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between -60,485,811 and -29,122,798 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	M-05 The decrease in OPEB expense is due to the annual actuarial adjustment			
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	M-06 The OPEB liability exceeds the pension liability due to the annual actuarial adjustment.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 20,993,509 and 62,980,527 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease in operating and net nonoperating revenues is due to actuarial adjustments for postretirement benefits and pension			
Screen Entry	The amount reported is outside the expected range of between 22,928,244 and 68,784,732 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease in operating and net nonoperating revenues is due to actuarial adjustments for postretirement benefits and pension			