

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.32 : Approval Expires 8/31/2025
User ID: p1823061

Finance 2023-24

Institution: Great Basin College (182306)

User ID: p1823061

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: Great Basin College (182306)

User ID: p1823061

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: Great Basin College (182306)

User ID: p1823061

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
- 1** 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
- 1** 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>	12,851,000	10,808,000
31	Depreciable <u>capital assets</u> , net of depreciation	42,963,000	41,672,000
04	Other noncurrent assets CV=[A05-A31]	896,000	1,380,000
05	Total <u>noncurrent assets</u>	43,859,000	43,052,000
06	Total assets CV=(A01+A05)	56,710,000	53,860,000
19	Deferred outflows of resources	5,925,000	4,013,000
Liabilities			
07	<u>Long-term debt, current portion</u>		0
08	Other current liabilities CV=(A09-A07)	3,217,000	3,001,000
09	Total <u>current liabilities</u>	3,217,000	3,001,000
10	<u>Long-term debt</u>		0
11	Other noncurrent liabilities CV=(A12-A10)	20,015,000	16,309,000
12	Total <u>noncurrent liabilities</u>	20,015,000	16,309,000
13	Total liabilities CV=(A09+A12)	23,232,000	19,310,000
20	Deferred inflows of resources	3,595,000	5,020,000
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	40,371,000	41,517,000
15	<u>Restricted-expendable</u>	4,931,000	2,981,000
16	<u>Restricted-nonexpendable</u>	869,000	854,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -10,363,000	-11,809,000
18	Net position CV=[(A06+A19)-(A13+A20)]	35,808,000	33,543,000

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The institution has reviewed the amount of unrestricted and it agrees to the financial statements

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	Land and land improvements	9,360,000	9,360,000
22	Infrastructure	0	0
23	Buildings	55,860,000	55,860,000
32	Equipment, including art and library collections	9,789,000	9,789,000
27	Construction in progress	9,416,000	9,416,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	84,425,000	84,425,000
28	Accumulated depreciation	4,286,000	42,826,000
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets	73,000	73,000


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Institution: Great Basin College (182306)

User ID: p1823061

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	35,191,000	38,809,000
02	Total expenses and deductions for this institution AND all of its child institutions	32,926,000	31,075,000
03	Change in net position during year CV=(D01-D02)	2,265,000	7,734,000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	33,543,000	25,809,000
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	35,808,000	33,543,000

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Institution: Great Basin College (182306)

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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	Pell grants (federal)	2,885,000	2,930,000
02	Other federal grants (Do NOT include FDSL amounts)		0
03	Grants by state government	0	0
04	Grants by local government		0
05	Institutional grants from restricted resources		0
06	Institutional grants from unrestricted resources CV=(E07-(E01+...+E05))	3,189,000	4,491,000
07	Total revenue that funds scholarships and fellowships	6,074,000	7,421,000
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	2,405,000	2,112,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	2,405,000	2,112,000
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.	3,669,000	5,309,000

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The data is correct as reported.

Institution: Great Basin College (182306)

User ID: p1823061

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)	0	0	0	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	0	0	0	0	0	0
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	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+...+E16)]	2,405,000	2,112,000	0	0	2,405,000	2,112,000
18	Total (from Part E1 line 8, 9 and 10)	2,405,000	2,112,000	0	0	2,405,000	2,112,000

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
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	6,809,000	6,881,000
Grants and contracts - operating			
02	Federal operating grants and contracts	2,360,000	2,694,000
03	State operating grants and contracts	1,029,000	712,000
04	Local government/private operating grants and contracts	1,629,000	1,872,000
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts	1,629,000	1,872,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	356,000	454,000
06	Sales and services of hospitals, after deducting patient contractual allowances		0
26	Sales and services of educational activities	157,000	130,000
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01++B07)]	196,000	190,000
09	Total operating revenues	12,536,000	12,933,000

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
Nonoperating Revenues			
10	Federal appropriations	<input type="text"/>	0
11	State appropriations	14,768,000	14,437,000
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	4,172,000	5,350,000
14	State nonoperating grants	<input type="text"/>	0
15	Local government nonoperating grants	<input type="text"/>	0
16	Gifts, including contributions from affiliated organizations	588,000	276,000
17	Investment income	972,000	-614,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	707,000	973,000
19	Total nonoperating revenues	21,207,000	20,422,000
27	Total operating and nonoperating revenues CV=[B19+B09]	33,743,000	33,355,000
28	12-month Student FTE from E12	2,040	2,127
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,541	15,682

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	Capital appropriations	1,342,000	18,000
21	Capital grants and gifts	2,106,000	5,436,000
22	Additions to permanent endowments		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input checked="" type="checkbox"/> -2,000,000	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	1,448,000	5,454,000
25	Total all revenues and other additions	35,191,000	38,809,000

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The data reported is correct as it stands.

Institution: Great Basin College (182306)

User ID: p1823061

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	Instruction	14,229,658	13,795,207	8,816,403	8,840,081
02	Research		0		0
03	Public service	609,952	711,942	425,092	539,510
05	Academic support	3,107,317	3,096,185	1,656,255	1,599,364
06	Student services	1,906,392	2,202,857	1,348,088	1,292,102
07	Institutional support	4,004,864	3,809,525	1,977,150	2,110,882
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	3,669,000	5,309,000		
11	Auxiliary enterprises	535,472	414,284	401,402	259,509
12	Hospital services		0		0
13	Independent operations		0		0
14	Other Functional Expenses and deductions CV=(C19-(C01+...+C13))	4,863,345	1,736,000	0	0
19	Total expenses and deductions	32,926,000	31,075,000	14,624,390	14,641,448

Institution: Great Basin College (182306)

User ID: p1823061

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	Salaries and Wages (from Part C-1, Column 2 line 19)	14,624,390	14,641,448
19-3	Benefits	4,421,332	4,494,324
19-4	Operation and Maintenance of Plant (as a natural expense)	2,963,000	2,963,000
19-5	Depreciation	2,388,000	2,152,000
19-6	Interest	1,300	1,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	8,527,978	6,823,228
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	32,926,000	31,075,000
20-1	12-month Student FTE (from E12 survey)	2,040	2,127
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	16,140	14,610


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Institution: Great Basin College (182306)

User ID: p1823061

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="2,325,000"/>	1,476,000
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="10,574,000"/>	6,121,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="2,559,000"/>	4,615,000
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="5,348,000"/>	3,203,000


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Institution: Great Basin College (182306)

User ID: p1823061

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 type="text" value="254,000"/>	259,000
06	Net OPEB liability	<input type="text" value="8,848,000"/>	9,921,000
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="1,036,000"/>	405,000
08	Deferred outflows related to OPEB	<input type="text" value="577,000"/>	810,000

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Institution: Great Basin College (182306)

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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	854,000	899,000
02	Value of endowment net assets at the end of the fiscal year	869,000	854,000
03	Change in value of endowment net assets CV=[H02-H01]	15,000	-45,000
03a	New gifts and additions	0	0
03b	Endowment net investment return	15,000	-45,000
03c	Spending distribution for current use	0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0


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Institution: Great Basin College (182306)

User ID: p1823061

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)	<input checked="" type="checkbox"/> <input type="text" value="-1,183,000"/>	2,280,000
02	Operating revenues + nonoperating revenues	<input type="text" value="31,743,000"/>	33,355,000
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="2,265,000"/>	7,734,000
04	Net position	<input type="text" value="35,808,000"/>	33,543,000
05	Expendable net assets	<input checked="" type="checkbox"/> <input type="text" value="4,911,000"/>	2,981,000
06	Plant-related debt	<input type="text" value="0"/>	0
07	Total expenses	<input type="text" value="32,927,300"/>	31,075,000

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The change in operating income decreased due to payments to system campuses and divisions. The change in net position changed due to capital grants and gifts from the system decreased. Expendable net assets increased due to capital projects increasing.

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	9,214,000	9,214,000			
02	Sales and services	513,000	157,000	356,000		0
03	Federal grants/contracts (excludes Pell Grants)	4,172,000	4,172,000			
Revenue from the state government:						
04	State appropriations, current & capital	15,779,000	15,779,000			
05	State grants and contracts	1,029,000	1,029,000			
Revenue from local governments:						
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	0				
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	1,629,000				
10	Interest earnings	972,000				
11	Dividend earnings					
12	Realized capital gains					


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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	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03	Payment to state retirement funds (may be included in line 02 above)	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04	Current expenditures including salaries	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction	9,416,000	<input type="text" value="9,416,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Equipment purchases	918,000	<input type="text" value="918,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Land purchases	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="1,300"/>				


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Institution: Great Basin College (182306)

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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	<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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Institution: Great Basin College (182306)

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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	<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="1,985,000"/>

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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="Tami Potter"/>			
Email:		<input type="text" value="tami.potter@gbcnv.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="2.00"/>	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="4.00"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text" value="0.50"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Great Basin College (182306)

User ID: p1823061

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	6,809,000	20	3,338
State appropriations	14,768,000	42	7,239
Local appropriations	0	0	0
Government grants and contracts	7,561,000	22	3,706
Private gifts, grants, and contracts	2,217,000	6	1,087
Investment income	972,000	3	476
Other core revenues	2,508,000	7	1,229
Total core revenues	34,835,000	100	17,076
Total revenues	35,191,000	N/A	17,250

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	14,229,658	44	6,975
Research	0	0	0
Public service	609,952	2	299
Academic support	3,107,317	10	1,523
Institutional support	4,004,864	12	1,963
Student services	1,906,392	6	935
Other core expenses	8,532,345	26	4,183
Total core expenses	32,390,528	100	15,878
Total expenses	32,926,000	N/A	16,140

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	2,040

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

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The institution has reviewed these numbers and they are accurate			
Screen: Scholarships & Fellowships				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$3,309,947) to be similar to the scholarship/fellowship revenue reported in Finance (\$6,074,000). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The data is correct as reported.			
Screen: Revenues Part 3				
Perform Edits	This field is not expected to be negative. Please correct your data or explain. (Error #5278)	Explanation	Yes	
Reason	The system has reviewed this information and it is accurate.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 959,400 and 1,992,600 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The difference is GASB68 adjustments between the prior year and this fiscal year.			
Screen Entry	The amount reported is outside the expected range of between 3,978,650 and 8,263,350 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The institution has reviewed these numbers and they are accurate			
Screen Entry	The amount reported is outside the expected range of between 2,999,750 and 6,230,250 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The institution has reviewed these numbers and they are accurate			
Screen Entry	The amount reported is outside the expected range of between 2,081,950 and 4,324,050 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The institution has reviewed these numbers and they are accurate			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 263,250 and 546,750 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The institution has reviewed these numbers and they are accurate			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 1,140,000 and 3,420,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The institution has reviewed these numbers and they are accurate			
Screen Entry	The amount reported is outside the expected range of between 3,867,000 and 11,601,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The institution has reviewed these numbers and they are accurate			
Screen Entry	The amount reported is outside the expected range of between 1,490,500 and 4,471,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The institution has reviewed these numbers and they are accurate			