

Finance 2025-26

Institution: Concord University (237330)

User ID: P2373308

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 2025-26 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**.

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.

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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2025"/>

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, 2024 - June 30, 2025			
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>	16,813,208	17,051,567
31	Depreciable <u>capital assets</u> , net of depreciation	68,707,469	60,986,193
04	Other noncurrent assets CV=[A05-A31]	2,566,165	3,210,576
05	Total <u>noncurrent assets</u>	71,273,634	64,196,769
06	Total assets CV=(A01+A05)	88,086,842	81,248,336
19	Deferred outflows of resources	458,655	232,951
Liabilities			
07	<u>Long-term debt, current portion</u>	950,513	1,462,874
08	Other current liabilities CV=(A09-A07)	11,957,040	12,460,882
09	Total <u>current liabilities</u>	12,907,553	13,923,756
10	<u>Long-term debt</u>	13,137,688	13,872,396
11	Other noncurrent liabilities CV=(A12-A10)	893,342	1,233,474
12	Total <u>noncurrent liabilities</u>	14,031,030	15,105,870
13	Total liabilities CV=(A09+A12)	26,938,583	29,029,626
20	Deferred inflows of resources	275,496	589,490
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	53,960,522	45,482,193
15	<u>Restricted-expendable</u>	2,808,698	2,681,641
16	<u>Restricted-nonexpendable</u>	2,424,736	2,424,736
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	2,137,462	1,273,601
18	Net position CV=[(A06+A19)-(A13+A20)]	61,331,418	51,862,171

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	4,818,896	4,769,996
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	99,572,358	97,255,837
32	Equipment, including art and <u>library collections</u>	14,492,456	13,770,335
27	<u>Construction in progress</u>	8,858,926	1,004,487
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	127,742,636	116,800,655
28	<u>Accumulated depreciation</u>	62,121,945	59,217,310
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, 2024 - June 30, 2025			
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	59,064,027	47,142,527
02	Total expenses and deductions for this institution AND all of its child institutions	49,594,780	44,365,353
03	Change in net position during year CV=(D01-D02)	9,469,247	2,777,174
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	51,862,171	49,084,997
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)	61,331,418	51,862,171

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	5,194,149	4,452,747
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 762,539	426,729
03	<u>Grants by state government</u>	5,816,005	3,347,323
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	659,401	18,467
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	6,777,614	6,631,884
07	Total revenue that funds scholarships and fellowships	19,209,708	14,877,150
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	14,440,422	11,677,929
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,936,524	2,273,175
10	Total discounts and allowances CV=(E08+E09)	17,376,946	13,951,104
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.	1,832,762	926,046

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2024 - June 30, 2025							
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)	<input type="text" value="3,893,757"/>	3,441,670	<input type="text" value="794,012"/>	669,941	4,687,769	4,111,611
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="571,632"/>	366,190	<input checked="" type="checkbox"/> <input type="text" value="116,567"/>	71,281	688,199	437,471
14	Grants by state government	<input checked="" type="checkbox"/> <input type="text" value="4,359,927"/>	2,612,193	<input checked="" type="checkbox"/> <input type="text" value="889,073"/>	508,478	5,249,000	3,120,671
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="494,315"/>	528,305	<input type="text" value="100,800"/>	102,838	595,115	631,143
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	5,120,791	4,729,571	1,036,072	920,637	6,156,863	5,650,208
18	Total (from Part E1 line 8, 9 and 10)	14,440,422	11,677,929	2,936,524	2,273,175	17,376,946	13,951,104

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2024 - June 30, 2025			
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>	7,045,595	7,210,431
Grants and contracts - operating			
02	Federal operating grants and contracts	7,327,160	6,999,524
03	State operating grants and contracts	8,613,292	6,170,472
04	Local government/private operating grants and contracts	1,854,001	1,446,411
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,854,001	1,446,411
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	6,213,297	6,128,746
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	1,973	2,198
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	844,532	424,364
09	Total operating revenues	31,899,850	28,382,146

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
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>	11,946,787	11,170,362
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	5,194,149	4,452,747
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	123,719	-258,493
17	<u>Investment income</u>	987,007	1,015,728
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,183	820,534
19	Total nonoperating revenues	18,254,845	17,200,878
27	Total operating and nonoperating revenues CV=[B19+B09]	50,154,695	45,583,024
28	<u>12-month Student FTE from E12</u>	1,887	1,768
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,579	25,782

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="8,909,332"/>	1,559,503
22	<u>Additions to permanent endowments</u>	<input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,909,332	1,559,503
25	Total all revenues and other additions	<input type="text" value="59,064,027"/>	47,142,527

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


Fiscal Year: July 1, 2024 - June 30, 2025

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>	11,858,354	11,195,490	8,934,478	8,677,508
02	<u>Research</u>	743,379	616,575	331,916	449,908
03	<u>Public service</u>	5,729,288	4,697,405	1,419,637	1,248,385
05	<u>Academic support</u>	2,495,862	1,799,359	1,530,089	1,172,860
06	<u>Student services</u>	3,329,887	3,140,444	2,109,233	2,022,912
07	<u>Institutional support</u>	6,385,887	6,029,439	3,686,895	3,577,123
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	1,832,762	926,046		
11	<u>Auxiliary enterprises</u>	10,995,466	9,699,723	3,255,849	2,991,924
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)]	6,223,895	6,260,872	562,843	475,316
19	Total expenses and deductions	49,594,780	44,365,353	21,830,940	20,615,936


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

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	21,830,940	20,615,936
19-3	<u>Benefits</u>	5,224,666	3,680,643
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	2,261,445	2,381,392
19-5	<u>Depreciation</u>	3,721,593	3,546,265
19-6	<u>Interest</u>	614,559	745,360
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	15,941,577	13,395,757
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	49,594,780	44,365,353
20-1	<u>12-month Student FTE</u> (from E12 survey)	1,887	1,768
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	26,282	25,094

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Part M-1 - Pension Information

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="16,217"/>	36,662
02	Net Pension liability	<input type="text" value="130,276"/>	154,962
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="50,022"/>	89,476
04	Deferred outflows related to pension	<input type="text" value="50,004"/>	50,551

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

Fiscal Year: July 1, 2024 - June 30, 2025				
Line No.	Description		Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	97,778	-1,307,577
06	Net OPEB liability	<input checked="" type="checkbox"/>	-64,175	-408,850
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	225,474	500,014
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	408,651	182,400

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2024 - June 30, 2025			
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	45,356,064	41,185,793
02	Value of endowment net assets at the end of the fiscal year	53,193,096	45,356,064
03	Change in value of endowment net assets CV=[H02-H01]	7,837,032	4,170,271
03a	New gifts and additions	3,589,411	308,885
03b	Endowment net investment return	5,512,031	4,960,624
03c	Spending distribution for current use	-1,264,410	-1,099,228
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	-10

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Part N - Financial Health

Fiscal Year: July 1, 2024 - June 30, 2025			
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="559,915"/>	1,217,671
02	Operating revenues + nonoperating revenues	<input type="text" value="50,154,695"/>	45,583,024
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="9,469,247"/>	2,777,174
04	Net position	<input type="text" value="61,331,418"/>	51,862,171
05	Expendable net assets	<input type="text" value="2,625,903"/>	2,460,561
06	Plant-related debt	<input type="text" value="14,418,201"/>	15,775,270
07	Total expenses	<input type="text" value="49,594,780"/>	44,365,353

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025					
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	21,486,017	21,486,017			
02 Sales and services	9,151,794	<input type="text" value="1,973"/>	9,149,821	0	<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	7,327,160	<input type="text" value="7,327,160"/>	<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	11,946,787	<input type="text" value="11,946,787"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	8,613,292	<input type="text" value="8,613,292"/>	<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	0	<input type="text" value="0"/>	<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="8,909,332"/>				
10 Interest earnings	<input type="text" value="987,007"/>				
11 Dividend earnings	<input type="text" value="0"/>				
12 Realized capital gains	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	5,224,666	4,423,376	801,290	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	48,966,353	37,970,887	10,995,466	0	0
Capital outlays						
05	Construction	2,375,421	2,375,421	0	0	0
06	Equipment purchases	669,457	669,457	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	614,559				

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

Fiscal Year: July 1, 2024 - June 30, 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	13,872,396
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	480,000
04	Long-term debt outstanding at end of fiscal year	13,137,688
05	Short-term debt outstanding at beginning of fiscal year	1,462,874
06	Short-term debt outstanding at end of fiscal year	950,513

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

Fiscal Year: July 1, 2024 - June 30, 2025		
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="11,231,363"/>

 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).

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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Other
	Name: <input type="text" value="Kelly Simpson Bennington"/>		
	Email: <input type="text" value="kelly@concord.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="2.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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](#).

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	7,045,595	13	3,734
State appropriations	11,946,787	23	6,331
Local appropriations	0	0	0
Government grants and contracts	21,134,601	40	11,200
Private gifts, grants, and contracts	1,977,720	4	1,048
Investment income	987,007	2	523
Other core revenues	9,759,020	18	5,172
Total core revenues	52,850,730	100	28,008
Total revenues	59,064,027	N/A	31,300

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	11,858,354	31	6,284
Research	743,379	2	394
Public service	5,729,288	15	3,036
Academic support	2,495,862	6	1,323
Institutional support	6,385,887	17	3,384
Student services	3,329,887	9	1,765
Other core expenses	8,056,657	21	4,270
Total core expenses	38,599,314	100	20,455
Total expenses	49,594,780	N/A	26,282

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	1,887

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 E-1 - Scholarships and Fellowships				
Screen Entry	The amount reported is outside the expected range of between 213,365 and 640,093 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Federal grant that paid tuition charges (CU in Schools)			
Screen: Part E-2 - Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 183,095 and 549,285 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Federal grants paid tuition (CU in Schools)			
Screen Entry	The amount reported is outside the expected range of between 35,641 and 106,921 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Federal grants paid tuition (CU in Schools)			
Screen Entry	The amount reported is outside the expected range of between 1,306,097 and 3,918,289 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Doubling of WV grant due to FASFA issues			
Screen Entry	The amount reported is outside the expected range of between 254,239 and 762,717 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Doubling of WV grant due to FASFA issues			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 23,831 and 49,493 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Based on allocation scheduled from State.			
Screen Entry	The amount reported is outside the expected range of between 58,160 and 120,792 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Based on allocation scheduled from State.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between -1,765,228 and -849,925 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Based on allocations from PEIA/State			
Screen Entry	The amount reported is outside the expected range of between -551,947 and -265,752 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Based on allocations from PEIA/State			
Screen Entry	The amount reported is outside the expected range of between 325,010 and 675,018 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Based on allocations from PEIA/State			
Screen Entry	The amount reported is outside the expected range of between 118,560 and 246,240 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Based on allocations from PEIA/State			
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	Based on allocations from PEIA/State			
Screen: Part N - Financial Health				

Screen Entry	The amount reported is outside the expected range of between 608,836 and 1,826,506 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to increases in salaries and expenses			
Screen Entry	The amount reported is outside the expected range of between 1,388,587 and 4,165,761 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to capital projects/deferred maintenance program			