

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022
User ID: P2348271

Finance 2021-22

Institution: Central Washington University (234827)

User ID: P2348271

Overview

Overview

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

Data Reporting Reminder:

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

Changes to reporting for 2021-22:

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

Resources:

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

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

Institution: Central Washington University (234827)

User ID: P2348271

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: Central Washington University (234827)

User ID: P2348271

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

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

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

2. Audit Opinion

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

- Unqualified
 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

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

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

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

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

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
 Yes - (report endowment assets)

6. Pension


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

- No
 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, 2020 - June 30, 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	58,439,917	54,796,974
31	Depreciable <u>capital assets</u> , net of depreciation	60,862,981	53,079,886
04	Other noncurrent assets CV=[A05-A31]	530,341,970	529,377,395
05	Total <u>noncurrent assets</u>	591,204,951	582,457,281
06	Total assets CV=(A01+A05)	649,644,868	637,254,255
19	Deferred outflows of resources	21,994,116	22,218,007
Liabilities			
07	<u>Long-term debt, current portion</u>	6,751,453	6,491,453
08	Other current liabilities CV=(A09-A07)	24,602,243	27,381,080
09	Total <u>current liabilities</u>	31,353,696	33,872,533
10	<u>Long-term debt</u>	143,865,696	150,617,149
11	Other noncurrent liabilities CV=(A12-A10)	99,186,804	104,159,739
12	Total <u>noncurrent liabilities</u>	243,052,500	254,776,888
13	Total liabilities CV=(A09+A12)	274,406,196	288,649,421
20	Deferred inflows of resources	27,447,446	31,523,051
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	402,781,621	380,045,704
15	<u>Restricted-expendable</u>	10,163,963	10,074,231
16	<u>Restricted-nonexpendable</u>	3,465,054	3,465,054
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -46,625,296	-54,285,199
18	Net position CV=[(A06+A19)-(A13+A20)]	369,785,342	339,299,790


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Part A - Statement of Net Position Page 2

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

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	5,884,081	5,884,081
22	<u>Infrastructure</u>	133,419,367	130,837,311
23	<u>Buildings</u>	628,170,611	620,134,953
32	Equipment, including art and <u>library collections</u>	80,780,081	79,180,873
27	<u>Construction in progress</u>	54,727,785	27,381,892
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	902,981,925	863,419,110
28	<u>Accumulated depreciation</u>	352,460,252	329,339,224
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0

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Part D - Summary of Changes In Net Position

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


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

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	298,490,316	280,383,412
02	Total expenses and deductions for this institution AND all of its child institutions	268,004,765	282,717,771
03	Change in net position during year CV=(D01-D02)	30,485,551	-2,334,359
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	339,299,790	341,634,146
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	1	3
06	Net position end of year for this institution AND all of its child institutions (from A18)	369,785,342	339,299,790

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	17,270,320	18,799,869
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	415,002	472,611
03	<u>Grants by state government</u>	24,884,532	21,062,488
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,906,872	5,374,127
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	4,822,632	7,274,230
07	Total revenue that funds scholarships and fellowships	52,299,358	52,983,325
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	36,672,036	41,822,185
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	610,325	530,773
10	Total discounts and allowances CV=(E08+E09)	37,282,361	42,352,958
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.	15,016,997	10,630,367

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	14,063,823	14,839,605	234,061	188,332	14,297,884	15,027,937
13	Other federal grants (Do NOT include FDSL amounts)	337,951	373,054	5,624	4,734	343,575	377,788
14	Grants by state government	21,436,918	16,625,594	<input checked="" type="checkbox"/> 356,770	210,998	21,793,688	16,836,592
15	Grants by local government		0		0	0	0
16	Endowments and gifts		0		0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	833,344	9,983,932	13,870	126,709	847,214	10,110,641
18	Total (from Part E1 line 8, 9 and 10)	36,672,036	41,822,185	610,325	530,773	37,282,361	42,352,958

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	79,733,299	80,757,940
Grants and contracts - operating			
02	Federal operating grants and contracts	14,285,766	9,122,590
03	State operating grants and contracts	27,347,795	23,942,609
04	Local government/private operating grants and contracts	3,928,397	5,116,097
	04a Local government operating grants and contracts		0
	04b Private operating grants and contracts	3,928,397	5,116,097
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	34,707,396	49,004,722
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>	1,850,397	6,701,160
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	0	1
09	Total operating revenues	161,853,050	174,645,119

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Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	71,707,599	67,460,000
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	27,215,140	22,671,676
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	5,743,920	5,753,394
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	616,270	0
19	Total nonoperating revenues	105,282,929	95,885,070
27	Total operating and nonoperating revenues CV=[B19+B09]	267,135,979	270,530,189
28	<u>12-month Student FTE from E12</u>	11,338	11,227
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,561	24,096

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	31,354,337	9,853,223
21	<u>Capital grants and gifts</u>	0	0
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)]	31,354,337	9,853,223
25	Total all revenues and other additions	298,490,316	280,383,412

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Part C-1 - Expenses by Functional Classification

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

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	104,015,237	114,448,142	60,921,035	64,483,405
02	<u>Research</u>	2,979,470	3,155,326	1,692,830	1,478,783
03	<u>Public service</u>	2,950,963	3,528,590	1,095,752	1,283,697
05	<u>Academic support</u>	15,697,380	16,919,917	8,241,058	8,792,821
06	<u>Student services</u>	16,980,468	17,766,988	8,411,149	8,541,076
07	<u>Institutional support</u>	32,108,946	33,116,753	13,358,056	13,802,240
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	15,016,997	10,630,367		
11	<u>Auxiliary enterprises</u>	40,457,056	58,269,841	12,164,636	17,991,909
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)]	37,798,248	24,881,847	5,503,775	10,189,868
19	Total expenses and deductions	268,004,765	282,717,771	111,388,291	126,563,799


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Part C-2 - Expenses by Natural Classification


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

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1, Column 2 line 19).	111,388,291	126,563,799
19-3	<u>Benefits</u>	39,913,329	38,382,812
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	11,261,839	16,553,038
19-5	<u>Depreciation</u>	23,289,195	23,024,894
19-6	<u>Interest</u>	6,305,799	6,575,862
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	75,846,312	71,617,366
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	268,004,765	282,717,771
20-1	<u>12-month Student FTE (from E12 survey)</u>	11,338	11,227
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	23,638	25,182

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> -9,025,015	4,070,077
02	Net Pension liability	14,795,760	21,798,879
03	Deferred inflows related to pension	6,468,585	8,709,806
04	Deferred outflows related to pension	7,628,873	7,848,197

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> -357,155	2,281,892
06	Net OPEB liability	<input checked="" type="checkbox"/> 77,757,605	76,089,310
07	Deferred inflows related to OPEB	20,978,861	22,813,245
08	Deferred outflows related to OPEB	11,488,146	11,295,390

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Part H - Details of Endowment Net Assets

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


Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.

Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	40,743,517	38,999,287
02	Value of endowment net assets at the end of the fiscal year	50,500,435	40,743,517
03	Change in value of endowment net assets CV=[H02-H01]	9,756,918	1,744,230
03a	New gifts and additions	1,012,550	1,377,128
03b	Endowment net investment return	484,693	425,907
03c	Spending distribution for current use	-1,462,516	-1,267,413
03d	Other CV=[H03-(H03a+H03b+H03c)]	9,722,191	1,208,608

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> -868,786	76,094,511
02	Operating revenues + nonoperating revenues	260,830,180	270,530,189
03	Change in net position	30,485,552	-2,334,358
04	Net position	369,785,342	339,299,790
05	Expendable net assets	-36,461,333	-44,210,969
06	Plant-related debt	150,617,149	157,108,602
07	Total expenses	268,004,765	282,717,771

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	116,405,335	116,405,335			
02	Sales and services	37,168,119	<input type="text" value="1,850,398"/>	35,317,721		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	14,285,766	<input type="text" value="14,285,766"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	103,061,936	<input type="text" value="103,061,936"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	27,347,795	<input type="text" value="27,347,795"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	3,928,397	<input type="text" value="3,928,397"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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="0"/>				
10	Interest earnings	<input type="text" value="5,743,920"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	39,913,328	33,860,290	6,053,038		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	303,120,443	268,004,765	35,115,678		
Capital outlays						
05	Construction	27,345,892	27,345,892	0		
06	Equipment purchases	4,181,263	2,914,077	1,267,186		
07	Land purchases	0	0	0		
08	Interest on debt outstanding, all funds and activities	6,305,799				

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	143,240,000
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	6,085,000
04	Long-term debt outstanding at end of fiscal year	137,155,000
05	Short-term debt outstanding at beginning of fiscal year	6,085,000
06	Short-term debt outstanding at end of fiscal year	6,345,000

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

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

Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text"/>
09	Total cash and security assets held at end of fiscal year in all other funds	65,190,319

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: Central Washington University (234827)

User ID: P2348271

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="Christopher Huss"/>			
Email:		<input type="text" value="Christopher.Huss@cwu.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="3.00"/> 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="15.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="4.00"/> 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 Survey Summary

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

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

Core Revenues				
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment	
Tuition and fees	\$79,733,299	30%	\$7,032	
State appropriations	\$71,707,599	27%	\$6,325	
Local appropriations	\$0	0%	\$0	
Government grants and contracts	\$68,848,701	26%	\$6,072	
Private gifts, grants, and contracts	\$3,928,397	1%	\$346	
Investment income	\$5,743,920	2%	\$507	
Other core revenues	\$33,821,004	13%	\$2,983	
Total core revenues	\$263,782,920	100%	\$23,265	
Total revenues	\$298,490,316	N/A	\$26,327	

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses				
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment	
Instruction	\$104,015,237	46%	\$9,174	
Research	\$2,979,470	1%	\$263	
Public service	\$2,950,963	1%	\$260	
Academic support	\$15,697,380	7%	\$1,384	
Institutional support	\$32,108,946	14%	\$2,832	
Student services	\$16,980,468	7%	\$1,498	
Other core expenses	\$52,815,245	23%	\$4,658	
Total core expenses	\$227,547,709	100%	\$20,069	
Total expenses	\$268,004,765	N/A	\$23,638	

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	11,338

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	Unrestricted fund balance is negative due to the implementation of GASB68 and 75 causing us to absorb our portion of the pension and opeb liability from the state, pushing our fund balance negative on paper.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 105,499 and 316,497 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increases in state grants this year along with decrease in pell grants caused this figure to skew higher than normal.			
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 2,645,551 and 5,494,603 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net pension expense was negative due to adjustments in the pension plans related to the GASB68 and 73 merge, resulting in a net negative expense for the year.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 1,483,230 and 3,080,554 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Adjustments in the GASB68 calculations resulted in a net negative OPEB expense.			
Screen Entry	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	Central's OPEB liability is almost 3 times our pension liability and always has been, not sure why this isn't expected as a possibility.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 38,047,256 and 114,141,766 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year may have been miscalculated, it should have been lower by about 88M (the non-operating expenses were included twice).			