

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: P2379321

Finance 2021-22

Institution: West Liberty University (237932)

User ID: P2379321

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: West Liberty University (237932)

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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: West Liberty University (237932)

User ID: P2379321

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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


1. Fiscal Year Calendar

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

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

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

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

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

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

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

5. Endowment 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
☒  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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Institution: West Liberty University (237932)


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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>	12,307,208	13,891,047
31	Depreciable <u>capital assets</u> , net of depreciation	71,195,167	71,273,352
04	Other noncurrent assets CV=[A05-A31]	6,752,697	4,065,057
05	Total <u>noncurrent assets</u>	77,947,864	75,338,409
06	Total assets CV=(A01+A05)	90,255,072	89,229,456
19	Deferred outflows of resources	1,154,155	1,290,899
Liabilities			
07	<u>Long-term debt, current portion</u>	2,352,865	2,837,672
08	Other current liabilities CV=(A09-A07)	5,148,335	5,381,293
09	Total <u>current liabilities</u>	7,501,200	8,218,965
10	<u>Long-term debt</u>	18,502,667	16,605,648
11	Other noncurrent liabilities CV=(A12-A10)	2,900,620	6,810,730
12	Total <u>noncurrent liabilities</u>	21,403,287	23,416,378
13	Total liabilities CV=(A09+A12)	28,904,487	31,635,343
20	Deferred inflows of resources	4,433,514	2,635,091
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	55,443,730	56,224,147
15	<u>Restricted-expendable</u>	170,100	391,607
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	2,457,396	-365,833
18	Net position CV=[(A06+A19)-(A13+A20)]	58,071,226	56,249,921


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Institution: West Liberty University (237932)

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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
<u>Capital Assets</u>				
21	<u>Land and land improvements</u>		701,263	701,263
22	<u>Infrastructure</u>		13,319,250	13,319,250
23	<u>Buildings</u>		102,733,986	99,787,184
32	Equipment, including art and <u>library collections</u>		11,614,260	11,355,595
27	<u>Construction in progress</u>		2,550,290	1,948,041
	Total for Plant, Property and Equipment CV = (A21+ .. A27)		130,919,049	127,111,333
28	<u>Accumulated depreciation</u>		57,411,908	54,128,256
33	Intangible assets, net of accumulated amortization		0	0
34	Other capital assets		939,579	939,579

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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	45,732,229	42,643,585
02	Total expenses and deductions for this institution AND all of its child institutions	43,910,924	43,415,350
03	Change in net position during year CV=(D01-D02)	1,821,305	-771,765
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	56,249,921	56,964,389
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	57,297
06	Net position end of year for this institution AND all of its child institutions (from A18)	58,071,226	56,249,921

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Part E-1 - Scholarships and Fellowships

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

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	3,402,726	3,740,241
02	Other federal grants (Do NOT include FDSL amounts)	321,938	361,273
03	Grants by state government	3,119,033	3,383,202
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,196,295	1,223,146
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	7,430,387	3,549,432
07	Total revenue that funds scholarships and fellowships	15,470,379	12,257,294
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	7,071,295	6,707,608
09	Discounts and allowances applied to sales and services of auxiliary enterprises	3,564,116	3,653,946
10	Total discounts and allowances CV=(E08+E09)	10,635,411	10,361,554
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.	4,834,968	1,895,740

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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)	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)]	7,071,295	6,707,608	3,564,116	3,653,946	10,635,411	10,361,554
18	Total (from Part E1 line 8, 9 and 10)	7,071,295	6,707,608	3,564,116	3,653,946	10,635,411	10,361,554

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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>	15,765,836	15,853,384
Grants and contracts - operating			
02	Federal operating grants and contracts	1,002,047	968,487
03	State operating grants and contracts	3,119,033	3,383,202
04	Local government/private operating grants and contracts	611,751	483,908
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	611,751	483,908
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	7,900,020	7,512,745
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	122,521	170,812
09	Total operating revenues	28,521,208	28,372,538

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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>	9,239,202	9,102,662
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	3,402,726	3,740,241
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>	19,087	202,520
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,550,006	1,225,624
19	Total nonoperating revenues	17,211,021	14,271,047
27	Total operating and nonoperating revenues CV=[B19+B09]	45,732,229	42,643,585
28	<u>12-month Student FTE from E12</u>	2,287	2,158
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,997	19,761

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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	Capital appropriations	0	0
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	0	0
25	Total all revenues and other additions	45,732,229	42,643,585

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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>	12,823,956	13,646,616	10,162,028	10,359,282
02	<u>Research</u>	786,083	681,368	358,872	274,193
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	2,090,330	2,390,786	1,483,141	1,693,464
06	<u>Student services</u>	1,897,008	2,459,408	1,375,467	1,556,611
07	<u>Institutional support</u>	5,901,514	7,114,641	2,747,736	2,899,595
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	4,834,968	1,895,740		
11	<u>Auxiliary enterprises</u>	8,656,799	10,159,345	2,116,369	2,299,784
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)]	6,920,266	5,067,446	740,414	684,156
19	Total expenses and deductions	43,910,924	43,415,350	18,984,027	19,767,085

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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)	18,984,027	19,767,085
19-3	<u>Benefits</u>	3,004,764	4,581,492
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	1,993,856	672,479
19-5	<u>Depreciation</u>	3,283,652	2,907,530
19-6	<u>Interest</u>	566,842	599,514
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	16,077,783	14,887,250
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	43,910,924	43,415,350
20-1	<u>12-month Student FTE</u> (from E12 survey)	2,287	2,158
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,200	20,118

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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"/>	<input type="text" value="33,362"/>	68,260
02	Net Pension liability		<input type="text" value="341,903"/>	313,524
03	Deferred inflows related to pension		<input type="text" value="150,803"/>	216,099
04	Deferred outflows related to pension		<input type="text" value="75,590"/>	62,616

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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"/>	934,703	664,912
06	Net OPEB liability	<input checked="" type="checkbox"/>	1,303,340	4,986,540
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	4,156,398	2,254,805
08	Deferred outflows related to OPEB		1,032,785	1,175,893

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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	16,434,104	15,156,591
02	Value of endowment net assets at the end of the fiscal year	20,314,393	16,434,104
03	Change in value of endowment net assets CV=[H02-H01]	3,880,289	1,277,513
03a	New gifts and additions	372,703	624,918
03b	Endowment net investment return	4,080,632	1,039,786
03c	Spending distribution for current use	684,773	514,234
03d	Other CV=[H03-(H03a+H03b+H03c)]	-1,257,819	-901,425

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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)	<div>1,976,982</div>	-763,404
02	Operating revenues + nonoperating revenues	<div>47,849,986</div>	44,724,175
03	Change in net position	<div><input checked="" type="checkbox"/> <div>6,798,941</div></div>	27,904
04	Net position	<div>77,069,481</div>	59,041,577
05	Expendable net assets	<div><input checked="" type="checkbox"/> <div>10,363,854</div></div>	6,889,253
06	Plant-related debt	<div>0</div>	0
07	Total expenses	<div>45,446,730</div>	45,487,579


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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	22,837,131	22,837,131			
02	Sales and services	11,464,136	<input type="text" value="0"/>	11,464,136	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	1,002,047	<input type="text" value="1,002,047"/>	<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	9,239,202	<input type="text" value="9,239,202"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	3,119,033	<input type="text" value="3,119,033"/>	<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="611,751"/>				
10	Interest earnings	<input type="text" value="19,087"/>				
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	1,613,326	1,450,221	163,105	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	35,003,627	24,502,539	10,501,088	0	0
Capital outlays						
05	Construction	3,831,102	2,349,614	1,481,488	0	0
06	Equipment purchases	249,336	152,070	97,266	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, 2020 - June 30, 2021		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	16,605,648
02	Long-term debt issued during fiscal year	3,913,447
03	Long-term debt retired during fiscal year	2,016,428
04	Long-term debt outstanding at end of fiscal year	18,502,667
05	Short-term debt outstanding at beginning of fiscal year	2,016,428
06	Short-term debt outstanding at end of fiscal year	2,122,981

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

Part 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		<div>0</div>
08	Total cash and security assets held at end of fiscal year in bond funds		<div>0</div>
09	Total cash and security assets held at end of fiscal year in all other funds		<div>13,426,720</div>

 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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text" value="10.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="2.00"/> hours

Institution: West Liberty University (237932)

User ID: P2379321

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	\$15,765,836	42%	\$6,894
State appropriations	\$9,239,202	24%	\$4,040
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$7,523,806	20%	\$3,290
Private gifts, grants, and contracts	\$611,751	2%	\$267
Investment income	\$19,087	0%	\$8
Other core revenues	\$4,672,527	12%	\$2,043
Total core revenues	\$37,832,209	100%	\$16,542
Total revenues	\$45,732,229	N/A	\$19,997
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	\$12,823,956	36%	\$5,607
Research	\$786,083	2%	\$344
Public service	\$0	0%	\$0
Academic support	\$2,090,330	6%	\$914
Institutional support	\$5,901,514	17%	\$2,580
Student services	\$1,897,008	5%	\$829
Other core expenses	\$11,755,234	33%	\$5,140
Total core expenses	\$35,254,125	100%	\$15,415
Total expenses	\$43,910,924	N/A	\$19,200
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	2,287
The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.	

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 44,369 and 92,151 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expenses are recalculated yearly by auditors and adjusted accordingly.			
Screen: OPEB Information				
Screen Entry	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	This is calculated yearly by auditors and adjusted accordingly.			
Screen Entry	The amount reported is outside the expected range of between 432,193 and 897,631 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is calculated yearly by auditors and adjusted accordingly.			
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	This is calculated yearly by auditors and adjusted accordingly.			
Screen Entry	The amount reported is outside the expected range of between 3,241,251 and 6,731,829 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is calculated yearly by auditors and adjusted accordingly.			
Screen Entry	The amount reported is outside the expected range of between 1,465,624 and 3,043,986 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is calculated yearly by auditors and adjusted accordingly.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 13,952 and 41,856 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The WLU Foundation net assets increased greatly by approximately five million and WLUs increased roughly 1.8 million.			
Screen Entry	The amount reported is outside the expected range of between 3,444,627 and 10,333,879 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The WLU Foundation net assets increased greatly by approximately five million and WLUs increased roughly 1.8 million.			