

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

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User ID: P1992181

Finance 2021-22

Institution: University of North Carolina Wilmington (199218)

User ID: P1992181

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: University of North Carolina Wilmington (199218)

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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: University of North Carolina Wilmington (199218)

User ID: P1992181

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: University of North Carolina Wilmington (199218)


User ID: P1992181

Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 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>	200,029,823	181,509,686
31	Depreciable <u>capital assets</u> , net of depreciation	678,363,395	569,323,412
04	Other noncurrent assets CV=[A05-A31]	209,848,670	206,920,381
05	Total <u>noncurrent assets</u>	888,212,065	776,243,793
06	Total assets CV=(A01+A05)	1,088,241,888	957,753,479
19	Deferred outflows of resources	81,106,901	90,082,622
Liabilities			
07	<u>Long-term debt, current portion</u>	10,616,399	10,487,189
08	Other current liabilities CV=(A09-A07)	25,836,331	25,253,008
09	Total <u>current liabilities</u>	36,452,730	35,740,197
10	<u>Long-term debt</u>	216,762,218	228,323,463
11	Other noncurrent liabilities CV=(A12-A10)	296,908,469	325,765,200
12	Total <u>noncurrent liabilities</u>	513,670,687	554,088,663
13	Total liabilities CV=(A09+A12)	550,123,417	589,828,860
20	Deferred inflows of resources	181,829,450	109,501,651
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	428,354,122	406,245,302
15	<u>Restricted-expendable</u>	136,453,823	104,005,159
16	<u>Restricted-nonexpendable</u>	72,859,495	64,944,542
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -200,271,518	-226,689,413
18	Net position CV=[(A06+A19)-(A13+A20)]	437,395,922	348,505,590


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Institution: University of North Carolina Wilmington (199218)

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Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2021			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	14,848,968	10,491,557
22	<u>Infrastructure</u>	71,065,699	68,985,843
23	<u>Buildings</u>	799,208,780	679,530,839
32	Equipment, including art and <u>library collections</u>	62,297,942	59,730,643
27	<u>Construction in progress</u>	25,951,648	57,556,736
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	973,373,037	876,295,618
28	<u>Accumulated depreciation</u>	252,035,701	236,761,946
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

Most recent fiscal year ending before October 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	458,011,112	422,688,236
02	Total expenses and deductions for this institution AND all of its child institutions	369,120,780	381,884,314
03	Change in net position during year CV =(D01-D02)	88,890,332	40,803,922
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	348,505,590	302,255,918
05	<u>Adjustments to beginning net position</u> and other gains or losses CV =[D06-(D03+D04)]	0	5,445,750
06	Net position end of year for this institution AND all of its child institutions (from A18)	437,395,922	348,505,590

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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 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)	18,571,857	19,360,416
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 15,522,425	4,991,732
03	Grants by state government	7,292,939	7,991,047
04	Grants by local government		0
05	Institutional grants from restricted resources	3,792,125	3,297,445
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	19,602,894	20,662,072
07	Total revenue that funds scholarships and fellowships	64,782,240	56,302,712
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	18,407,783	19,811,818
09	Discounts and allowances applied to sales and services of auxiliary enterprises	4,189,031	4,338,418
10	Total discounts and allowances CV=(E08+E09)	22,596,814	24,150,236
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.	42,185,426	32,152,476

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 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)	7,278,437	8,038,917	1,656,343	1,760,372	8,934,780	9,799,289
13	Other federal grants (Do NOT include FDSL amounts)	178,555	255,439	40,634	55,936	219,189	311,375
14	Grants by state government	66,268	87,528	15,081	19,167	81,349	106,695
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)]	10,884,523	11,429,934	2,476,973	2,502,943	13,361,496	13,932,877
18	Total (from Part E1 line 8, 9 and 10)	18,407,783	19,811,818	4,189,031	4,338,418	22,596,814	24,150,236

Institution: University of North Carolina Wilmington (199218)

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Part B - Revenues by Source (1)

Most recent fiscal year ending before October 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>	105,270,023	122,039,460
Grants and contracts - operating			
02	Federal operating grants and contracts	7,292,531	6,997,052
03	State operating grants and contracts	2,680,567	2,158,719
04	Local government/private operating grants and contracts	2,645,098	2,098,818
04a	Local government operating grants and contracts	890,334	870,648
04b	Private operating grants and contracts	1,754,764	1,228,170
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	35,519,365	40,914,052
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>	2,467,861	2,754,671
07	<u>Independent operations</u>		0
08	Other sources - operating CV =[B09-(B01++B07)]	3,561,117	3,391,452
09	Total operating revenues	159,436,562	180,354,224

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Part B - Revenues by Source (2)

Most recent fiscal year ending before October 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>		0
11	State <u>appropriations</u>	148,882,748	148,520,674
12	<u>Local appropriations, education district taxes, and similar support</u>		0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	59,756,314	25,061,648
14	State nonoperating grants	15,798,239	9,440,241
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,356,381	3,153,086
17	<u>Investment income</u>	40,929,818	5,722,334
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,241,042	8,223,485
19	Total nonoperating revenues	273,964,542	200,121,468
27	Total operating and nonoperating revenues CV=[B19+B09]	433,401,104	380,475,692
28	<u>12-month Student FTE from E12</u>	16,133	16,047
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,864	23,710

Part B - Revenues by Source (3)

Most recent fiscal year ending before October 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	7,835,934	0
21	Capital grants and gifts	9,565,258	39,669,358
22	Additions to permanent endowments	7,208,816	2,543,186
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	24,610,008	42,212,544
25	Total all revenues and other additions	458,011,112	422,688,236

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Part C-1 - Expenses by Functional Classification

Most recent fiscal year ending before October 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>	141,346,975	135,914,085	98,793,681	93,195,174
02	<u>Research</u>	13,012,893	13,730,993	5,580,953	5,777,772
03	<u>Public service</u>	3,553,174	4,326,126	1,848,154	2,037,824
05	<u>Academic support</u>	36,413,732	33,432,236	15,522,888	13,777,958
06	<u>Student services</u>	15,755,831	16,523,597	8,038,284	8,252,308
07	<u>Institutional support</u>	31,068,955	35,677,612	18,445,649	21,837,286
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	42,185,426	32,152,476		
11	<u>Auxiliary enterprises</u>	69,376,674	70,617,772	12,283,642	8,700,849
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	16,407,120	39,509,417	0	0
19	Total expenses and deductions	369,120,780	381,884,314	160,513,251	153,579,171

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Part C-2 - Expenses by Natural Classification

Most recent fiscal year ending before October 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)	160,513,251	153,579,171
19-3	<u>Benefits</u>	41,682,874	45,754,225
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	27,323,629	26,328,157
19-5	<u>Depreciation</u>	16,741,545	15,500,957
19-6	<u>Interest</u>	7,775,982	8,267,256
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	115,083,499	132,454,548
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	369,120,780	381,884,314
20-1	<u>12-month Student FTE</u> (from E12 survey)	16,133	16,047
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,880	23,798

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2021				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense		15,717,548	16,895,497
02	Net Pension liability		50,369,845	43,683,247
03	Deferred inflows related to pension	✖	0	87,451
04	Deferred outflows related to pension		22,265,012	20,807,463

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

Most recent fiscal year ending before October 2021				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-3,112,760	-491,953
06	Net OPEB liability	<input checked="" type="checkbox"/>	227,540,712	259,553,742
07	Deferred inflows related to OPEB		112,605,135	108,017,930
08	Deferred outflows related to OPEB		52,716,342	62,767,942

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 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	103,801,571	104,945,568
02	Value of endowment net assets at the end of the fiscal year	142,918,881	103,801,571
03	Change in value of endowment net assets CV=[H02-H01]	39,117,310	-1,143,997
03a	New gifts and additions	6,540,816	2,543,186
03b	Endowment net investment return	39,797,407	2,281,417
03c	Spending distribution for current use	-5,187,446	-4,864,096
03d	Other CV=[H03-(H03a+H03b+H03c)]	-2,033,467	-1,104,504

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Part N - Financial Health

Most recent fiscal year ending before October 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)	33,334,001	32,230,663
02	Operating revenues + nonoperating revenues	392,889,523	375,120,729
03	Change in net position	<input checked="" type="checkbox"/> 88,890,332	40,803,922
04	Net position	675,915,404	637,389,177
05	Expendable net assets	<input checked="" type="checkbox"/> 82,304,881	52,358,395
06	Plant-related debt	227,378,617	238,810,652
07	Total expenses	369,120,780	381,884,314


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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 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	123,677,806	123,677,806			
02	Sales and services	42,176,257	<input type="text" value="2,467,861"/>	39,708,396		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	47,088,946	<input type="text" value="47,088,946"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	156,718,682	<input type="text" value="156,718,682"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	2,680,567	<input type="text" value="2,680,567"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	890,334	<input type="text" value="890,334"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non- property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="12,283,084"/>				
10	Interest earnings	<input type="text" value="661,095"/>				
11	<u>Dividend earnings</u>	<input type="text" value="4,311,872"/>				
12	<u>Realized capital gains</u>	<input type="text" value="229,013"/>				


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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 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	44,284,952	39,906,096	4,378,856		
03	Payment to state retirement funds (may be included in line 02 above)	4,851,813	4,454,889	396,924		
04	Current expenditures including salaries	150,259,551	110,368,895	39,890,656		
Capital outlays						
05	Construction	90,191,416	90,191,416			
06	Equipment purchases	4,273,428	4,273,428			
07	Land purchases	4,357,411	4,357,411			
08	Interest on debt outstanding, all funds and activities	7,775,982				

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

Most recent fiscal year ending before October 2021			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		237,516,919
02	Long-term debt issued during fiscal year		
03	Long-term debt retired during fiscal year		10,932,186
04	Long-term debt outstanding at end of fiscal year		226,584,733
05	Short-term debt outstanding at beginning of fiscal year		
06	Short-term debt outstanding at end of fiscal year		

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

Most recent fiscal year ending before October 2021			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		413,020
08	Total cash and security assets held at end of fiscal year in bond funds		5,508,584
09	Total cash and security assets held at end of fiscal year in all other funds		317,289,280

 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: University of North Carolina Wilmington (199218)

User ID: P1992181

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"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input checked="" type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name: <input type="text" value="Megan Wallace"/>			
Email: <input type="text" value="mewallace@northcarolina.edu"/>			

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text"/>	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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of North Carolina Wilmington (199218)

User ID: P1992181

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	\$105,270,023	25%	\$6,525
State appropriations	\$148,882,748	35%	\$9,228
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$86,417,985	20%	\$5,357
Private gifts, grants, and contracts	\$5,111,145	1%	\$317
Investment income	\$40,929,818	10%	\$2,537
Other core revenues	\$35,880,028	8%	\$2,224
Total core revenues	\$422,491,747	100%	\$26,188
Total revenues	\$458,011,112	N/A	\$28,390
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	\$141,346,975	47%	\$8,761
Research	\$13,012,893	4%	\$807
Public service	\$3,553,174	1%	\$220
Academic support	\$36,413,732	12%	\$2,257
Institutional support	\$31,068,955	10%	\$1,926
Student services	\$15,755,831	5%	\$977
Other core expenses	\$58,592,546	20%	\$3,632
Total core expenses	\$299,744,106	100%	\$18,580
Total expenses	\$369,120,780	N/A	\$22,880
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	16,133
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)				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The value of unrestricted net position is negative due to the implementation of GASB 68 in 2015 and the implementation of GASB 75 in 2018. These standards resulted in the recognition of a significant Net Pension Liability (GASB 68) and Net Other Postemployment Benefit Liability (GASB 75) as well as related Deferred Inflows of Resources.			
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 2,495,866 and 7,487,598 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants is expected to vary due to fluctuations in grant activity.			
Screen: Pension Information				
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason	Overridden by administrator. PY and CY values are correct - deferred inflows fluctuate with actuarial values and are confirmed by pension amounts from the Teachers' and State Employees' Retirement System 'Schedule of Pension Amounts by Employer'. RK			
Screen Entry	The amount reported is outside the expected range of between 56,844 and 118,058 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred Inflows Related to Pension can vary significantly from year to year depending on differences between projected and actual earnings on pension plan investments, changes in actuarial assumptions, other adjustments, and how those differences are recognized over time. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Screen: OPEB Information				
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The Retiree Health Benefit Fund (the material GASB 75 other postemployment benefit plan in which the institution participates) is funded much more poorly than the Teachers' and State Employees' Retirement System (the GASB 68 pension plan in which the institution participates) Therefore, the Net OPEB Liability allocated to the institution is much larger than the Net Pension Liability allocated to the institution. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Upload File	The amount reported is outside the expected range of between -664,136 and -319,769 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense can vary significantly from year to year depending on differences between expectations and actual amounts and other factors and how those adjustments are recognized over time.			
Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 20,401,961 and 61,205,883 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The university's significant increase in investment income was a key factor in this increase.			
Upload File	The amount reported is outside the expected range of between 26,179,198 and 78,537,592 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The university's significant increase in investment income was a key factor in this increase.			