

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P1991481

Finance 2023-24

Institution: University of North Carolina at Greensboro (199148)

User ID: P1991481

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 in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

Resources:

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

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

Institution: University of North Carolina at Greensboro (199148)
Finance - Public Institutions' Reporting Standard

User ID: P1991481

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 at Greensboro (199148)
Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

2. Audit Opinion

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

- Unqualified
- 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 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

Most recent fiscal year ending before October 2023			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	194,658,163	220,163,108
31	Depreciable <u>capital assets</u> , net of depreciation	720,406,015	735,538,256
04	Other noncurrent assets CV=[A05-A31]	591,287,263	480,914,063
05	Total <u>noncurrent assets</u>	1,311,693,278	1,216,452,319
06	Total assets CV=(A01+A05)	1,506,351,441	1,436,615,427
19	<u>Deferred outflows of resources</u>	109,419,914	101,907,379
Liabilities			
07	<u>Long-term debt, current portion</u>	17,538,981	16,664,315
08	Other current liabilities CV=(A09-A07)	43,849,090	25,849,493
09	Total <u>current liabilities</u>	61,388,071	42,513,808
10	<u>Long-term debt</u>	263,889,667	280,316,608
11	Other noncurrent liabilities CV=(A12-A10)	340,970,078	376,994,824
12	Total <u>noncurrent liabilities</u>	604,859,745	657,311,432
13	Total liabilities CV=(A09+A12)	666,247,816	699,825,240
20	<u>Deferred inflows of resources</u>	120,817,722	126,367,607
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	525,561,242	519,606,268
15	<u>Restricted-expendable</u>	243,355,856	218,159,054
16	<u>Restricted-nonexpendable</u>	188,883,683	182,180,659
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -129,094,964	-207,616,022
18	Net position CV=[(A06+A19)-(A13+A20)]	828,705,817	712,329,959

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Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	50,637,030	50,637,030
22	<u>Infrastructure</u>	86,505,263	86,216,371
23	<u>Buildings</u>	917,694,488	917,599,901
32	Equipment, including art and <u>library collections</u>	95,218,752	94,871,155
27	<u>Construction in progress</u>	3,612,641	609,537
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,153,668,174	1,149,933,994
28	<u>Accumulated depreciation</u>	364,634,509	344,822,391
33	Intangible assets, net of accumulated amortization	13,728,507	6,336,571
34	Other capital assets		0

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Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 2023			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	561,045,296	502,908,667
02	Total expenses and deductions for this institution AND all of its child institutions	444,681,624	460,834,109
03	Change in net position during year CV=(D01-D02)	116,363,672	42,074,558
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	712,329,959	670,255,401
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	12,186	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	828,705,817	712,329,959

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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 2023			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	37,826,765	38,601,469
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	21,728,211	31,687,031
03	<u>Grants by state government</u>	11,651,272	11,411,060
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	12,035,538	11,504,999
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	18,858,760	19,916,065
07	Total revenue that funds scholarships and fellowships	102,100,546	113,120,624
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	46,875,823	46,760,504
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	18,488,886	15,879,581
10	Total discounts and allowances CV=(E08+E09)	65,364,709	62,640,085
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.	36,735,837	50,480,539

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2023							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	<input type="text" value="20,620,538"/>	21,426,530	<input type="text" value="8,133,208"/>	7,276,318	28,753,746	28,702,848
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="3,828,256"/>	1,967,865	<input checked="" type="checkbox"/> <input type="text" value="1,509,950"/>	668,275	5,338,206	2,636,140
14	Grants by state government	<input type="text" value="14,513,006"/>	16,391,995	<input type="text" value="5,724,258"/>	5,566,621	20,237,264	21,958,616
15	Grants by local government	<input type="text" value=""/>	0	<input type="text" value=""/>	0	0	0
16	Endowments and gifts	<input type="text" value="7,914,023"/>	6,972,491	<input type="text" value="3,121,470"/>	2,367,815	11,035,493	9,340,306
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	<input type="text" value="0"/>	1,623	<input type="text" value="0"/>	552	0	2,175
18	Total (from Part E1 line 8, 9 and 10)	46,875,823	46,760,504	18,488,886	15,879,581	65,364,709	62,640,085

Part B - Revenues and Other Additions, Page 1


Most recent fiscal year ending before October 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	92,254,915	96,820,534
Grants and contracts - operating			
02	Federal operating grants and contracts	43,905,239	33,682,994
03	State operating grants and contracts	7,177,550	9,796,368
04	Local government/private operating grants and contracts	7,846,402	5,498,015
04a	Local government operating grants and contracts	3,440,440	1,422,981
04b	Private operating grants and contracts	4,405,962	4,075,034
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	45,001,852	42,644,265
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>	10,823,336	6,569,968
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	2,713,887	1,614,853
09	Total operating revenues	209,723,181	196,626,997

Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	<input type="text"/>	0
11	State <u>appropriations</u>	198,793,472	189,186,045
12	<u>Local appropriations, education district taxes, and similar support</u>	<input type="text"/>	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	71,785,269	84,318,080
14	State nonoperating grants	18,445,845	23,138,052
15	Local government nonoperating grants	<input type="text"/>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	7,641,285	13,451,193
17	<u>Investment income</u>	41,461,063	-18,763,002
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,128,912	1,330,702
19	Total nonoperating revenues	340,255,846	292,661,070
27	Total operating and nonoperating revenues CV=[B19+B09]	549,979,027	489,288,067
28	<u>12-month Student FTE from E12</u>	15,587	16,476
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	35,284	29,697

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="5,692,265"/>	7,095,692
22	<u>Additions to permanent endowments</u>	<input type="text" value="5,374,004"/>	6,524,908
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	11,066,269	13,620,600
25	Total all revenues and other additions	<input type="text" value="561,045,296"/>	502,908,667


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

Most recent fiscal year ending before October 2023 Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	157,565,765	163,645,535	112,279,715	117,300,701
02	<u>Research</u>	26,495,295	26,374,489	13,453,766	12,662,487
03	<u>Public service</u>	13,405,627	10,156,109	8,496,100	6,604,308
05	<u>Academic support</u>	55,692,750	48,589,364	18,371,972	20,523,336
06	<u>Student services</u>	26,884,588	28,821,072	14,243,702	14,945,606
07	<u>Institutional support</u>	47,152,209	46,671,470	22,556,556	20,068,514
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	36,735,837	50,480,539		
11	<u>Auxiliary enterprises</u>	86,859,282	83,852,783	15,619,411	15,150,742
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	-6,109,729	2,242,748	0	0
19	Total expenses and deductions	444,681,624	460,834,109	205,021,222	207,255,694


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

Most recent fiscal year ending before October 2023			
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)	205,021,222	207,255,694
19-3	<u>Benefits</u>	33,035,004	41,350,437
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	36,750,591	32,483,040
19-5	<u>Depreciation</u>	30,817,132	27,400,550
19-6	<u>Interest</u>	9,660,589	10,101,297
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	129,397,086	142,243,091
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	444,681,624	460,834,109
20-1	<u>12-month Student FTE</u> (from E12 survey)	15,587	16,476
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	28,529	27,970

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 17,224,817	8,471,489
02	Net Pension liability	<input checked="" type="checkbox"/> 77,774,811	25,316,014
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 1,926,209	31,941,811
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 48,953,936	27,787,953

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

Most recent fiscal year ending before October 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> -26,357,725	-8,932,569
06	Net OPEB liability	<input checked="" type="checkbox"/> 239,254,886	319,128,934
07	Deferred inflows related to OPEB	117,127,255	92,213,822
08	Deferred outflows related to OPEB	56,629,148	69,884,136

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2023			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	366,330,210	394,717,536
02	Value of endowment net assets at the end of the fiscal year	390,764,608	366,330,210
03	Change in value of endowment net assets CV=[H02-H01]	24,434,398	-28,387,326
03a	New gifts and additions	3,834,436	11,698,082
03b	Endowment net investment return	33,570,304	-19,613,865
03c	Spending distribution for current use	-15,544,723	-16,020,701
03d	Other CV=[H03-(H03a+H03b+H03c)]	2,574,381	-4,450,842

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Part N - Financial Health

Most recent fiscal year ending before October 2023			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	65,037,427	-707,403
02	Operating revenues + nonoperating revenues	548,141,737	487,357,741
03	Change in net position	<input checked="" type="checkbox"/> 76,103,696	12,913,197
04	Net position	1,159,205,894	1,083,090,012
05	Expendable net assets	426,318,476	362,271,485
06	Plant-related debt	261,308,289	286,893,800
07	Total expenses	483,104,309	488,065,144

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2023						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	139,130,738	139,130,738			
02	Sales and services	74,314,074	<input type="text" value="10,823,336"/>	63,490,738		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	154,842,842	<input type="text" value="154,842,842"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	198,793,472	<input type="text" value="198,793,472"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	9,426,680	<input type="text" value="9,426,680"/>	<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	2,991,548	<input type="text" value="2,991,548"/>	<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="20,864,387"/>				
10	Interest earnings	<input type="text" value="6,627,238"/>				
11	<u>Dividend earnings</u>	<input type="text"/>				
12	<u>Realized capital gains</u>	<input type="text" value="4,116,412"/>				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2023						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	69,508,042	63,441,077	6,066,965		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	426,610,173	375,649,039	50,961,134		
Capital outlays						
05	Construction	1,238,744	1,223,084	15,660		
06	Equipment purchases	13,478,660	13,207,453	271,207		
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	9,584,704				

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

Most recent fiscal year ending before October 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	286,893,800
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	17,530,688
04	Long-term debt outstanding at end of fiscal year	269,363,112
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

 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

Most recent fiscal year ending before October 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text"/>
08	Total cash and security assets held at end of fiscal year in bond funds	12,595,104
09	Total cash and security assets held at end of fiscal year in all other funds	654,640,673

 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 at Greensboro (199148)

User ID: P1991481

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 type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input checked="" 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"/> 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 at Greensboro (199148)

User ID: P1991481

Summary

Finance Component Summary

The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the [College Navigator](#) website and/or your institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	92,254,915	18	5,919
State appropriations	198,793,472	39	12,754
Local appropriations	0	0	0
Government grants and contracts	144,754,343	28	9,287
Private gifts, grants, and contracts	12,047,247	2	773
Investment income	41,461,063	8	2,660
Other core revenues	26,732,404	5	1,715
Total core revenues	516,043,444	100	33,107
Total revenues	561,045,296	N/A	35,994

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	157,565,765	44	10,109
Research	26,495,295	7	1,700
Public service	13,405,627	4	860
Academic support	55,692,750	16	3,573
Institutional support	47,152,209	13	3,025
Student services	26,884,588	8	1,725
Other core expenses	30,626,108	9	1,965
Total core expenses	357,822,342	100	22,956
Total expenses	444,681,624	N/A	28,529

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	15,587

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				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$80,283,153) to be similar to the scholarship/fellowship revenue reported in Finance (\$102,100,546). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The student aid reported on the Finance Survey includes aid to both undergraduates and graduate students and therefore exceeds the student aid reported on the Student Financial Aid Survey, which only includes aid to undergraduate students.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 983,933 and 2,951,797 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants (and the associated discounts and allowances) is expected to vary due to fluctuations in grant activity.			
Upload File	The amount reported is outside the expected range of between 334,138 and 1,002,412 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants (and the associated discounts and allowances) is expected to vary due to fluctuations in grant activity.			
Screen: Expenses Part 1				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. The university is reporting a negative balance on Line 14 because the actuarially-determined combined GASB 68 pension and GASB 75 OPEB expense that they reported in their GPFS is negative (i.e., a contra-expense). KG			
Related Screens	Expenses Part 1			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 5,506,468 and 11,436,510 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension 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. 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 16,455,410 and 34,176,618 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The Net Pension Liability can vary significantly from year to year because it is calculated by actuaries based on assumptions regarding investment returns, retiree longevity, future cost-of-living adjustments, projected salary changes, projected eligibility changes, etc. 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 20,762,178 and 43,121,444 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.			
Upload File	The amount reported is outside the expected range of between 18,062,170 and 37,513,736 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred Outflows 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				
Upload File	The amount reported is outside the expected range of between -12,058,968 and -5,806,169 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. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.		
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.		
Screen: Financial Health			
Upload File	The amount reported is outside the expected range of between 6,456,599 and 19,369,795 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	A significant increase in investment income was a primary factor in the increase in this caption.		