

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P2190821

Finance 2022-23

Institution: Dakota State University (219082)

User ID: P2190821

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.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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: Dakota State University (219082)

User ID: P2190821

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

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
 Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
 Yes


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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

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>	69,121,018	25,761,726
31	Depreciable <u>capital assets</u> , net of depreciation	70,102,596	58,061,477
04	Other noncurrent assets CV=[A05-A31]	2,096,513	15,668,076
05	Total <u>noncurrent assets</u>	72,199,109	73,729,553
06	Total assets CV=(A01+A05)	141,320,127	99,491,279
19	<u>Deferred outflows of resources</u>	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	1,137,968	1,047,967
08	Other current liabilities CV=(A09-A07)	58,571,886	16,877,550
09	Total <u>current liabilities</u>	59,709,854	17,925,517
10	<u>Long-term debt</u>	24,446,704	25,584,672
11	Other noncurrent liabilities CV=(A12-A10)	3,549,221	3,833,313
12	Total <u>noncurrent liabilities</u>	27,995,925	29,417,985
13	Total liabilities CV=(A09+A12)	<input checked="" type="checkbox"/> 87,705,779	47,343,502
20	<u>Deferred inflows of resources</u>	2,350	3,204
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	46,022,019	46,406,924
15	<u>Restricted-expendable</u>	1,700,809	1,654,913
16	<u>Restricted-nonexpendable</u>		0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	5,889,170	4,082,736
18	Net position CV=[(A06+A19)-(A13+A20)]	53,611,998	52,144,573

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DSU received a gift of \$45,500,000 for construction and operations of a facility. The money is to be invested with the DSU Foundation and is recorded on the University financial statements as an asset (due from other funds) and a liability (deferred revenue).


Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	1,713,496	1,713,496
22	<u>Infrastructure</u>	3,849,828	3,849,828
23	<u>Buildings</u>	100,847,402	84,745,894
32	Equipment, including art and <u>library collections</u>	8,851,302	8,757,780
27	<u>Construction in progress</u>	1,134,260	13,731,259
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	116,396,288	112,798,257
28	<u>Accumulated depreciation</u>	44,789,737	40,645,779
33	Intangible assets, net of accumulated amortization	2,488	4,976
34	Other capital assets		0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
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	57,598,003	55,326,152
02	Total expenses and deductions for this institution AND all of its child institutions	56,130,578	52,339,728
03	Change in net position during year CV=(D01-D02)	1,467,425	2,986,424
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	52,144,573	49,158,149
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	53,611,998	52,144,573

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Institution: Dakota State University (219082)


User ID: P2190821

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

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)	2,214,419	2,394,749
02	<u>Other federal grants</u> (Do NOT include FDSL amounts).	<input checked="" type="checkbox"/> 2,061,453	785,014
03	<u>Grants by state government</u>	432,944	430,484
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	3,213,577	3,223,874
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	0	0
07	Total revenue that funds scholarships and fellowships	7,922,393	6,834,121
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	3,620,946	3,827,404
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	1,154,767	1,009,452
10	Total discounts and allowances CV=(E08+E09)	4,775,713	4,836,856
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.	3,146,680	1,997,265

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
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="1,678,972"/>	1,894,965	<input type="text" value="535,447"/>	499,784	2,214,419	2,394,749
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="1,562,994"/>	621,182	<input checked="" type="checkbox"/> <input type="text" value="498,459"/>	163,832	2,061,453	785,014
14	Grants by state government	<input type="text" value="328,258"/>	340,642	<input type="text" value="104,686"/>	89,842	432,944	430,484
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	50,722	970,615	16,175	255,994	66,897	1,226,609
18	Total (from Part E1 line 8, 9 and 10)	3,620,946	3,827,404	1,154,767	1,009,452	4,775,713	4,836,856

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	17,131,231	17,206,184
Grants and contracts - operating			
02	Federal operating grants and contracts	5,435,225	4,753,116
03	State operating grants and contracts	2,046,824	2,124,330
04	Local government/private operating grants and contracts	4,718,491	3,539,920
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	4,718,491	3,539,920
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	5,422,762	4,483,631
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>	1,969,099	2,201,459
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	23,399	26,741
09	Total operating revenues	36,747,031	34,335,381

Institution: Dakota State University (219082)


User ID: P2190821

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	10,973,670	10,850,144
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	5,361,362	4,860,148
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,908,237	1,823,132
17	<u>Investment income</u>	66,675	147,456
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	570,004	520,169
19	Total nonoperating revenues	18,879,948	18,201,049
27	Total operating and nonoperating revenues CV=[B19+B09]	55,626,979	52,536,430
28	<u>12-month Student FTE from E12</u>	2,165	2,206
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,694	23,815

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
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="1,971,024"/>	2,789,722
22	<u>Additions to permanent endowments</u>	<input type="text"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	1,971,024	2,789,722
25	Total all revenues and other additions	<input type="text" value="57,598,003"/>	55,326,152

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Institution: Dakota State University (219082)

User ID: P2190821

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


Fiscal Year: July 1, 2021 - June 30, 2022

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>	19,093,742	19,084,245	12,443,426	12,522,814
02	<u>Research</u>	<input checked="" type="checkbox"/> 5,668,622	3,178,998	2,368,151	1,234,478
03	<u>Public service</u>	2,336,658	2,236,591	1,198,929	1,168,857
05	<u>Academic support</u>	3,597,427	3,889,198	1,753,715	1,978,242
06	<u>Student services</u>	6,960,055	6,312,424	2,772,872	2,792,841
07	<u>Institutional support</u>	9,334,459	10,704,001	4,117,998	3,809,853
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	3,146,680	1,997,265		
11	<u>Auxiliary enterprises</u>	5,944,073	4,571,942	666,005	633,076
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)]	48,862	365,064	0	100
19	Total expenses and deductions	56,130,578	52,339,728	25,321,096	24,140,261


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

Fiscal Year: July 1, 2021 - June 30, 2022			
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).	25,321,096	24,140,261
19-3	<u>Benefits</u>	6,122,133	6,589,083
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u> .	3,102,129	1,828,850
19-5	<u>Depreciation</u>	3,964,444	3,592,526
19-6	<u>Interest</u>	873,911	909,803
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	16,746,865	15,279,205
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	56,130,578	52,339,728
20-1	<u>12-month Student FTE (from E12 survey)</u> .	2,165	2,206
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,926	23,726

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
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	20,100,925	16,163,780
02	Value of endowment net assets at the end of the fiscal year	17,441,044	20,100,925
03	Change in value of endowment net assets CV=[H02-H01]	-2,659,881	3,937,145
03a	New gifts and additions	1,220,290	442,771
03b	Endowment net investment return	-2,277,658	3,521,902
03c	Spending distribution for current use	-853,241	802,620
03d	Other CV=[H03-(H03a+H03b+H03c)]	-749,272	-830,148

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	-293,085	2,842,555
02	Operating revenues + nonoperating revenues		58,094,589	56,440,550
03	Change in net position	<input checked="" type="checkbox"/>	-1,176,008	17,692,370
04	Net position		74,137,642	67,217,037
05	Expendable net assets		8,624,863	9,957,620
06	Plant-related debt		24,047,640	25,034,429
07	Total expenses		59,897,389	55,659,146

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	20,752,177	20,752,177			
02	Sales and services	8,546,628	<input type="text" value="1,969,099"/>	6,577,529	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	5,435,225	<input type="text" value="5,435,225"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	10,973,670	<input type="text" value="10,973,670"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	2,046,824	<input type="text" value="2,046,824"/>	<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	0	<input type="text"/>	<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"/>				
10	Interest earnings	<input type="text" value="66,675"/>				
11	<u>Dividend earnings</u>	<input type="text"/>				
12	<u>Realized capital gains</u>	<input type="text"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	6,122,133	5,912,218	209,915		
03	Payment to state retirement funds (may be included in line 02 above)	1,426,452	1,391,166	35,286		
04	Current expenditures including salaries	56,130,570	50,186,497	5,944,073		
Capital outlays						
05	Construction	15,875,684	15,875,684			
06	Equipment purchases	86,790	86,790			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	873,911				

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

Fiscal Year: July 1, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	24,290,000
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	
04	Long-term debt outstanding at end of fiscal year	23,375,000
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

Fiscal Year: July 1, 2021 - June 30, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	42,675
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	11,252,210

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:			
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:	<input type="text" value="Amy Dockendorf"/>		
Email:	<input type="text" value="amy.dockendorf@dsu.edu"/>		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="1.00"/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="3.00"/> hours	<input type="text" value="9.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2023.

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	\$17,131,231	33%	\$7,913
State appropriations	\$10,973,670	21%	\$5,069
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$12,843,411	25%	\$5,932
Private gifts, grants, and contracts	\$6,626,728	13%	\$3,061
Investment income	\$66,675	0%	\$31
Other core revenues	\$4,533,526	9%	\$2,094
Total core revenues	\$52,175,241	100%	\$24,099
Total revenues	\$57,598,003	N/A	\$26,604

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	\$19,093,742	38%	\$8,819
Research	\$5,668,622	11%	\$2,618
Public service	\$2,336,658	5%	\$1,079
Academic support	\$3,597,427	7%	\$1,662
Institutional support	\$9,334,459	19%	\$4,312
Student services	\$6,960,055	14%	\$3,215
Other core expenses	\$3,195,542	6%	\$1,476
Total core expenses	\$50,186,505	100%	\$23,181
Total expenses	\$56,130,578	N/A	\$25,926

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	2,165

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The amount reported is outside the expected range of between 23,671,751 and 71,015,253 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	DSU received a gift of \$45,500,000 for construction and operations of a facility. The money is to be invested with the DSU Foundation and is recorded on the University financial statements as an asset (due from other funds) and a liability (deferred revenue).			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 392,507 and 1,177,521 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants increased due to CARES/HEERF student aid amount of \$1,618,923.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 310,591 and 931,773 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants increased due to CARES/HEERF student aid amount of \$1,618,923.			
Screen Entry	The amount reported is outside the expected range of between 81,916 and 245,748 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants increased due to CARES/HEERF student aid amount of \$1,618,923.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 1,589,499 and 4,768,497 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In FY22 DSU added 8 programs with the Department of Defense for over \$1 million dollars.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 1,421,278 and 4,263,832 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The university's operating expenses increased from FY21 to FY22 primarily due to the removal of travel restrictions from COVID and the increased supply chain available for supplies and materials. Revenue did not match the increase in expenses which resulted in an operating and nonoperating loss for the university. In addition, the FASB component unit unrestricted net assets decreased from the prior year in part due to efforts to increase contributions.			
Screen Entry	The amount reported is outside the expected range of between 8,846,185 and 26,538,555 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	While the university had an increase in the net position from the prior year, the FASB component unit had a decrease in net position primarily due to a decrease in fair value investments.			