

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: P1600381

Finance 2022-23

Institution: Northwestern State University of Louisiana (160038)

User ID: P1600381

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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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
☐  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 AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets?

- ☐ No
☒ Yes - (report endowment assets)

6. Pension


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

- ☐ No
☒  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

 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: Northwestern State University of Louisiana (160038)


User ID: P1600381

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>	62,459,399	56,115,600
31	Depreciable <u>capital assets</u> , net of depreciation	49,468,108	51,476,724
04	Other noncurrent assets CV=[A05-A31]	19,554,332	23,845,978
05	Total <u>noncurrent assets</u>	69,022,440	75,322,702
06	Total assets CV=(A01+A05)	131,481,839	131,438,302
19	<u>Deferred outflows of resources</u>	34,032,931	41,264,865
Liabilities			
07	<u>Long-term debt, current portion</u>	410,000	400,000
08	Other current liabilities CV=(A09-A07)	14,815,683	14,237,705
09	Total <u>current liabilities</u>	15,225,683	14,637,705
10	<u>Long-term debt</u>	430,000	840,000
11	Other noncurrent liabilities CV=(A12-A10)	153,015,196	197,003,936
12	Total <u>noncurrent liabilities</u>	153,445,196	197,843,936
13	Total liabilities CV=(A09+A12)	168,670,879	212,481,641
20	<u>Deferred inflows of resources</u>	41,095,506	14,500,909
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	48,628,108	50,236,724
15	<u>Restricted-expendable</u>	22,999,307	24,342,361
16	<u>Restricted-nonexpendable</u>	13,005,352	12,905,352
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -128,884,382	-141,763,820
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -44,251,615	-54,279,383

 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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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>	8,449,216	8,449,216
22	<u>Infrastructure</u>	3,541,874	3,541,874
23	<u>Buildings</u>	117,610,417	117,272,032
32	Equipment, including art and <u>library collections</u>	30,443,859	30,138,840
27	<u>Construction in progress</u>	1,165,174	564,451
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	161,210,540	159,966,413
28	<u>Accumulated depreciation</u>	118,493,632	115,236,889
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	6,751,200	6,747,200



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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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	131,678,048	137,906,437
02	Total expenses and deductions for this institution AND all of its child institutions	121,650,280	131,147,510
03	Change in net position during year CV=(D01-D02)	10,027,768	6,758,927
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-54,279,383	-61,038,310
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)	-44,251,615	-54,279,383



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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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)	16,961,315	18,806,063
02	<u>Other federal grants</u> (Do NOT include FDSL amounts).	<input checked="" type="checkbox"/> 294,833	3,139,939
03	<u>Grants by state government</u>	0	0
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	1,998,660	2,245,854
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	24,894,409	24,585,790
07	Total revenue that funds scholarships and fellowships	44,149,217	48,777,646
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	23,349,915	25,632,665
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	23,349,915	25,632,665
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.	20,799,302	23,144,981



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

Institution: Northwestern State University of Louisiana (160038)

User ID: P1600381

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="16,961,315"/>	18,806,063	<input type="text" value="0"/>	0	16,961,315	18,806,063
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="294,833"/>	3,139,939	<input type="text" value="0"/>	0	294,833	3,139,939
14	Grants by state government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
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)]	6,093,767	3,686,663	0	0	6,093,767	3,686,663
18	Total (from Part E1 line 8, 9 and 10)	23,349,915	25,632,665	0	0	23,349,915	25,632,665

Institution: Northwestern State University of Louisiana (160038)

User ID: P1600381

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</u> Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	50,031,720	60,535,496
Grants and contracts - operating			
02	Federal operating grants and contracts	1,798,242	1,494,671
03	State operating grants and contracts	7,352,906	6,657,716
04	Local government/private operating grants and contracts	1,906,681	1,959,382
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,906,681	1,959,382
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	3,181,730	2,881,287
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>	4,396,628	3,860,076
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	2,245,556	3,135,548
09	Total operating revenues	70,913,463	80,524,176

Institution: Northwestern State University of Louisiana (160038)

User ID: P1600381

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>	24,166,697	17,595,530
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	32,968,814	33,951,054
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts</u> , including <u>contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	0	5,143,162
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	95,729	315,611
19	Total nonoperating revenues	57,231,240	57,005,357
27	Total operating and nonoperating revenues CV=[B19+B09]	128,144,703	137,529,533
28	<u>12-month Student FTE from E12</u>	7,932	8,459
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,155	16,258

Institution: Northwestern State University of Louisiana (160038)

User ID: P1600381

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>	371,407	354,496
21	<u>Capital grants and gifts</u>	49,780	22,408
22	<u>Additions to permanent endowments</u>	100,000	0
23	Other revenues and additions CV =[B24-(B20+...+B22)]	3,012,158	0
24	Total other revenues and additions CV =[B25-(B9+B19)]	3,533,345	376,904
25	Total all revenues and other additions	131,678,048	137,906,437



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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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>	47,370,637	49,518,883	32,361,134	30,646,153
02	<u>Research</u>	<input checked="" type="checkbox"/> 188,759	391,841	29,109	25,383
03	<u>Public service</u>	976,556	1,032,148	626,066	639,151
05	<u>Academic support</u>	12,466,215	13,587,354	5,453,897	5,179,706
06	<u>Student services</u>	8,406,454	11,090,295	4,291,781	4,140,348
07	<u>Institutional support</u>	11,630,393	22,281,979	6,232,358	6,229,605
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	20,799,302	23,144,981		
11	<u>Auxiliary enterprises</u>	10,705,871	10,434,771	5,332,487	5,117,016
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)]	9,106,093	-334,742	0	0
19	Total expenses and deductions	121,650,280	131,147,510	54,326,832	51,977,362

Institution: Northwestern State University of Louisiana (160038)

User ID: P1600381

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).	54,326,832	51,977,362
19-3	<u>Benefits</u>	21,884,137	21,441,488
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	9,301,420	7,558,556
19-5	<u>Depreciation</u>	3,886,967	4,016,761
19-6	<u>Interest</u>	47,120	61,750
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	32,203,804	46,091,593
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	121,650,280	131,147,510
20-1	<u>12-month Student FTE</u> (from E12 survey).	7,932	8,459
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	15,337	15,504



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 M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<div>-10,562,161</div>	967,176
02	Net Pension liability	<input checked="" type="checkbox"/>	<div>57,529,211</div>	112,666,334
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<div>34,239,618</div>	3,223,046
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<div>19,085,907</div>	32,332,292

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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="3,853,582"/>	-1,753,526
06	Net OPEB liability	<input checked="" type="checkbox"/>	<input type="text" value="93,949,388"/>	79,890,036
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="6,855,888"/>	11,277,863
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="14,947,024"/>	8,932,573

 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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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	20,803,510	16,383,818
02	Value of endowment net assets at the end of the fiscal year	16,816,137	20,803,510
03	Change in value of endowment net assets CV=[H02-H01]	-3,987,373	4,419,692
03a	New gifts and additions	100,000	0
03b	Endowment net investment return	-3,167,082	4,964,898
03c	Spending distribution for current use	-920,291	-545,206
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0



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: Northwestern State University of Louisiana (160038)

User ID: P1600381

Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description (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.)	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	9,506,581	6,382,023
02	Operating revenues + nonoperating revenues	131,156,861	137,529,533
03	Change in net position	10,027,768	6,758,927
04	Net position	-44,251,615	-54,279,383
05	Expendable net assets	22,999,307	24,342,361
06	Plant-related debt	840,000	1,240,000
07	Total expenses	121,650,280	131,024,010




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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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	73,381,635	73,381,635			
02	Sales and services	7,578,358	4,396,628	3,181,730	0	0
03	Federal grants/contracts (excludes Pell Grants)	1,798,242	1,798,242	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	24,166,697	24,166,697	0	0	0
05	State grants and contracts	7,352,906	7,352,906	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	1,906,681				
10	Interest earnings	202,043				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				


 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: Northwestern State University of Louisiana (160038)

User ID: P1600381


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	21,884,136	19,769,703	2,114,433	0	0
03	Payment to state retirement funds (may be included in line 02 above)	12,992,249	11,731,884	1,260,365	0	0
04	Current expenditures including salaries	141,281,372	128,152,982	13,128,390	0	0
Capital outlays						
05	Construction	0	0	0	0	0
06	Equipment purchases	2,614,992	2,476,351	138,641	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	47,120				

 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 1

Fiscal Year: July 1, 2021 - June 30, 2022			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		1,240,000
02	Long-term debt issued during fiscal year		0
03	Long-term debt retired during fiscal year		400,000
04	Long-term debt outstanding at end of fiscal year		840,000
05	Short-term debt outstanding at beginning of fiscal year		0
06	Short-term debt outstanding at end of fiscal year		0

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

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

Fiscal Year: July 1, 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		<div>0</div>
08	Total cash and security assets held at end of fiscal year in bond funds		<div>0</div>
09	Total cash and security assets held at end of fiscal year in all other funds		<div>55,748,892</div>

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

Prepared by

Prepared by

Reporting Reminders:

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

This survey component was prepared by:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:		<input type="text" value="Cathy Liles"/>			
Email:		<input type="text" value="cathyt@nsula.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: Northwestern State University of Louisiana (160038)

User ID: P1600381

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	\$50,031,720	39%	\$6,308
State appropriations	\$24,166,697	19%	\$3,047
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$42,119,962	33%	\$5,310
Private gifts, grants, and contracts	\$1,906,681	1%	\$240
Investment income	\$0	0%	\$0
Other core revenues	\$10,271,258	8%	\$1,295
Total core revenues	\$128,496,318	100%	\$16,200
Total revenues	\$131,678,048	N/A	\$16,601
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	\$47,370,637	43%	\$5,972
Research	\$188,759	0%	\$24
Public service	\$976,556	1%	\$123
Academic support	\$12,466,215	11%	\$1,572
Institutional support	\$11,630,393	10%	\$1,466
Student services	\$8,406,454	8%	\$1,060
Other core expenses	\$29,905,395	27%	\$3,770
Total core expenses	\$110,944,409	100%	\$13,987
Total expenses	\$121,650,280	N/A	\$15,337
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	7,932
The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.	

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Unrestricted net assets correct as reported, and it primarily due to the recognition of the Net Pension and OBEP liabilities at the university level.			
Screen Entry	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason	Net position is correct as reported, and it primarily due to the recognition of the Net Pension and OBEP liabilities at the university level.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 1,569,970 and 4,709,908 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correct as reported. It does not include Cares Act funding for student grants.			
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 (\$59,377,134) to be similar to the scholarship/fellowship revenue reported in Finance (\$44,149,217). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The differences are primarily due to crossover fiscal periods.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 1,569,970 and 4,709,908 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This number is correctly reported and does not include Cares Act funding for student awards.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 195,921 and 587,761 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In the current fiscal year, there were less research expenditures than in the previous fiscal year.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 628,665 and 1,305,687 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense calculations provided by system office.			
Screen Entry	The amount reported is outside the expected range of between 73,233,118 and 152,099,550 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension calculations provided by system office.			
Screen Entry	The amount reported is outside the expected range of between 2,094,980 and 4,351,112 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension calculations provided by system office.			
Screen Entry	The amount reported is outside the expected range of between 21,015,990 and 43,648,594 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension calculations provided by system office.			
Screen: OPEB Information				

Screen Entry	The amount reported is outside the expected range of between -2,367,260 and -1,139,791 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OBEB calculations provided by system office.			
Screen Entry	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	OBEB calculations provided by system office.			
Screen Entry	The amount reported is outside the expected range of between 7,330,611 and 15,225,115 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OBEB calculations provided by system office.			
Screen Entry	The amount reported is outside the expected range of between 5,806,173 and 12,058,973 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OBEB calculations provided by system office.			