IPEDS 2024-25 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027
User ID: P1618734

Finance 2024-25

Institution: University of Baltimore (161873) User ID: P1618734

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 to reporting:
No changes for the 2024-25 data collection period.

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 Baltimore (161873) User ID: P1618734

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

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

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

Institution: University of Baltimore (161873) User ID: P1618734

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, 2024.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2023
And ending: month/year (MMYYYY)	Month: 6	Year: 2024

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 Assets

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

- ○ No
- ◉ Yes - (report details of endowment net assets)

6. Pension

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

- ○ No
- ◉ Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- ○ No
- ◉ Yes

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Institution: University of Baltimore (161873) User ID: P1618734

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2023 - June 30, 2024

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 current assets	96,956,731	86,334,530
31	Depreciable capital assets, net of depreciation	183,747,510	153,166,983
04	Other noncurrent assets **CV**=[A05-A31]	**2,791,189**	33,007,366
05	Total noncurrent assets	186,538,699	186,174,349
06	**Total assets** **CV=(A01+A05)**	**283,495,430**	272,508,879
19	**Deferred outflows of resources**	12,881,511	10,663,569
	Liabilities		
07	Long-term debt, current portion	2,185,729	2,230,810
08	Other current liabilities CV=(A09-A07)	**23,770,696**	20,930,797
09	Total current liabilities	25,956,425	23,161,607
10	Long-term debt	14,578,885	11,065,889
11	Other noncurrent liabilities CV=(A12-A10)	**49,797,490**	44,506,663
12	Total noncurrent liabilities	64,376,375	55,572,552
13	**Total liabilities** **CV=(A09+A12)**	**90,332,800**	78,734,159
20	**Deferred inflows of resources**	4,858,068	20,170,077

	Net Position		
14	Invested in capital assets, net of related debt	166,978,619	170,515,307
15	Restricted-expendable	5,613	84,939
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	**34,201,841**	13,667,966
18	**Net position** **CV=[(A06+A19)-(A13+A20)]**	**201,186,073**	184,268,212

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Institution: University of Baltimore (161873) User ID: P1618734

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	10,238,030	10,238,030
22	Infrastructure	366,111	366,111
23	Buildings	262,703,082	494,689,584
32	Equipment, including art and library collections	27,775,270	26,600,624
27	Construction in progress	14,092,431	13,884,637
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	**315,174,924**	545,778,986
28	Accumulated depreciation	132,187,114	121,144,544
33	Intangible assets, net of accumulated amortization	759,700	0
34	Other capital assets		0

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Line 33 contains SBITAS (Subscription Based Information Technology Arrangement)

Institution: University of Baltimore (161873) User ID: P1618734

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2023 - June 30, 2024

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**	136,170,815	125,859,297
02	Total expenses and deductions for this institution **AND all of its child institutions**	129,823,384	119,235,014
03	Change in net position during year **CV**=(D01-D02)	**6,347,431**	6,624,283
04	Net position beginning of year for this institution **AND all of its child institutions**	194,838,642	184,913,307
05	Adjustments to beginning net position and other gains or losses **CV**=[D06-(D03+D04)]	**0**	-7,269,378
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	201,186,073	184,268,212

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Institution: University of Baltimore (161873) User ID: P1618734

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	3,028,251	3,063,767
02	Other federal grants (Do NOT include FDSL amounts)	362,840	2,300,000
03	Grants by state government	1,103,250	1,094,225
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,131,423	1,936,212
06	Institutional grants from unrestricted resources **CV**=[E07-(E01+...+E05)]	**11,577,963**	11,004,583
07	Total revenue that funds scholarships and fellowships	18,203,727	19,398,787
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	14,466,998	15,459,710
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances **CV**=(E08+E09)	**14,466,998**	15,459,710
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.**	**3,736,729**	3,939,077

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Institution: University of Baltimore (161873) User ID: P1618734

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024

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)	3,028,251	3,063,767	0	0	3,028,251	3,063,767
13	Other federal grants (Do NOT include FDSL amounts)	262,732	424,336	0	0	262,732	424,336
14	Grants by state government	1,063,028	1,094,225	0	0	1,063,028	1,094,225
15	Grants by local government		0	0	0	0	0
16	Endowments and gifts		0	0	0	0	0
17	Other institutional sources **CV**=[E18-(E12+E13+ … +E16)]	10,112,987	10,877,382	0	0	10,112,987	10,877,382
18	Total (from Part E1 line 8, 9 and 10)	14,466,998	15,459,710	0	0	14,466,998	15,459,710

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Source of Funds		Current year amount	Prior year amount
	Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances		32,827,602	33,029,783
	Grants and contracts - operating			
02	Federal operating grants and contracts		10,891,774	10,851,999
03	State operating grants and contracts		9,957,317	8,714,174
04	Local government/private operating grants and contracts		**6,111,519**	5,508,670
	04a	Local government operating grants and contracts	651,752	627,559
	04b	Private operating grants and contracts	5,459,767	4,881,111
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances		6,037,621	5,626,274
06	Sales and services of hospitals, after deducting patient contractual allowances		0	0
26	Sales and services of educational activities		147,694	257,707
07	Independent operations		491,769	0
08	Other sources - operating **CV**=[B09-(B01+ ....+B07)]		**0**	1,251,497
09	Total operating revenues		66,465,296	65,240,104

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	61,965,120	54,781,236
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	3,028,251	3,063,767
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	4,103,748	2,769,499
18	Other nonoperating revenues **CV**=[B19-(B10+...+B17)]	243,113	0
19	Total nonoperating revenues	69,340,232	60,614,502
27	Total operating and nonoperating revenues **CV**=[B19+B09]	135,805,528	125,854,606
28	12-month Student FTE from E12	2,292	2,391
29	Total operating and nonoperating revenues per student FTE **CV**=[B27/B28]	59,252	52,637

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Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	365,287	0
21	Capital grants and gifts	0	2,345
22	Additions to permanent endowments	0	0
23	Other revenues and additions **CV**=[B24-(B20+...+B22)]	0	2,346
24	Total other revenues and additions **CV**=[B25-(B9+B19)]	365,287	4,691
25	Total all revenues and other additions	136,170,815	125,859,297

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

Fiscal Year: July 1, 2023 - June 30, 2024

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	Instruction	38,400,226	42,082,092	27,889,901	26,633,818
02	Research	5,473,966	7,264,858	2,836,357	2,572,130
03	Public service	15,174,980	12,873,576	8,637,255	6,509,234
05	Academic support	14,010,241	14,960,588	9,447,124	9,001,596
06	Student services	12,824,441	11,782,191	7,280,594	9,335,671
07	Institutional support	19,914,988	14,011,765	11,252,500	9,230,220
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	3,736,729	3,939,077		
11	Auxiliary enterprises	3,736,727	3,394,552	632,844	521,235
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)]	16,551,086	8,926,315	0	0
19	**Total expenses and deductions**	129,823,384	119,235,014	67,976,575	63,803,904

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	67,976,575	63,803,904
19-3	Benefits	15,810,426	7,515,466
19-4	Operation and Maintenance of Plant (as a natural expense)	6,363,112	9,983,176
19-5	Depreciation	8,759,056	8,370,711
19-6	Interest	124,010	66,660
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	30,790,205	29,495,097
19-1	**Total Expenses and Deductions (from Part C-1, Line 19)**	129,823,384	119,235,014
20-1	12-month Student FTE (from E12 survey)	2,292	2,391
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	**56,642**	49,868

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Institution: University of Baltimore (161873) User ID: P1618734

Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	4,469,727	3,304,235
02	Net Pension liability	46,666,552	41,633,641
03	Deferred inflows related to pension	4,130,924	5,221,917
04	Deferred outflows related to pension	12,885,789	8,675,856

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Pension Exp: The required contribution made by the System to the pensions plan increased by $17M during the period. Deferred Outflow: Due to net deferred losses, the net difference between expected and actual investment earnings was reclassified from a deferred inflow of resources to a deferred outflow of resources. The Deferred Outflows reported in Section A is less than Deferred Outflows related to Pension in Section M -1, because ($4,278) reported in Unamortized Loss on Refunding of Debt.

Institution: University of Baltimore (161873) User ID: P1618734

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	3,766,738	2,915,113
06	Net OPEB liability	0	0
07	Deferred inflows related to OPEB	0	0
08	Deferred outflows related to OPEB	0	0

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The University System of Maryland only recognizes the OPEB Expense on our Statements. The State picks up the full liability and deferred inflows/outflows on their Statements.

Institution: University of Baltimore (161873) User ID: P1618734

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2023 - June 30, 2024

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	68,642,308	62,812,787
02	Value of endowment net assets at the end of the fiscal year	75,816,113	68,642,308
03	Change in value of endowment net assets **CV**=[H02-H01]	7,173,805	5,829,521
03a	New gifts and additions	3,433,696	3,154,334
03b	Endowment net investment return	7,219,002	4,987,359
03c	Spending distribution for current use	-3,463,483	-3,300,458
03d	Other **CV**=[H03-(H03a+H03b+H03c)]	-15,410	988,286

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Institution: University of Baltimore (161873) User ID: P1618734

Part N - Financial Health

Fiscal Year: July 1, 2023 - June 30, 2024			
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)	10,970,071	9,043,462
02	Operating revenues + nonoperating revenues	147,287,473	132,015,851
03	Change in net position	☑ 18,408,651	9,125,795
04	Net position	328,891,294	223,892,549
05	Expendable net assets	☑ 106,261,683	62,503,037
06	Plant-related debt	16,764,613	14,030,952
07	Total expenses	135,837,431	122,788,985

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Institution: University of Baltimore (161873) User ID: P1618734

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024

	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	47,294,600	47,294,600			
02	Sales and services	**6,677,084**	639,463	6,037,621	0	
03	Federal grants/contracts (excludes Pell Grants)	10,891,774	10,891,774			
	Revenue from the state government:					
04	State appropriations, current & capital	62,330,407	62,330,407			
05	State grants and contracts	9,957,317	9,957,317			
	Revenue from local governments:					
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	651,752	651,752			
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	5,459,767				
10	Interest earnings	3,921,052				
11	Dividend earnings					
12	Realized capital gains	182,696				

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Institution: University of Baltimore (161873) User ID: P1618734

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024

	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	23,860,323	23,546,562	313,761		
03	Payment to state retirement funds (may be included in line 02 above)	4,551,174	4,445,899	105,275		
04	Current expenditures **including** salaries	111,207,066	107,930,815	3,276,251		
	Capital outlays					
05	Construction	370,130	370,130			
06	Equipment purchases	1,180,560	1,180,560			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	67,174				

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Institution: University of Baltimore (161873) User ID: P1618734

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

Fiscal Year: July 1, 2023 - June 30, 2024

Debt

	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	14,030,952
02	Long-term debt issued during fiscal year	6,856,818
03	Long-term debt retired during fiscal year	-4,123,157
04	Long-term debt outstanding at end of fiscal year	16,764,613
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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Institution: University of Baltimore (161873) User ID: P1618734

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

Fiscal Year: July 1, 2023 - June 30, 2024

Assets

	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08	Total cash and security assets held at end of fiscal year in bond funds	0
09	Total cash and security assets held at end of fiscal year in all other funds	88,796,500

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Institution: University of Baltimore (161873) User ID: P1618734

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:

○	Keyholder	○	SFA Contact	○	HR Contact
◉	Finance Contact	○	Academic Library Contact	○	Other

Name: Natasha Walker

Email: nwalker@ubalt.edu

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

2.00 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?
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	3.00 hours	2.00 hours	3.00 hours	1.00 hours
Other offices	hours	hours	hours	hours

Institution: University of Baltimore (161873) User ID: P1618734

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 2025.

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	32,827,602	25	14,323
State appropriations	61,965,120	48	27,035
Local appropriations	0	0	0
Government grants and contracts	24,529,094	19	10,702
Private gifts, grants, and contracts	5,459,767	4	2,382
Investment income	4,103,748	3	1,790
Other core revenues	756,094	1	330
Total core revenues	129,641,425	100	56,563
Total revenues	136,170,815	N/A	59,411

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	38,400,226	30	16,754
Research	5,473,966	4	2,388
Public service	15,174,980	12	6,621
Academic support	14,010,241	11	6,113
Institutional support	19,914,988	16	8,689
Student services	12,824,441	10	5,595
Other core expenses	20,287,815	16	8,852

Total core expenses	126,086,657	100	55,012
Total expenses	129,823,384	N/A	56,642

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	2,292	

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.

Institution: University of Baltimore (161873) User ID: P1618734

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Global Edits				
Perform Edits	The sum of Deferred outflows related to pension(Part M-1 - line 04) and Deferred outflows related to OPEB (Part M-2 - line 08) (12,885,789) is expected to be less than or equal to deferred outflows (Part A - line 19) (12,881,511). Please correct your data or contact the Help Desk. (Error #5817)	Fatal	Yes	
Reason	Overridden by administrator. The Deferred Outflows reported in Section A is less than Deferred Outflows related to Pension in Section M -1, because ($4,278) reported in Unamortized Loss on Refunding of Debt. SSR			
Related Screens	Statement of net position (1), Pension			
Screen: Part D - Summary of Changes In Net Position				
Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5303)	Fatal	Yes	
Reason	Overridden by administrator. PY F was reported incorrectly, institution will revise in PYR. ST			
Screen: Part E-1 - Scholarships and Fellowships				
Screen Entry	The amount reported is outside the expected range of between 1,150,000 and 3,450,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year included HEERF/CARES.			
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 ($7,180,600) to be similar to the scholarship/fellowship revenue reported in Finance ($18,203,727). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	University of Baltimore issued approximately $11.54 in state and self supported scholarships, increasing the total reported scholarship/fellowships.			
Screen: Part B - Revenues and Other Additions, Page 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				

Screen Entry	The amount reported is outside the expected range of between 3,757,733 and 11,273,199 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year understated. Amount should be $15M			
Screen Entry	The amount reported is outside the expected range of between 33,330 and 99,990 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in interest expense related to revenue bonds.			
Screen: Part M-1 - Pension Information				
Perform Edits	Deferred outflows related to pension (Part M-1 - line 4)(12,885,789) is expected to be less than or equal to deferred outflows (Part A - line 19)(12,881,511). Please correct your data or contact the Help Desk. (Error #5445)	Fatal	Yes	
Reason	Overridden by administrator. The Deferred Outflows reported in Section A is less than Deferred Outflows related to Pension in Section M -1, because ($4,278) reported in Unamortized Loss on Refunding of Debt. SSR			
Screen Entry	The amount reported is outside the expected range of between 2,147,753 and 4,460,717 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension Exp: The required contribution made by the System to the pensions plan increased by $17M during the period.			
Screen Entry	The amount reported is outside the expected range of between 5,639,307 and 11,712,405 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred outflows: Due to net deferred losses, the net difference between expected and actual investment earnings was reclassified from a deferred inflow of resources to a deferred outflow of resources. The System's proportionate share of the net difference between expected and actual investment earnings for the period was an increase in deferred outflows of $122,177,352. These two factors caused the significant increase in the balance for the period.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason	Overridden by administrator. The State of Maryland assumes all liability and deferred inflows/outflows for the OPEB. ST			
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason	Overridden by administrator. The State of Maryland assumes all liability and deferred inflows/outflows for the OPEB. ST			
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason	Overridden by administrator. The State of Maryland assumes all liability and deferred inflows/outflows for the OPEB. ST			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 4,562,898 and 13,688,692 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year misstated. Amount needs to be updated to $16,109,135			

Screen Entry	The amount reported is outside the expected range of between 31,251,519 and 93,754,555 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year misstated. Amount needs to be updated to $90,376,492			