

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook START PAGE

Clarion University of Pennsylvania

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Date Budget Reviewed/Approved by Council of Trustees:

09/17/20

Date Council of Trustees will Approve University Fee Rates for FY 2021-22 and Tentative Rates for FY 2022-23:

TBD

Is University Considering Presenting a Tuition Pricing Proposal this Fiscal Year?

Yes , for nursing

This Projections Workbook covers the following Fiscal Years:

2nd Prior Year	Prior Year	Current Year	Request Year	Future Year
FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23

This year's Comprehensive Planning Template submission (both Excel and Word) is due via electronic transmission by Friday, September 4, 2020. When saving your university's file to the workspace, please name it according to the following table:

University Codes and Filenames

2 Letter Code	University Name	Filename
BL	Bloomsburg University of Pennsylvania	BL-CPP-22
CA	California University of Pennsylvania	CA-CPP-22
CH	Cheyney University of Pennsylvania	CH-CPP-22
CL	Clarion University of Pennsylvania	CL-CPP-22
EA	East Stroudsburg University of Pennsylvania	EA-CPP-22
ED	Edinboro University of Pennsylvania	ED-CPP-22
IN	Indiana University of Pennsylvania	IN-CPP-22
KU	Kutztown University of Pennsylvania	KU-CPP-22
LO	Lock Haven University of Pennsylvania	LO-CPP-22
MA	Mansfield University of Pennsylvania	MA-CPP-22
MI	Millersville University of Pennsylvania	MI-CPP-22
SH	Shippensburg University of Pennsylvania	SH-CPP-22
SL	Slippery Rock University of Pennsylvania	SL-CPP-22
WE	West Chester University of Pennsylvania	WE-CPP-22
OC	Office of the Chancellor	OC-CPP-22

Legend for tab and cell coloring:

- Automatically populated by data supplied in Data & Reference Tab
- University input required
- Data pulled from another tab within workbook
- Reference information

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook
 Clarion University of Pennsylvania
 Student Profile

Note: Annualized FTE Enrollment should be based on freeze/census data for fall and spring semesters and end-of-term data for winter and summer sessions.

	Actual	Actual	Preliminary	Projected	Projected	Variance:		Variance:		Variance:		Variance:	
	FY 2018-19	FY 2019-20	FY 2020-21*	FY 2021-22 ⁴	FY 2022-23 ⁴	Actual FY 2018-19/ Actual FY 2019-20	%	Current/Prior (Actual FY2019-20)	%	Request/Current	%	Future/Request	%
	Prior Year	Prior Year	Current Year	Request Year	Future Year	Amount	%	Amount	%	Amount	%	Amount	%
Fall Headcount (should be whole numbers)													
Undergraduate (include clock hour)													
In-State	3,628	3,480.00	3,310.00	3,288.00	3,371.00	(148.00)	-4.1%	(170.00)	-4.9%	(22.00)	-0.7%	83.00	2.5%
Out-of-State													
Domestic	303.00	281.00	266.00	277.00	293.00	(22.00)	-7.3%	(15.00)	-5.3%	11.00	4.1%	16.00	5.8%
Foreign	11.00	15.00	11.00	11.00	11.00	4.00	36.4%	(4.00)	-26.7%	0.00	0.0%	0.00	0.0%
Subtotal, Out-of-State	314.00	296.00	277.00	288.00	304.00	(18.00)	-5.7%	(19.00)	-6.4%	11.00	4.0%	16.00	5.6%
Total Undergraduate	3,942.00	3,776.00	3,587.00	3,576.00	3,675.00	(166.00)	-4.2%	(189.00)	-5.0%	(11.00)	-0.3%	99.00	2.8%
Graduate													
In-State	675.00	664.00	662.00	687.00	726.00	(11.00)	-1.6%	(2.00)	-0.3%	25.00	3.8%	39.00	5.7%
Out-of-State													
Domestic	248.00	261.00	212.00	226.00	237.00	13.00	5.2%	(49.00)	-18.8%	14.00	6.6%	11.00	4.9%
Foreign	4.00	2.00	3.00	3.00	3.00	(2.00)	-50.0%	1.00	50.0%	0.00	0.0%	0.00	0.0%
Subtotal, Out-of-State	252.00	263.00	215.00	229.00	240.00	11.00	4.4%	(48.00)	-18.3%	14.00	6.5%	11.00	4.8%
Total Graduate	927.00	927.00	877.00	916.00	966.00	0.00	0.0%	(50.00)	-5.4%	39.00	4.4%	50.00	5.5%
Total In-State Headcount	4,303.00	4,144.00	3,972.00	3,975.00	4,097.00	(159.00)	-3.7%	(172.00)	-4.2%	3.00	0.1%	122.00	3.1%
Total Out-of-State Headcount	566.00	559.00	492.00	517.00	544.00	(7.00)	-1.2%	(67.00)	-12.0%	25.00	5.1%	27.00	5.2%
Total Fall Headcount	4,869.00	4,703.00	4,464.00	4,492.00	4,641.00	(166.00)	-3.4%	(239.00)	-5.1%	28.00	0.6%	149.00	3.3%
Fall FTE Enrollment³													
Clock Hour						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Undergraduate (excluding clock hour)	3,422.40	3,304.90	3,141.07	3,129.60	3,215.76	(117.50)	-3.4%	(163.83)	-5.0%	(11.47)	(0.00)	86.16	0.03
Graduate	490.38	467.04	434.79	471.74	497.52	(23.34)	-4.8%	(32.25)	-6.9%	36.95	8.5%	25.78	5.5%
Total Fall FTE (excluding clock hour)	3,912.78	3,771.94	3,575.86	3,601.34	3,713.28	(140.84)	-3.6%	(196.08)	-5.2%	25.48	0.7%	111.94	3.1%
Annualized FTE^{1,2}													
Undergraduate (include clock hour)													
In-State	3,221.78	3,144.13	3,012.10	2,992.08	3,067.61	(77.65)	-2.4%	(132.03)	-4.2%	(20.02)	-0.7%	75.53	2.5%
Out-of-State													
Domestic	243.63	250.08	215.91	225.04	238.32	6.45	2.6%	(34.17)	-13.7%	9.13	4.2%	13.28	5.9%
Foreign	13.77	14.00	14.00	14.00	14.00	0.23	1.7%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Subtotal, Out-of-State	257.40	264.08	229.91	239.04	252.32	6.68	2.6%	(34.17)	-12.9%	9.13	4.0%	13.28	5.6%
Total Undergraduate	3,479.18	3,408.22	3,242.01	3,231.12	3,319.93	(70.96)	-2.0%	(166.21)	-4.9%	(10.89)	-0.3%	88.81	2.7%
Graduate													
In-State	462.02	457.88	456.78	474.03	500.94	(4.14)	-0.9%	(1.10)	-0.2%	17.25	3.8%	26.91	5.7%
Out-of-State													
Domestic	167.46	170.17	137.75	146.85	154.00	2.71	1.6%	(32.42)	-19.0%	9.10	6.6%	7.15	4.9%
Foreign	2.88	1.25	2.00	2.00	2.00	(1.63)	-56.6%	0.75	60.0%	0.00	0.0%	0.00	0.0%
Subtotal, Out-of-State	170.34	171.42	139.75	148.85	156.00	1.08	0.6%	(31.67)	-18.5%	9.10	6.5%	7.15	4.8%
Total Graduate	632.35	629.29	596.53	622.88	656.94	(3.06)	-0.5%	(32.76)	-5.2%	26.35	4.4%	34.06	5.5%
Total In-State FTE	3,683.80	3,602.01	3,468.88	3,466.11	3,568.55	(81.79)	-2.2%	(133.13)	-3.7%	(2.77)	-0.1%	102.44	3.0%
Total Out-of-State FTE	427.74	435.50	369.66	387.89	408.32	7.76	1.8%	(65.84)	-15.1%	18.23	4.9%	20.43	5.3%
Total Annualized FTE	4,111.53	4,037.51	3,838.54	3,854.00	3,976.87	(74.02)	-1.8%	(198.97)	-4.9%	15.46	0.4%	122.87	3.2%

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 Clarion University of Pennsylvania
 Annual Work force Requirements

	Actual FY 2018-19 Prior Year	Actual FY 2019-20 Prior Year	Projected FY 2020-21 Current Year	Projected FY 2021-22 Request Year	Projected FY 2022-23 Future Year	Variance: Actual FY 2018-19/ Actual FY 2019-20		Variance: Current/Prior (Actual FY2019-20)		Variance: Request/Current		Variance: Future/Request	
						Amount	%	Amount	%	Amount	%	Amount	%
Fall FTE Faculty (Exclude Clock Hour Faculty)													
Unrestricted Fall FTE Faculty (payroll definition of FTE) ¹	251.58	260.59	237.58	187.08	187.08	9.01	3.6%	(23.01)	-8.8%	(50.50)	-21.3%	0.00	0.0%
Fall FTE Faculty Shared Between Universities			0.25			0.00	n/a	0.25	n/a	(0.25)	-100.0%	0.00	n/a
Net Fall FTE Faculty	251.58	260.59	237.83	187.08	187.08	9.01	3.6%	(22.76)	-8.7%	(50.75)	-21.3%	0.00	0.0%
¹ Based on SAP Capacity Utilization for Fall term.													
Budgeted Annualized FTE Employees (Include all permanent and temporary employees)													
E & G													
Faculty													
Budgeted FTE (exclude impact of shared faculty)	255.43	259.38	237.58	187.08	187.08	3.95	1.5%	(21.80)	-8.4%	(50.50)	-21.3%	0.00	0.0%
Actual FTE or FTE, Net of Turnover (exclude impact of shared faculty)	251.70	261.73	237.58	187.08	187.08	10.03	4.0%	(24.15)	-9.2%	(50.50)	-21.3%	0.00	0.0%
FTE Faculty Shared Between Universities (excluded from total counts)						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME													
Budgeted FTE	162.52	161.28	140.90	123.76	123.46	(1.24)	-0.8%	(20.38)	-12.6%	(17.14)	-12.2%	(0.30)	-0.2%
Actual FTE or FTE, Net of Turnover	157.28	154.18	140.90	123.76	123.46	(3.10)	-2.0%	(13.28)	-8.6%	(17.14)	-12.2%	(0.30)	-0.2%
Nonrepresented													
Budgeted FTE	75.90	74.56	68.45	60.50	60.50	(1.34)	-1.8%	(6.11)	-8.2%	(7.95)	-11.6%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	69.19	68.87	68.45	60.50	60.50	(0.32)	-0.5%	(0.42)	-0.6%	(7.95)	-11.6%	0.00	0.0%
SCUPA													
Budgeted FTE	33.52	31.94	29.17	26.22	26.22	(1.58)	-4.7%	(2.77)	-8.7%	(2.95)	-10.1%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	32.70	31.12	29.17	26.22	26.22	(1.58)	-4.8%	(1.95)	-6.3%	(2.95)	-10.1%	0.00	0.0%
Other													
Budgeted FTE	37.66	37.41	37.30	34.38	34.38	(0.25)	-0.7%	(0.11)	-0.3%	(2.92)	-7.8%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	35.84	37.65	37.30	34.38	34.38	1.81	5.1%	(0.35)	-0.9%	(2.92)	-7.8%	0.00	0.0%
Total Budgeted E&G Fund Employees	565.03	564.57	513.40	431.94	431.64	(0.46)	-0.1%	(51.17)	-9.1%	(81.46)	-15.9%	(0.30)	-0.1%
Total E&G Fund Employees, Actual or Net of Turnover	546.71	553.55	513.40	431.94	431.64	6.84	1.3%	(40.15)	-7.3%	(81.46)	-15.9%	(0.30)	-0.1%
Auxiliary													
Faculty													
Budgeted FTE (exclude impact of shared faculty)						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover (exclude impact of shared faculty)						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
FTE Faculty Shared Between Universities (excluded from total counts)						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME													
Budgeted FTE	24.47	24.59	14.18	13.05	13.05	0.12	0.5%	(10.41)	-42.3%	(1.13)	-8.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	20.15	16.86	14.18	13.05	13.05	(3.29)	-16.3%	(2.68)	-15.9%	(1.13)	-8.0%	0.00	0.0%
Nonrepresented													
Budgeted FTE	2.10	2.10	2.10	2.10	2.10	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	2.10	2.10	2.10	2.10	2.10	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
SCUPA													
Budgeted FTE	7.59	7.58	6.16	4.85	4.85	(0.01)	-0.1%	(1.42)	-18.7%	(1.31)	-21.2%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	7.21	7.42	6.16	4.85	4.85	0.21	2.9%	(1.26)	-17.0%	(1.31)	-21.3%	0.00	0.0%
Other													
Budgeted FTE						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Actual FTE or FTE, Net of Turnover						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Total Budgeted Auxiliary Fund Employees	34.16	34.27	22.44	20.00	20.00	0.11	0.3%	(11.83)	-34.5%	(2.44)	-10.9%	0.00	0.0%
Total Auxiliary Fund Employees, Actual or Net of Turnover	29.46	26.38	22.44	20.00	20.00	(3.08)	-10.5%	(3.94)	-14.9%	(2.44)	-10.9%	0.00	0.0%
Total Budgeted Unrestricted Employees	599.19	598.84	535.84	451.94	451.64	(0.35)	-0.1%	(63.00)	-10.5%	(83.90)	-15.7%	(0.30)	-0.1%
Unrestricted Faculty FTE, Actual or Net of Turnover	251.70	261.73	237.58	187.08	187.08	10.03	4.0%	(24.15)	-9.2%	(50.50)	-21.3%	0.00	0.0%
Unrestricted Nonfaculty FTE, Actual or Net of Turnover	324.47	318.20	298.26	264.86	264.56	(6.27)	-1.9%	(19.94)	-6.3%	(33.40)	-11.2%	(0.30)	-0.1%
Total Unrestricted Employees, Actual or Net of Turnover	576.17	579.93	535.84	451.94	451.64	3.76	0.7%	(44.09)	-7.6%	(83.90)	-15.7%	(0.30)	-0.1%

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 Clarion University of Pennsylvania
 Annual Work force Requirements

	Actual FY 2018-19 Prior Year	Actual FY 2019-20 Prior Year	Projected FY 2020-21 Current Year	Projected FY 2021-22 Request Year	Projected FY 2022-23 Future Year	Variance: Actual FY 2018-19/ Actual FY 2019-20		Variance: Current/Prior (Actual FY2019-20)		Variance: Request/Current		Variance: Future/Request	
						Amount	%	Amount	%	Amount	%	Amount	%
Restricted													
Faculty													
Budgeted FTE (exclude impact of shared faculty)	8.70	8.40	9.40	9.40	9.40	(0.30)	-3.4%	1.00	11.9%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover (exclude impact of shared faculty)	8.25	9.15	8.87	9.40	9.40	0.90	10.9%	(0.28)	-3.1%	0.53	6.0%	0.00	0.0%
FTE Faculty Shared Between Universities (excluded from total counts)						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME													
Budgeted FTE	9.30	9.47	14.00	14.00	14.00	0.17	1.8%	4.53	47.8%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	8.50	12.49	15.00	14.00	14.00	3.99	46.9%	2.51	20.1%	(1.00)	-6.7%	0.00	0.0%
Nonrepresented													
Budgeted FTE	1.00	3.00	3.00	3.00	3.00	2.00	200.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	1.60	3.00	3.00	3.00	3.00	1.40	87.5%	0.00	0.0%	0.00	0.0%	0.00	0.0%
SCUPA													
Budgeted FTE	7.47	7.47	8.47	8.47	8.47	0.00	0.0%	1.00	13.4%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	7.33	8.05	8.58	8.47	8.47	0.72	9.8%	0.53	6.6%	(0.11)	-1.3%	0.00	0.0%
Other													
Budgeted FTE	16.00	18.85	20.00	20.00	20.00	2.85	17.8%	1.15	6.1%	0.00	0.0%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	16.44	17.12	18.97	20.00	20.00	0.68	4.1%	1.85	10.8%	1.03	5.4%	0.00	0.0%
Total Budgeted Restricted Fund Employees	42.47	47.19	54.87	54.87	54.87	4.72	11.1%	7.68	16.3%	0.00	0.0%	0.00	0.0%
Total Restricted Fund Employees, Actual or Net of Turnover	42.12	49.81	54.42	54.87	54.87	7.69	18.3%	4.61	9.3%	0.45	0.8%	0.00	0.0%
Total													
Faculty													
Budgeted FTE (exclude impact of shared faculty)	264.13	267.78	246.98	196.48	196.48	3.65	1.4%	(20.80)	-7.8%	(50.50)	-20.4%	0.00	0.0%
Actual FTE or FTE, Net of Turnover (exclude impact of shared faculty)	259.95	270.88	246.45	196.48	196.48	10.93	4.2%	(24.43)	-9.0%	(49.97)	-20.3%	0.00	0.0%
FTE Faculty Shared Between Universities (excluded from total counts)	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME													
Budgeted FTE	196.29	195.34	169.08	150.81	150.51	(0.95)	-0.5%	(26.26)	-13.4%	(18.27)	-10.8%	(0.30)	-0.2%
Actual FTE or FTE, Net of Turnover	185.93	183.53	170.08	150.81	150.51	(2.40)	-1.3%	(13.45)	-7.3%	(19.27)	-11.3%	(0.30)	-0.2%
Nonrepresented													
Budgeted FTE	79.00	79.66	73.55	65.60	65.60	0.66	0.8%	(6.11)	-7.7%	(7.95)	-10.8%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	72.89	73.97	73.55	65.60	65.60	1.08	1.5%	(0.42)	-0.6%	(7.95)	-10.8%	0.00	0.0%
SCUPA													
Budgeted FTE	48.58	46.99	43.80	39.54	39.54	(1.59)	-3.3%	(3.19)	-6.8%	(4.26)	-9.7%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	47.24	46.59	43.91	39.54	39.54	(0.65)	-1.4%	(2.68)	-5.8%	(4.37)	-10.0%	0.00	0.0%
Other													
Budgeted FTE	53.66	56.26	57.30	54.38	54.38	2.60	4.8%	1.04	1.8%	(2.92)	-5.1%	0.00	0.0%
Actual FTE or FTE, Net of Turnover	52.28	54.77	56.27	54.38	54.38	2.49	4.8%	1.50	2.7%	(1.89)	-3.4%	0.00	0.0%
Total Budgeted FTE Employees	641.66	646.03	590.71	506.81	506.51	4.37	0.7%	(55.32)	-8.6%	(83.90)	-14.2%	(0.30)	-0.1%
Total FTE Employees, Actual or Net of Turnover	618.29	629.74	590.26	506.81	506.51	11.45	1.9%	(39.48)	-6.3%	(83.45)	-14.1%	(0.30)	-0.1%

FTE Instructional Faculty Positions

This section should reflect your best estimate of instructional faculty FTE, defined as the FTE complement (HR definition) whose primary purpose is instruction. Figures should be net of any faculty being shared between universities.

	FY 2018-19 Prior Year	FY 2019-20 Prior Year	FY 2020-21 Current Year	FY 2021-22 Request Year	FY 2022-23 Future Year	Variance: Prior/Prior		Variance: Current/Prior		Variance: Request/Current		Variance: Future/Request	
						Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Undergraduate	201.00	205.00	186.54	141.60	141.60	4.00	2.0%	(18.46)	-9.0%	(44.94)	-24.1%	0.00	0.0%
Graduate	30.00	31.00	27.87	21.16	21.16	1.00	3.3%	(3.13)	-10.1%	(6.71)	-24.1%	0.00	0.0%
Total	231.00	236.00	214.41	162.76	162.76	5.00	2.2%	(21.59)	-9.1%	(51.65)	-24.1%	0.00	0.0%

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook
Clarion University of Pennsylvania
Board-Affirmed Metrics (BAM)

Student Success Measures

		University Historical Data				System Total	Original University Projections January 2020 ¹				Revised University Projections September 2020 ³			
		2015-16	2016-17	2017-18	2018-19		2018-19	2019-20	2020-21	2021-22	2022-23	2019-20	2020-21	2021-22
Enrollment	Annualized FTE Enrollment ¹	4,678.65	4,609.22	4,473.03	4,111.53	90,591.87	4,052.25	3,824.13	3,908.40	n/a	4,037.51	3,838.54	3,854.00	3,976.87
Student Outcomes	Credit Completion Ratio	88.4%	89.5%	89.6%	89.4%	89.1%	89.8%	89.7%	89.7%	89.7%	89.7%	89.7%	89.7%	89.7%
	Second Year Persistence ²	73.7%	73.9%	74.1%	73.5%	74.2%	74.7%	n/a	n/a	n/a	74.7%	76.0%	77.0%	78.0%
	Six-Year Graduation Rate, First-Time, Full-Time Bachelor Degree Seeking	50.0%	51.6%	55.9%	53.9%	60.8%	53.7%	57.1%	58.6%	60.0%	56.5%	58.1%	59.5%	61.0%
	Six-Year Graduation Rate, All Entering Bachelor Degree Seeking	50.2%	51.5%	55.5%	53.2%	61.2%	n/a	n/a	n/a	n/a	55.7%	57.2%	58.7%	60.2%

¹ Original University Projections for Annualized FTE Enrollment, as provided in v2a sustainability plans submitted by universities in June 2020.

² Rates for 2019-20 are actuals.

³ Clarion Note: Six-Yr. Graduation Rates in the January 2020 columns are misaligned from what was submitted. September 2020 figures correct this.

University Success Measures

		University Historical Data				System Total	Original University Projections January 2020 ³				Revised University Projections September 2020			
		2015-16	2016-17	2017-18	2018-19		2018-19	2019-20	2020-21	2021-22	2022-23	2019-20 ⁴	2020-21	2021-22
Student Support Ratios	Fall FTE Student/Fall FTE Faculty Ratio ³	17.1	16.8	16.7	15.6	16.8	14.5	14.4	19.0	n/a	14.5	15.0	19.3	19.8
	Annualized FTE Student/Annualized FTE Nonfaculty Ratio	14.7	14.3	13.9	12.7	15.1	12.7	12.2	11.9	12.1	12.7	12.9	14.6	15.0
University Financial Strength⁵	Annual Operating Margin	5.2%	0.8%	2.3%	6.4%	-1.7%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Annual Primary Reserve Ratio	11.9%	12.3%	13.2%	9.9%	37.3%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Minimum Reserves (Days)	66	56	59	44	197	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Viability Ratio	1.3	1.6	1.8	1.6	0.6	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Affordability	Average Unmet Need	\$12,791	\$12,739	\$12,757	\$11,474	\$12,378	\$0	\$0	\$0	\$0	\$12,202	\$12,393	\$12,641	\$12,894
	Average Net Price	\$13,505	\$14,428	\$13,809	\$15,329	\$14,734	\$0	\$0	\$0	\$0	\$14,854	\$14,385	\$14,673	\$14,966
Private Giving	Total Funds Raised ⁶	\$1,182,161	\$1,423,741	\$2,445,454	\$2,095,971	n/a	n/a	n/a	n/a	n/a	\$2,874,615	n/a	n/a	n/a
	Funds Raised per Annualized Student	\$253	\$309	\$547	\$510	n/a	n/a	n/a	n/a	n/a	\$712	n/a	n/a	n/a

³ Fall FTE Student/Fall FTE Faculty Ratio, as calculated in v2a sustainability plans submitted by universities in June 2020. Excludes clock hour students and clock hour faculty.

⁴ Actual results for University Financial Strength ratios should be input using the updated Financial Risk Assessments available in the BI portal, via ESS. Updated Metrics will be available beginning on September 2, 2020.

⁵ These ratios are calculated on an annual basis; ratios in the sustainability scorecard use a three-year rolling average.

⁶ Total Funds Raised: Grand total amount (outright gifts only) from the Voluntary Support of Education Survey. See Appendix B.

Comparator Data

	4 Year Public, Degree Granting Institutions by Carnegie Classification/HBCU	2015-16	2016-17	2017-18	2018-19
		6 Year Graduation Rate, First-Time, Full-Time, Bachelor Degree Seeking Students	Baccalaureate	44.2%	44.1%
	Masters	50.3%	51.1%	52.5%	53.8%
	Doctorate	46.1%	46.6%	48.0%	49.8%
	State Related	69.3%	69.3%	70.8%	71.8%
	All Above Carnegie Classifications	48.9%	49.6%	51.1%	52.2%
	HBCU	30.6%	32.0%	33.2%	34.8%
2 Year Retention Rate, First-Time, Full-Time, Bachelor Degree Seeking Students	Baccalaureate	73.5%	72.6%	72.2%	68.5%
	Masters	76.5%	76.2%	76.3%	76.3%
	Doctorate	73.7%	74.0%	73.0%	74.3%
	State Related	87.3%	86.9%	86.6%	87.1%
	All Above Carnegie Classifications	75.7%	75.4%	75.3%	75.1%
	HBCU	65.8%	66.6%	66.9%	66.3%

Source: IPEDS

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

**Clarion University of Pennsylvania
Impact of Coronavirus Pandemic**

IT SHOULD TAKE NO LONGER THAN 45 MINUTES TO COMPLETE THIS TEMPLATE.

Revenues and expenses related to the first portion of HEERF funds for emergency student aid are reported separately at the bottom of this schedule. All other CARES Act funds appropriated to the university and any reimbursements anticipated from FEMA and/or PEMA (regardless of what fund they are recorded in) should be included in this schedule. Expenses should include any costs related to the COVID pandemic (e.g., payroll for student workers and eligible employee payroll costs; purchases of PPE, signage, etc.) and any savings realized from the suspension or renegotiation of certain contracts due to campus closures (e.g., dining or shuttle bus).

SIP Funds Only - Universities that received funds from the Strengthening Institutions or Strengthening HBCUs portion of the CARES Act can use those funds to replace lost revenue. If your university received these funds and plans to use them for this purpose, reflect on line 16 the amount of lost revenues, up to the amount received from this pool of funds.

Each university's CARES Act funds can be found in columns BL to BP of the Data & Reference tab of this template. Totals for rows 13, 14, and 48 should match amounts in the Data & Reference tab.

Revenues	UNIVERSITY			AFFILIATES			TOTAL		
	FY 2019-20	FY 2020-21	TOTAL	FY 2019-20	FY 2020-21	TOTAL	FY 2019-20	FY 2020-21	TOTAL
E&G Fee Refunds (enter as negative)	(\$41,700)	\$0	(\$41,700)	(\$321,610)		(\$321,610)	(\$363,310)	\$0	(\$363,310)
Auxiliary Fee Refunds (enter as negative)	(3,320,621)	0	(3,320,621)			0	(3,320,621)	0	(3,320,621)
Federal Contracts & Grants (CARES Act \$, excluding emergency student aid)	1,769,808	0	1,769,808	n/a	n/a	0	1,769,808	0	1,769,808
Federal Appropriations (CARES Act Title V \$)	55,240	1,417,486	1,472,726	n/a	n/a	0	55,240	1,417,486	1,472,726
Anticipated FEMA/PEMA \$	0	0	0	n/a	n/a	0	0	0	0
Lost E&G Fee Revenues Due to Campus Closure (enter as a negative)	n/a	(220,000)	(220,000)	n/a	(800,000)	(800,000)	n/a	(1,020,000)	(1,020,000)
Lost Auxiliary Revenues Due to Campus Closure (enter as a negative)	n/a	(\$6,413,000)	(6,413,000)	n/a		0	n/a	(6,413,000)	(6,413,000)
Lost Revenues (SIP Funds Only - see above) (enter as a negative)	0		0	n/a	n/a	0	0	0	0
Total Revenues	(\$1,537,273)	(\$5,215,514)	(\$6,752,787)	(\$321,610)	(\$800,000)	(\$321,610)	(\$1,858,883)	\$1,417,486	(\$441,397)
Expenses									
E&G									
Total Compensation (excluding distance education payments to faculty)	\$184,823		\$184,823	n/a	n/a	\$0	\$184,823	\$0	\$184,823
Distance Education Payments to Faculty (include payroll-related benefits)			0	n/a	n/a	0	0	0	0
Student Financial Aid (other CARES Act \$ used)			0	n/a	n/a	0	0	0	0
Technology to Support Remote Learning/Working			0	n/a	n/a	0	0	0	0
All Other Operating Expenses	54,453	1,417,486	1,471,939	n/a	n/a	0	54,453	1,417,486	1,471,939
Total E&G Expenses	\$239,276	\$1,417,486	\$1,656,762	\$0	\$0	\$0	\$239,276	\$1,417,486	\$1,656,762
Auxiliary									
Total Compensation	\$47,923		\$47,923	n/a	n/a	\$0	\$47,923	\$0	\$47,923
Technology to Support Remote Learning/Working			0	n/a	n/a	0	0	0	0
Contract Savings (e.g., dining services) (enter as a negative)	(250,000)	(300,000)	(550,000)	n/a	n/a	0	(250,000)	(300,000)	(550,000)
All Other Operating Expenses	786		786	n/a	n/a	0	786	0	786
Total Auxiliary Expenses	(\$201,291)	(\$300,000)	(\$501,291)	\$0	\$0	\$0	(\$201,291)	(\$300,000)	(\$501,291)
Total Expenses									
Total Compensation	\$232,746	\$0	\$232,746	n/a	n/a	\$0	\$232,746	\$0	\$232,746
Distance Education Payments to Faculty	0	0	0	n/a	n/a	0	0	0	0
Student Financial Aid	0	0	0	n/a	n/a	0	0	0	0
Technology to Support Remote Learning/Working	0	0	0	n/a	n/a	0	0	0	0
Contract Savings	(250,000)	(300,000)	(550,000)	n/a	n/a	0	(250,000)	(300,000)	(550,000)
All Other Operating Expenses	55,239	1,417,486	1,472,725	n/a	n/a	0	55,239	1,417,486	1,472,725
Total Expenses	\$37,985	\$1,117,486	\$1,155,471	\$0	\$0	\$0	\$37,985	\$1,117,486	\$1,155,471
Revenues Less Expenses	(\$1,575,258)	(\$6,333,000)	(\$7,908,258)	(\$321,610)	(\$800,000)	(\$321,610)	(\$1,896,868)	\$300,000	(\$1,596,868)

Note: A deficit would reflect the fiscal impact on the university and the amount of institutional funds used for COVID-19 pandemic.

Emergency Student Aid Pass-Through:

Revenues Received	\$1,612,138		\$1,612,138			\$1,612,138	\$0	\$1,612,138
Emergency Aid Awarded	\$1,612,138		\$1,612,138			\$1,612,138	\$0	\$1,612,138

Notes: Two restricted programs, SBDC and NW Aids Alliance, received HEERF funding in the amount of \$25,832. This is not reflected above.

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

Clarion University of Pennsylvania
EDUCATIONAL and GENERAL FUND - GENERAL FUND

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance: Prior Year to Current Year \$ %		Request Year FY 2021-22	Variance: Current Year to Request Year \$ %		Future Year FY 2022-23	Variance: Request Year to Future Year \$ %	
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	\$23,675,963	\$22,767,335	\$21,442,516	(\$1,324,819)	-5.8%	\$21,505,342	\$62,826	0.3%	\$22,263,406	\$758,064	3.5%
402 Undergraduate Out-of-State Tuition	2,660,932	2,688,326	2,516,273	(172,053)	-6.4%	2,643,093	126,820	5.0%	2,819,018	175,925	6.7%
403 Graduate In-State Tuition	4,247,064	4,149,658	3,937,809	(211,849)	-5.1%	4,128,321	190,512	4.8%	4,407,271	278,950	6.8%
404 Graduate Out-of-State Tuition	1,781,536	1,760,019	1,437,935	(322,084)	-18.3%	1,546,715	108,780	7.6%	1,637,167	90,452	5.8%
Total Academic Year Tuition Revenue	\$32,365,495	\$31,365,338	\$29,334,533	(\$2,030,805)	-6.5%	\$29,823,471	\$488,938	1.7%	\$31,126,862	\$1,303,391	4.4%
Intersession Tuition Revenue (Winter & Summer)											
401 Undergraduate In-State Tuition	\$2,003,594	\$1,813,996	\$1,653,785	(\$160,211)	-8.8%	\$1,658,631	\$4,846	0.3%	\$1,717,098	\$58,467	3.5%
402 Undergraduate Out-of-State Tuition	207,828	208,999	195,623	(13,376)	-6.4%	205,482	9,859	5.0%	219,159	13,677	6.7%
403 Graduate In-State Tuition	1,392,924	1,453,541	1,479,090	25,549	1.8%	1,550,649	71,559	4.8%	1,655,426	104,777	6.8%
404 Graduate Out-of-State Tuition	548,735	571,822	491,689	(80,133)	-14.0%	528,885	37,196	7.6%	559,814	30,929	5.8%
Total Intersession Tuition Revenue	\$4,153,081	\$4,048,358	\$3,820,187	(\$228,171)	-5.6%	\$3,943,647	\$123,460	3.2%	\$4,151,497	\$207,850	5.3%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	\$25,679,557	\$24,581,331	\$23,096,301	(\$1,485,030)	-6.0%	\$23,163,973	\$67,672	0.3%	\$23,980,504	\$816,531	3.5%
402 Undergraduate Out-of-State Tuition	2,868,760	2,897,325	2,711,896	(185,429)	-6.4%	2,848,575	136,679	5.0%	3,038,177	189,602	6.7%
403 Graduate In-State Tuition	5,639,988	5,603,199	5,416,899	(186,300)	-3.3%	5,678,970	262,071	4.8%	6,062,697	383,727	6.8%
404 Graduate Out-of-State Tuition	2,330,271	2,331,841	1,929,624	(402,217)	-17.2%	2,075,600	145,976	7.6%	2,196,981	121,381	5.8%
TOTAL TUITION REVENUE	\$36,518,576	\$35,413,696	\$33,154,720	(\$2,258,976)	-6.4%	\$33,767,118	\$612,398	1.8%	\$35,278,359	\$1,511,241	4.5%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	\$120,445	\$88,779	\$74,210	(\$14,569)	-16.4%	\$74,210	\$0	0.0%	\$74,210	\$0	0.0%
407 Technology Tuition Fee	2,263,335	2,200,445	2,056,982	(143,463)	-6.5%	2,090,017	33,035	1.6%	2,180,577	90,560	4.3%
408 Academic/Instructional Fees (charged to all students)	4,833,616	4,760,848	4,432,635	(328,213)	-6.9%	4,503,823	71,188	1.6%	4,698,974	195,151	4.3%
Academic/Instructional Fees (program- or course-specific)	138,187	124,545	118,193	0	n/a	118,903	710	0.6%	122,826	3,923	3.3%
409 Other Mandatory Student Fees	4,573,621	4,476,317	4,310,733	(165,584)	-3.7%	4,328,578	17,845	0.4%	4,447,590	119,012	2.7%
410 Nonmandatory Student Fees	358,535	314,517	261,500	(53,017)	-16.9%	261,500	0	0.0%	261,500	0	0.0%
411 Scholarship Discounts & Allow. (enter as negative)	(2,784,658)	(3,103,447)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(457,514)	(190,405)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)											
411.8 COVID-19 Refunds (enter as negative)	n/a	(41,700)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	23,675,630	26,228,119	26,424,870	196,751	0.8%	26,468,592	43,722	0.2%	26,468,592	0	0.0%
AFRP	354,152	284,196	87,445	(196,751)	-69.2%	43,723	(43,723)	-50.0%	43,723	0	0.0%
Performance Funding	1,909,500	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other E&G (CBFS, Reserve, OOC, etc.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation, Total	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	(0)	0.0%	26,512,315	0	0.0%
414 Federal Appropriations	0	54,454	1,650,141	1,595,687	2930.3%	(1,650,141)	-100.0%	0	0	n/a	
421 Gov't Grants & Contracts-Federal	177,065	285,974	278,812	(7,162)	-2.5%	275,000	(3,812)	-1.4%	27,500	(247,500)	-90.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
422 Gov't Grants & Contracts-State	155,855	164,015	159,809	(4,206)	-2.6%	160,000	191	0.1%	160,000	0	0.0%
423 Gov't Grants & Contracts-Local	0	0	0	0	n/a	0	0	n/a	0	0	n/a
424 Gov't Grants & Contracts-System	738	2,308	(2,308)	(2,308)	-100.0%	0	0	n/a	0	0	n/a
425 Private Grants & Contracts	205,795	142,648	48,300	(94,348)	-66.1%	50,000	1,700	3.5%	50,000	0	0.0%
431 Gifts	106,933	166,611	1,275,200	1,108,589	665.4%	(1,275,200)	-100.0%	0	0	n/a	
451 Endowment Income	0	0	0	0	n/a	0	0	n/a	0	0	n/a
463 Privatized Housing	127,092	65,448	(65,448)	(65,448)	-100.0%	0	0	n/a	0	0	n/a
469 Sales and Services	6,016,870	6,754,724	6,273,796	(480,928)	-7.1%	6,275,000	1,204	0.0%	6,275,000	0	0.0%
452-458											
470-479,											
498 All Other Revenue	935,064	470,329	240,900	(229,429)	-48.8%	240,000	(900)	-0.4%	240,000	0	0.0%
TOTAL NON-TUITION REVENUE	\$45,952,433	\$46,542,577	\$47,693,526	\$1,150,949	2.5%	\$44,889,346	(\$2,804,180)	-5.9%	\$45,050,492	\$161,146	0.4%
TOTAL REVENUE	\$82,471,009	\$81,956,273	\$80,848,246	(\$1,108,027)	-1.4%	\$78,656,464	(\$2,191,782)	-2.7%	\$80,328,851	\$1,672,387	2.1%

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook
 Clarion University of Pennsylvania

EDUCATIONAL and GENERAL FUND - GENERAL FUND

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$21,303,594	\$21,113,093	\$19,554,871	(\$1,558,222)	-7.4%	\$16,788,824	(\$2,766,047)	-14.1%	\$17,482,038	\$693,214	4.1%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	1,691,227	1,627,497	1,880,588	253,091	15.6%	1,880,588	0	0.0%	1,880,588	0	0.0%
512-513 Other Faculty Pay	1,217,343	1,056,277	768,391	(287,886)	-27.3%	501,292	(267,099)	-34.8%	501,292	0	0.0%
515 Winter Session Pay	349,407	285,375	374,930	89,555	31.4%	374,930	0	0.0%	374,930	0	0.0%
530-531 Sick and Annual Leave Payouts	336,826	268,389	1,316,323	1,047,934	390.5%	1,316,323	0	0.0%	1,316,323	0	0.0%
532 Disaster Leave	n/a	n/a	n/a	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,807,233	1,766,670	1,678,521	(88,149)	-5.0%	1,461,201	(217,320)	-12.9%	1,514,090	52,889	3.6%
542-543 Unemployment and Workers' Compensation	86,477	65,156	185,000	119,844	183.9%	305,000	120,000	64.9%	105,000	(200,000)	-65.6%
550.1 Retirement Contributions - SERS	2,829,747	2,801,022	2,086,663	(714,359)	-25.5%	1,846,694	(239,969)	-11.5%	2,045,287	198,593	10.8%
551.1 Retirement Contributions - PSERS	244,122	231,762	552,018	320,256	138.2%	562,706	10,688	1.9%	579,593	16,887	3.0%
552-557 Retirement Contributions - ARP	1,248,597	1,219,343	1,239,273	19,930	1.6%	1,072,758	(166,515)	-13.4%	1,106,292	33,534	3.1%
558 Employees' Disability and Group Life Insurance	26,063	25,607	21,573	(4,034)	-15.8%	15,154	(6,419)	-29.8%	15,143	(11)	-0.1%
560 Employees' H/W Fund	298,195	310,387	239,627	(70,760)	-22.8%	184,437	(55,190)	-23.0%	185,197	760	0.4%
561 Employees' Hospitalization Insurance	2,129,242	2,338,269	2,391,655	53,386	2.3%	2,072,239	(319,416)	-13.4%	2,213,160	140,921	6.8%
562.1 Annuitants' Hospitalization	1,127,854	1,120,765	908,938	(211,827)	-18.9%	731,840	(177,098)	-19.5%	785,121	53,281	7.3%
563 PSERS Healthcare Premium Assistance	6,099	5,803	13,437	7,634	131.6%	13,877	440	3.3%	13,995	118	0.9%
597-599 Tuition and Other Fee Waiver - Employee Eligible	416,420	371,534	362,000	(9,534)	-2.6%	362,000	0	0.0%	362,000	0	0.0%
Sub-Total, Faculty Compensation	\$35,118,446	\$34,606,949	\$33,573,808	(\$1,033,141)	-3.0%	\$29,489,863	(\$4,083,945)	-12.2%	\$30,480,049	\$990,186	3.4%
AFSCME Compensation											
501 Salaries	\$5,931,566	\$6,013,850	\$5,536,702	(\$477,148)	-7.9%	\$4,958,790	(\$577,912)	-10.4%	\$5,164,410	\$205,620	4.1%
502 Wages	15,543	11,711	13,800	2,089	17.8%	13,800	0	0.0%	13,800	0	0.0%
513 Other	21,037	16,682	8,918	(7,764)	-46.5%	9,272	354	4.0%	8,764	(508)	-5.5%
520-521 Overtime	217,997	210,900	177,088	(33,812)	-16.0%	177,088	0	0.0%	177,088	0	0.0%
530-531 Sick and Annual Leave Payouts	156,209	176,217	110,755	(65,462)	-37.1%	110,755	0	0.0%	110,755	0	0.0%
532 Disaster Leave	n/a	1,411	n/a	(1,411)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	471,906	477,290	424,071	(53,219)	-11.2%	380,365	(43,706)	-10.3%	395,713	15,348	4.0%
542-543 Unemployment and Workers' Compensation	18,895	32,213	107,939	75,726	235.1%	167,939	60,000	55.6%	67,939	(100,000)	-59.5%
550.1 Retirement Contributions - SERS	1,447,005	1,441,039	1,273,508	(167,531)	-11.6%	1,118,009	(155,499)	-12.2%	1,239,993	121,984	10.9%
551.1 Retirement Contributions - PSERS	14,866	19,182	54,115	34,933	182.1%	50,985	(3,130)	-5.8%	52,505	1,520	3.0%
552-557 Retirement Contributions - ARP	135,539	141,752	123,108	(18,644)	-13.2%	121,084	(2,024)	-1.6%	125,696	4,612	3.8%
558 Employees' Disability and Group Life Insurance	13,844	13,909	12,686	(1,223)	-8.8%	11,276	(1,410)	-11.1%	11,269	(7)	-0.1%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	1,794,125	1,805,016	1,676,273	(128,743)	-7.1%	1,516,515	(159,758)	-9.5%	1,567,196	50,681	3.3%
562.1 Annuitants' Hospitalization	1,217,827	945,537	855,877	(89,660)	-9.5%	789,306	(66,571)	-7.8%	838,406	49,100	6.2%
563 PSERS Healthcare Premium Assistance	379	482	1,298	816	169.3%	1,275	(23)	-1.8%	1,273	(2)	-0.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	248,153	243,371	261,820	18,449	7.6%	261,820	0	0.0%	261,820	0	0.0%
Sub-Total, AFSCME Compensation	\$11,704,891	\$11,550,562	\$10,637,958	(\$912,604)	-7.9%	\$9,688,279	(\$949,679)	-8.9%	\$10,036,627	\$348,348	3.6%
Nonrepresented Compensation											
501 Salaries	\$5,967,811	\$6,246,661	\$6,274,921	\$28,260	0.5%	\$5,894,798	(\$380,123)	-6.1%	\$6,140,861	\$246,063	4.2%
502 Wages	9,673	10,828	15,000	4,172	38.5%	15,000	0	0.0%	15,000	0	0.0%
513 Other	70,844	64,741	63,159	(1,582)	-2.4%	63,351	192	0.3%	62,332	(1,019)	-1.6%
520-521 Overtime	n/a	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
530-531 Sick and Annual Leave Payouts	68,341	116,132	175,308	59,176	51.0%	175,308	0	0.0%	175,308	0	0.0%
532 Disaster Leave	n/a	n/a	n/a	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	421,345	440,732	426,014	(14,718)	-3.3%	400,537	(25,477)	-6.0%	418,072	17,535	4.4%
542-543 Unemployment and Workers' Compensation	16,697	11,512	50,741	39,229	340.8%	65,741	15,000	29.6%	40,741	(25,000)	-38.0%
550.1 Retirement Contributions - SERS	694,294	748,734	731,078	(17,656)	-2.4%	660,178	(70,900)	-9.7%	728,345	68,167	10.3%
551.1 Retirement Contributions - PSERS	16,551	40,164	50,022	9,858	24.5%	51,852	1,830	3.7%	54,594	2,742	5.3%
552-557 Retirement Contributions - ARP	340,372	348,169	345,394	(2,775)	-0.8%	336,238	(9,156)	-2.7%	349,747	13,509	4.0%
558 Employees' Disability and Group Life Insurance	9,821	10,271	9,782	(489)	-4.8%	8,818	(964)	-9.9%	8,863	45	0.5%
560 Employees' H/W Fund	52,686	56,575	54,278	(2,297)	-4.1%	49,352	(4,926)	-9.1%	52,612	3,260	6.6%
561 Employees' Hospitalization Insurance	630,032	695,860	758,393	62,533	9.0%	694,879	(63,514)	-8.4%	739,041	44,162	6.4%
562.1 Annuitants' Hospitalization	328,416	331,887	309,313	(22,574)	-6.8%	288,390	(20,923)	-6.8%	304,947	16,557	5.7%
563 PSERS Healthcare Premium Assistance	421	1,008	2,125	217	21.5%	1,270	45	3.7%	1,309	39	3.1%
597-599 Tuition and Other Fee Waiver - Employee Eligible	109,751	118,796	85,017	(33,779)	-28.4%	85,017	0	0.0%	85,017	0	0.0%
Sub-Total, Management Compensation	\$8,737,055	\$9,242,070	\$9,349,645	\$107,575	1.2%	\$8,790,729	(\$58,916)	-0.6%	\$9,176,789	\$386,060	4.4%

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

Clarion University of Pennsylvania

EDUCATIONAL and GENERAL FUND - GENERAL FUND

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE SUMMARY											
Tuition (401-404)	\$36,518,576	\$35,413,696	\$33,154,720	(\$2,258,976)	-6.4%	\$33,767,118	\$612,398	1.8%	\$35,278,359	\$1,511,241	4.5%
Fees (405-410, 411.6, 411.8)	12,287,739	11,923,751	11,254,253	(669,498)	-5.6%	11,377,031	122,778	1.1%	11,785,677	408,646	3.6%
State Appropriation (412)	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	(0)	0.0%	26,512,315	0	0.0%
All Other Revenue (414-456, 469-479, 498)	7,725,412	8,106,511	9,926,958	1,820,447	22.5%	7,000,000	(2,926,958)	-29.5%	6,752,500	(247,500)	-3.5%
TOTAL REVENUE	\$82,471,009	\$81,956,273	\$80,848,246	(\$1,108,027)	-1.4%	\$78,656,464	(\$2,191,782)	-2.7%	\$80,328,851	\$1,672,387	2.1%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$41,771,816	\$41,418,333	\$40,656,324	(\$762,009)	-1.8%	\$36,434,191	(\$4,222,133)	-10.4%	\$37,711,800	\$1,277,609	3.5%
Incremental Benefits (540-557)	10,831,645	10,830,392	10,337,785	(492,607)	-4.5%	9,585,948	(751,837)	-7.3%	9,818,597	232,649	2.4%
Fixed Rate Benefits (558-563)	8,802,176	8,893,666	8,466,434	(427,232)	-4.8%	7,529,335	(937,099)	-11.1%	7,946,389	417,054	5.5%
Educational Benefits (597-599)	950,571	891,515	840,469	(51,046)	-5.7%	840,469	0	0.0%	840,469	0	0.0%
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$62,356,208	\$62,033,906	\$60,301,012	(\$1,732,894)	-2.8%	\$54,389,943	(\$5,911,069)	-9.8%	\$56,317,255	\$1,927,312	3.5%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	1,733,094	1,951,568	1,957,449	5,881	0.3%	2,000,000	42,551	2.2%	2,050,000	50,000	2.5%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	457,514	190,405	864,800	674,395	354.2%	865,000	200	0.0%	865,000	0	0.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	2,784,658	3,103,447	3,100,000	(3,447)	-0.1%	3,100,000	0	0.0%	2,850,000	(250,000)	-8.1%
Emergency Student Aid Expense (694)	n/a			0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	861,392	1,526,143	2,029,181	503,038	33.0%	2,030,000	819	0.0%	1,780,000	(250,000)	-12.3%
Student Aid, Subtotal	3,646,050	4,629,590	5,129,181	499,591	10.8%	5,130,000	819	0.0%	4,630,000	(500,000)	-9.7%
All Other (605-635, 650, 651, 655-690)	16,298,656	15,431,693	17,177,351	1,745,658	11.3%	15,371,351	(1,806,000)	-10.5%	15,565,000	193,649	1.3%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$22,135,314	\$22,203,256	\$25,128,781	\$2,925,525	13.2%	\$23,366,351	(\$1,762,430)	-7.0%	\$23,110,000	(\$256,351)	-1.1%
Capital Expenditures (700-770)	\$750,629	\$660,233	\$662,000	\$1,767	0.3%	\$662,000	\$0	0.0%	\$662,000	\$0	0.0%
Debt Principal Payments (799)	387,835	363,899	221,415	(142,484)	-39.2%	52,000	(169,415)	-76.5%	49,000	(3,000)	-5.8%
TOTAL EXPENDITURES	\$85,629,986	\$85,261,294	\$86,313,208	\$1,051,914	1.2%	\$78,470,294	(\$7,842,914)	-9.1%	\$80,138,255	\$1,667,961	2.1%
REVENUES LESS EXPENDITURES	(\$3,158,977)	(\$3,305,021)	(\$5,464,962)	n/a	n/a	\$186,170	n/a	n/a	\$190,596	n/a	n/a
Transfers Out To/(In From) E&G Plant (801, 802, 803, 811, 812, 813)	1,675,001	1,428,277	0	(1,428,277)	-100.0%	186,170	186,170	n/a	190,596	4,426	2.4%
REVENUES LESS EXPENDITURES & TRANSFERS	(\$4,833,978)	(\$4,733,298)	(\$5,464,962)	n/a	n/a	(\$0)	n/a	n/a	(\$0)	n/a	n/a
TOTAL E&G NET ASSETS, BEGINNING OF YEAR	\$2,759,048	(\$2,074,930)	(\$6,808,228)	(\$4,733,298)	228.1%	(\$12,273,190)	(\$5,464,962)	80.3%	(\$12,273,190)	(\$0)	0.0%
Surplus/(Deficit), Including Transfers to Plant Fund	(4,833,978)	(4,733,298)	(5,464,962)	(731,664)	15.5%	(0)	5,464,962	-100.0%	(0)	0	0.0%
TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR	(\$2,074,930)	(\$6,808,228)	(\$12,273,190)	(\$5,464,962)	80.3%	(\$12,273,190)	(0)	0.0%	(\$12,273,191)	(\$0)	0.0%
Loan (to)/from Auxiliary Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL UNRESTRICTED E&G PLANT NET ASSETS, BEGINNING OF YEAR	(\$513,065)	\$1,019,156	\$827,304	(\$191,852)	-18.8%	\$827,304	\$0	0.0%	\$1,013,474	\$186,170	22.5%
Transfers (out to)/in from E&G	1,675,001	1,428,277	0	(1,428,277)	-100.0%	186,170	186,170	n/a	190,596	4,426	2.4%
Use of E&G Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	(55,944)	(85,290)	0	85,290	-100.0%	0	0	n/a	0	0	n/a
Capital Projects	(86,836)	(1,534,839)	0	1,534,839	-100.0%	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR	\$1,019,156	\$827,304	\$827,304	\$0	0.0%	\$1,013,474	\$186,170	22.5%	\$1,204,070	\$190,596	18.8%
Loan (to)/from Auxiliary Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR	(\$1,055,774)	(\$5,980,924)	(\$11,445,886)	(\$5,464,962)	91.4%	(\$11,259,716)	\$186,170	-1.6%	(\$11,069,121)	\$190,596	-1.7%
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, BEGINNING OF YEAR	\$8,309,964	\$5,098,487	\$2,058,342	(\$3,040,145)	-59.6%	(\$3,406,620)	(\$5,464,962)	-265.5%	(\$3,220,450)	\$186,170	-5.5%
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR	\$5,098,487	\$2,058,342	(\$3,406,620)	(\$5,464,962)	-265.5%	(\$3,220,450)	\$186,170	-5.5%	(\$3,029,855)	\$190,596	-5.9%

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook
 Clarion University of Pennsylvania
 EDUCATIONAL and GENERAL FUND - GENERAL FUND

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
TRANSFERS DETAIL											
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement	\$1,675,001	\$1,428,277	\$0	(\$1,428,277)	-100.0%	\$0	\$0	n/a	\$0	\$0	n/a
Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment				0	n/a		0	n/a		0	n/a
Transfers (In) from Unrestricted E&G Plant for Operations				0	n/a	186,170	186,170	n/a	190,596	4,426	2.4%
TOTAL E&G AND E&G PLANT TRANSFERS	\$1,675,001	\$1,428,277	\$0	(\$1,428,277)	-100.0%	\$186,170	\$186,170	n/a	\$190,596	\$4,426	2.4%

Procedure/Standard XXX Adjustment¹

¹Portion of total transfers attributed to coming into compliance with Procedure/Standard 2020-45: E&G, Auxiliary Enterprise, and Associated Unrestricted Plant Fund Budgeting - Definitions and Guiding Principles.

Use of E&G Plant Fund Net Assets (totals will be carried to rows 225 and 226):

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):											
1 Example: Road Repair	(\$100,000)	(\$100,000)	(\$200,000)	(\$100,000)	100%		\$200,000	-100%	(\$100,000)	(\$100,000)	n/a
2				0	n/a		0	n/a	0	0	n/a
3 Deferred Maintenance Projects	\$(55,944)	\$(85,290)		85,290	-100%		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a
Total Lifecycle Repairs and Maintenance/Renewal and Replacement	(\$55,944)	(\$85,290)	\$0	\$85,290	-100%	\$0	\$0	n/a	\$0	\$0	n/a
Capital Projects (Use of net assets should be reflected as a negative number):											
1 Example: Sewer Upgrade	\$(200,000)	\$(200,000)		\$200,000	-100%	(\$350,000)	(\$350,000)	n/a	(\$1,050,000)	(\$700,000)	200%
2 Example: Pedestrian Bridge			\$(900,000)	(900,000)	n/a	\$(800,000)	100,000	-11%		800,000	-100%
3				0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a
6 Tippen Renovation	\$(86,836)	\$(1,534,839)		1,534,839	-100%		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a
Total Capital Projects	(\$86,836)	(\$1,534,839)	\$0	\$1,534,839	-100%	\$0	\$0	n/a	\$0	\$0	n/a
Total Use of Unrestricted E&G Plant Funds	(\$142,780)	(\$1,620,129)	\$0	\$1,620,129	-100%	\$0	\$0	n/a	\$0	\$0	n/a

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Clarion University of Pennsylvania

EDUCATIONAL and GENERAL FUND - DESIGNATED FUNDS

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition				\$0	n/a		\$0	n/a		\$0	n/a
402 Undergraduate Out-of-State Tuition				0	n/a		0	n/a		0	n/a
403 Graduate In-State Tuition				0	n/a		0	n/a		0	n/a
404 Graduate Out-of-State Tuition				0	n/a		0	n/a		0	n/a
Total Academic Year Tuition Revenue	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Intersession Tuition Revenue (Winter & Summer)											
401 Undergraduate In-State Tuition				\$0	n/a		\$0	n/a		\$0	n/a
402 Undergraduate Out-of-State Tuition				0	n/a		0	n/a		0	n/a
403 Graduate In-State Tuition				0	n/a		0	n/a		0	n/a
404 Graduate Out-of-State Tuition				0	n/a		0	n/a		0	n/a
Total Intersession Tuition Revenue	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Total Tuition Revenue											
401 Undergraduate In-State Tuition	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
402 Undergraduate Out-of-State Tuition	0	0	0	0	n/a	0	0	n/a	0	0	n/a
403 Graduate In-State Tuition	0	0	0	0	n/a	0	0	n/a	0	0	n/a
404 Graduate Out-of-State Tuition	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL TUITION REVENUE	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees				\$0	n/a		\$0	n/a		\$0	n/a
407 Technology Tuition Fee				0	n/a		0	n/a		0	n/a
408 Academic/Instructional Fees (charged to all students)				0	n/a		0	n/a		0	n/a
Academic/Instructional Fees (course- or program-specific)				0	n/a		0	n/a		0	n/a
409 Other Mandatory Student Fees				0	n/a		0	n/a		0	n/a
410 Nonmandatory Student Fees				0	n/a		0	n/a		0	n/a
411 Scholarship Discounts & Allow. (enter as negative)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)				0	n/a		0	n/a		0	n/a
411.8 COVID-19 Refunds (enter as negative)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	n/a	n/a	n/a	0	0.0%	n/a	0	0.0%	n/a	0	0.0%
AFRP	n/a	n/a	n/a	0	0.0%	n/a	0	0.0%	n/a	0	0.0%
Performance Funding	n/a	n/a	n/a	0	0.0%	n/a	0	0.0%	n/a	0	0.0%
Other E&G (CBFS, Reserve, OOC, etc.)	n/a	n/a	n/a	0	0.0%	n/a	0	0.0%	n/a	0	0.0%
State Appropriation, Total	0	0	0	0	n/a	0	0	n/a	0	0	n/a
414 Federal Appropriations				0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal				0	n/a		0	n/a		0	n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	n/a			0	n/a		0	n/a		0	n/a
422 Gov't Grants & Contracts-State				0	n/a		0	n/a		0	n/a
423 Gov't Grants & Contracts-Local				0	n/a		0	n/a		0	n/a
424 Gov't Grants & Contracts-System				0	n/a		0	n/a		0	n/a
425 Private Grants & Contracts				0	n/a		0	n/a		0	n/a
431 Gifts				0	n/a		0	n/a		0	n/a
451 Endowment Income				0	n/a		0	n/a		0	n/a
463 Privatized Housing				0	n/a		0	n/a		0	n/a
469 Sales and Services				0	n/a		0	n/a		0	n/a
452-458											
470-479,											
498 All Other Revenue				0	n/a		0	n/a		0	n/a
TOTAL NON-TUITION REVENUE	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TOTAL REVENUE	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

Clarion University of Pennsylvania

EDUCATIONAL and GENERAL FUND - DESIGNATED FUNDS

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year	Request Year to Future Year		Prior Year to Current Year	Request Year to Future Year			
				\$	%		\$	%			
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay				0	n/a		0	n/a		0	n/a
512-513 Other Faculty Pay				0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave	n/a			0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Faculty Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
AFSCME Compensation											
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave	n/a			0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, AFSCME Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Nonrepresented Compensation											
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave	n/a			0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Management Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

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Clarion University of Pennsylvania

EDUCATIONAL and GENERAL FUND - DESIGNATED FUNDS

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	Current Year %		Current Year to Request Year \$	Request Year to Future Year \$		Request Year to Future Year %	
SCUPA Compensation											
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
513 Other Pay				0	n/a		0	n/a		0	n/a
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave	n/a			0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, SCUPA Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Other Compensation											
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
510 Student Employment				0	n/a		0	n/a		0	n/a
513 Other				0	n/a		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave	n/a			0	n/a		0	n/a		0	n/a
540-541 Social Security				0	n/a		0	n/a		0	n/a
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP				0	n/a		0	n/a		0	n/a
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Other Compensation	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Total Personnel Expenditures											
501 Salaries	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
512-513 Other Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a	0	0	n/a	0	0	n/a
532 Disaster Leave	0	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	0	0	0	0	n/a	0	0	n/a	0	0	n/a
542-543 Unemployment and Workers' Compensation	0	0	0	0	n/a	0	0	n/a	0	0	n/a
550.1 Retirement Contributions - SERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
551.1 Retirement Contributions - PSERS	0	0	0	0	n/a	0	0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	0	0	0	0	n/a	0	0	n/a	0	0	n/a
558 Employees' Disability and Group Life Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
560 Employees' H/W Fund	0	0	0	0	n/a	0	0	n/a	0	0	n/a
561 Employees' Hospitalization Insurance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
562.1 Annuitants' Hospitalization	0	0	0	0	n/a	0	0	n/a	0	0	n/a
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a	0	0	n/a	0	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Anticipated savings from turnover (should be a negative number)	n/a	n/a		\$0	n/a		\$0	n/a		\$0	n/a
NET TOTAL PERSONNEL EXPENDITURES	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

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Clarion University of Pennsylvania

EDUCATIONAL and GENERAL FUND - DESIGNATED FUNDS

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE SUMMARY											
Tuition (401-404)	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Fees (405-410, 411.6, 411.8)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation (412)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
All Other Revenue (414-456, 469-479, 498)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL REVENUE	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Incremental Benefits (540-557)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Fixed Rate Benefits (558-563)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Educational Benefits (597-599)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)				0	n/a		0	n/a		0	n/a
Student Bad Debt Expense (Prior Yr. from above, 411.5)	0	0		0	n/a		0	n/a		0	n/a
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	0	0		0	n/a		0	n/a		0	n/a
Emergency Student Aid Expense (694)				0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)				0	n/a		0	n/a		0	n/a
Student Aid, Subtotal	0	0	0	0	n/a	0	0	n/a	0	0	n/a
All Other (605-635, 650, 651, 655-690)				0	n/a		0	n/a		0	n/a
TOTAL SVCS & SUPPLIES EXPENDITURES	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Capital Expenditures (700-770)				\$0	n/a		\$0	n/a		\$0	n/a
Debt Principal Payments (799)				0	n/a		0	n/a		0	n/a
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
REVENUES LESS EXPENDITURES	\$0	\$0	\$0	n/a	n/a	\$0	n/a	n/a	\$0	n/a	n/a
Transfers Out To/(In From) E&G Plant (801, 802, 803, 811, 812, 813)				0	n/a		0	n/a		0	n/a
REVENUES LESS EXPENDITURES & TRANSFERS	\$0	\$0	\$0	n/a	n/a	\$0	n/a	n/a	\$0	n/a	n/a
TOTAL E&G NET ASSETS, BEGINNING OF YEAR			\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Surplus/(Deficit), Including Transfers to Plant Fund	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR	\$0	\$0	\$0	0	n/a	\$0	0	n/a	\$0	\$0	n/a
Loan (to)/from Auxiliary Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL UNRESTRICTED E&G PLANT NET ASSETS, BEGINNING OF YEAR			\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Transfers (out to)/in from E&G	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Use of E&G Plant Fund Balance for:											
Lifecycle Repairs and Maintenance/Renewal and Replacement	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Capital Projects	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Loan (to)/from Auxiliary Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, BEGINNING OF YEAR		\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR			\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

Clarion University of Pennsylvania

EDUCATIONAL and GENERAL FUND - DESIGNATED FUNDS

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
TRANSFERS DETAIL											
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement				\$0	n/a		\$0	n/a		\$0	n/a
Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment				0	n/a		0	n/a		0	n/a
Transfers (In) from Unrestricted E&G Plant for Operations				0	n/a		0	n/a		0	n/a
TOTAL E&G AND E&G PLANT TRANSFERS	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

Use of E&G Plant Fund Net Assets (totals will be carried to rows 225 and 226):

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):											
1 Example: Road Repair	(\$100,000)	(\$100,000)	(\$200,000)	(\$100,000)	100%	\$0	\$200,000	-100.0%	(\$100,000)	(\$100,000)	n/a
2				0	n/a		0	n/a		0	n/a
3				0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a
Total Lifecycle Repairs and Maintenance/Renewal and Replacement	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Capital Projects (Use of net assets should be reflected as a negative number):											
1 Example: Sewer Upgrade	(\$200,000)	(\$200,000)	\$0	\$200,000	-100%	(\$350,000)	(\$350,000)	n/a	(\$1,050,000)	(\$700,000)	200.0%
2 Example: Pedestrian Bridge	\$0	\$0	(\$900,000)	(\$900,000)	n/a	(\$800,000)	100,000	-11%	\$0	800,000	-100.0%
3				0	n/a		0	n/a		0	n/a
4				0	n/a		0	n/a		0	n/a
5				0	n/a		0	n/a		0	n/a
6				0	n/a		0	n/a		0	n/a
7				0	n/a		0	n/a		0	n/a
8				0	n/a		0	n/a		0	n/a
9				0	n/a		0	n/a		0	n/a
10				0	n/a		0	n/a		0	n/a
Total Capital Projects	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Total Use of Unrestricted E&G Plant Funds	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

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Clarion University of Pennsylvania

EDUCATIONAL and GENERAL FUND TOTAL

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance: Prior Year to Current Year \$ %		Request Year FY 2021-22	Variance: Current Year to Request Year \$ %		Future Year FY 2022-23	Variance: Request Year to Future Year \$ %	
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	\$23,675,963	\$22,767,335	\$21,442,516	(\$1,324,819)	-5.8%	\$21,505,342	\$62,826	0.3%	\$22,263,406	\$758,064	3.5%
402 Undergraduate Out-of-State Tuition	2,660,932	2,688,326	2,516,273	(172,053)	-6.4%	2,643,093	126,820	5.0%	2,819,018	175,925	6.7%
403 Graduate In-State Tuition	4,247,064	4,149,658	3,937,809	(211,849)	-5.1%	4,128,321	190,512	4.8%	4,407,271	278,950	6.8%
404 Graduate Out-of-State Tuition	1,781,536	1,760,019	1,437,935	(322,084)	-18.3%	1,546,715	108,780	7.6%	1,637,167	90,452	5.8%
Total Academic Year Tuition Revenue	\$32,365,495	\$31,365,338	\$29,334,533	(\$2,030,805)	-6.5%	\$29,823,471	\$488,938	1.7%	\$31,126,862	\$1,303,391	4.4%
Intersession Tuition Revenue (Winter & Summer)											
401 Undergraduate In-State Tuition	\$2,003,594	\$1,813,996	\$1,653,785	(\$160,211)	-8.8%	\$1,658,631	\$4,846	0.3%	\$1,717,098	\$58,467	3.5%
402 Undergraduate Out-of-State Tuition	207,828	208,999	195,623	(13,376)	-6.4%	205,482	9,859	5.0%	219,159	13,677	6.7%
403 Graduate In-State Tuition	1,392,924	1,453,541	1,479,090	25,549	1.8%	1,550,649	71,559	4.8%	1,655,426	104,777	6.8%
404 Graduate Out-of-State Tuition	548,735	571,822	491,689	(80,133)	-14.0%	528,885	37,196	7.6%	559,814	30,929	5.8%
Total Intersession Tuition Revenue	\$4,153,081	\$4,048,358	\$3,820,187	(\$228,171)	-5.6%	\$3,943,647	\$123,460	3.2%	\$4,151,497	\$207,850	5.3%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	\$25,679,557	\$24,581,331	\$23,096,301	(\$1,485,030)	-6.0%	\$23,163,973	\$67,672	0.3%	\$23,980,504	\$816,531	3.5%
402 Undergraduate Out-of-State Tuition	2,868,760	2,897,325	2,711,896	(185,429)	-6.4%	2,848,575	136,679	5.0%	3,038,177	189,602	6.7%
403 Graduate In-State Tuition	5,639,988	5,603,199	5,416,899	(186,300)	-3.3%	5,678,970	262,071	4.8%	6,062,697	383,727	6.8%
404 Graduate Out-of-State Tuition	2,330,271	2,331,841	1,929,624	(402,217)	-17.2%	2,075,600	145,976	7.6%	2,196,981	121,381	5.8%
TOTAL TUITION REVENUE	\$36,518,576	\$35,413,696	\$33,154,720	(\$2,258,976)	-6.4%	\$33,767,118	\$612,398	1.8%	\$35,278,359	\$1,511,241	4.5%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	\$120,445	\$88,779	\$74,210	(\$14,569)	-16.4%	\$74,210	\$0	0.0%	\$74,210	\$0	0.0%
407 Technology Tuition Fee	2,263,335	2,200,445	2,056,982	(143,463)	-6.5%	2,090,017	33,035	1.6%	2,180,577	90,560	4.3%
408 Academic/Instructional Fees (charged to all students)	4,833,616	4,760,848	4,432,635	(328,213)	-6.9%	4,503,823	71,188	1.6%	4,698,974	195,151	4.3%
Academic/Instructional Fees (course- or program-specific)	138,187	124,545	118,193	0	n/a	118,903	710	0.6%	122,826	3,923	3.3%
409 Other Mandatory Student Fees	4,573,621	4,476,317	4,310,733	(165,584)	-3.7%	4,328,578	17,845	0.4%	4,447,590	119,012	2.7%
410 Nonmandatory Student Fees	358,535	314,517	261,500	(53,017)	-16.9%	261,500	0	0.0%	261,500	0	0.0%
411 Scholarship Discounts & Allow. (enter as negative)	(2,784,658)	(3,103,447)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(457,514)	(190,405)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)	n/a	(41,700)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.8 COVID-19 Refunds (enter as negative)	n/a	(41,700)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	23,675,630	26,228,119	26,424,870	196,751	0.8%	26,468,592	43,722	0.2%	26,468,592	0	0.0%
AFRP	354,152	284,196	87,445	(196,751)	-69.2%	43,723	(43,723)	-100.0%	43,723	0	0.0%
Performance Funding	1,909,500	n/a	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
Other E&G (CBFS, Reserve, OOC, etc.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriation, Total	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	(0)	0.0%	26,512,315	0	0.0%
414 Federal Appropriations	0	54,454	1,650,141	1,595,687	2930.3%	0	(1,650,141)	-100.0%	0	0	n/a
421 Gov't Grants & Contracts-Federal	177,065	285,974	278,812	(7,162)	-2.5%	275,000	(3,812)	-1.4%	27,500	(247,500)	-90.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
422 Gov't Grants & Contracts-State	155,855	164,015	159,809	(4,206)	-2.6%	160,000	191	0.1%	160,000	0	0.0%
423 Gov't Grants & Contracts-Local	0	0	0	0	n/a	0	0	n/a	0	0	n/a
424 Gov't Grants & Contracts-System	738	2,308	0	(2,308)	-100.0%	0	0	n/a	0	0	n/a
425 Private Grants & Contracts	205,795	142,648	48,300	(94,348)	-66.1%	50,000	1,700	3.5%	50,000	0	0.0%
431 Gifts	106,933	166,611	1,275,200	1,108,589	665.4%	0	(1,275,200)	-100.0%	0	0	n/a
451 Endowment Income	0	0	0	0	n/a	0	0	n/a	0	0	n/a
463 Privatized Housing	127,092	65,448	0	(65,448)	-100.0%	0	0	n/a	0	0	n/a
469 Sales and Services	6,016,870	6,754,724	6,273,796	(480,928)	-7.1%	6,275,000	1,204	0.0%	6,275,000	0	0.0%
452-458											
470-479											
498 All Other Revenues	935,064	470,329	240,900	(229,429)	-48.8%	240,000	(900)	-0.4%	240,000	0	0.0%
TOTAL NON-TUITION REVENUE	\$45,952,433	\$46,542,577	\$47,693,526	\$1,150,949	2.5%	\$44,889,346	(\$2,804,180)	-5.9%	\$45,050,492	\$161,146	0.4%
TOTAL REVENUE	\$82,471,009	\$81,956,273	\$80,848,246	(\$1,108,027)	-1.4%	\$78,656,464	(\$2,191,782)	-2.7%	\$80,328,851	\$1,672,387	2.1%

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EDUCATIONAL and GENERAL FUND TOTAL

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$ %	Request Year to Future Year \$ %		Prior Year to Current Year \$ %	Request Year to Future Year \$ %			
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$21,303,594	\$21,113,093	\$19,554,871	(\$1,558,222)	-7.4%	\$16,788,824	(\$2,766,047)	-14.1%	\$17,482,038	\$693,214	4.1%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	1,691,227	1,627,497	1,880,588	253,091	15.6%	1,880,588	0	0.0%	1,880,588	0	0.0%
512-513 Other Faculty Pay	1,217,343	1,056,277	768,391	(287,886)	-27.3%	501,292	(267,099)	-34.8%	501,292	0	0.0%
515 Winter Session Pay	349,407	285,375	374,930	89,555	31.4%	374,930	0	0.0%	374,930	0	0.0%
530-531 Sick and Annual Leave Payouts	336,826	268,389	1,316,323	1,047,934	390.5%	1,316,323	0	0.0%	1,316,323	0	0.0%
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,807,233	1,766,670	1,678,521	(88,149)	-5.0%	1,461,201	(217,320)	-12.9%	1,514,090	52,889	3.6%
542-543 Unemployment and Workers' Compensation	86,477	65,156	185,000	119,844	183.9%	305,000	120,000	64.9%	105,000	(200,000)	-65.6%
550.1 Retirement Contributions - SERS	2,829,747	2,801,022	2,086,663	(714,359)	-25.5%	1,846,694	(239,969)	-11.5%	2,045,287	198,593	10.8%
551.1 Retirement Contributions - PSERS	244,122	231,762	552,018	320,256	138.2%	562,706	10,688	1.9%	579,593	16,887	3.0%
552-557 Retirement Contributions - ARP	1,248,597	1,219,343	1,239,273	19,930	1.6%	1,072,758	(166,515)	-13.4%	1,106,292	33,534	3.1%
558 Employees' Disability and Group Life Insurance	26,063	25,607	21,573	(4,034)	-15.8%	15,154	(6,419)	-29.8%	15,143	(11)	-0.1%
560 Employees' H/W Fund	298,195	310,387	239,627	(70,760)	-22.8%	184,437	(55,190)	-23.0%	185,197	760	0.4%
561 Employees' Hospitalization Insurance	2,129,242	2,338,269	2,391,655	53,386	2.3%	2,072,239	(319,416)	-13.4%	2,213,160	140,921	6.8%
562.1 Annuitants' Hospitalization	1,127,854	1,120,765	908,938	(211,827)	-18.9%	731,840	(177,098)	-19.5%	785,121	53,281	7.3%
563 PSERS Healthcare Premium Assistance	6,099	5,803	13,437	7,634	131.6%	13,877	440	3.3%	13,995	118	0.9%
597-599 Tuition and Other Fee Waiver - Employee Eligible	416,420	371,534	362,000	(9,534)	-2.6%	362,000	0	0.0%	362,000	0	0.0%
Sub-Total, Faculty Compensation	\$35,118,446	\$34,606,949	\$33,573,808	(\$1,033,141)	-3.0%	\$29,489,863	(\$4,083,945)	-12.2%	\$30,480,049	\$990,186	3.4%
AFSCME Compensation											
501 Salaries	\$5,931,566	\$6,013,850	\$5,536,702	(\$477,148)	-7.9%	\$4,958,790	(\$577,912)	-10.4%	\$5,164,410	\$205,620	4.1%
502 Wages	15,543	11,711	13,800	2,089	17.8%	13,800	0	0.0%	13,800	0	0.0%
513 Other	21,037	16,682	8,918	(7,764)	-46.5%	9,272	354	4.0%	8,764	(508)	-5.5%
520-521 Overtime	217,997	210,900	177,088	(33,812)	-16.0%	177,088	0	0.0%	177,088	0	0.0%
530-531 Sick and Annual Leave Payouts	156,209	176,217	110,755	(65,462)	-37.1%	110,755	0	0.0%	110,755	0	0.0%
532 Disaster Leave	n/a	1,411	0	(1,411)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	471,906	477,290	424,071	(53,219)	-11.2%	380,365	(43,706)	-10.3%	395,713	15,348	4.0%
542-543 Unemployment and Workers' Compensation	18,895	32,213	107,939	75,726	235.1%	167,939	60,000	55.6%	67,939	(100,000)	-59.5%
550.1 Retirement Contributions - SERS	1,447,005	1,441,039	1,273,508	(167,531)	-11.6%	1,118,009	(155,499)	-12.2%	1,239,993	121,984	10.9%
551.1 Retirement Contributions - PSERS	14,866	19,182	54,115	34,933	182.1%	50,985	(3,130)	-5.8%	52,505	1,520	3.0%
552-557 Retirement Contributions - ARP	135,539	141,752	123,108	(18,644)	-13.2%	121,084	(2,024)	-1.6%	125,696	4,612	3.8%
558 Employees' Disability and Group Life Insurance	13,844	13,909	12,686	(1,223)	-8.8%	11,276	(1,410)	-11.1%	11,269	(7)	-0.1%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	1,794,125	1,805,016	1,676,273	(128,743)	-7.1%	1,516,515	(159,758)	-9.5%	1,567,196	50,681	3.3%
562.1 Annuitants' Hospitalization	1,217,827	945,537	855,877	(89,660)	-9.5%	789,306	(66,571)	-7.8%	838,406	49,100	6.2%
563 PSERS Healthcare Premium Assistance	379	482	1,298	816	169.3%	1,275	(23)	-1.8%	1,273	(2)	-0.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	248,153	243,371	261,820	18,449	7.6%	261,820	0	0.0%	261,820	0	0.0%
Sub-Total, AFSCME Compensation	\$11,704,891	\$11,550,562	\$10,637,958	(\$912,604)	-7.9%	\$9,688,279	(\$949,679)	-8.9%	\$10,036,627	\$348,348	3.6%
Nonrepresented Compensation											
501 Salaries	\$5,967,811	\$6,246,661	\$6,274,921	\$28,260	0.5%	\$5,894,798	(\$380,123)	-6.1%	\$6,140,861	\$246,063	4.2%
502 Wages	9,673	10,828	15,000	4,172	38.5%	15,000	0	0.0%	15,000	0	0.0%
513 Other	70,844	64,741	63,159	(1,582)	-2.4%	63,351	192	0.3%	62,332	(1,019)	-1.6%
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	68,341	116,132	175,308	59,176	51.0%	175,308	0	0.0%	175,308	0	0.0%
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	421,345	440,732	426,014	(14,718)	-3.3%	400,537	(25,477)	-6.0%	418,072	17,535	4.4%
542-543 Unemployment and Workers' Compensation	16,697	11,512	50,741	39,229	340.8%	65,741	15,000	29.6%	40,741	(25,000)	-38.0%
550.1 Retirement Contributions - SERS	694,294	748,734	731,078	(17,656)	-2.4%	660,178	(70,900)	-9.7%	728,345	68,167	10.3%
551.1 Retirement Contributions - PSERS	16,551	40,164	50,022	9,858	24.5%	51,852	1,830	3.7%	54,594	2,742	5.3%
552-557 Retirement Contributions - ARP	340,372	348,169	345,394	(2,775)	-0.8%	336,238	(9,156)	-2.7%	349,747	13,509	4.0%
558 Employees' Disability and Group Life Insurance	9,821	10,271	9,782	(489)	-4.8%	8,818	(964)	-9.9%	8,863	45	0.5%
560 Employees' H/W Fund	52,686	56,575	54,278	(2,297)	-4.1%	49,352	(4,926)	-9.1%	52,612	3,260	6.6%
561 Employees' Hospitalization Insurance	630,032	695,860	758,393	62,533	9.0%	694,879	(63,514)	-8.4%	739,041	44,162	6.4%
562.1 Annuitants' Hospitalization	328,416	331,887	309,313	(22,574)	-6.8%	288,390	(20,923)	-6.8%	304,947	16,557	5.7%
563 PSERS Healthcare Premium Assistance	421	1,008	1,225	217	21.5%	1,270	45	3.7%	1,309	39	3.1%
597-599 Tuition and Other Fee Waiver - Employee Eligible	109,751	118,796	85,017	(33,779)	-28.4%	85,017	0	0.0%	85,017	0	0.0%
Sub-Total, Management Compensation	\$8,737,055	\$9,242,070	\$9,349,645	\$107,575	1.2%	\$8,790,729	(\$558,916)	-6.0%	\$9,176,789	\$386,060	4.4%

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EDUCATIONAL and GENERAL FUND TOTAL

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance: Prior Year to Current Year \$ %		Request Year FY 2021-22	Variance: Current Year to Request Year \$ %		Future Year FY 2022-23	Variance: Request Year to Future Year \$ %	
REVENUE SUMMARY											
Tuition (401-404)	\$36,518,576	\$35,413,696	\$33,154,720	(\$2,258,976)	-6.4%	\$33,767,118	\$612,398	1.8%	\$35,278,359	\$1,511,241	4.5%
Fees (405-410, 411.6, 411.8)	12,287,739	11,923,751	11,254,253	(669,498)	-5.6%	11,377,031	122,778	1.1%	11,785,677	408,646	3.6%
State Appropriation (412)	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	(0)	0.0%	26,512,315	0	0.0%
All Other Revenue (414-456, 469-479, 498)	7,725,412	8,106,511	9,926,958	1,820,447	22.5%	7,000,000	(2,926,958)	-29.5%	6,752,500	(247,500)	-3.5%
TOTAL REVENUE	\$82,471,009	\$81,956,273	\$80,848,246	(\$1,108,027)	-1.4%	\$78,656,464	(\$2,191,782)	-2.7%	\$80,328,851	\$1,672,387	2.1%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$41,771,816	\$41,418,333	\$40,656,324	(\$762,009)	-1.8%	\$36,434,191	(\$4,222,133)	-10.4%	\$37,711,800	\$1,277,609	3.5%
Incremental Benefits (540-557)	10,831,645	10,830,392	10,337,785	(492,607)	-4.5%	9,585,948	(751,837)	-7.3%	9,818,597	232,649	2.4%
Fixed Rate Benefits (558-563)	8,802,176	8,893,666	8,466,434	(427,232)	-4.8%	7,529,335	(937,099)	-11.1%	7,946,389	417,054	5.5%
Educational Benefits (597-599)	950,571	891,515	840,469	(51,046)	-5.7%	840,469	0	0.0%	840,469	0	0.0%
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$62,356,208	\$62,033,906	\$60,301,012	(\$1,732,894)	-2.8%	\$54,389,943	(\$5,911,069)	-9.8%	\$56,317,255	\$1,927,312	3.5%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	1,733,094	1,951,568	1,957,449	5,881	0.3%	2,000,000	42,551	2.2%	2,050,000	50,000	2.5%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	457,514	190,405	864,800	674,395	354.2%	865,000	200	0.0%	865,000	0	0.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	2,784,658	3,103,447	3,100,000	(3,447)	-0.1%	3,100,000	0	0.0%	2,850,000	(250,000)	-8.1%
Emergency Student Aid Expense (694)	n/a	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	861,392	1,526,143	2,029,181	503,038	33.0%	2,030,000	819	0.0%	1,780,000	(250,000)	-12.3%
Student Aid, Subtotal	3,646,050	4,629,590	5,129,181	499,591	10.8%	5,130,000	819	0.0%	4,630,000	(500,000)	-9.7%
All Other (605-635, 650, 651, 655-690)	16,298,656	15,431,693	17,177,351	1,745,658	11.3%	15,371,351	(1,806,000)	-10.5%	15,565,000	193,649	1.3%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$22,135,314	\$22,203,256	\$25,128,781	\$2,925,525	13.2%	\$23,366,351	(\$1,762,430)	-7.0%	\$23,110,000	(\$256,351)	-1.1%
Capital Expenditures (700-770)	\$750,629	\$660,233	\$662,000	\$1,767	0.3%	\$662,000	\$0	0.0%	\$662,000	\$0	0.0%
Debt Principal Payments (799)	387,835	363,899	221,415	(142,484)	-39.2%	52,000	(169,415)	-76.5%	49,000	(3,000)	-5.8%
TOTAL EXPENDITURES	\$85,629,986	\$85,261,294	\$86,313,208	\$1,051,914	1.2%	\$78,470,294	(\$7,842,914)	-9.1%	\$80,138,255	\$1,667,961	2.1%
REVENUES LESS EXPENDITURES											
	(\$3,158,977)	(\$3,305,021)	(\$5,464,962)	n/a	n/a	\$186,170	n/a	n/a	\$190,596	n/a	n/a
Transfers Out To/(In From) E&G Plant (810, 802, 803, 811, 812, 813)	1,675,001	1,428,277	0	(1,428,277)	-100.0%	186,170	186,170	n/a	190,596	4,426	2.4%
REVENUES LESS EXPENDITURES & TRANSFERS	(\$4,833,978)	(\$4,733,298)	(\$5,464,962)	n/a	n/a	(\$0)	n/a	n/a	(\$0)	n/a	n/a
TOTAL E&G NET ASSETS, BEGINNING OF YEAR											
Surplus/(Deficit), Including Transfers to Plant Fund	\$2,759,048	(\$2,074,930)	(\$6,808,228)	(\$4,733,298)	228.1%	(\$12,273,190)	(\$5,464,962)	80.3%	(\$12,273,190)	(\$0)	0.0%
TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR	(\$2,074,930)	(\$6,808,228)	(\$12,273,190)	(\$5,464,962)	80.3%	(\$12,273,190)	(0)	-100.0%	(\$12,273,191)	(\$0)	0.0%
Loan (to)/from Auxiliary Fund	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TOTAL UNRESTRICTED E&G PLANT NET ASSETS, BEGINNING OF YEAR											
Transfers (out to)/in from E&G	(\$513,065)	\$1,019,156	\$827,304	(\$191,852)	-18.8%	\$827,304	\$0	0.0%	\$1,013,474	\$186,170	22.5%
Use of E&G Plant Fund Balance for:	1,675,001	1,428,277	0	(1,428,277)	-100.0%	186,170	186,170	n/a	190,596	4,426	2.4%
Lifecycle Repairs and Maintenance/Renewal and Replacement	(55,944)	(85,290)	0	85,290	-100.0%	0	0	n/a	0	0	n/a
Capital Projects	(86,836)	(1,534,839)	0	1,534,839	-100.0%	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED E&G PLANT NET ASSETS, END OF YEAR	\$1,019,156	\$827,304	\$827,304	\$0	0.0%	\$1,013,474	\$186,170	22.5%	\$1,204,070	\$190,596	18.8%
Loan (to)/from Auxiliary Plant Fund	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR											
	(\$1,055,774)	(\$5,980,924)	(\$11,445,886)	(\$5,464,962)	91.4%	(\$11,259,716)	\$186,170	-1.6%	(\$11,069,121)	\$190,596	-1.7%
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, BEGINNING OF YEAR											
	\$8,309,964	\$5,098,487	\$2,058,342	(\$3,040,145)	-59.6%	(\$3,406,620)	(\$5,464,962)	(3)	(\$3,220,450)	\$186,170	(0)
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR											
	\$5,098,487	\$2,058,342	(\$3,406,620)	(\$5,464,962)	-265.5%	(\$3,220,450)	\$186,170	-5.5%	(\$3,029,855)	\$190,596	-5.9%
TRANSFERS DETAIL											
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement	\$1,675,001	\$1,428,277	\$0	(\$1,428,277)	(1)	\$0	\$0	n/a	\$0	\$0	n/a
Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Transfers (In) from Unrestricted E&G Plant for Operations	0	0	0	0	n/a	186,170	186,170	n/a	190,596	4,426	0
TOTAL E&G AND E&G PLANT TRANSFERS	\$1,675,001	\$1,428,277	\$0	(\$1,428,277)	-100.0%	\$186,170	\$186,170	n/a	\$190,596	\$4,426	2.4%

Procedure/Standard XXX Adjustment¹

\$0

¹Portion of total transfers attributed to coming into compliance with Procedure/Standard 2020-45: E&G, Auxiliary Enterprise, and Associated Unrestricted Plant Fund Budgeting - Definitions and Guiding Principles.

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AUXILIARY FUND

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Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE											
409 Other Mandatory Student Fees	\$2,081,367	\$1,934,738	\$815,000	(\$1,119,738)	-57.9%	\$1,900,000	\$1,085,000	133.1%	\$1,960,000	\$60,000	3.2%
410 Nonmandatory Student Fees				0	n/a		0	n/a		0	n/a
411 Scholarship Discounts & Allow. (enter as negative)	(241,582)	(227,327)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)		(405,705)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
411.8 COVID-19 Refunds (enter as negative)	n/a	(3,320,621)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
414 Federal Appropriations		786		(786)	-100.0%		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal				0	n/a		0	n/a		0	n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	n/a	1,769,808		(1,769,808)	-100.0%		0	n/a		0	n/a
422 Gov't Grants & Contracts-State				0	n/a		0	n/a		0	n/a
423 Gov't Grants & Contracts-Local				0	n/a		0	n/a		0	n/a
425 Private Grants & Contracts				0	n/a		0	n/a		0	n/a
431 Gifts	252,100	2,067,476	250,000	(1,817,476)	-87.9%		(250,000)	-100.0%		0	n/a
451 Endowment Income				0	n/a		0	n/a		0	n/a
461 Food Service Sales	5,104,538	4,957,527	3,005,000	(1,952,527)	-39.4%	4,643,763	1,638,763	54.5%	4,884,763	241,000	5.2%
462 Housing Fees	0	3,399,926	6,577,382	3,177,456	93.5%	10,500,000	3,922,618	59.6%	10,500,000	0	0.0%
463 Privatized Housing	2,905,925	2,015,159		(2,015,159)	-100.0%		0	n/a		0	n/a
469 Sales and Services	22,727	13,455	9,100	(4,355)	-32.4%	9,000	(100)	-1.1%	9,000	0	0.0%
452-458, 465-468, 475-479,											
498 All Other Revenue	261,910	215,958	144,850	(71,108)	-32.9%	20,000	(124,850)	-86.2%	20,000	0	0.0%
TOTAL REVENUE	\$10,628,567	\$13,054,212	\$10,801,332	(\$2,252,880)	-17.3%	\$17,072,763	\$6,271,431	58.1%	\$17,373,763	\$301,000	1.8%

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Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a
502 Wages				0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay				0	n/a		0	n/a		0	n/a
512-513 Other Faculty Pay	333	411	414	3	0.7%	414	0	0.0%	414	0	0.0%
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	25	31	32	1	3.2%	32	0	0.0%	32	0	0.0%
542-543 Unemployment and Workers' Compensation				0	n/a		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS				0	n/a		0	n/a		0	n/a
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	31	38	39	1	2.6%	39	0	0.0%	39	0	0.0%
558 Employees' Disability and Group Life Insurance				0	n/a		0	n/a		0	n/a
560 Employees' H/W Fund				0	n/a		0	n/a		0	n/a
561 Employees' Hospitalization Insurance				0	n/a		0	n/a		0	n/a
562 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Faculty Compensation	\$389	\$480	\$485	\$5	1.0%	\$485	\$0	0.0%	\$485	\$0	0.0%
AFSCME Compensation											
501 Salaries	\$1,175,246	\$1,062,363	\$1,001,043	(\$61,320)	-5.8%	\$980,171	(\$20,872)	-2.1%	\$998,654	\$18,483	1.9%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other	5,754	2,342	2,072	(270)	-11.5%	2,072	0	0.0%	2,072	0	0.0%
520-521 Overtime	104,654	51,826	30,371	(21,455)	-41.4%	30,371	0	0.0%	30,371	0	0.0%
530-531 Sick and Annual Leave Payouts	17,473	31,189	29,669	(1,520)	-4.9%	29,669	0	0.0%	29,669	0	0.0%
532 Disaster Leave		419		(419)	-100.0%		0	n/a		0	n/a
540-541 Social Security	97,199	85,000	78,523	(6,477)	-7.6%	77,272	(1,251)	-1.6%	78,696	1,424	1.8%
542-543 Unemployment and Workers' Compensation	2,055	17,593	5,521	(12,072)	-68.6%	5,521	0	0.0%	5,521	0	0.0%
550-550.1 Retirement Contributions - SERS	297,139	262,122	240,804	(21,318)	-8.1%	243,227	2,423	1.0%	253,459	10,232	4.2%
551-551.1 Retirement Contributions - PSERS	6,198	8,147	5,285	(2,862)	-35.1%	2,868	(2,417)	-45.7%	3,179	311	10.8%
552-557 Retirement Contributions - ARP	14,082	10,577	12,275	1,698	16.1%	12,408	133	1.1%	12,529	121	1.0%
558 Employees' Disability and Group Life Insurance	2,968	2,758	2,356	(402)	-14.6%	2,304	(52)	-2.2%	2,338	34	1.5%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	357,242	329,879	303,738	(26,141)	-7.9%	294,255	(9,483)	-3.1%	299,130	4,875	1.7%
562-562.1 Annuitants' Hospitalization	122,607	82,620	66,077	(16,543)	-20.0%	62,247	(3,830)	-5.8%	66,673	4,426	7.1%
563 PSERS Healthcare Premium Assistance	157	204	130	(74)	-36.3%	66	(64)	-49.2%	86	20	30.3%
597-599 Tuition and Other Fee Waiver - Employee Eligible	16,666	23,542	17,846	(5,696)	-24.2%	17,846	0	0.0%	17,846	0	0.0%
Sub-Total, AFSCME Compensation	\$2,219,440	\$1,970,581	\$1,795,710	(\$174,871)	-8.9%	\$1,760,297	(\$35,413)	-2.0%	\$1,800,223	\$39,926	2.3%
Nonrepresented Compensation											
501 Salaries	\$485,161	\$521,379	\$527,832	\$6,453	1.2%	\$533,015	\$5,183	1.0%	\$540,903	\$7,888	1.5%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other	5,134	3,332	3,356	24	0.7%	3,442	86	2.6%	3,356	(86)	-2.5%
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts	4,277	14,801	14,906	105	0.7%	14,906	0	0.0%	14,906	0	0.0%
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	35,136	37,947	38,293	346	0.9%	38,821	528	1.4%	39,421	600	1.5%
542-543 Unemployment and Workers' Compensation	515	342	3,571	3,229	944.2%	3,571	0	0.0%	3,571	0	0.0%
550-550.1 Retirement Contributions - SERS	83,387	88,848	91,457	2,609	2.9%	95,208	3,751	4.1%	100,346	5,138	5.4%
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	18,442	20,958	21,122	164	0.8%	21,167	45	0.2%	21,230	63	0.3%
558 Employees' Disability and Group Life Insurance	829	899	903	4	0.4%	904	1	0.1%	903	(1)	-0.1%
560 Employees' H/W Fund	3,741	4,126	4,112	(14)	-0.3%	4,142	30	0.7%	4,219	77	1.9%
561 Employees' Hospitalization Insurance	46,636	52,930	53,250	320	0.6%	53,760	510	1.0%	54,567	807	1.5%
562-562.1 Annuitants' Hospitalization	10,010	10,093	8,883	(1,210)	-12.0%	9,233	350	3.9%	9,868	635	6.9%
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	6,187	7,035	14,322	7,287	103.6%	14,322	0	0.0%	14,322	0	0.0%
Sub-Total, Nonrepresented Compensation	\$699,455	\$762,690	\$782,007	\$19,317	2.5%	\$792,491	\$10,484	1.3%	\$807,612	\$15,121	1.9%

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Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$ %	Request Year to Current Year \$ %		Current Year to Request Year \$ %	Request Year to Future Year \$ %			
SCUPA Compensation											
501 Salaries	\$395,974	\$417,067	\$358,086	(\$58,981)	-14.1%	\$301,929	(\$56,157)	-15.7%	\$317,381	\$15,452	5.1%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other	2,798	3,354	3,417	63	1.9%	3,418	1	0.0%	3,418	0	0.0%
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
520-521 Overtime	661	70	22	(48)	-68.6%	22	0	0.0%	22	0	0.0%
530-531 Sick and Annual Leave Payouts	4,082			0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	29,138	30,649	26,609	(4,040)	-13.2%	22,707	(3,902)	-14.7%	23,892	1,185	5.2%
542-543 Unemployment and Workers' Compensation	2,511	2,534	1,666	(868)	-34.3%	1,666	0	0.0%	1,666	0	0.0%
550-550.1 Retirement Contributions - SERS	42,374	46,060	45,659	(401)	-0.9%	38,622	(7,037)	-15.4%	43,298	4,676	12.1%
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	19,352	24,332	18,942	(5,390)	-22.2%	17,673	(1,269)	-6.7%	18,493	820	4.6%
558 Employees' Disability and Group Life Insurance	840	1,042	890	(152)	-14.6%	695	(195)	-21.9%	713	18	2.6%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	86,709	105,739	89,999	(15,740)	-14.9%	73,251	(16,748)	-18.6%	76,403	3,152	4.3%
562-562.1 Annuitants' Hospitalization	31,068	37,585	27,262	(10,323)	-27.5%	22,033	(5,229)	-19.2%	24,074	2,041	9.3%
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	1,220	1,186	9,881	8,695	733.1%	9,881	0	0.0%	9,881	0	0.0%
Sub-Total, SCUPA Compensation	\$616,727	\$669,618	\$582,433	(\$87,185)	-13.0%	\$491,897	(\$90,536)	-15.5%	\$519,241	\$27,344	5.6%
Other Compensation											
501 Salaries	\$36,553	\$43,764	\$44,073	\$309	0.7%	\$44,073	\$0	0.0%	\$44,073	\$0	0.0%
502 Wages				0	n/a		0	n/a		0	n/a
510 Student Employment	259,371	234,861	304,956	70,095	29.8%	305,062	106	0.0%	305,062	0	0.0%
513 Other	240	260	262	2	0.8%	262	0	0.0%	262	0	0.0%
520-521 Overtime	6,274	5,169	5,205	36	0.7%	5,205	0	0.0%	5,205	0	0.0%
530-531 Sick and Annual Leave Payouts	466	76	77	1	1.3%	77	0	0.0%	77	0	0.0%
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	6,420	5,472	3,684	(1,788)	-32.7%	3,578	(106)	-2.9%	3,578	0	0.0%
542-543 Unemployment and Workers' Compensation	646	385		(385)	-100.0%		0	n/a		0	n/a
550-550.1 Retirement Contributions - SERS	8,148	8,945	9,009	64	0.7%	9,009	0	0.0%	9,009	0	0.0%
551-551.1 Retirement Contributions - PSERS				0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	1,328	1,891	1,905	14	0.7%	1,905	0	0.0%	1,905	0	0.0%
558 Employees' Disability and Group Life Insurance	83	97	97	0	0.0%	97	0	0.0%	97	0	0.0%
560 Employees' H/W Fund	648	780	786	6	0.8%	786	0	0.0%	786	0	0.0%
561 Employees' Hospitalization Insurance	8,569	10,557	10,632	75	0.7%	10,632	0	0.0%	10,632	0	0.0%
562-562.1 Annuitants' Hospitalization				0	n/a		0	n/a		0	n/a
563 PSERS Healthcare Premium Assistance				0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	2,435	1,439	1,449	10	0.7%	1,449	0	0.0%	1,449	0	0.0%
Sub-Total, Other Compensation	\$331,181	\$313,696	\$382,135	\$68,439	21.8%	\$382,135	\$0	0.0%	\$382,135	\$0	0.0%
Total Personnel Expenditures											
501 Salaries	\$2,092,934	\$2,044,573	\$1,931,034	(\$113,539)	-5.6%	\$1,859,188	(\$71,846)	-3.7%	\$1,901,011	\$41,823	2.2%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	259,371	234,861	304,956	70,095	29.8%	305,062	106	0.0%	305,062	0	0.0%
511 Faculty Summer School Pay		0	0	0	n/a	0	0	n/a	0	0	n/a
512-513 Other Pay	14,259	9,699	9,521	(178)	-1.8%	9,608	87	0.9%	9,522	(86)	-0.9%
515 Winter Session Pay	0	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	111,589	57,065	35,598	(21,467)	-37.6%	35,598	0	0.0%	35,598	0	0.0%
530-531 Sick and Annual Leave Payouts	26,298	46,066	44,652	(1,414)	-3.1%	44,652	0	0.0%	44,652	0	0.0%
532 Disaster Leave	0	419	0	(419)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	167,918	159,099	147,141	(11,958)	-7.5%	142,410	(4,731)	-3.2%	145,619	3,209	2.3%
542-543 Unemployment and Workers' Compensation	5,727	20,854	10,758	(10,096)	-48.4%	10,758	0	0.0%	10,758	0	0.0%
550-550.1 Retirement Contributions - SERS	431,048	405,975	386,929	(19,046)	-4.7%	386,066	(863)	-0.2%	406,112	20,046	5.2%
551-551.1 Retirement Contributions - PSERS	6,198	8,147	5,285	(2,862)	-35.1%	2,868	(2,417)	-45.7%	3,179	311	10.8%
552-557 Retirement Contributions - ARP	53,235	57,796	54,283	(3,513)	-6.1%	53,192	(1,091)	-2.0%	54,196	1,004	1.9%
558 Employees' Disability and Group Life Insurance	4,720	4,796	4,246	(550)	-11.5%	4,000	(246)	-5.8%	4,051	51	1.3%
560 Employees' H/W Fund	4,389	4,906	4,898	(8)	-0.2%	4,928	30	0.6%	5,005	77	1.6%
561 Employees' Hospitalization Insurance	499,156	499,105	457,619	(41,486)	-8.3%	431,898	(25,721)	-5.6%	440,732	8,834	2.0%
562-562.1 Annuitants' Hospitalization	163,685	130,298	102,222	(28,076)	-21.5%	93,513	(8,709)	-8.5%	100,615	7,102	7.6%
563 PSERS Healthcare Premium Assistance	157	204	130	(74)	-36.3%	66	(64)	-49.2%	86	20	30.3%
597-599 Tuition and Other Fee Waiver - Employee Eligible	26,508	33,202	43,498	10,296	31.0%	43,498	0	0.0%	43,498	0	0.0%
TOTAL PERSONNEL EXPENDITURES	\$3,867,192	\$3,717,065	\$3,542,770	(174,295)	-4.7%	3,427,305	(115,465)	-3.3%	3,509,696	82,391	2.4%
Anticipated savings from turnover (should be a negative number)	n/a	n/a		\$0	n/a		\$0	n/a		\$0	n/a
NET TOTAL PERSONNEL EXPENDITURES	\$3,867,192	\$3,717,065	\$3,542,770	(\$174,295)	-4.7%	\$3,427,305	(\$115,465)	-3.3%	\$3,509,696	\$82,391	2.4%

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AUXILIARY FUND

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Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE SUMMARY											
Tuition (401-404)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fees (405-410, 411.8)	2,081,367	(1,385,883)	815,000	2,200,883	-158.8%	1,900,000	1,085,000	133.1%	1,960,000	60,000	3.2%
State Appropriation (412)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Food Service and Housing (461-463)	8,010,463	10,372,612	9,582,382	(790,230)	-7.6%	15,143,763	5,561,381	58.0%	15,384,763	241,000	1.6%
All Other Revenue (414-458, 465-468, 469-479, 498)	536,737	4,067,483	403,950	(3,663,533)	-90.1%	29,000	(374,950)	-92.8%	29,000	0	0.0%
TOTAL REVENUE	\$10,628,567	\$13,054,212	\$10,801,332	(\$2,252,880)	-17.3%	17,072,763	6,271,431	58.1%	17,373,763	301,000	1.8%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$2,504,451	\$2,392,683	\$2,325,761	(\$66,922)	-2.8%	\$2,254,108	(\$71,653)	-3.1%	\$2,295,845	\$41,737	1.9%
Incremental Benefits (540-557)	664,126	651,871	604,396	(47,475)	-7.3%	595,294	(9,102)	-1.5%	619,864	24,570	4.1%
Fixed Rate Benefits (558-563)	672,107	639,309	569,115	(70,194)	-11.0%	534,405	(34,710)	-6.1%	550,489	16,084	3.0%
Educational Benefits (597-599)	26,508	33,202	43,498	10,296	31.0%	43,498	0	0.0%	43,498	0	0.0%
Anticipated Savings from Turnover	n/a	n/a	0	0	0	0	0	0	0	0	0.0%
TOTAL PERSONNEL EXPENDITURES	\$3,867,192	\$3,717,065	\$3,542,770	(\$174,295)	-4.7%	\$3,427,305	(\$115,465)	-3.3%	\$3,509,696	\$82,391	2.4%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	773,299	882,423	1,210,914	328,491	37.2%	1,245,000	34,086	2.8%	1,275,000	30,000	2.4%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	0	405,705	246,830	(158,875)	-39.2%	250,000	3,170	1.3%	250,000	0	0.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	241,582	227,327	350,000	122,673	54.0%	350,000	0	0.0%	350,000	0	0.0%
Emergency Student Aid Expense (694)	n/a	n/a	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	74,730	111,790	0	(111,790)	-100.0%	0	0	0.0%	0	0	0.0%
Student Aid, Subtotal	316,312	339,117	350,000	10,883	3.2%	350,000	0	0.0%	350,000	0	0.0%
All Other (605-635, 650, 651, 655-690)	4,442,380	4,279,416	7,648,621	3,369,205	78.7%	8,401,969	753,348	9.8%	8,438,061	36,092	0.4%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$5,531,991	\$5,906,661	\$9,456,365	\$3,549,704	60.1%	\$10,246,969	\$790,604	8.4%	\$10,313,061	\$66,092	0.6%
Capital Expenditures (700-770)	\$48,450	\$121,803	\$15,000	(\$106,803)	-87.7%	\$50,000	\$35,000	233.3%	\$50,000	\$0	0.0%
Debt Principal Payments (799)	\$637,891	\$1,913,135	\$3,363,286	\$1,450,151	75.8%	\$3,593,252	\$229,966	6.8%	\$3,501,006	(\$92,246)	-2.6%
TOTAL EXPENDITURES	\$10,085,524	\$11,658,664	\$16,377,421	\$4,718,757	40.5%	\$17,317,526	\$940,105	5.7%	\$17,373,763	\$56,237	0.3%
REVENUES LESS EXPENDITURES	\$543,043	\$1,395,548	(\$5,576,089)	n/a	n/a	(\$244,763)	n/a	n/a	\$0	n/a	n/a
Transfers Out To (In From) Auxiliary Plant (801, 802, 803, 811, 812, 813)	384,099	797,288	(5,576,089)	(6,373,377)	-799.4%	(244,763)	5,331,326	-95.6%	0	244,763	-100.0%
REVENUES LESS EXPENDITURES & TRANSFERS	\$158,944	\$598,260	\$0	n/a	n/a	\$0	n/a	n/a	\$0	n/a	n/a
TOTAL AUXILIARY NET ASSETS, BEGINNING OF YEAR											
Surplus/(Deficit), Including Transfers to Auxiliary Plant Fund	\$1,664,386	\$1,823,330	\$2,421,590	\$598,260	32.8%	\$2,421,590	\$0	0.0%	\$2,421,590	\$0	0.0%
TOTAL ESTIMATED AUXILIARY NET ASSETS, END OF YEAR	\$1,823,330	\$2,421,590	\$2,421,590	0	0.0%	\$2,421,590	0	0.0%	\$2,421,590	\$0	0.0%
Loan (to) from E&G Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS, BEGINNING OF YEAR											
Transfers (out to)/in from Auxiliary	\$5,203,380	\$5,587,479	\$6,384,767	\$797,288	14.3%	\$808,678	(\$5,576,089)	-87.3%	\$563,915	(\$244,763)	-30.3%
Use of Auxiliary Plant Fund Balance for:	384,099	797,288	(5,576,089)	(6,373,377)	-799.4%	(244,763)	5,331,326	-95.6%	0	244,763	-100.0%
Lifecycle Repairs and Maintenance/Renewal and Replacement	0	0	0	0	n/a	0	0	n/a	0	0	n/a
Capital Projects	0	0	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL ESTIMATED UNRESTRICTED AUXILIARY PLANT NET ASSETS, END OF YEAR	\$5,587,479	\$6,384,767	\$808,678	(\$5,576,089)	-87.3%	\$563,915	(\$244,763)	-30.3%	\$563,915	\$0	0.0%
Loan (to)/from E&G Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING UNRESTRICTED PLANT, END OF YEAR											
	\$7,410,809	\$8,806,357	\$3,230,268	(\$5,576,089)	-63.3%	\$2,985,505	(\$244,763)	-7.6%	\$2,985,505	\$0	0.0%
ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, BEGINNING OF YEAR											
	\$5,825,746	\$5,872,526	\$7,537,424	\$1,664,898	28.4%	\$1,961,335	(\$5,576,089)	-74.0%	\$1,716,572	(\$244,763)	-12.5%
ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH BALANCES, END OF YEAR											
	\$5,872,526	\$7,537,424	\$1,961,335	(\$5,576,089)	-74.0%	\$1,716,572	(\$244,763)	-12.5%	\$1,716,572	\$0	0.0%

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Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
TRANSFERS DETAIL											
Transfers Out To Unrestricted Auxiliary Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement	\$516,124	\$936,800	\$370,000	(\$566,800)	-60.5%		(\$370,000)	-100.0%		\$0	n/a
Transfers (In) from Unrestricted Auxiliary Plant for Annual Debt Service Payment	(132,025)	(139,512)	(140,084)	(572)	0.4%	(244,763)	(104,679)	74.7%		244,763	-100.0%
Transfers (In) from Unrestricted Auxiliary Plant for Operations			(5,806,005)	(5,806,005)	n/a		5,806,005	-100.0%		0	n/a
TOTAL AUXILIARY AND PLANT TRANSFERS	\$384,099	\$797,288	(\$5,576,089)	(\$6,373,377)	-799.4%	(\$244,763)	\$5,331,326	-95.6%	\$0	\$244,763	-100.0%

Procedure/Standard XXX Adjustment¹

¹Portion of total transfers attributed to coming into compliance with Procedure/Standard 2020-45: E&G, Auxiliary Enterprise, and Associated Unrestricted Plant Fund Budgeting - Definitions and Guiding Principles.

Use of Auxiliary Plant Fund Net Assets (totals will be carried to rows 196 and 197):

Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of net assets should be reflected as a negative number):												
1	Example: Repairs to Kitchen Equipment	(\$100,000)	(\$100,000)	(\$200,000)	(\$100,000)	100%		\$200,000	-100%	(\$100,000)	(\$100,000)	n/a
2					0	n/a		0	n/a		0	n/a
3					0	n/a		0	n/a		0	n/a
4					0	n/a		0	n/a		0	n/a
5					0	n/a		0	n/a		0	n/a
6					0	n/a		0	n/a		0	n/a
7					0	n/a		0	n/a		0	n/a
8					0	n/a		0	n/a		0	n/a
9					0	n/a		0	n/a		0	n/a
10					0	n/a		0	n/a		0	n/a
Total Lifecycle Repairs and Maintenance/Renewal and Replacement		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Capital Projects (Use of net assets should be reflected as a negative number):												
1	Example: Sewer Upgrade	\$ (200,000)	\$ (200,000)	\$ (900,000)	\$200,000	-100%	(\$350,000)	(\$350,000)	n/a	(\$1,050,000)	(\$700,000)	200%
2	Example: Pedestrian Bridge				(900,000)	n/a	(800,000)	100,000	-11%		800,000	-100%
3					0	n/a		0	n/a		0	n/a
4					0	n/a		0	n/a		0	n/a
5					0	n/a		0	n/a		0	n/a
6					0	n/a		0	n/a		0	n/a
7					0	n/a		0	n/a		0	n/a
8					0	n/a		0	n/a		0	n/a
9					0	n/a		0	n/a		0	n/a
10					0	n/a		0	n/a		0	n/a
Total Capital Projects		\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

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Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE											
411 Scholarship Discounts & Allow. (enter as negative)	(\$9,726,427)	(\$8,201,873)	n/a	0	0.0%	n/a	0	n/a	n/a	0	n/a
412 State Appropriations-General				0	n/a		0	n/a		0	n/a
414 Federal Appropriations				0	n/a		0	n/a		0	n/a
421 Gov't Grants & Contracts-Federal	10,026,297	10,206,839	10,200,000	(6,839)	-0.1%	10,200,000	0	0.0%	10,200,000	0	0.0%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	n/a	1,637,970		(1,637,970)	-100.0%		0	n/a		0	n/a
422 Gov't Grants & Contracts-State	6,393,884	7,295,151	7,300,000	4,849	0.1%	7,300,000	0	0.0%	7,300,000	0	0.0%
423 Gov't Grants & Contracts-Local				0	n/a		0	n/a		0	n/a
424 Gov't Grants & Contracts-System	59,330	119,608	120,000	392	0.3%	120,000	0	0.0%	120,000	0	0.0%
425 Private Grants & Contracts	60,243	161,636	161,000	(636)	-0.4%	161,000	0	0.0%	161,000	0	0.0%
430 Additions to Permanent Endowments				0	n/a		0	n/a		0	n/a
431 Gifts	1,412,450	1,379,711	1,380,000	289	0.0%	1,350,000	(30,000)	-2.2%	1,350,000	0	0.0%
451 Endowment Income	29,649	(22,014)		22,014	-100.0%		0	n/a		0	n/a
469 Sales and Services	713,883	722,800	725,000	2,200	0.3%	725,000	0	0.0%	725,000	0	0.0%
452-458 475-479,											
498 All Other Revenue	6,366	(5,424)	10,000	15,424	-284.4%	10,000	0	0.0%	10,000	0	0.0%
TOTAL REVENUE	\$18,702,102	\$21,496,277	\$19,896,000	(\$1,600,277)	-7.4%	\$19,866,000	(\$30,000)	-0.2%	\$19,866,000	\$0	0.0%

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Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$493,608	\$557,034	\$558,629	\$1,595	0.3%	\$570,709	\$12,080	2.2%	\$586,810	\$16,101	2.8%
502 Wages				0	n/a		0	n/a		0	n/a
511 Faculty Summer School Pay	119,621	130,285	192,439	62,154	47.7%	74,725	(117,714)	-61.2%	74,725	0	0.0%
512-513 Other Faculty Pay	25,131	18,248		(18,248)	-100.0%		0	n/a		0	n/a
515 Winter Session Pay	6,138			0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	48,183	53,439	56,682	3,243	6.1%	48,391	(8,291)	-14.6%	49,618	1,227	2.5%
542-543 Unemployment and Workers' Compensation	1,633	1,211	1,200	(11)	-0.9%	1,200	0	0.0%	1,200	0	0.0%
550.1 Retirement Contributions - SERS	94,661	126,306	94,000	(32,306)	-25.6%	100,159	6,159	6.6%	108,049	7,890	7.9%
551.1 Retirement Contributions - PSERS	16,614	17,132	25,043	7,911	46.2%	25,619	576	2.3%	26,432	813	3.2%
552-557 Retirement Contributions - ARP	20,560	18,169	17,521	(648)	-3.6%	17,880	359	2.0%	18,320	440	2.5%
558 Employees' Disability and Group Life Insurance	271	274	287	13	4.7%	287	0	0.0%	287	0	0.0%
560 Employees' H/W Fund	9,008	10,301	10,262	(39)	-0.4%	10,260	(2)	0.0%	10,260	0	0.0%
561 Employees' Hospitalization Insurance	57,572	70,695	62,428	(8,267)	-11.7%	63,394	966	1.5%	67,076	3,682	5.8%
562.1 Annuitants' Hospitalization	39,882	38,635	26,122	(12,513)	-32.4%	26,676	554	2.1%	28,188	1,512	5.7%
563 PSERS Healthcare Premium Assistance	423	430	618	188	43.7%	627	9	1.5%	627	0	0.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Faculty Compensation	\$933,305	\$1,042,159	\$1,045,231	\$3,072	0.3%	\$939,927	(\$105,304)	-10.1%	\$971,592	\$31,665	3.4%
AFSCME Compensation											
501 Salaries	\$340,448	\$477,783	\$580,302	\$102,519	21.5%	\$533,353	(\$46,949)	-8.1%	\$552,088	\$18,735	3.5%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other		5,204		(5,204)	-100.0%		0	n/a		0	n/a
520-521 Overtime	7,744	8,819	231	(8,588)	-97.4%		(231)	-100.0%		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	25,030	36,117	42,877	6,760	18.7%	39,547	(3,330)	-7.8%	40,982	1,435	3.6%
542-543 Unemployment & Workers' Compensation	829	816	820	4	0.5%	820	0	0.0%	820	0	0.0%
550.1 Retirement Contributions - SERS	55,745	49,400	50,583	1,183	2.4%	54,771	4,188	8.3%	59,312	4,541	8.3%
551.1 Retirement Contributions - PSERS		2,489	5,291	2,802	112.6%	5,558	267	5.0%	5,873	315	5.7%
552-557 Retirement Contributions - ARP	15,204	29,957	35,466	5,509	18.4%	30,371	(5,095)	-14.4%	31,423	1,052	3.5%
558 Employees' Disability and Group Life Insurance	843	1,213	1,444	231	19.0%	1,258	(186)	-12.9%	1,308	50	4.0%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	106,112	160,346	196,993	36,647	22.9%	176,538	(20,455)	-10.4%	181,870	5,332	3.0%
562.1 Annuitants' Hospitalization	68,678	76,003	90,048	14,045	18.5%	78,378	(11,670)	-13.0%	82,966	4,588	5.9%
563 PSERS Healthcare Premium Assistance		62	129	67	108.1%	131	2	1.6%	144	13	9.9%
597-599 Tuition and Other Fee Waiver - Employee Eligible		110		(110)	-100.0%		0	n/a		0	n/a
Sub-Total, AFSCME Compensation	\$620,633	\$848,319	\$1,004,184	\$155,865	18.4%	\$920,725	(\$83,459)	-8.3%	\$956,786	\$36,061	3.9%
Nonrepresented Compensation											
501 Salaries	\$131,291	\$219,071	\$223,650	\$4,579	2.1%	\$229,401	\$5,751	2.6%	\$238,205	\$8,804	3.8%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other		10,000		(10,000)	-100.0%		0	n/a		0	n/a
520-521 Overtime				0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	10,165	17,076	16,692	(384)	-2.2%	17,150	458	2.7%	17,826	676	3.9%
542-543 Unemployment and Workers' Compensation	346	379	380	1	0.3%	380	0	0.0%	380	0	0.0%
550.1 Retirement Contributions - SERS		10		(10)	-100.0%		0	n/a		0	n/a
551.1 Retirement Contributions - PSERS		1,673		(1,673)	-100.0%		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	12,546	20,348	20,777	429	2.1%	21,297	520	2.5%	22,109	812	3.8%
558 Employees' Disability and Group Life Insurance	224	410	409	(1)	-0.2%	393	(16)	-3.9%	393	0	0.0%
560 Employees' H/W Fund	578	1,765	1,709	(56)	-3.2%	1,778	69	4.0%	1,880	102	5.7%
561 Employees' Hospitalization Insurance	7,648	23,879	23,926	47	0.2%	24,898	972	4.1%	26,360	1,462	5.9%
562.1 Annuitants' Hospitalization		7,912	14,602	(1,823)	-12.5%	13,338	559	4.4%	14,094	756	5.7%
563 PSERS Healthcare Premium Assistance		42		(42)	-100.0%		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Nonrepresented Compensation	\$170,710	\$309,255	\$300,322	(\$8,933)	-2.9%	\$308,635	\$8,313	2.8%	\$321,247	\$12,612	4.1%

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

Clarion University of Pennsylvania

RESTRICTED FUND

DO NOT USE CENTS!! ROUND ALL NUMBERS TO WHOLE DOLLARS!

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
SCUPA Compensation											
501 Salaries	\$386,203	\$425,914	\$460,756	\$34,842	8.2%	\$492,726	\$31,970	6.9%	\$510,601	\$17,875	3.6%
502 Wages				0	n/a		0	n/a		0	n/a
513 Other	986	2,782	2,652	(130)	-4.7%	3,042	390	14.7%	2,814	(228)	-7.5%
515 Winter Session Pay				0	n/a		0	n/a		0	n/a
520-521 Overtime	4,018	5,833	1,643	(4,190)	-71.8%		(1,643)	-100.0%		0	n/a
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
532 Disaster Leave		1,193		(1,193)	-100.0%		0	n/a		0	n/a
540-541 Social Security	26,403	30,582	34,128	3,546	11.6%	36,522	2,394	7.0%	37,843	1,321	3.6%
542-543 Unemployment and Workers' Compensation	1,024	719	720	1	0.1%	720	0	0.0%	720	0	0.0%
550.1 Retirement Contributions - SERS	42,179	47,387	49,306	1,919	4.0%	52,789	3,483	7.1%	57,360	4,571	8.7%
551.1 Retirement Contributions - PSERS	161			0	n/a		0	n/a		0	n/a
552-557 Retirement Contributions - ARP	18,565	22,905	27,479	4,574	20.0%	30,017	2,538	9.2%	31,078	1,061	3.5%
558 Employees' Disability and Group Life Insurance	855	977	1,086	109	11.2%	1,048	(38)	-3.5%	1,056	8	0.8%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
561 Employees' Hospitalization Insurance	80,533	89,919	105,062	15,143	18.8%	108,624	3,562	3.4%	111,920	3,296	3.0%
562.1 Annuitants' Hospitalization	30,490	33,838	34,097	259	0.8%	35,568	1,471	4.3%	37,584	2,016	5.7%
563 PSERS Healthcare Premium Assistance	4			0	n/a		0	n/a		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, SCUPA Compensation	\$591,421	\$662,049	\$716,929	\$54,880	8.3%	\$761,056	\$44,127	6.2%	\$790,976	\$29,920	3.9%
Other Compensation											
501 Salaries	\$856,817	\$912,369	\$1,047,017	\$134,648	14.8%	\$1,190,704	\$143,687	13.7%	\$1,237,112	\$46,408	3.9%
502 Wages				0	n/a		0	n/a		0	n/a
510 Student Employment	469,811	484,368	412,384	(71,984)	-14.9%	412,384	0	0.0%	412,384	0	0.0%
513 Other	13,637	20,097		(20,097)	-100.0%		0	n/a		0	n/a
520-521 Overtime	78,914	104,882	2,400	(102,482)	-97.7%		(2,400)	-100.0%		0	n/a
530-531 Sick and Annual Leave Payouts	4,530	4,887		(4,887)	-100.0%		0	n/a		0	n/a
532 Disaster Leave				0	n/a		0	n/a		0	n/a
540-541 Social Security	72,004	77,399	77,939	540	0.7%	89,346	11,407	14.6%	92,905	3,559	4.0%
542-543 Unemployment and Workers' Compensation	2,674	1,861	1,795	(66)	-3.5%	1,795	0	0.0%	1,795	0	0.0%
550.1 Retirement Contributions - SERS	144,912	162,981	154,015	(8,966)	-5.5%	187,255	33,240	21.6%	203,577	16,322	8.7%
551.1 Retirement Contributions - PSERS		6,311	7,620	1,309	20.7%	8,043	423	5.6%	8,463	420	5.2%
552-557 Retirement Contributions - ARP	34,870	35,798	42,351	6,553	18.3%	43,839	1,488	3.5%	45,638	1,799	4.1%
558 Employees' Disability and Group Life Insurance	1,807	1,883	2,067	184	9.8%	2,218	151	7.3%	2,184	(34)	-1.5%
560 Employees' H/W Fund	5,558	5,245	6,004	759	14.5%	7,112	1,108	18.5%	7,520	408	5.7%
561 Employees' Hospitalization Insurance	194,986	212,108	240,982	28,874	13.6%	275,885	34,903	14.5%	287,310	11,425	4.1%
562.1 Annuitants' Hospitalization	109,264	96,004	101,784	5,780	6.0%	113,945	12,161	11.9%	120,550	6,605	5.8%
563 PSERS Healthcare Premium Assistance		158	184	26	16.5%	202	18	9.8%	209	7	3.5%
597-599 Tuition and Other Fee Waiver - Employee Eligible				0	n/a		0	n/a		0	n/a
Sub-Total, Other Compensation	\$1,989,784	\$2,126,351	\$2,096,542	(\$29,809)	-1.4%	\$2,332,728	\$236,186	11.3%	\$2,419,647	\$86,919	3.7%
Total Personnel Expenditures											
501 Salaries	\$2,208,367	\$2,592,171	\$2,870,354	\$278,183	10.7%	\$3,016,893	\$146,539	5.1%	\$3,124,816	\$107,923	3.6%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
510 Student Employment	469,811	484,368	412,384	(71,984)	-14.9%	412,384	0	0.0%	412,384	0	0.0%
511 Faculty Summer School Pay	119,621	130,285	192,439	62,154	47.7%	74,725	(117,714)	-61.2%	74,725	0	0.0%
512-513 Other Pay	39,754	56,331	2,652	(53,679)	-95.3%	3,042	390	14.7%	2,814	(228)	-7.5%
515 Winter Session Pay	6,138	0	0	0	n/a	0	0	n/a	0	0	n/a
520-521 Overtime	90,676	119,534	4,274	(115,260)	-96.4%	0	(4,274)	-100.0%	0	0	n/a
530-531 Sick and Annual Leave Payouts	4,530	4,887	0	(4,887)	-100.0%	0	0	n/a	0	0	n/a
532 Disaster Leave	0	1,193		(1,193)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	181,785	214,613	228,318	13,705	6.4%	230,956	2,638	1.2%	239,174	8,218	3.6%
542-543 Unemployment and Workers' Compensation	6,506	4,986	4,915	(71)	-1.4%	4,915	0	0.0%	4,915	0	0.0%
550.1 Retirement Contributions - SERS	337,497	386,084	347,904	(38,180)	-9.9%	394,974	47,070	13.5%	428,298	33,324	8.4%
551.1 Retirement Contributions - PSERS	16,775	27,605	37,954	10,349	37.5%	39,220	1,266	3.3%	40,768	1,548	3.9%
552-557 Retirement Contributions - ARP	101,745	127,177	143,594	16,417	12.9%	143,404	(190)	-0.1%	148,568	5,164	3.6%
558 Employees' Disability and Group Life Insurance	4,000	4,757	5,293	536	11.3%	5,204	(89)	-1.7%	5,228	24	0.5%
560 Employees' H/W Fund	15,144	17,311	17,975	664	3.8%	19,150	1,175	6.5%	19,660	510	2.7%
561 Employees' Hospitalization Insurance	446,851	556,947	629,391	72,444	13.0%	649,339	19,948	3.2%	674,536	25,197	3.9%
562.1 Annuitants' Hospitalization	256,226	259,082	264,830	5,748	2.2%	267,905	3,075	1.2%	283,382	15,477	5.8%
563 PSERS Healthcare Premium Assistance	427	692	931	239	34.5%	960	29	3.1%	980	20	2.1%
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	110	0	(110)	-100.0%	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$4,305,853	\$4,988,133	\$5,163,208	175,075	3.5%	5,263,071	99,863	1.9%	5,460,248	197,177	3.7%

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

Clarion University of Pennsylvania

RESTRICTED FUND

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Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE SUMMARY											
Tuition (401-404)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fees (405-410)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
State Appropriation (412)	0	0	0	0	n/a	0	n/a	0	0	0	n/a
All Other Revenue (414-456, 469-479, 498)	18,702,102	21,496,277	19,896,000	(1,600,277)	-7.4%	19,866,000	(30,000)	-0.2%	19,866,000	0	0.0%
TOTAL REVENUE	\$18,702,102	\$21,496,277	\$19,896,000	(\$1,600,277)	-7.4%	\$19,866,000	(\$30,000)	-0.2%	\$19,866,000	\$0	0.0%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$2,938,897	\$3,388,769	\$3,482,103	\$93,334	2.8%	\$3,507,044	\$24,941	0.7%	\$3,614,739	\$107,695	3.1%
Incremental Benefits (540-557)	644,308	760,465	762,685	2,220	0.3%	813,469	50,784	6.7%	861,723	48,254	5.9%
Fixed Rate Benefits (558-563)	722,648	838,789	918,420	79,631	9.5%	942,558	24,138	2.6%	983,786	41,228	4.4%
Educational Benefits (597-599)	0	110	0	(110)	-100.0%	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$4,305,853	\$4,988,133	\$5,163,208	\$175,075	3.5%	\$5,263,071	\$99,863	1.9%	\$5,460,248	\$197,177	3.7%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640-646)	8,390	10,345	11,000	655	6.3%	11,000	0	0.0%	11,000	0	0.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	9,726,427	8,201,873	8,200,000	(1,873)	0.0%	8,200,000	0	0.0%	8,200,000	0	0.0%
COVID Emergency Student Aid Expense (694)	n/a	1,617,138		(1,617,138)	-100.0%	n/a	n/a	n/a	n/a	n/a	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	3,008,718	4,033,333	4,000,000	(33,333)	-0.8%	4,000,000	0	0.0%	4,000,000	0	0.0%
Student Aid, Subtotal	12,735,145	13,852,344	12,200,000	(1,652,344)	-11.9%	12,200,000	0	0.0%	12,200,000	0	0.0%
All Other (605-635, 650, 651, 655-690)	1,959,933	2,600,467	2,521,792	(78,675)	-3.0%	2,391,929	(129,863)	-5.1%	2,194,752	(197,177)	-8.2%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$14,703,468	\$16,463,156	\$14,732,792	(\$1,730,364)	-10.5%	\$14,602,929	(\$129,863)	-0.9%	\$14,405,752	(\$197,177)	-1.4%
Capital Expenditures (700-770)	\$88,934	\$405,413		(\$405,413)	-100.0%		\$0	n/a		\$0	n/a
Debt Principal Payments (799)				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL EXPENDITURES	\$19,098,255	\$21,856,702	\$19,896,000	(\$1,960,702)	-9.0%	\$19,866,000	(\$30,000)	-0.2%	\$19,866,000	\$0	0.0%
REVENUE LESS EXPENDITURES	(\$396,153)	(\$360,425)	\$0	n/a	n/a	\$0	n/a	n/a	\$0	n/a	n/a
Transfers Out To Other Fund (801, 802, 803, 811, 812, 813)	(35,813)	63,570		(63,570)	-100.0%		0	n/a		0	n/a
REVENUES LESS EXPENDITURES & TRANSFERS	(\$360,340)	(\$423,995)	\$0	n/a	n/a	\$0	n/a	n/a	\$0	n/a	n/a
TOTAL RESTRICTED NET ASSETS, BEGINNING OF YEAR											
Surplus/(Deficit), Including Transfers to Other Funds	4,766,437	4,406,097	3,982,102	(423,995)	-9.6%	3,982,102	0	0.0%	3,982,102	0	0.0%
TOTAL ESTIMATED RESTRICTED NET ASSETS, END OF YEAR	\$4,406,097	\$3,982,102	\$3,982,102	\$0	0.0%	\$3,982,102	\$0	0.0%	\$3,982,102	\$0	0.0%
TOTAL RESTRICTED PLANT NET ASSETS, BEGINNING OF YEAR											
Transfers (out to)/in from Other Fund			\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Use of Restricted Plant Fund Balance for:				0	n/a		0	n/a		0	n/a
Lifecycle Repairs and Maintenance/Renewal and Replacement				0	n/a		0	n/a		0	n/a
Capital Projects				0	n/a		0	n/a		0	n/a
TOTAL ESTIMATED RESTRICTED PLANT NET ASSETS, END OF YEAR	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
TOTAL ESTIMATED NET ASSETS, INCLUDING RESTRICTED PLANT, END OF YEAR	\$4,406,097	\$3,982,102	\$3,982,102	\$0	0.0%	\$3,982,102	\$0	0.0%	\$3,982,102	\$0	0.0%
ACTUAL AND ESTIMATED RESTRICTED CASH BALANCES, BEGINNING OF YEAR											
ACTUAL AND ESTIMATED RESTRICTED CASH BALANCES, END OF YEAR	4,319,593	3,512,788	2,259,289	(1,253,499)	-35.7%	2,259,289	0	0.0%	2,259,289	0	0.0%
ACTUAL AND ESTIMATED RESTRICTED CASH BALANCES, END OF YEAR	3,512,788	2,259,289	2,259,289	0	0.0%	2,259,289	0	0.0%	2,259,289	0	0.0%
TRANSFERS DETAIL											
Transfers Out To Restricted Plant for Capital Projects and Lifecycle Repairs and Maintenance/ Renewal and Replacement		\$63,570		(\$63,570)	-100.0%		\$0	n/a		\$0	n/a
Transfers (In) from Restricted Plant for Annual Debt Service Payment				0	n/a		0	n/a		0	n/a
Transfers (In) from Restricted Plant for Operations	(35,813)			0	n/a		0	n/a		0	n/a
TOTAL RESTRICTED AND RESTRICTED PLANT TRANSFERS	(\$35,813)	\$63,570	\$0	(\$63,570)	-100.0%	\$0	\$0	n/a	\$0	\$0	n/a

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Clarion University of Pennsylvania

ALL FUNDS

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE											
TUITION REVENUE											
Academic Year Tuition Revenue											
401 Undergraduate In-State Tuition	\$23,675,963	\$22,767,335	\$21,442,516	(\$1,324,819)	-5.8%	\$21,505,342	\$62,826	0.3%	\$22,263,406	\$758,064	3.5%
402 Undergraduate Out-of-State Tuition	2,660,932	2,688,326	2,516,273	(172,053)	-6.4%	2,643,093	126,820	5.0%	2,819,018	175,925	6.7%
403 Graduate In-State Tuition	4,247,064	4,149,658	3,937,809	(211,849)	-5.1%	4,128,321	190,512	4.8%	4,407,271	278,950	6.8%
404 Graduate Out-of-State Tuition	1,781,536	1,760,019	1,437,935	(322,084)	-18.3%	1,546,715	108,780	7.6%	1,637,167	90,452	5.8%
Total Academic Year Tuition Revenue	\$32,365,495	\$31,365,338	\$29,334,533	(\$2,030,805)	-6.5%	\$29,823,471	\$488,938	1.7%	\$31,126,862	\$1,303,391	4.4%
Intersession Tuition Revenue											
401 Undergraduate In-State Tuition	\$2,003,594	\$1,813,996	\$1,653,785	(\$160,211)	-8.8%	\$1,658,631	\$4,846	0.3%	\$1,717,098	\$58,467	3.5%
402 Undergraduate Out-of-State Tuition	207,828	208,999	195,623	(13,376)	-6.4%	205,482	9,859	5.0%	219,159	13,677	6.7%
403 Graduate In-State Tuition	1,392,924	1,453,541	1,479,090	25,549	1.8%	1,550,649	71,559	4.8%	1,655,426	104,777	6.8%
404 Graduate Out-of-State Tuition	548,735	571,822	491,689	(80,133)	-14.0%	528,885	37,196	7.6%	559,814	30,929	5.8%
Total Intersession Tuition Revenue	\$4,153,081	\$4,048,358	\$3,820,187	(\$228,171)	-5.6%	\$3,943,647	\$123,460	3.2%	\$4,151,497	\$207,850	5.3%
Total Tuition Revenue											
401 Undergraduate In-State Tuition	\$25,679,557	\$24,581,331	\$23,096,301	(\$1,485,030)	-6.0%	\$23,163,973	\$67,672	0.3%	\$23,980,504	\$816,531	3.5%
402 Undergraduate Out-of-State Tuition	2,868,760	2,897,325	2,711,896	(185,429)	-6.4%	2,848,575	136,679	5.0%	3,038,177	189,602	6.7%
403 Graduate In-State Tuition	5,639,988	5,603,199	5,416,899	(186,300)	-3.3%	5,678,970	262,071	4.8%	6,062,697	383,727	6.8%
404 Graduate Out-of-State Tuition	2,330,271	2,331,841	1,929,624	(402,217)	-17.2%	2,075,600	145,976	7.6%	2,196,981	121,381	5.8%
TOTAL TUITION REVENUE	\$36,518,576	\$35,413,696	\$33,154,720	(\$2,258,976)	-6.4%	\$33,767,118	\$612,398	1.8%	\$35,278,359	\$1,511,241	4.5%
NON-TUITION REVENUE											
405 Non-Credit Continuing Education Fees	\$120,445	\$88,779	\$74,210	(\$14,569)	-16.4%	\$74,210	\$0	0.0%	\$74,210	\$0	0.0%
407 Technology Tuition Fee	2,263,335	2,200,445	2,056,982	(143,463)	n/a	2,090,017	33,035	1.6%	2,180,577	90,560	4.3%
408 Academic/Instructional Fees (charged to all students)	4,833,616	4,760,848	4,432,635	(328,213)	-6.9%	4,503,823	71,188	1.6%	4,698,974	195,151	4.3%
Academic/Instructional Fees (fee pilots)	138,187	124,545	118,193	0	n/a	118,903	710	0.6%	122,826	3,923	3.3%
409 Other Mandatory Student Fees	6,654,988	6,411,055	5,125,733	(1,285,322)	-20.0%	6,228,578	1,102,845	21.5%	6,407,590	179,012	2.9%
410 Nonmandatory Student Fees	358,535	314,517	261,500	(53,017)	-16.9%	261,500	0	0.0%	261,500	0	0.0%
411 Scholarship Discounts & Allow. (enter as negative)	(12,752,667)	(11,532,647)	n/a	0	n/a	n/a	0	n/a	0	0	n/a
411.5 Student Bad Debt Expense (enter as negative)	(457,514)	(596,110)	n/a	0	n/a	n/a	0	n/a	0	0	n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
411.8 COVID-19 Refunds (enter as negative)	n/a	(3,362,321)	n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations											
Base Allocations	25,585,130	26,228,119	26,424,870	196,751	0.8%	26,468,592	43,722	0.2%	26,468,592	0	0.0%
AFRP	354,152	284,196	87,445	(196,751)	-69.2%	43,723	(43,723)	-50.0%	43,723	0	0.0%
Other (McKeeever, Reserve, etc.)	0	0	0	0	n/a	0	0	n/a	0	0	n/a
State Appropriations, Subtotal	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	(0)	0.0%	26,512,315	0	0.0%
414 Federal Appropriations	0	55,240	1,650,141	1,594,901	2887.2%	0	(1,650,141)	-100.0%	0	0	n/a
421 Gov't Grants & Contracts-Federal	10,203,362	10,492,813	10,478,812	(14,001)	-0.1%	10,475,000	(3,812)	0.0%	10,227,500	(247,500)	-2.4%
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	n/a	3,407,778	0	(3,407,778)	-100.0%	0	0	n/a	0	0	n/a
422 Gov't Grants & Contracts-State	6,549,739	7,459,166	7,459,809	643	0.0%	7,460,000	191	0.0%	7,460,000	0	0.0%
423 Gov't Grants & Contracts-Local	0	0	0	0	n/a	0	0	n/a	0	0	n/a
424 Gov't Grants & Contracts-System	60,068	121,916	120,000	(1,916)	-1.6%	120,000	0	0.0%	120,000	0	0.0%
430 Additions to Permanent Endowments	0	0	0	0	n/a	0	0	n/a	0	0	n/a
425 Private Grants & Contracts	266,038	304,284	209,300	(94,984)	-31.2%	211,000	1,700	0.8%	211,000	0	0.0%
431 Gifts	1,771,483	3,613,798	2,905,200	(708,598)	-19.6%	1,350,000	(1,555,200)	-53.5%	1,350,000	0	0.0%
451 Endowment Income	29,649	(22,014)	0	22,014	-100.0%	0	0	n/a	0	0	n/a
461 Food Service Sales	5,104,538	4,957,527	3,005,000	(1,952,527)	-39.4%	4,643,763	1,638,763	54.5%	4,884,763	241,000	5.2%
462 Housing Fees	0	3,399,926	6,577,382	3,177,456	93.5%	10,500,000	3,922,618	59.6%	10,500,000	0	0.0%
463 Privatized Housing	3,033,017	2,080,607	0	(2,080,607)	-100.0%	0	0	n/a	0	0	n/a
469 Sales and Services	6,753,480	7,490,979	7,007,896	(483,083)	-6.4%	7,009,000	1,104	0.0%	7,009,000	0	0.0%
452-458, 465-468, 470-479, 498 All Other Revenue	1,203,340	680,863	395,750	(285,113)	-41.9%	270,000	(125,750)	-31.8%	270,000	0	0.0%
TOTAL NON-TUITION REVENUE	\$75,283,102	\$81,093,066	\$78,390,858	(\$2,702,208)	-3.3%	\$81,828,109	\$3,437,251	4.4%	\$82,290,255	\$462,146	0.6%
TOTAL REVENUE	\$111,801,678	\$116,506,762	\$111,545,578	(\$4,961,184)	-4.3%	\$115,595,227	\$4,049,649	3.6%	\$117,568,614	\$1,973,387	1.7%

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

Clarion University of Pennsylvania

ALL FUNDS

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
PERSONNEL EXPENDITURES											
Faculty Compensation											
501 Salaries	\$21,797,202	\$21,670,127	\$20,113,500	(\$1,556,627)	-7.2%	\$17,359,533	(\$2,753,967)	-13.7%	\$18,068,848	\$709,315	4.1%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
511 Faculty Summer School Pay	1,810,848	1,757,782	2,073,027	315,245	17.9%	1,955,313	(117,714)	-5.7%	1,955,313	0	0.0%
512-513 Other Faculty Pay	1,242,807	1,074,936	768,805	(306,131)	-28.5%	501,706	(267,099)	-34.7%	501,706	0	0.0%
515 Winter Session Pay	355,545	285,375	374,930	89,555	31.4%	374,930	0	0.0%	374,930	0	0.0%
530-531 Sick and Annual Leave Payouts	336,826	268,389	1,316,323	1,047,934	390.5%	1,316,323	0	0.0%	1,316,323	0	0.0%
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,855,441	1,820,140	1,735,235	(84,905)	-4.7%	1,509,624	(225,611)	-13.0%	1,563,740	54,116	3.6%
542-543 Unemployment & Workers' Compensation	88,110	66,367	186,200	119,833	180.6%	306,200	120,000	64.4%	106,200	(200,000)	-65.3%
550-550.1 Retirement Contributions - SERS	2,924,408	2,927,328	2,180,663	(746,665)	-25.5%	1,946,853	(233,810)	-10.7%	2,153,336	206,483	10.6%
551-551.1 Retirement Contributions - PSERS	260,736	248,894	577,061	328,167	131.9%	588,325	11,264	2.0%	606,025	17,700	3.0%
552-557 Retirement Contributions - ARP	1,269,188	1,237,550	1,256,833	19,283	1.6%	1,090,677	(166,156)	-13.2%	1,124,651	33,974	3.1%
558 Employees' Disability and Group Life Insurance	26,334	25,881	21,860	(4,021)	-15.5%	15,441	(6,419)	-29.4%	15,430	(11)	-0.1%
560 Employees' H/W Fund	307,203	320,688	249,889	(70,799)	-22.1%	194,697	(55,192)	-22.1%	195,457	760	0.4%
561 Employees' Hospitalization Insurance	2,186,814	2,408,964	2,454,083	45,119	1.9%	2,135,633	(318,450)	-13.0%	2,280,236	144,603	6.8%
562-562.1 Annuitants' Hospitalization	1,167,736	1,159,400	935,060	(224,340)	-19.3%	758,516	(176,544)	-18.9%	813,309	54,793	7.2%
563 PSERS Healthcare Premium Assistance	6,522	6,233	14,055	7,822	125.5%	14,504	449	3.2%	14,622	118	0.8%
597-599 Tuition and Other Fee Waiver - Employee Eligible	416,420	371,534	362,000	(9,534)	-2.6%	362,000	0	0.0%	362,000	0	0.0%
Sub-Total, Faculty Compensation	\$36,052,140	\$35,649,588	\$34,619,524	(\$1,030,064)	-2.9%	\$30,430,275	(\$4,189,249)	-12.1%	\$31,452,126	\$1,021,851	3.4%
AFSCME Compensation											
501 Salaries	\$7,447,260	\$7,553,996	\$7,118,047	(\$435,949)	-5.8%	\$6,472,314	(\$645,733)	-9.1%	\$6,715,152	\$242,838	3.8%
502 Wages	15,543	11,711	13,800	2,089	17.8%	13,800	0	0.0%	13,800	0	0.0%
513 Other	26,791	24,228	10,990	(13,238)	-54.6%	11,344	354	3.2%	10,836	(508)	-4.5%
520-521 Overtime	330,395	271,545	207,690	(63,855)	-23.5%	207,459	(231)	-0.1%	207,459	0	0.0%
530-531 Sick and Annual Leave Payouts	173,682	207,406	140,424	(66,982)	-32.3%	140,424	0	0.0%	140,424	0	0.0%
532 Disaster Leave	n/a	1,830	0	(1,830)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	594,135	598,407	545,471	(52,936)	-8.8%	497,184	(48,287)	-8.9%	515,391	18,207	3.7%
542-543 Unemployment and Workers' Compensation	21,779	50,622	114,280	63,658	125.8%	174,280	60,000	52.5%	74,280	(100,000)	-57.4%
550-550.1 Retirement Contributions - SERS	1,799,889	1,752,561	1,564,895	(187,666)	-10.7%	1,416,007	(148,888)	-9.5%	1,552,764	136,757	9.7%
551-551.1 Retirement Contributions - PSERS	21,064	29,818	64,691	34,873	117.0%	59,411	(5,280)	-8.2%	61,557	2,146	3.6%
552-557 Retirement Contributions - ARP	164,825	182,286	170,849	(11,437)	-6.3%	163,863	(6,986)	-4.1%	169,648	5,785	3.5%
558 Employees' Disability and Group Life Insurance	17,655	17,880	16,486	(1,394)	-7.8%	14,838	(1,648)	-10.0%	14,915	77	0.5%
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	#VALUE!	#VALUE!
561 Employees' Hospitalization Insurance	2,257,479	2,295,241	2,177,004	(118,237)	-5.2%	1,987,308	(189,696)	-8.7%	2,048,196	60,888	3.1%
562-562.1 Annuitants' Hospitalization	1,409,112	1,104,160	1,012,002	(92,158)	-8.3%	929,931	(82,071)	-8.1%	988,045	58,114	6.2%
563 PSERS Healthcare Premium Assistance	536	748	1,557	1,557	208.2%	1,472	(85)	-5.5%	1,503	31	2.1%
597-599 Tuition and Other Fee Waiver - Employee Eligible	264,819	267,023	279,666	12,643	4.7%	279,666	0	0.0%	279,666	0	0.0%
Sub-Total, AFSCME Compensation	\$14,544,964	\$14,369,462	\$13,437,852	(\$931,610)	-6.5%	\$12,369,301	(\$1,068,551)	-8.0%	\$12,793,636	\$424,335	3.4%
Nonrepresented Compensation											
501 Salaries	\$6,584,263	\$6,987,111	\$7,026,403	\$39,292	0.6%	\$6,657,214	(\$369,189)	-5.3%	\$6,919,969	\$262,755	3.9%
502 Wages	9,673	10,828	15,000	4,172	38.5%	15,000	0	0.0%	15,000	0	0.0%
513 Other	75,978	78,073	66,515	(11,558)	-14.8%	66,793	278	0.4%	65,688	(1,105)	-1.7%
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	72,618	130,933	190,214	59,281	45.3%	190,214	0	0.0%	190,214	0	0.0%
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	466,646	495,755	480,999	(14,756)	-3.0%	456,508	(24,491)	-5.1%	475,319	18,811	4.1%
542-543 Unemployment and Workers' Compensation	17,558	12,233	54,692	42,459	347.1%	69,692	15,000	27.4%	44,692	(25,000)	-35.9%
550-550.1 Retirement Contributions - SERS	777,681	837,592	822,535	(15,057)	-1.8%	755,386	(67,149)	-8.2%	828,691	73,305	9.7%
551-551.1 Retirement Contributions - PSERS	16,551	41,837	50,222	8,185	19.6%	51,852	1,830	3.7%	54,594	2,742	5.3%
552-557 Retirement Contributions - ARP	371,360	389,475	387,293	(2,182)	-0.6%	378,702	(8,591)	-2.2%	393,086	14,384	3.8%
558 Employees' Disability and Group Life Insurance	10,874	11,580	11,094	(486)	-4.2%	10,115	(979)	-8.8%	10,159	44	0.4%
560 Employees' H/W Fund	57,005	62,466	60,099	(2,367)	-3.8%	55,272	(4,827)	-8.0%	58,711	3,439	6.2%
561 Employees' Hospitalization Insurance	684,316	772,669	835,569	62,900	8.1%	773,537	(62,032)	-7.4%	819,968	46,431	6.0%
562-562.1 Annuitants' Hospitalization	346,338	356,582	330,975	(25,607)	-7.2%	310,961	(20,014)	-6.0%	328,909	17,948	5.8%
563 PSERS Healthcare Premium Assistance	421	1,050	1,225	175	16.7%	1,270	45	3.7%	1,309	39	3.1%
597-599 Tuition and Other Fee Waiver - Employee Eligible	115,938	125,831	99,339	(26,492)	-21.1%	99,339	0	0.0%	99,339	0	0.0%
Sub-Total, Nonrepresented Compensation	\$9,607,220	\$10,314,015	\$10,431,974	\$117,959	1.1%	\$9,891,855	(\$540,119)	-5.2%	\$10,305,648	\$413,793	4.2%

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook

Clarion University of Pennsylvania

ALL FUNDS

Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance:		Request Year FY 2021-22	Variance:		Future Year FY 2022-23	Variance:	
				Prior Year to Current Year \$	%		Current Year to Request Year \$	%		Request Year to Future Year \$	%
REVENUE SUMMARY											
Tuition (401-404)	\$36,518,576	\$35,413,696	\$33,154,720	(\$2,258,976)	-6.4%	\$33,767,118	\$36,026,094	108.7%	\$35,278,359	\$1,511,241	4.5%
Fees (405-410, 411.6, 411.8)	14,369,106	10,537,868	12,069,253	1,531,385	14.5%	13,277,031	11,745,646	97.3%	13,745,677	468,646	3.5%
State Appropriation (412)	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	26,512,315	100.0%	26,512,315	0	0.0%
Auxiliary Sales (461-468)	8,137,555	10,438,060	9,582,382	(855,678)	-8.2%	15,143,763	15,999,441	167.0%	15,384,763	241,000	1.6%
All Other Revenue (414-458, 465-468, 469-479, 498)	26,837,159	33,604,823	30,226,908	(3,377,915)	-10.1%	26,895,000	30,272,915	100.2%	26,647,500	(247,500)	-0.9%
TOTAL REVENUE	\$111,801,678	\$116,506,762	\$111,545,578	(\$4,961,184)	-4.3%	\$115,595,227	\$4,049,649	3.6%	\$117,568,614	\$1,973,387	1.7%
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY											
Salaries & Wages (501-532)	\$47,215,164	\$47,199,785	\$46,464,188	(\$735,597)	-1.6%	\$42,195,343	(\$4,268,845)	-9.2%	\$43,622,384	\$1,427,041	3.4%
Incremental Benefits (540-557)	12,140,079	12,242,728	11,704,866	(537,862)	-4.4%	10,994,711	(710,155)	-6.1%	11,300,184	305,473	2.8%
Fixed Rate Benefits (558-563)	10,196,931	10,371,764	9,953,969	(417,795)	-4.0%	9,006,298	(947,671)	-9.5%	9,480,664	474,366	5.3%
Educational Benefits (597-599)	977,079	924,827	883,967	(40,860)	-4.4%	883,967	0	0.0%	883,967	0	0.0%
Turnover Savings	n/a	n/a	0	0	n/a	0	0	n/a	0	0	n/a
TOTAL PERSONNEL EXPENDITURES	\$70,529,253	\$70,739,104	\$69,006,990	(\$1,732,114)	-2.4%	\$63,080,319	(\$5,926,671)	-8.6%	\$65,287,199	\$2,206,880	3.5%
SERVICES & SUPPLIES EXPENDITURES											
Utilities (640 - 646)	2,514,783	2,844,336	3,179,363	335,027	11.8%	3,256,000	76,637	2.4%	3,336,000	80,000	2.5%
Student Bad Debt Expense (Prior Yr. from above, 411.5)	457,514	596,110	1,111,630	515,520	86.5%	1,115,000	3,370	0.3%	1,115,000	0	0.0%
Student Aid											
Scholarship Discounts & Allow. (Prior Yr. from above, 411)	12,752,667	11,532,647	11,650,000	117,353	1.0%	11,650,000	0	0.0%	11,400,000	(250,000)	-2.1%
COVID Emergency Student Aid Expense (694)	n/a	1,617,138	0	(1,617,138)	-100.0%	n/a	n/a	n/a	n/a	n/a	n/a
Student Aid Expense (695) (Excludes COVID Refunds, 411.8)	3,944,840	5,671,266	6,029,181	357,915	6.3%	6,030,000	819	0.0%	5,780,000	(250,000)	-4.1%
Student Aid, Subtotal	16,697,507	18,821,051	17,679,181	(1,141,870)	-6.1%	17,680,000	819	0.0%	17,180,000	(500,000)	-2.8%
All Other (605-635, 650, 651, 655-690)	22,700,969	22,311,576	27,347,764	5,036,188	22.6%	26,165,249	(1,182,515)	-4.3%	26,197,813	32,564	0.1%
TOTAL SVCS & SUPPLIES EXPENDITURES	\$42,370,773	\$44,573,073	\$49,317,938	\$4,744,865	10.6%	\$48,216,249	(\$1,101,689)	-2.2%	\$47,828,813	(\$387,436)	-0.8%
Capital Expenditures (700-770)	\$888,013	\$1,187,449	\$677,000	(\$510,449)	-43.0%	\$712,000	\$35,000	5.2%	\$712,000	\$0	0.0%
Debt Principal Payments (799)	1,025,726	2,277,034	3,584,701	1,307,667	57.4%	3,645,252	60,551	1.7%	3,550,006	(95,246)	-2.6%
TOTAL EXPENDITURES	\$114,813,765	\$118,776,660	\$122,586,629	\$3,809,969	3.2%	\$115,653,820	(\$6,932,809)	-5.7%	\$117,378,018	\$1,724,198	1.5%
REVENUES LESS EXPENDITURES	(\$3,012,087)	(\$2,269,898)	(\$11,041,051)	n/a	n/a	(\$58,593)	n/a	n/a	\$190,596	\$249,189	-425.3%
Transfers (Out)/In (801, 802, 803, 811, 812, 813)	2,023,287	2,289,135	(5,576,089)	(7,865,224)	-343.6%	(58,593)	5,517,496	-98.9%	190,596	249,189	-425.3%
REVENUES LESS EXPENDITURES & TRANSFERS	(\$5,035,374)	(\$4,559,033)	(\$5,464,962)	n/a	n/a	(\$0)	n/a	n/a	(\$0)	\$0	0.0%
TOTAL NET ASSETS, BEGINNING OF YEAR											
Surplus/(Deficit)	\$13,880,186	\$10,761,132	\$6,807,535	(\$3,953,597)	-36.7%	(\$4,233,516)	(\$11,041,051)	-162.2%	(\$4,292,109)	(\$58,593)	1.4%
Use of Unrestricted Fund Balance for:	(5,035,374)	(4,559,033)	(5,464,962)	(905,929)	19.9%	(0)	5,464,962	-100.0%	(0)	0	0.0%
Lifecycle Repairs and Maintenance/Renewal and Replacement	(55,944)	(85,290)	0	85,290	-100.0%	0	0	n/a	0	0	n/a
Capital Projects	(86,836)	(1,534,839)	0	1,534,839	-100.0%	0	0	n/a	0	0	n/a
TOTAL ESTIMATED NET ASSETS, END OF YEAR	\$8,702,032	\$4,581,970	\$1,342,573	(\$3,239,397)	-70.7%	(\$4,233,516)	(\$5,576,089)	-415.3%	(\$4,292,110)	(\$58,593)	1.4%
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, BEGINNING OF YEAR	\$18,455,303	\$14,483,801	\$11,855,055	(\$2,628,746)	-18.1%	\$814,004	(\$11,041,051)	-93.1%	\$755,411	(\$58,593)	-7.2%
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, END OF YEAR	\$14,483,801	\$11,855,055	\$814,004	(\$11,041,051)	-93.1%	\$755,411	(\$58,593)	-7.2%	\$946,006	\$190,596	25.2%

Procedure/Standard XXX Adjustment¹

\$0

¹Portion of total transfers attributed to coming into compliance with Procedure/Standard XXX - E&G, Auxiliary Enterprise, and Associated Unrestricted Plant Fund Budgeting - Definitions and Guiding Principles.

Board of Governors' Budget Request Summary
Clarion University of Pennsylvania

EDUCATIONAL AND GENERAL BUDGET

Revenues	FY 2018-19	FY 2019-20	FY 2020-21	Percent Change	FY 2021-22	Percent Change	FY 2022-23	Percent Change
Tuition	\$36,518,576	\$35,413,696	\$33,154,720	-6.4%	\$33,767,118	1.8%	\$35,278,359	4.5%
Fees	12,287,739	11,923,751	11,254,253	-5.6%	11,377,031	1.1%	11,785,677	3.6%
State Appropriation	25,939,282	26,512,315	26,512,315	0.0%	26,512,315	0.0%	26,512,315	0.0%
All Other Revenue	7,725,412	8,106,511	9,926,958	22.5%	7,000,000	-29.5%	6,752,500	-3.5%
Total Revenues	\$82,471,009	\$81,956,273	\$80,848,246	-1.4%	\$78,656,464	-2.7%	\$80,328,851	2.1%
Expenditures								
Compensation Summary:								
Salaries and Wages	\$41,771,816	\$41,418,333	\$40,656,324	-1.8%	\$36,434,191	-10.4%	\$37,711,800	3.5%
Benefits	20,584,392	20,615,573	19,644,688	-4.7%	17,955,752	-8.6%	18,605,455	3.6%
Subtotal, Compensation	\$62,356,208	\$62,033,906	\$60,301,012	-2.8%	\$54,389,943	-9.8%	\$56,317,255	3.5%
Student Financial Aid	3,646,050	4,629,590	5,129,181	10.8%	5,130,000	0.0%	4,630,000	-9.7%
Other Services and Supplies	18,489,264	17,573,666	19,999,600	13.8%	18,236,351	-8.8%	18,480,000	1.3%
Subtotal, Services and Supplies	\$22,135,314	\$22,203,256	\$25,128,781	13.2%	\$23,366,351	-7.0%	\$23,110,000	-1.1%
Capital Expenditures and Debt Principal Payments	1,138,464	1,024,132	883,415	-13.7%	714,000	-19.2%	711,000	-0.4%
Total Expenditures	\$85,629,986	\$85,261,294	\$86,313,208	1.2%	\$78,470,294	-9.1%	\$80,138,255	2.1%
Revenues Less Expenditures	(\$3,158,977)	(\$3,305,021)	(\$5,464,962)		\$186,170		\$190,596	
Transfers to Plant Fund	1,675,001	1,428,277	0	-100.0%	186,170	n/a	190,596	2.4%
Revenues Less Expenditures and Transfers	(\$4,833,978)	(\$4,733,298)	(\$5,464,962)		(\$0)		(\$0)	
Loans To/From Auxiliary Fund	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a
Total E&G/Plant Net Assets, Estimated End of Year Balance	(\$1,055,774)	(\$5,980,924)	(\$11,445,886)	n/a	(\$11,259,716)	n/a	(\$11,069,121)	n/a
E&G and Plant Cash, Estimated Beginning of Year Balance	\$8,309,964	\$5,098,487	\$2,058,342	-59.6%	(\$3,406,620)	-265.5%	(\$3,220,450)	n/a
E&G and Plant Cash, Estimated End of Year Balance	\$5,098,487	\$2,058,342	(\$3,406,620)	-265.5%	(\$3,220,450)	n/a	(\$3,029,855)	n/a
Uses of Net Assets (mark with "X" all that apply)								
Surplus for targeted strategic initiatives								
Surplus for targeted ongoing expenses								
Supports one-time strategic initiatives in budget								
Supports ongoing expenses in budget								
Annualized FTE Enrollment								
Undergraduate	3,479.18	3,408.22	3,242.01	-4.9%	3,231.12	-0.3%	3,319.93	2.7%
Graduate	632.35	629.29	596.53	-5.2%	622.88	4.4%	656.94	5.5%
Total Annualized FTE Enrollment	4,111.53	4,037.51	3,838.54	-4.9%	3,854.00	0.4%	3,976.87	3.2%
FTE of Budgeted E&G Employees, Net of Turnover								
Faculty	251.70	261.73	237.58	(24.15)	187.08	(50.50)	187.08	0.00
Nonfaculty	295.01	291.82	275.82	(16.00)	244.86	(30.96)	244.56	(0.30)
Total FTE of Budgeted Employees	546.71	553.55	513.40	(40.15)	431.94	(81.46)	431.64	(0.30)

UNRESTRICTED BUDGET (EDUCATIONAL AND GENERAL AND AUXILIARY)

Revenues	FY 2018-19	FY 2019-20	FY 2020-21	Percent Change	FY 2021-22	Percent Change	FY 2022-23	Percent Change
Tuition	\$36,518,576	\$35,413,696	\$33,154,720	-6.4%	\$33,767,118	1.8%	\$35,278,359	4.5%
Fees	14,369,106	10,537,868	12,069,253	14.5%	13,277,031	10.0%	13,745,677	3.5%
State Appropriation	25,939,282	26,512,315	26,512,315	0.0%	26,512,315	0.0%	26,512,315	0.0%
Auxiliary Sales	8,010,463	10,372,612	9,582,382		15,143,763		15,384,763	
All Other Revenue	8,262,149	12,173,994	10,330,908	-15.1%	7,029,000	-32.0%	6,781,500	-3.5%
Total Revenues	\$93,099,576	\$95,010,485	\$91,649,578	-3.5%	\$95,729,227	4.5%	\$97,702,614	2.1%
Expenditures								
Compensation Summary:								
Salaries and Wages	\$44,276,267	\$43,811,016	\$42,982,085	-1.9%	\$38,688,299	-10.0%	\$40,007,645	3.4%
Benefits	21,947,133	21,939,955	\$20,861,697	-4.9%	19,128,949	-8.3%	19,819,306	3.6%
Subtotal, Compensation	\$66,223,400	\$65,750,971	\$63,843,782	-2.9%	\$57,817,248	-9.4%	\$59,826,951	3.5%
Student Financial Aid	3,962,362	4,968,707	5,479,181	10.3%	5,480,000	0.0%	4,980,000	-9.1%
Other Services and Supplies	23,704,943	23,141,210	29,105,965	25.8%	28,133,320	-3.3%	28,443,061	1.1%
Subtotal, Services and Supplies	\$27,667,305	\$28,109,917	\$34,585,146	23.0%	\$33,613,320	-2.8%	\$33,423,061	-0.6%
Capital Expenditures and Debt Principal Payments	1,824,805	3,059,070	4,261,701	39.3%	4,357,252	2.2%	4,262,006	-2.2%
Total Expenditures	\$95,715,510	\$96,919,958	\$102,690,629	6.0%	\$95,787,820	-6.7%	\$97,512,018	1.8%
Revenues Less Expenditures	(\$2,615,934)	(\$1,909,473)	(\$11,041,051)		(\$58,593)		\$190,596	
Transfers to Plant Fund	2,059,100	2,225,565	(5,576,089)	-350.5%	(58,593)	n/a	190,596	n/a
Revenues Less Expenditures and Transfers	(\$4,675,034)	(\$4,135,038)	(\$5,464,962)		(\$0)		(\$0)	
Loans To/From Auxiliary Fund	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a
Total Unrestricted Net Assets, Estimated End of Year Balance	\$6,355,035	\$2,825,433	(\$8,215,618)	-390.8%	(\$8,274,211)	n/a	(\$8,083,616)	n/a
Total Unrestricted Cash, Estimated Beginning of Year Balance	\$14,135,710	\$10,971,013	\$9,595,766	-12.5%	(\$1,445,285)	-115.1%	(\$1,503,878)	n/a
Total Unrestricted Cash, Estimated End of Year Balance	\$10,971,013	\$9,595,766	(\$1,445,285)	-115.1%	(\$1,503,878)	n/a	(\$1,313,283)	n/a
Uses of Net Assets (mark with "X" all that apply)								
Surplus for targeted future strategic initiatives								
Surplus for targeted future ongoing expenses								
Supports one-time strategic initiatives in budget								
Supports ongoing expenses in budget								
Annualized FTE Enrollment								
Undergraduate	3,479.18	3,408.22	3,242.01	-4.9%	3,231.12	-0.3%	3,319.93	2.7%
Graduate	632.35	629.29	596.53	-5.2%	622.88	4.4%	656.94	5.5%
Total Annualized FTE Enrollment	4,111.53	4,037.51	3,838.54	-4.9%	3,854.00	0.4%	3,976.87	3.2%
FTE of Budgeted Unrestricted Employees, Net of Turnover								
Faculty	251.70	261.73	237.58	-9.2%	187.08	-21.3%	187.08	0.0%
Nonfaculty	324.47	318.20	298.26	-6.3%	264.86	-11.2%	264.56	-0.1%
Total FTE of Budgeted Employees	576.17	579.93	535.84	-7.6%	451.94	-15.7%	451.64	-0.1%
Net Tuition Revenue per FTE Student	\$6,522	\$6,111	\$5,808		\$5,886		\$6,160	
<i>Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.</i>								

ESTIMATED SUSTAINABILITY METRIC PROJECTIONS BASED ON AGGREGATED DATA; ACTUAL RESULTS WILL VARY.

	Actual	Actual	Estimated	Estimated	Estimated
Fall FTE Student/Fall FTE Faculty Ratio	15.6	14.5	15.0	19.3	19.8
<i>Fall FTE student/Fall FTE faculty (excludes clock hour students and faculty)</i>					
Student/Nonfaculty Ratio	12.7	12.7	12.9	14.6	15.0
<i>Annualized FTE Student/Annualized FTE Nonfaculty</i>					
Annual Operating Margin¹	6.4%	n/a	n/a	n/a	n/a
<i>Total Annual Revenues less Total Annual Expenses/Total Annual Revenues</i>					
Annual Primary Reserve Ratio¹	9.9%	n/a	n/a	n/a	n/a
<i>Estimated End of Year Balance in Expendable Net Assets/Total Expenses before Transfers</i>					
Minimum Reserves Ratio¹	44	n/a	n/a	n/a	n/a
<i>Unrestricted Total Cash*365/Unrestricted Total Operating Expenses (excluding capital and transfers)</i>					
Viability Ratio	Ratio cannot be calculated based on level of information provided in this template;				
<i>Expendable Net Assets/Total Outstanding Debt</i>					
Nonfaculty Costs/Unrestricted Revenues	33.4%	30.7%	33.0%	29.6%	30.0%
<i>Total Unrestricted Nonfaculty Compensation/Total Unrestricted Revenues</i>					

¹ Ratios are calculated on an annual basis; ratios in the sustainability scorecard use a three-year rolling average. 2019-20 actual results will be available beginning September 2, 2020.

Board of Governors' Budget Request Summary
Clarion University of Pennsylvania

EDUCATIONAL AND GENERAL BUDGET

Revenues	FY 2018-19	FY 2019-20	FY 2020-21	Percent Change	FY 2021-22	Percent Change	FY 2022-23	Percent Change
Tuition	\$36,518,576	\$35,413,696	\$33,154,720	-6.4%	\$33,767,118	1.8%	\$35,278,359	4.5%
Fees	12,287,739	11,923,751	11,254,253	-5.6%	11,377,031	1.1%	11,785,677	3.6%
State Appropriation	25,939,282	26,512,315	26,512,315	0.0%	26,512,315	0.0%	26,512,315	0.0%
All Other Revenue	7,725,412	8,106,511	9,926,958	22.5%	7,000,000	-29.5%	6,752,500	-3.5%
Total Revenues	\$82,471,009	\$81,956,273	\$80,848,246	-1.4%	\$78,656,464	-2.7%	\$80,328,851	2.1%
Expenditures								
Compensation Summary:								
Salaries and Wages	\$41,771,816	\$41,418,333	\$40,656,324	-1.8%	\$36,434,191	-10.4%	\$37,711,800	3.5%
Benefits	20,584,392	20,615,573	19,644,688	-4.7%	17,955,752	-8.6%	18,605,455	3.6%
Subtotal, Compensation	\$62,356,208	\$62,033,906	\$60,301,012	-2.8%	\$54,389,943	-9.8%	\$56,317,255	3.5%
Student Financial Aid	3,646,050	4,629,590	5,129,181	10.8%	5,130,000	0.0%	4,630,000	-9.7%
Other Services and Supplies	18,489,264	17,573,666	19,999,600	13.8%	18,236,351	-8.8%	18,480,000	1.3%
Subtotal, Services and Supplies	\$22,135,314	\$22,203,256	\$25,128,781	13.2%	\$23,366,351	-7.0%	\$23,110,000	-1.1%
Capital Expenditures and Debt Principal Payments	1,138,464	1,024,132	883,415	-13.7%	714,000	-19.2%	711,000	-0.4%
Total Expenditures	\$85,629,986	\$85,261,294	\$86,313,208	1.2%	\$78,470,294	-9.1%	\$80,138,255	2.1%
Revenues Less Expenditures	(\$3,158,977)	(\$3,305,021)	(\$5,464,962)		\$186,170		\$190,596	
Transfers to Plant Fund	1,675,001	1,428,277	0	-100.0%	186,170	n/a	190,596	2.4%
Revenues Less Expenditures and Transfers	(\$4,833,978)	(\$4,733,298)	(\$5,464,962)		(\$0)		(\$0)	
Loans To/From Auxiliary Fund	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a
Total E&G/Plant Net Assets, Estimated End of Year Balance	(\$1,055,774)	(\$5,980,924)	(\$11,445,886)	n/a	(\$11,259,716)	n/a	(\$11,069,121)	n/a
E&G and Plant Cash, Estimated Beginning of Year Balance	\$8,309,964	\$5,098,487	\$2,058,342	-59.6%	(\$3,406,620)	-265.5%	(\$3,220,450)	n/a
E&G and Plant Cash, Estimated End of Year Balance	\$5,098,487	\$2,058,342	(\$3,406,620)	-265.5%	(\$3,220,450)	n/a	(\$3,029,855)	n/a
Annualized FTE Enrollment								
Undergraduate	3,479.18	3,408.22	3,242.01	-4.9%	3,231.12	-0.3%	3,319.93	2.7%
Graduate	632.35	629.29	596.53	-5.2%	622.88	4.4%	656.94	5.5%
Total Annualized FTE Enrollment	4,111.53	4,037.51	3,838.54	-4.9%	3,854.00	0.4%	3,976.87	3.2%
FTE of Budgeted E&G Employees, Net of Turnover								
Faculty	251.70	261.73	237.58	-9.2%	187.08	-21.3%	187.08	0.0%
Nonfaculty	295.01	291.82	275.82	-5.5%	244.86	-11.2%	244.56	-0.1%
Total FTE of Budgeted Employees	546.71	553.55	513.40	-7.3%	431.94	-15.9%	431.64	-0.1%

Board of Governors' Budget Request Summary
 Clarion University of Pennsylvania

UNRESTRICTED BUDGET (EDUCATIONAL AND GENERAL AND AUXILIARY)

Revenues	FY 2018-19	FY 2019-20	FY 2020-21	Percent Change	FY 2021-22	Percent Change	FY 2022-23	Percent Change
Tuition	\$36,518,576	\$35,413,696	\$33,154,720	-6.4%	\$33,767,118	1.8%	\$35,278,359	4.5%
Fees	14,369,106	10,537,868	12,069,253	14.5%	13,277,031	10.0%	13,745,677	3.5%
State Appropriation	25,939,282	26,512,315	26,512,315	0.0%	26,512,315	0.0%	26,512,315	0.0%
Auxiliary Sales	8,010,463	10,372,612	9,582,382		15,143,763		15,384,763	
All Other Revenue	8,262,149	12,173,994	10,330,908	-15.1%	7,029,000	-32.0%	6,781,500	-3.5%
Total Revenues	\$93,099,576	\$95,010,485	\$91,649,578	-3.5%	\$95,729,227	4.5%	\$97,702,614	2.1%
Expenditures								
Compensation Summary:								
Salaries and Wages	\$44,276,267	\$43,811,016	\$42,982,085	-1.9%	\$38,688,299	-10.0%	\$40,007,645	3.4%
Benefits	21,947,133	21,939,955	20,861,697	-4.9%	19,128,949	-8.3%	19,819,306	3.6%
Subtotal, Compensation	\$66,223,400	\$65,750,971	\$63,843,782	-2.9%	\$57,817,248	-9.4%	\$59,826,951	3.5%
Student Financial Aid	3,962,362	4,968,707	5,479,181	10.3%	5,480,000	0.0%	4,980,000	-9.1%
Other Services and Supplies	23,704,943	23,141,210	29,105,965	25.8%	28,133,320	-3.3%	28,443,061	1.1%
Subtotal, Services and Supplies	\$27,667,305	\$28,109,917	\$34,585,146	23.0%	\$33,613,320	-2.8%	\$33,423,061	-0.6%
Capital Expenditures and Debt Principal Payments	1,824,805	3,059,070	4,261,701	39.3%	4,357,252	2.2%	4,262,006	-2.2%
Total Expenditures	\$95,715,510	\$96,919,958	\$102,690,629	6.0%	\$95,787,820	-6.7%	\$97,512,018	1.8%
Revenues Less Expenditures	(\$2,615,934)	(\$1,909,473)	(\$11,041,051)		(\$58,593)		\$190,596	
Transfers to Plant Fund	2,059,100	2,225,565	(5,576,089)	-350.5%	(58,593)	n/a	190,596	n/a
Revenues Less Expenditures and Transfers	(\$4,675,034)	(\$4,135,038)	(\$5,464,962)		(\$0)		(\$0)	
Loans To/From Auxiliary Fund	\$0	\$0	\$0	n/a	\$0	n/a	\$0	n/a
Total Unrestricted Net Assets, Estimated End of Year Balance	\$6,355,035	\$2,825,433	(\$8,215,618)	-390.8%	(\$8,274,211)	n/a	(\$8,083,616)	n/a
Total Unrestricted Cash, Estimated Beginning of Year Balance	\$14,135,710	\$10,971,013	\$9,595,766	-12.5%	(\$1,445,285)	-115.1%	(\$1,503,878)	n/a
Total Unrestricted Cash, Estimated End of Year Balance	\$10,971,013	\$9,595,766	(\$1,445,285)	-115.1%	(\$1,503,878)	n/a	(\$1,313,283)	n/a
Annualized FTE Enrollment								
Undergraduate	3,479.18	3,408.22	3,242.01	-4.9%	3,231.12	-0.3%	3,319.93	2.7%
Graduate	632.35	629.29	596.53	-5.2%	622.88	4.4%	656.94	5.5%
Total Annualized FTE Enrollment	4,111.53	4,037.51	3,838.54	-4.9%	3,854.00	0.4%	3,976.87	3.2%
FTE of Budgeted Unrestricted Employees, Net of Turnover								
Faculty	251.70	261.73	237.58	-9.2%	187.08	-21.3%	187.08	0.0%
Nonfaculty	324.47	318.20	298.26	-6.3%	264.86	-11.2%	264.56	-0.1%
Total FTE of Budgeted Employees	576.17	579.93	535.84	-7.6%	451.94	-15.7%	451.64	-0.1%
Net Tuition Revenue per FTE Student	\$6,522	\$6,111	\$5,808		\$5,886		\$6,160	
<i>Undergraduate academic year tuition revenue less institutional aid/annualized undergraduate FTE enrollment. Note: this estimate may include aid awarded to graduate students.</i>								

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook
 Clarion University of Pennsylvania
 Summary of Budget Request

	FY 2018-19	FY 2019-20	FY 2020-21	Variance: Prior/Current		FY 2021-22	Variance: Request/Current		FY 2022-23	Variance: Future/Request	
	Prior Year	Prior Year	Current Year	Amount	%	Request Year	Amount	%	Future Year	Amount	%
EDUCATIONAL & GENERAL											
Current Sources											
Tuition & Fees	\$48,806,315	\$47,337,447	\$44,408,973	(\$2,928,474)	-6.2%	\$45,144,149	\$735,176	1.7%	\$47,064,036	\$1,919,887	4.3%
Appropriation	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	(0)	0.0%	26,512,315	0	0.0%
Other Revenue	7,725,412	8,106,511	9,926,958	1,820,447	22.5%	7,000,000	(2,926,958)	-29.5%	6,752,500	(247,500)	-3.5%
Total Sources	\$82,471,009	\$81,956,273	\$80,848,246	(\$1,108,027)	-1.4%	\$78,656,464	(\$2,191,782)	-2.7%	\$80,328,851	\$1,672,387	2.1%
Current Uses											
Personnel	\$62,356,208	\$62,033,906	\$60,301,012	(\$1,732,894)	-2.8%	\$54,389,943	(\$5,911,069)	-9.8%	\$56,317,255	\$1,927,312	3.5%
Services/Supplies	22,135,314	22,203,256	25,128,781	2,925,525	13.2%	23,366,351	(1,762,430)	-7.0%	23,110,000	(256,351)	-1.1%
Capital and Debt Principal Pymt	1,138,464	1,024,132	883,415	(140,717)	-13.7%	714,000	(169,415)	-19.2%	711,000	(3,000)	-0.4%
Total Uses	\$85,629,986	\$85,261,294	\$86,313,208	\$1,051,914	1.2%	\$78,470,294	(\$7,842,914)	-9.1%	\$80,138,255	\$1,667,961	2.1%
Sources Less Uses	(\$3,158,977)	(\$3,305,021)	(\$5,464,962)	n/a	n/a	\$186,170	n/a	n/a	\$190,596	\$4,426	n/a
AUXILIARY											
Current Sources											
Food Service	\$5,104,538	\$4,957,527	\$3,005,000	(\$1,952,527)	-39.4%	\$4,643,763	\$1,638,763	54.5%	\$4,884,763	\$241,000	5.2%
Housing	2,905,925	5,415,085	6,577,382	1,162,297	21.5%	10,500,000	3,922,618	59.6%	10,500,000	0	0.0%
Other Revenue	2,618,104	2,681,600	1,218,950	(1,462,650)	-54.5%	1,929,000	710,050	58.3%	1,989,000	60,000	3.1%
Total Sources	\$10,628,567	\$13,054,212	\$10,801,332	(2,252,880)	-17.3%	\$17,072,763	\$6,271,431	58.1%	\$17,373,763	\$301,000	1.8%
Current Uses											
Personnel	\$3,867,192	\$3,717,065	\$3,542,770	(174,295)	-4.7%	\$3,427,305	(\$115,465)	-3.3%	\$3,509,696	\$82,391	2.4%
Services/Supplies	5,531,991	5,906,661	9,456,365	3,549,704	60.1%	10,246,969	790,604	8.4%	10,313,061	66,092	0.6%
Capital and Debt Principal Pymt	686,341	2,034,938	3,378,286	1,343,348	66.0%	3,643,252	264,966	7.8%	3,551,006	(92,246)	-2.5%
Total Uses	\$10,085,524	\$11,658,664	\$16,377,421	\$4,718,757	40.5%	\$17,317,526	\$940,105	5.7%	\$17,373,763	\$56,237	0.3%
Sources Less Uses	\$543,043	\$1,395,548	(\$5,576,089)	n/a	n/a	(\$244,763)	n/a	n/a	\$0	\$244,763	n/a
TOTAL UNRESTRICTED											
Current Sources											
Tuition & Fees	\$48,806,315	\$47,337,447	\$44,408,973	(\$2,928,474)	-6.2%	\$45,144,149	\$735,176	1.7%	\$47,064,036	\$1,919,887	4.3%
Appropriation	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	(0)	0.0%	26,512,315	0	0.0%
Food Service and Housing	8,010,463	10,372,612	9,582,382	(790,230)	-7.6%	15,143,763	5,561,381	58.0%	15,384,763	241,000	1.6%
Other Revenue	10,343,516	10,788,111	11,145,908	357,797	3.3%	8,929,000	(2,216,908)	-19.9%	8,741,500	(187,500)	-2.1%
Total Sources	\$93,099,576	\$95,010,485	\$91,649,578	(3,360,907)	-3.5%	\$95,729,227	\$4,079,649	4.5%	\$97,702,614	\$1,973,387	2.1%
Current Uses											
Personnel	\$66,223,400	\$65,750,971	\$63,843,782	(1,907,189)	-2.9%	\$57,817,248	(\$6,026,534)	-9.4%	\$59,826,951	\$2,009,703	3.5%
Services/Supplies	27,667,305	28,109,917	34,585,146	6,475,229	23.0%	33,613,320	(971,826)	-2.8%	33,423,061	(190,259)	-0.6%
Capital and Debt Principal Pymt	1,824,805	3,059,070	4,261,701	1,202,631	39.3%	4,357,252	95,551	2.2%	4,262,006	(95,246)	-2.2%
Total Uses	\$95,715,510	\$96,919,958	\$102,690,629	\$5,770,671	6.0%	\$95,787,820	(\$6,902,809)	-6.7%	\$97,512,018	\$1,724,198	1.8%
Sources Less Uses	(\$2,615,934)	(\$1,909,473)	(\$11,041,051)	n/a	n/a	(\$58,593)	n/a	n/a	\$190,596	\$249,189	n/a

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook
 Clarion University of Pennsylvania
 Summary of Budget Request

	FY 2018-19	FY 2019-20	FY 2020-21	Variance: Prior/Current		FY 2021-22	Variance: Request/Current		FY 2022-23	Variance: Future/Request	
	Prior Year	Prior Year	Current Year	Amount	%	Request Year	Amount	%	Future Year	Amount	%
RESTRICTED											
Current Sources											
Govt. Contracts/Grants	\$16,539,754	\$19,421,204	\$17,781,000	(1,640,204)	-8.4%	\$17,781,000	\$0	0.0%	\$17,781,000	\$0	0.0%
Other Revenue	2,162,348	2,075,073	2,115,000	39,927	1.9%	2,085,000	(30,000)	-1.4%	2,085,000	0	0.0%
Total Sources	\$18,702,102	\$21,496,277	\$19,896,000	(1,600,277)	-7.4%	\$19,866,000	(\$30,000)	-0.2%	\$19,866,000	\$0	0.0%
Current Uses											
Personnel	\$4,305,853	\$4,988,133	\$5,163,208	175,075	3.5%	\$5,263,071	\$99,863	1.9%	\$5,460,248	\$197,177	3.7%
Services/Supplies	14,703,468	16,463,156	14,732,792	(1,730,364)	-10.5%	14,602,929	(129,863)	-0.9%	14,405,752	(197,177)	-1.4%
Capital and Debt Principal Pymt	88,934	405,413	0	(405,413)	-100.0%	0	0	n/a	0	0	n/a
Total Uses	\$19,098,255	\$21,856,702	\$19,896,000	(\$1,960,702)	-9.0%	\$19,866,000	(\$30,000)	-0.2%	\$19,866,000	\$0	0.0%
Sources Less Uses	(\$396,153)	(\$360,425)	\$0	n/a	n/a	\$0	n/a	n/a	\$0	\$0	n/a
TOTAL											
Current Sources											
Tuition & Fees	\$48,806,315	\$47,337,447	\$44,408,973	(\$2,928,474)	-6.2%	\$45,144,149	\$735,176	1.7%	\$47,064,036	\$1,919,887	4.3%
Appropriation	25,939,282	26,512,315	26,512,315	0	0.0%	26,512,315	(0)	0.0%	26,512,315	0	0.0%
Food Service and Housing	8,010,463	10,372,612	9,582,382	(790,230)	-7.6%	15,143,763	5,561,381	58.0%	15,384,763	241,000	1.6%
Other Revenue	29,045,618	32,284,388	31,041,908	(1,242,480)	-3.8%	28,795,000	(2,246,908)	-7.2%	28,607,500	(187,500)	-0.7%
Total Sources	\$111,801,678	\$116,506,762	\$111,545,578	(\$4,961,184)	-4.3%	\$115,595,227	\$4,049,649	3.6%	\$117,568,614	\$1,973,387	1.7%
Current Uses											
Personnel	\$70,529,253	\$70,739,104	\$69,006,990	(\$1,732,114)	-2.4%	\$63,080,319	(\$5,926,671)	-8.6%	\$65,287,199	\$2,206,880	3.5%
Services/Supplies	42,370,773	44,573,073	49,317,938	4,744,865	10.6%	48,216,249	(1,101,689)	-2.2%	47,828,813	(387,436)	-0.8%
Capital and Debt Principal Pymt	1,913,739	3,464,483	4,261,701	797,218	23.0%	4,357,252	95,551	2.2%	4,262,006	(95,246)	-2.2%
Total Uses	\$114,813,765	\$118,776,660	\$122,586,629	\$3,809,969	3.2%	\$115,653,820	(\$6,932,809)	-5.7%	\$117,378,018	\$1,724,198	1.5%
Sources Less Uses	(\$3,012,087)	(\$2,269,898)	(\$11,041,051)	n/a	n/a	(\$58,593)	n/a	n/a	\$190,596	\$249,189	n/a

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook
 Clarion University of Pennsylvania
 Summary of Budget Request

	FY 2018-19 Prior Year	FY 2019-20 Prior Year	FY 2020-21 Current Year	Variance: Prior/Current Amount %	FY 2021-22 Request Year	Variance: Request/Current Amount %	FY 2022-23 Future Year	Variance: Future/Request Amount %
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Current Uses as % of Sources

	FY 2018-19 Prior Year	FY 2019-20 Prior Year	FY 2020-21 Current Year	FY 2021-22 Request Year	FY 2022-23 Future Year
EDUCATIONAL & GENERAL					
Personnel	75.6%	75.7%	74.6%	69.1%	70.1%
Services/Supplies	26.8%	27.1%	31.1%	29.7%	28.8%
Capital and Debt Principal Pymt	1.4%	1.2%	1.1%	0.9%	0.9%
Total Uses	103.8%	104.0%	106.8%	99.8%	99.8%
AUXILIARY					
Personnel	36.4%	28.5%	32.8%	20.1%	20.2%
Services/Supplies	52.0%	45.2%	87.5%	60.0%	59.4%
Capital and Debt Principal Pymt	6.5%	15.6%	31.3%	21.3%	20.4%
Total Uses	94.9%	89.3%	151.6%	101.4%	100.0%
UNRESTRICTED					
Personnel	80.3%	80.2%	79.0%	73.5%	74.5%
Services/Supplies	33.5%	34.3%	42.8%	42.7%	41.6%
Capital and Debt Principal Pymt	2.2%	3.7%	5.3%	5.5%	5.3%
Total Uses	116.1%	118.3%	127.0%	121.8%	121.4%
RESTRICTED					
Personnel	23.0%	23.2%	26.0%	26.5%	27.5%
Services/Supplies	78.6%	76.6%	74.0%	73.5%	72.5%
Capital	0.5%	1.9%	0.0%	0.0%	0.0%
Total Uses	102.1%	101.7%	100.0%	100.0%	100.0%
TOTAL					
Personnel	63.1%	60.7%	61.9%	54.6%	55.5%
Services/Supplies	37.9%	38.3%	44.2%	41.7%	40.7%
Capital	1.7%	3.0%	3.8%	3.8%	3.6%
Total Uses	102.7%	101.9%	109.9%	100.1%	99.8%