Prepared By:				
Name:	Jan Troese, Robert Gatesman, Tam	ara Varsek		
Title:				
Telephone Number:	Varsek-8146713376 (cell)	_		
Date Budget Reviewed/Appro	oved by Council of Trustees:			09/17/20
Date Council of Trustees will	ewed/Approved by Council of Trustees:  O9/17/20  TBD  TBD		TBD	
Is University Considering Pre	esenting a Tuition Pricing Proposal th	is 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

9/8/2020

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	<u>Variar</u> Actual FY		<u>Variand</u> Current/F					
	FY 2018-19	FY 2019-20	FY 2020-21*	FY 2021-22 <sup>4</sup>	FY 2022-23 <sup>4</sup>	Actual FY		(Actual FY2		Variance: Reque	st/Current	Variance: Future	e/Request
	Prior Year	Prior Year	Current 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 <sup>′</sup>	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%
3													
Fall FTE Enrollment <sup>3</sup>													
Clock Hour						0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
Undergraduate (excluding clock hou		3,304.90	3,141.07	3,129.60	3,215.76	(117.50)	-3.4%	(163.83)	<b>-</b> 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 <sup>1,2</sup>													
Undergraduate (include clock hour) In-State	0.004.70	0.444.40	0.040.40	0.000.00	0.007.04	(77.05)	-2.4%	(400.00)	4.00/	(00.00)	-0.7%	75 50	2.5%
	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)		75.53	2.5%
Out-of-State	242.62	250.00	245.04	225.04	220.22	6.45	2.60/	(24.47)	40.70/	0.12	n/a	42.00	E 00/
Domestic Foreign	243.63 13.77	250.08	215.91 14.00	225.04 14.00	238.32 14.00	6.45 0.23	2.6% 1.7%	(34.17) 0.00	-13.7% 0.0%	9.13 0.00	4.2% 0.0%	13.28 0.00	5.9% 0.0%
Subtotal, Out-of-State	257.40	14.00 264.08	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)	-12.9%	(10.89)	-0.3%	88.81	2.7%
Graduate	3,479.10	3,400.22	3,242.01	3,231.12	3,319.93	(70.90)	-2.0 /0	(100.21)	-4.970	(10.09)	-0.5 /6	00.01	2.7 /0
In-State	460.00	457.88	456.70	474.00	500.94	(4.44)	-0.9%	(4.40)	-0.2%	17.25	2.00/	26.91	5.7%
Out-of-State	462.02	437.00	456.78	474.03	500.94	(4.14)	-0.9%	(1.10)	-0.2%	17.25	3.8%	20.91	5.7%
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%	(32.42)	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)	-16.5% -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)	-0.5%	(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)	-15.1% -4.9%	15.46	0.4%	122.87	3.2%
Total Allitualized I I L	7,111.33	7,007.01	3,000.04	3,004.00	5,510.01	(17.02)	-1.070	(130.37)	<del></del> <i>3</i> /0	10.40	0.4 /0	122.07	J.Z /0

	Actual FY 2018-19	Actual FY 2019-20	Projected FY 2020-21	Projected FY 2021-22	Projected FY 2022-23	Variance Actual FY 20 Actual FY 20	18-19/	Varianc Current/P (Actual FY20	rior	<u>Varian</u> Request/0		<u>Varianc</u> Future/Req	
	Prior Year	Prior Year	Current Year	Request Year	Future Year	Amount	%	Amount	%	Amount	%	Amount	%
Fall FTE Faculty (Exclude Clock Hour Faculty)													
Unrestricted Fall FTE Faculty (payroll definition of FTE) <sup>1</sup>	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%
<sup>1</sup> Based on SAP Capacity Utilization for Fall term.													
Budgeted Annualized FTE Employees (Include all permanent and ter	nporary emplo	yees)											

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%
						, , ,		, , ,	İ	• /			
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%
						3.76	0.7%	, ,					
Total Unrestricted Employees, Actual or Net of Turnover	576.17	579.93	535.84	451.94	451.64			(44.09)	-7.6%	(83.90)	-15.7%	(0.30)	-0.1%

	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	Varianc Actual FY 20 Actual FY 20 Amount	18-19/	Variand Current/F (Actual FY2 Amount	Prior	Varian Request/0 Amount		<u>Varianc</u> <u>Future/Rec</u> Amount	
Restricted													
Faculty													
Budgeted FTE (exclude impact of shared fact		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 fact	lty) 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 cou	nts)					0.00	n/a	0.00	n/a	0.00	n/a	0.00	n/a
AFSCME													
Budgeted		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 Turn	over 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		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 Turno	over 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		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 Turne	ver 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							4= 00/						2 22/
Budgeted		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 Turno		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 Employ		47.19 49.81	54.87 54.42	54.87	54.87 54.87	4.72 7.69	11.1% 18.3%	7.68	16.3% 9.3%	0.00 0.45	0.0%	0.00	0.0%
Total Restricted Fund Employees, Actual or Net of Turne	over 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	ı				ĺ				1	İ	ı		Ī
Faculty													
Budgeted FTE (exclude impact of shared fact	ulty) 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 fact		270.88	246.45	196.48	196.48	10.93	4.2%	(24.43)	-9.0%	(49.97)	-20.4 % -20.3%	0.00	0.0%
FTE Faculty Shared Between Universities (excluded from total cou		0.00	0.00	0.00	0.00	0.00	n/a	0.00	-9.0 /0 n/a	0.00	-20.570 n/a	0.00	n/a
AFSCME	0.00	0.00	0.00	0.00	0.00	0.00	II/a	0.00	II/a	0.00	II/a	0.00	II/a
Budgeted	TE 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 Turne		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	100.00	100.00	170.00	100.01	100.01	(2.10)	1.070	(10.10)	1.070	(10.21)	11.070	(0.00)	0.270
Budgeted	TE 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 Turno		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	TE 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 Turno		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						(0.00)		(=:)		(,			
Budgeted	TE 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 Turno		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 Employ		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 Turno	ver 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%
	•				•			· · · · · ·	- U			• •	

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.

								<u>Varian</u>	ice:	<u>Varia</u>	nce:	<u>Variar</u>	ice:
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Variance: Pr	ior/Prior	Current/	Prior	Request/	Current	Future/Re	equest
	Prior Year	Prior Year	Current Year	Request Year	Future Year	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 H	istorical Data		System	Orig	inal Univers	sity Projecti	ons	Revis	sed Universi	ty Projection	ns
		'	Offiversity H	istoricai Data	L	Total		Januar	y 2020 <sup>1</sup>			Septembe	er 2020 <sup>3</sup>	
		2015-16	2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23	2019-20	2020-21	2021-22	2022-23
Enrollment	Annualized FTE Enrollment <sup>1</sup>	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
	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 <sup>2</sup>	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%
Student Outcomes	Six-Year Graduation Rate, First-Time,													
Ottadoni Gatoonico	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%

<sup>&</sup>lt;sup>1</sup> Original University Projections for Annualized FTE Enrollment, as provided in v2a sustainability plans submitted by universities in June 2020.

### **University Success Measures**

			University H	istorical Data	1	System Total	Orig	jinal Univer Januar	sity Projecti y 2020 <sup>3</sup>	ions	Revis	sed Universi Septemb		ons
		2015-16	2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22	2022-23	2019-20 <sup>4</sup>	2020-21	2021-22	2022-23
Student Support	Fall FTE Student/Fall FTE Faculty Ratio <sup>3</sup>	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
Ratios	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
	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
University	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
Financial Strength <sup>5</sup>	Minimum Reserves (Days)	66	56	59	44	197	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ŭ	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
Student Arrordability	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 <sup>6</sup>		\$1,423,741			n/a		n/a	n/a	n/a	\$2,874,615	n/a	n/a	n/a
· ····us orving	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

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.

### Comparator Data

	4 Year Public, Degree Granting Institutions by Carnegie Classification/HBCU	2015-16	2016-17	2017-18	2018-19
6 Year Graduation	Baccalaureate	44.2%	44.1%	45.8%	43.8%
Rate, First-Time, Full-	Masters	50.3%	51.1%	52.5%	53.8%
Time, Bachelor	Doctorate	46.1%	46.6%	48.0%	49.8%
Degree Seeking	State Related	69.3%	69.3%	70.8%	71.8%
Students	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,	Baccalaureate	73.5%	72.6%	72.2%	68.5%
First-Time, Full-Time,	Masters	76.5%	76.2%	76.3%	76.3%
Bachelor Degree	Doctorate	73.7%	74.0%	73.0%	74.3%
Seeking Students	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

<sup>&</sup>lt;sup>2</sup> Rates for 2019-20 are actuals.

<sup>&</sup>lt;sup>3</sup> Clarion Note: Six-Yr. Graduation Rates in the January 2020 columns are misaligned from what was submitted. September 2020 figures correct this.

<sup>&</sup>lt;sup>4</sup> 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.

<sup>&</sup>lt;sup>5</sup> These ratios are calculated on an annual basis; ratios in the sustainability scorecard use a three-year rolling average.

<sup>&</sup>lt;sup>6</sup> Total Funds Raised: Grand total amount (outright gifts only) from the Voluntary Support of Education Survey. See Appendix B.

### 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. .....

		UNIVERSITY			AFFILIATES			TOTAL	
Revenues	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 institution	al funds used for C	OVID-19 pandemic				<u> </u>			<u> </u>
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 \$0	\$1,612,138
Linergency Aid Awarded	ψ1,012,130		ψ1,012,130				ψ1,012,130	φυ	ψ1,012,130

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

Clarion University of Pennsylvania				DO NOT USE CEN	NTS!! ROU	IND ALL NUMBERS	TO WHOLE DOLLA	RS!			
EDUCATIONAL and GENERAL FUND - GENERAL FUND				Variance	e:	I	Varianc	e:		Variance	e:
Minor	Prior Year	Prior Year	Current Year	Prior Year to Cur		Request Year	Current Year to R	_	Future Year	Request Year to F	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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	6.79
403 Graduate In-State Tuition	4,247,064	4,149,658	3,937,809	(211,849)	-5.1%		190,512	4.8%	4,407,271	278,950	6.89
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	5.89
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	4.49
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	3.59
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	6.79
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	6.89
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	5.89
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%		\$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%		136,679	5.0%	3,038,177	189,602	6.79
403 Graduate In-State Tuition	5,639,988	5,603,199	5,416,899	(186,300)	-3.3%		262,071	4.8%	6,062,697	383,727	6.89
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	5.89
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		0.09
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	4.39
408 Academic/Instructional Fees (charged to all students)	4,833,616	4,760,848	4,432,635	(328,213)	-6.9%		71,188	1.6%	4,698,974	195,151	4.39
Academic/Instructional Fees (program- or course-specific)	138,187	124,545	118,193	0	n/a		710	0.6%	122,826	3,923	3.39
409 Other Mandatory Student Fees	4,573,621	4,476,317	4,310,733	(165,584)	-3.7%		17,845	0.4%	4,447,590	119,012	2.79
410 Nonmandatory Student Fees	358,535	314,517	261,500	(53,017)	-16.9%	261,500	0	0.0%	261,500	0	0.09
411 Scholarship Discounts & Allow. (enter as negative)	(2,784,658)	(3,103,447)	n/a	0	n/a		0	n/a	n/a		n/s
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.)	,	(44.700)	,	0	,	,	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	00.075.000	00 000 440	00 404 070	100 751	0.00/	00 400 500	40.700	0.00/	00 400 500		0.00
Base Allocations AFRP	23,675,630	26,228,119	26,424,870 87.445	196,751	0.8%		43,722	0.2%	26,468,592 43.723	0	0.09
Performance Funding	354,152	284,196	87,445 n/a	(196,751) n/a	-69.2% n/a	43,723	(43,723)	-50.0%	43,723 n/a		0.09 n/a
Other E&G (CBFS, Reserve, OOC, etc.)	1,909,500	n/a	11/a 0	11/a 0	n/a	n/a	n/a 0	n/a n/a	11/2	11/a 0	n/a
State Appropriation, Total	25,939,282	26,512,315	26,512,315	0	n/a 0.0%	26,512,315	(0)	n/a 0.0%	26,512,315		0.0%
414 Federal Appropriations	20,808,262	20,512,315	1.650.141	1,595,687	2930.3%	20,312,315	(1,650,141)	-100.0%	20,312,315	0	0.09 n/a
414 Federal Appropriations 421 Gov't Grants & Contracts-Federal	177,065	285,974	278,812	(7,162)	-2.5%	275,000	(3,812)	-100.0%	27,500	(247,500)	-90.0%
421 Gov't Grants & Contracts-Federal 421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	177,065 n/a	285,974	210,012	(7,162)	-2.5% n/a	2/5,000	(3,812)	-1.4% n/a	21,500	(247,500)	-90.09 n/a
422 Gov't Grants & Contracts-Pederal - CARES ACT Pullus 422 Gov't Grants & Contracts-State	155,855	164,015	159,809	(4,206)	-2.6%	160,000	191	0.1%	160,000		0.09
423 Gov't Grants & Contracts-State	100,000	104,013	153,009	(4,200)	-2.0 /8 n/a	100,000	0	0.176 n/a	100,000	0	n/:
424 Gov't Grants & Contracts-Eocal	738	2,308		(2,308)	-100.0%		0	n/a		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	o o	0.09
431 Gifts	106,933	166,611	1,275,200	1,108,589	665.4%	00,000	(1,275,200)	-100.0%	00,000	0	n/a
451 Endowment Income	n	0	.,2. 3,200	1,100,000	n/a		(1,270,200)	n/a		0	n/a
463 Privatized Housing	127,092	65,448		(65,448)	-100.0%		0	n/a		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	0.09
452-458	-,0.0,0.0	-,, -,,	3,2, 3,, 00	(.55,520)		3,2,3,500	.,254	0.070	3,2.0,000		0.07
470-479,				İ		I	İ	l			
498 All Other Revenue	935,064	470.329	240,900	(229,429)	-48.8%	240.000	(900)	-0.4%	240.000	0	0.09
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	0.49
TOTAL REVENUE	\$82,471,009	\$81,956,273	\$80.848.246	(\$1,108,027)			(\$2,191,782)				

9/8/2020, 1:34 PM 7

Clarion University of Pennsylvania				DO NOT USE CEN	ITS!! ROU	ND ALL NUMBERS	TO WHOLE DOLLA	RS!			
EDUCATIONAL and GENERAL FUND - GENERAL FUND				Variance	:		Variance	e:		Varianc	e:
Minor	Prior Year	Prior Year	Current Year	Prior Year to Cur	rent Year	Request Year	Current Year to Re	equest Year	Future Year	Request Year to I	Future Year
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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	n/a	*,,	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	n/a		0	n/a		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				(2.1== 1.10)			(*****			****	
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 (500)	0.0%
513 Other	21,037	16,682	8,918	(7,764)	-46.5%	9,272	354 0	4.0% 0.0%	8,764 177,088	(508)	-5.5%
520-521 Overtime 530-531 Sick and Annual Leave Payouts	217,997 156,209	210,900 176,217	177,088 110,755	(33,812) (65,462)	-16.0% -37.1%	177,088 110,755	0	0.0%	110,755	0	0.0% 0.0%
532 Disaster Leave	156,209 n/a	1,411	110,755	(1,411)	-100.0%	110,755	0	0.0% n/a	110,755	0	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
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	l oʻ	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				,				1			
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	n/a		0	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			0	n/a		0	n/a		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 (0550,040)	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%

8

Property   Property	FY 2021-22 Comprenensive Planning Process (CPP) Projections Workbook											
Prior   Prio	Clarion University of Pennsylvania		ı				ND ALL NUMBERS				1	
Production												
Color   Colo	Minor								equest Year			
201 Salarium	•	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
SEP Value Resource Pay					(*** / ***)			/*****				
\$50 Cere Parent  \$50 Ce		\$1,835,128	\$1,747,026	\$1,652,394			\$1,542,973			\$1,599,948		
Section   Pays   Section   Pays   Section		00.074	10.057	4 000			4.050		n/a	4.000		
SO-SET   Open		20,671	10,857	4,603			4,656			4,603		
20-03-15   Section of Armania Leaven Perposes   11-16		507	1.000	(22)			(22)			(22)		
Second Layers				(22)			(22)			(22)		
Selection   Security   Selection   Security   Selection   Security   Selection   Security   Selection   Security   Selection			3,703					_				
\$52-8-01 International and Workers Compensation \$4,946   6,655   27,007   0,004   4.55   173.00   6,554   4.50   173.00   1,005   5,005   17,007   1,005   1,0			132 295	123 066			114 752			119 041		
Sol.   Returnant Continuous - SPRS   191777   20,0074   100,0070   (80.044   4.59)   (115.05)   (15.05)												
Section   Sect											, , ,	
Second Performant Contributions ARP												
SSE Employment Exhaultily and Group Life Insurance												
500 Employees** HW Fund												1.0%
696 Employees' Pospibilization Insurance 415.229					, ,							n/a
Sect Annalaries Hospitalization   196,096   196,097		415,229	408,094	389,301		-4.6%	371,645		-4.5%	383,628	11,983	3.2%
1975-989   1100 and Officer Fee Winker - Employee Epigle   1103 as   1128,705   85,823   65,823   65,823   0 0,05   88			155,957	136,229		-12.6%	121,066		-11.1%	128,425	7,359	6.1%
Sub-Total, SCUPA Compensation   \$3,223,184   \$3,211,320   \$3,221,185   \$3,211,475   \$3,250,175   \$1,150,185   \$7,76   \$2,263   \$3,00   \$3,125,833   \$3,00   \$3,125,833   \$3,00   \$3,125,833   \$3,00   \$3,125,833   \$3,00   \$3,125,833   \$3,00   \$3,125,833   \$3,00   \$3,125,833   \$3,00   \$3												3.6%
												0.0%
501 Sauriers		\$3,023,194	\$2,910,393	\$2,714,775	(\$195,618)	-6.7%	\$2,560,757	(\$154,018)	-5.7%	\$2,637,308	\$76,551	3.0%
502 Wages	Other Compensation											
510 Suldent Employment   523,9653   370,190   665,676   256,486   76,876   76,704   288   3.576   60   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%   665,676   0   0.0%												
513 Other								-			_	
250-251 Overline   71,687   53,84   46,683   (7,162) -1.33%   46,683   0 0.0%   46,683   0 0.0%   67,680   0 0.0%   67											-	
59.053   Sisk and Annual Lawer Payouts   13.971   765   769   (841)   10.99%   (76)   0 0.0%												
532 Disaster Leave												
540-545   Social Security   159,710   159,851   152,735   (4,216)   -2.7%   143,405   (9,330)   6.1%   149,145   5.74   4.99   5.501   Feterement Contributions - SERS   297,893   297,279   270,522   (26,757)   -9.0%   247,193   (23,329)   -8.6%   271,491   24,298   9.8%   555.11 Retirement Contributions - SERS   297,893   297,279   270,522   (26,757)   -9.0%   247,193   (23,329)   -8.6%   271,491   24,298   9.8%   555.11 Retirement Contributions - ARP   80,774   9.9.90   95,307   2,347   2.5%   80,007   2.700   2.2%   10,103   4.006   4.1%   555.2657   Retirement Contributions - ARP   10,103   4.007   4.1%   4.2%			765	(76)			(76)			(76)	,	
542-543   Unemployment and Workers Compensation			156.051	150 705	_		142 405	-		140 145	-	
550.1 Retirement Contributions - SERS												
551.1 Retirement Contributions - PSERS 11,944 13,332 21,575 8,243 61,8% 22,256 67 3,1% 23,296 1,046 47% 525,255.57 Retirement Contributions - ARP 80,774 92,960 95,307 2,347 25% 90,097 2,790 2.9% 102,103 4,066 4.1% 558 Employees Disability and Group Life Insurance 4,153 4,277 4,040 (237) -5.5% 3,767 (273) -6.8% 3,830 63 1,7% 556 Employees Hospitalization Insurance 383,501 448,247 479,645 31,398 7,0% 459,667 (19,978) 4.2% 467,479 27,812 6,1% 562.1 Amutanti-Hospitalization Insurance 177,259 179,574 197,800 (11,774) -6.8% 161,588 (6,262) -3.7% 170,689 97,070 5.6% 562.1 Amutanti-Hospitalization Insurance 384,589 43,44 57 213 67,8% 566 29 5.5% 557 1 0 0.2% 597,599 Tulion and Other Fee Walver - Employee Eligible 377,262 37,253,22 45,253,23 45,			·		, , ,							
552-557 Retirement Contributions - ARP   S0,774   29,90   95,307   2,347   2,5%   88,097   2,700   2,9%   102,103   4,006   4,1%   558   Employees   Ibasility and Group Life Insurance   4,155   4,277   4,040   (237)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,767   (773)   5,5%   3,769   (79,978)   4,774   5,502   179,574   167,800   (11,774)   6,6%   161,538   (6,262)   3,7%   170,608   9,070   5,6%   567   567   597												
568 Employees Haw Fund 57783 31,176 30,200 (886) 2-28* 3,767 (173) 468* 31,830 63 1.78* 560 Employees How Fund 383,501 48,227 479,645 31,398 7.0% 459,667 (1703) -5,6% 30,401 1.814 6.39* 5621 Annutatish Hospitalization Insurance 5621 Annutatish Hospitalization 563 DERS Healthcare Premium Assistance 563 DERS Healthcare Premium Assistance 563 DERS Healthcare Premium Assistance 564 20 1,000 (174) 4-66% 161,538 (6,262) -3,7% 170,666 9,070 5,6% 568 569 10,000 10,0												
560 Employees HW Fund   Sas   Script   Sas   Script   Sas												
Set   Employees   Hospitalization   hourance   Set   140,247   179,645   13,398   7.0%   499,667   (19,978)   4.2%   487,479   27,812   6.1%   562   140,000   177,400   6.0%   171,740   6.0%												
563 PSERS Healthcare Premium Assistance   304   314   527   213   67.8%   556   29   5.5%   557   1   0.2%     597-599 Tuittion and Other Fee Waiver - Employee Eligible   62.864   29.109   45.809   16.700   57.4%   45.809   0   0.0%   45.809   0   0.0%     502 Personnel Expenditures   501 Salaries   502 Warges   41.855   33.91.02,676   33.9934   34.94   57.800   23.306   67.6%   57.800   33.905,691   11.3%   33.986,482   5126,167   33.996,482   502 Warges   41.855   34.999,334   (52.103,342)   -5.7%   531,043,463   (53.955,871)   -11.3%   323,232,800   \$1.279,427   41.95   502 Warges   41.855   34.994   34.494   57.800   23.306   67.6%   57.800   0.0%   665,676   0.0 0.0												6.1%
563 PSERS Healthcare Premium Assistance   304   314   527   213   67.8%   556   29   5.5%   557   1   0.2%     597-599 Tuittion and Other Fee Waiver - Employee Eligible   62.864   29.109   45.809   16.700   57.4%   45.809   0   0.0%   45.809   0   0.0%     502 Personnel Expenditures   501 Salaries   502 Warges   41.855   33.91.02,676   33.9934   34.94   57.800   23.306   67.6%   57.800   33.905,691   11.3%   33.986,482   5126,167   33.996,482   502 Warges   41.855   34.999,334   (52.103,342)   -5.7%   531,043,463   (53.955,871)   -11.3%   323,232,800   \$1.279,427   41.95   502 Warges   41.855   34.994   34.494   57.800   23.306   67.6%   57.800   0.0%   665,676   0.0 0.0	562.1 Annuitants' Hospitalization	172.592	179.574	167.800	(11,774)	-6.6%	161.538	(6.262)	-3.7%	170.608	9.070	5.6%
S97-599   Tuttion and Other Fee Waiver - Employee Eligible   \$0.00												0.2%
Sold Salaries   Sala												0.0%
501 Salaries 502 Wages 4 1850 34,444 57,800 23.306 67.6% 57,800 0 0 .0% 57,800 0 .0% 57,800 0 .0% 57,800 0 .0% 57,800 0 .0% 57,800 0 .0% 57,800 0 .0% 57,800 0 .0% 57,800 0 .0% 57,800 0 .0% 510 Student Employment 50,000 1 18,000,400 1 18,00	Sub-Total, Other Compensation	\$3,772,622	\$3,723,932	\$4,024,826	\$300,894	8.1%	\$3,860,315	(\$164,511)	-4.1%	\$3,986,482	\$126,167	3.3%
502 Wages	Total Personnel Expenditures											
510 Student Employment												4.1%
511 Faculty Summer School Pay 512-513 Other Pay 515-513 Other Pay								-				
512-513 Other Pay 1,354,878 1,164,779 851,937 (312,842) -26,9% 585,675 (266,262) -31,3% 583,857 (1,818) -0.3% 515 Winter Session Pay 349,407 285,375 374,930 89,555 31,4% 374,930 0 0.0% 223,749 0 0.0% 520-521 Overtime 2290,281 266,705 223,749 (42,956) -16,1% 223,749 0 0.0% 223,749 0 0.0% 530-531 Sick and Annual Leave Payouts 576,491 565,206 1,602,310 1,037,104 183,5% 1,602,310 0 0.0% 1,602,310 0 0.0% 530-531 Sick and Annual Leave Payouts 1,002,310 1,003,7104 183,5% 1,602,310 0 0.0% 1,602,310 0 0.0% 530-531 Sick and Annual Leave Payouts 1,002,310 1,003,7104 183,5% 1,602,310 0 0.0% 1,602,310 0 0.0% 530-531 Sick and Annual Leave Payouts 1,002,310 1,003,7104 183,5% 1,602,310 0 0.0% 1,602,310 0 0.0% 1,602,310 0 0.0% 530-531 Sick and Annual Leave Payouts 1,002,310 1,003,7104 183,5% 1,002,310 0 0.0% 1,602,310 0 0.0% 530-531 Sick and Annual Leave Payouts 1,002,310 1,003,7104 183,5% 1,002,310 0 0.0% 1,60								-				
515 Winter Session Pay 520-521 Overtime 520-521 Overtime 520-521 Overtime 520-521 Overtime 520-521 Sick and Annual Leave Payouts 520-521 Sick and Annual Leave Payouts 520-521 Sick and Annual Leave Payouts 520-521 Sick and Annual Leave Payouts 520-521 Sick and Annual Leave Payouts 520-521 Sick and Annual Leave Payouts 520-521 Sick and Annual Leave Payouts 520-522 Disaster Leave 520-522 Di								-				
520-521 Overtime												
530-531 Sick and Annual Leave Payouts 530-531 Sick and Annual Leave Payouts 530 Disaster Leave 0 1,411 0 (1,411) -100.0% 0 0 0 n/a 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								-				
532 Disaster Leave												
540-541 Social Security 3,000,315 2,973,938 2,804,407 (169,531) -5.7% 2,500,260 (304,147) -10.8% 2,596,061 95,801 3.8% 542-543 Unemployment and Workers' Compensation 141,280 151,224 398,883 247,459 163.6% 623,683 225,000 56.4% 248,6835 (375,000) -60.1% 500-550.1 Retirement Contributions - SERS 5,488,726 5,489,148 4,553,841 (935,307) -17.0% 4,045,992 (507,849) -11.2% 4,476,495 (507,849) -11.2% 44,676,495 (507,849) -11.2% 44,676,495 (507,849) -11.2% 44,676,495 (507,849) -11.2% 44,676,495 (507,849) -11.2% 44,676,495 (507,849) -11.2% 44,676,495 (507,849) -11.2% 44,676,495 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 44,676 (507,849) -11.2% 42,678 (507,84		070,491								1,002,310		
542-543 Unemployment and Workers' Compensation 141,280 151,224 398,683 247,459 163,6% 623,683 225,000 56.4% 248,683 (375,000) -60.1% 50-550.1 Retirement Contributions - SERS 5,488,726 303,916 321,593 694,127 372,534 115.8% 704,822 10,695 1.5% 727,495 4,476,995 430,303 10.6% 552-557 Retirement Contributions - ARP 1,897,408 1,897,408 1,894,489 1,886,727 7,762) -0.4% 1,711,191 (175,536) -9.3% 1,769,404 58,213 3.4% 560 Employees' Disability and Group Life Insurance 586 Employees' Disability and Group Life Insurance 586 Employees' Hospitalization Insurance 587,8644 398,183 321,195 594,475 594,474 595,475 595,476 597,599 Tuition and Other Fee Waiver - Employee Eligible 950,571 891,515 840,469 1,803,409 1,803,409 1,803,409 1,803,409 1,804,409 1,803,409 1,804,409		3 000 315		-			-	-		2 596 061	-	
50-550.1 Retirement Contributions - SERS 5,488,726 5,489,148 4,553,841 (935,307) -17.0% 4,045,992 (507,849) -11.2% 4,476,495 430,503 10.6% 51-551.1 Retirement Contributions - PSERS 303,916 321,593 694,127 372,534 115.8% 704,822 10.695 1.5% 727,954 23,132 3.3% 552-557 Retirement Contributions - ARP 1,897,408 1,894,489 1,894,489 1,886,727 (7,762) -0.4% 1,711,191 (175,536) -9.3% 1,769,404 58,213 3.4% 560 Employees' Disability and Group Life Insurance 58,127 58,284 51,938 (6,346) -10.9% 42,474 (9,464) -18.2% 42,597 123 0.3% 560 Employees' Hospitalization Insurance 5,352,129 5,695,486 5,695,267 (219) 0.0% 5,114,945 (580,322) -10.2% 5,390,504 275,559 54% 562 Annuitants' Hospitalization Rusance 7,621 8,038 16,877 8,839 110.0% 17,400 523 3.1% 17,571 17,11 1.0% 597-599 Tuition and Other Fee Waiver - Employee Eligible 950,571 891,515 840,469 (51,046) -5.7% 840,469 0 0 0.0% 840,469 0 0 0.0% 840,469 0 0 0.0% Anticipated savings from turnover (should be a negative number) n/a n/a n/a \$0 n/a \$0 n/a \$0 n/a \$0 n/a \$0 n/a \$0 n/a												
51-551.1 Retirement Contributions - PSERS  303,916 321,593 694,127 372,534 115.8% 704,822 10,695 1.5% 727,954 23,132 3.3% 552-557 Retirement Contributions - ARP 1,897,408 1,894,489 1,886,727 (7,762) -0.4% 1,711,191 (175,536) -9.3% 1,769,404 58,127 58,284 51,938 (6,346) -10.9% 42,474 (9,464) -18.2% 42,597 123 3.3% 560 Employees' Isobality and Group Life Insurance 378,644 398,138 324,195 561 Employees' Hospitalization Insurance 5362,136 562.1 Annuitants' Hospitalization Insurance 5582 Employees' Hospitalization 3,005,655 2,773,720 2,378,157 563 PSERS Healthcare Premium Assistance 7,621 8,038 16,877 8,839 110.0% 17,400 523 3.1% 17,571 17,71 10,9597-599 Tuition and Other Fee Waiver - Employee Eligible 950,571 891,515 840,469 (51,046) -5.7% 840,469 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0,0% 840,469 0 0 0 0,0% 840,469 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												
552-557 Retirement Contributions - ARP	551-551.1 Retirement Contributions - PSERS											3.3%
558 Employees' Disability and Group Life Insurance 558,127 58,284 51,938 (6,346) -10.9% 42,474 (9,464) -18.2% 42,597 123 0.3% 600 Employees' H/W Fund 378,644 398,138 324,195 (73,943) -18.6% 262,376 (61,819) -19.1% 268,210 5,834 2.2% 561 Employees' Hospitalization Insurance 5,352,129 5,695,486 5,695,267 (219) 0.0% 5,114,945 (580,322) -10.2% 5,390,504 2,227,507 135,367 6,554 40,469 10.0% 562.1 Annuitants' Hospitalization 3,005,655 2,733,720 2,378,157 (355,653) -13.0% 2,092,140 (286,017) -12.0% 2,227,507 135,367 6,557 563 PSERS Healthcare Premium Assistance 7,621 8,038 16,877 (855,63) -13.0% 2,092,140 (286,017) -12.0% 2,227,507 135,367 6,557 599 Tuition and Other Fee Waiver - Employee Eligible 950,571 891,515 840,469 (51,046) -5.7% 840,469 0 0 0.0% 840,469 0 0.0% 840,469 0 0.0% Anticipated savings from turnover (should be a negative number) n/a n/a n/a \$0 n/a \$												3.4%
561 Employees' Hospitalization Insurance 5,352,129 5,695,486 5,695,267 (219) 0.0% 5,114,945 (580,322) -10.2% 5,390,504 275,559 5.4% 562.1 Annuitants' Hospitalization 3,005,655 2,733,720 2,378,157 (355,563) -13.0% 2,092,140 (286,017) -12.0% 2,227,507 135,367 6.5% 563 PSERS Healthcare Premium Assistance 7,621 8,038 16,877 8,839 110.0% 17,400 523 3.1% 17,571 1.71 1.0% 597-599 Tuition and Other Fee Waiver - Employee Eligible 950,571 891,515 840,469 (51,046) -5.7% 840,469 0 0.0% 840,469 0 0.0% 840,469 0 0.0% 707AL 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% Anticipated savings from turnover (should be a negative number) n/a n/a n/a \$0 n/a \$0 n/a \$0 n/a \$0 n/a												0.3%
561 Employees' Hospitalization Insurance 5,352,129 5,695,486 5,695,267 (219) 0.0% 5,114,945 (580,322) -10.2% 5,390,504 275,559 5.4% 562.1 Annuitants' Hospitalization 3,005,655 2,733,720 2,378,157 (355,563) -13.0% 2,092,140 (286,017) -12.0% 2,227,507 13,517 1.575 6.5% 5583 PSERS Healthcare Premium Assistance 7,621 8,038 16,877 8,839 110.0% 17,400 523 3.1% 17,571 1.571 1.575 1.		378,644					262,376				5,834	2.2%
563 PSERS Healthcare Premium Assistance         7,621         8,038         16,877         8,839         110,0%         17,400         523         3,1%         17,571         171         1,0%           597-599 Tuition and Other Fee Waiver - Employee Eligible         950,571         891,515         840,469         (51,046)         -5.7%         840,469         0         0,0%         840,469         0         0,0%           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%           Anticipated savings from turnover (should be a negative number)         n/a         n/a         \$0         n/a         \$0         n/a         \$0         n/a         \$0         n/a		5,352,129	5,695,486	5,695,267		0.0%	5,114,945	(580,322)	-10.2%	5,390,504	275,559	5.4%
563 PSERS Healthcare Premium Assistance     7,621     8,038     16,877     8,839     110.0%     17,400     523     3.1%     17,571     171     1.0%       597-599 Tuition and Other Fee Waiver - Employee Eligible     950,571     891,515     840,469     (51,046)     -5.7%     840,469     0     0.0%     840,469     0     0.0%       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%       Anticipated savings from turnover (should be a negative number)     n/a     n/a     \$0     n/a     \$0     n/a     \$0     n/a		3,005,655		2,378,157	(355,563)	-13.0%				2,227,507	135,367	6.5%
597-599 Tuition and Other Fee Waiver - Employee Eligible         950,571         891,515         840,469         (51,046)         -5.7%         840,469         0         0.0%         840,469         0         0.0%           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%           Anticipated savings from turnover (should be a negative number)         n/a         n/a         \$0         n/a         \$0         n/a         \$0         n/a         \$0         n/a		7,621	8,038			110.0%	17,400					1.0%
Anticipated savings from turnover (should be a negative number) n/a n/a \$0 n/a \$0 n/a \$0 n/a	597-599 Tuition and Other Fee Waiver - Employee Eligible								0.0%			0.0%
	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%
										·		
NET TOTAL PERSONNEL EXPENDITURES \$62,356,208 \$62,033,906 \$60,001,012 \$1,732,894 -2.8% \$54,389,943 \$54,389,943 \$56,911,069 -9.8% \$56,317,255 \$1,927,312 3.5%		n/a	n/a									n/a
	NET 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%

9

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook Clarion University of Pennsylvania				DO NOT USE CEI	NTS!! ROU	ND ALL NUMBERS	TO WHOLE DOLLA	RS!			
EDUCATIONAL and GENERAL FUND - GENERAL FUND				Variance	e:		Variance	e:		Variance	<b>э</b> :
Minor	Prior Year	Prior Year	Current Year	Prior Year to Cu		Request Year	Current Year to Re		Future Year	Request Year to F	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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	1.0 %	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%
OFFICE A SURPLUE EXPENDITURES											
SERVICES & SUPPLIES EXPENDITURES	4 700 004	1 054 500	4.057.440	5.001	0.007	0.000.000	40.554	0.00/	2.050.000	50,000	0.50/
Utilities (640-646) Student Bad Debt Expense (Prior Yr. from above, 411.5)	1,733,094 457,514	1,951,568 190,405	1,957,449 864,800	5,881 674,395	0.3% 354.2%	2,000,000 865,000	42,551 200	2.2% 0.0%	2,050,000 865,000	50,000	2.5% 0.0%
Student Aid	451,514	190,405	004,800	014,395	334.2%	000,000	200	0.0%	000,000	l "	0.0%
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)	2,7 0 1,000 n/a	0,100,111	0,100,000	0	n/a	n/a	n/a	n/a	2,000,000 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%
	700,000,000	****	400,000,000	Ţ 1,00 1,01 1		Ţ. z, z, . z	(+1,+1=,+11)	*****	777,177,277	¥1,001,001	
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/o	190,596	4,426	2.4%
REVENUES LESS EXPENDITURES & TRANSFERS	(\$4,833,978)	(\$4,733,298)	(\$5,464,962)	(1,420,277) n/a	-100.0% n/a	(\$0)	100,170 n/a	n/a n/a	(\$0)	4,426 n/a	2.4% n/a
REVENUES LESS EXI ENDITORES & TRANSI ERS	(ψ4,033,970)	(\$4,733,290)	(\$3,404,302)	11/4	11/a	(ψ0)	11/4	Π/α	(40)	11/4	- II/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%	(\$12,273,191)		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%
	<b>\$1,010,100</b>	Ψ021,004	<b>4021,004</b>	+5	0.070	<b>\$1,010,414</b>	<b>\$100,170</b>	22.070	ψ1,204,010	<b>\$150,000</b>	10.070
Loan (to)/from Auxiliary Plant Fund				\$0	n/a		\$0	n/a		\$0	n/a
TOTAL ESTIMATED EXC NET ASSETS INCLUDING UNDESTRICTED				1							
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED	(04 0	(05.000.00	(044 = = = =	(05 121 25		(04 / 0-0-:-	0.00.00		/A44 AAA · ·	0400	
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 POTIMATED FOR AND DIANT GARAGES											
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES,				1							
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%

Clarion University of Pennsylvania

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

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

### 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 sh	nould be re	eflected	as a negative nur	nber):								
1 Example: Road Repair	(\$1	00,000)	(\$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 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	\$ (2	200,000)	\$ (200,000)		\$200,000	-100%	(\$350,000)	(\$350,000)	n/a	(\$1,050,000)	(\$700,000)	200%
	\$ (2	200,000)	\$ (200,000)	\$ (900,000)	\$200,000 (900,000)	n/a		(\$350,000) 100,000	-11%	(\$1,050,000)	(\$700,000) 800,000	200% -100%
1 Example: Sewer Upgrade	\$ (2	200,000)	\$ (200,000)			n/a n/a			-11% n/a	(\$1,050,000)		-100% n/a
1 Example: Sewer Upgrade	\$ (2	200,000)	\$ (200,000)			n/a n/a n/a			-11% n/a n/a	(\$1,050,000)		-100% n/a n/a
1 Example: Sewer Upgrade 2 Example: Pedestrian Bridge 3 4 5				\$ (900,000)	(900,000) 0 0 0	n/a n/a n/a n/a			-11% n/a n/a n/a	(\$1,050,000)		-100% n/a
1 Example: Sewer Upgrade		(86,836)		\$ (900,000)		n/a n/a n/a n/a -100%			-11% n/a n/a n/a n/a	(\$1,050,000)		-100% n/a n/a
1 Example: Sewer Upgrade 2 Example: Pedestrian Bridge 3 4 5				\$ (900,000)	(900,000) 0 0 0	n/a n/a n/a n/a			-11% n/a n/a n/a n/a n/a	(\$1,050,000)		-100% n/a n/a n/a n/a
1 Example: Sewer Upgrade 2 Example: Pedestrian Bridge 3 4 5				\$ (900,000)	(900,000) 0 0 0	n/a n/a n/a n/a -100% n/a			-11% n/a n/a n/a n/a n/a	(\$1,050,000)		-100% n/a n/a n/a n/a n/a
1 Example: Sewer Upgrade 2 Example: Pedestrian Bridge 3 4 5				\$ (900,000)	(900,000) 0 0 0	n/a n/a n/a n/a -100% n/a n/a			-11% n/a n/a n/a n/a n/a	(\$1,050,000)		-100% n/a n/a n/a n/a n/a
1 Example: Sewer Upgrade 2 Example: Pedestrian Bridge 3 4 5	\$			\$ (900,000)	(900,000) 0 0 0	n/a s n/a n/a n/a -100% n/a n/a n/a			-11% n/a n/a n/a n/a n/a n/a	(\$1,050,000)		-100% n/a n/a n/a n/a n/a

<sup>&</sup>lt;sup>1</sup>Portion 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.

Clarion University of Pennsylvania

Ciarion University of Pennsylvania	1	1				I S:: ROUND ALL N	UMBERS TO WHOL	-	3: 	1	
EDUCATIONAL and GENERAL FUND - DESIGNATED FUNDS				Varian			Variance			Varianc	
Minor	Prior Year	Prior Year	Current Year	Prior Year to C		Request Year	Current Year to Re			Request Year to I	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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		0	0	n/a	0	0	n/a
403 Graduate In-State Tuition	0	0	0	0		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	\$0	n/a	\$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			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			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	0	n/a	n/a	0	n/a
411.5 Student Bad Debt Expense (enter as negative)			n/a	0		n/a	0	n/a	n/a		n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)			11/4		11/4	11/0		11/4	11/0	il	11/4
411.8 COVID-19 Refunds (enter as positive in riost and negative in riome univ.)			n/a	0	n/a	n/a	0	n/a	n/a	0	n/a
412 State Appropriations			II/a	0	11/4	11/4		11/4	11/6		11/4
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	1 0		n/a	0	0.0%	n/a		0.0%
Performance Funding	n/a	n/a	n/a	0		n/a	0	0.0%	n/a		0.0%
Other E&G (CBFS, Reserve, OOC, etc.)	n/a	n/a	n/a	0		n/a	0	0.0%	n/a		0.0%
State Appropriation, Total		11/a	11/a	1 0		11/a	0	0.076 n/a	11/2	1 0	0.070 n/a
414 Federal Appropriations	U	0	U	0	n/a	U	1 0	n/a	•	0	n/a
421 Gov't Grants & Contracts-Federal					n/a		1	n/a		0	n/a
421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	n/a				n/a		1	n/a		0	n/a
422 Gov't Grants & Contracts-Pederal - CARES Act Funds	II/a				n/a		1	n/a		0	n/a
				0	n/a		0	n/a		0	
423 Gov't Grants & Contracts-Local				0	n/a n/a		1			0	n/a
424 Gov't Grants & Contracts-System 425 Private Grants & Contracts				0	n/a n/a		1 0	n/a n/a		1	n/a
425 Private Grants & Contracts 431 Gifts				0	n/a n/a		1	n/a n/a		0	n/a
							1			1	n/a
451 Endowment Income 463 Privatized Housing				0	n/a n/a		0	n/a		0	n/a
469 Sales and Services				0			0	n/a		0	n/a
				l "	n/a		1	n/a		1	n/a
452-458							1				
470-479,				_							
498 All Other Revenue				0	n/a	**	0	n/a		0	n/a
TOTAL NON-TUITION REVENUE		\$0	\$0	\$0		\$0	\$0	n/a	\$0		n/a
TOTAL REVENUE	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a

Clarion University of Pennsylvania

					DO NOT 00E 0	LINIO:: NOOND ALL IN	UMBERS TO WHOLE DOLLA	<del>ر</del> ي.		
EDUCATIONAL and GENERAL FUND - DESIGNATI	ED FUNDS				Variance:		Variance:		Variance:	
Minor		Prior Year	Prior Year	Current Year	Prior Year to Current Yea	r Request Year	Current Year to Request Year	r Future Year	Request Year to Future	Year
Objects		FY 2018-19	FY 2019-20	FY 2020-21	\$ %	FY 2021-22	\$ %	FY 2022-23	\$ %	0
PERSONNEL EXPENDITURES										
Faculty Compensation										
501 Salaries					\$0 n	'a	\$0 n.	a	\$0	n/a
502 Wages					0 n		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		0 n.		0	n/a
530-531 Sick and Annual Leave Payouts					0 n		0 n.		0	n/a
532 Disaster Leave		n/a			0 n		0 n		0	n/a
540-541 Social Security		.,_			0 n		0 n		0	n/a
542-543 Unemployment and Workers' Compensation					0 n		0 n.		0	n/a
550.1 Retirement Contributions - SERS					0 n		0 n		0	n/a
551.1 Retirement Contributions - PSERS					0 n		0 n		0	n/a
552-557 Retirement Contributions - ARP					0 n		0 n			n/a
558 Employees' Disability and Group Life Insurance					0 n		0 n		0	n/a
									0	n/a
560 Employees' H/W Fund									0	
561 Employees' Hospitalization Insurance				I					0	n/a
562.1 Annuitants' Hospitalization				I						n/a
563 PSERS Healthcare Premium Assistance									0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible					0 n		0 n		0	n/a
	Sub-Total, Faculty Compensation	\$0	\$0	\$0	\$0 n	a \$0	\$0 n.	a \$0	0 \$0	n/a
AFSCME Compensation										
501 Salaries					\$0 n		\$0 n.		\$0	n/a
502 Wages					0 n		0 n.		0	n/a
513 Other					0 n		0 n.		0	n/a
520-521 Overtime					0 n		0 n.		0	n/a
530-531 Sick and Annual Leave Payouts					0 n		0 n.		0	n/a
532 Disaster Leave		n/a			0 n		0 n.		0	n/a
540-541 Social Security					0 n		0 n.		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	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		0 n		0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible					0 n		0 n		0	n/a
	Sub-Total, AFSCME Compensation	\$0	\$0	\$0					0 \$0	n/a
Nonrepresented Compensation	Sub-Total, Al Soline Compensation	ΨΟ	ΨΟ	ΨΟ	ΨΟ	α ψυ	ΨO	ψ	, <del>, , , , , , , , , , , , , , , , , , </del>	11/4
501 Salaries					\$0 n	'a	\$0 n.	a	\$0	n/a
502 Wages				I	0 n		φ0 n.		0	n/a
513 Other					0 n		0 n		0	n/a
520-521 Overtime					0 n		0 n		0	n/a
					0 n				0	
530-531 Sick and Annual Leave Payouts				I					0	n/a
532 Disaster Leave		n/a								n/a
540-541 Social Security					0 n		0 11		0	n/a
542-543 Unemployment and Workers' Compensation					0 n		0 n		0	n/a
550.1 Retirement Contributions - SERS				I	0 n		0 n.		0	n/a
551.1 Retirement Contributions - PSERS					0 n		0 n.		0	n/a
552-557 Retirement Contributions - ARP				I	0 n		0 n.		0	n/a
					0 n		0 n.		0	n/a
558 Employees' Disability and Group Life Insurance				I	0 n		0 n.		0	n/a
560 Employees' H/W Fund					0 n	lo.	0 n	a	0	n/a
560 Employees' H/W Fund 561 Employees' Hospitalization Insurance										
560 Employees' H/W Fund 561 Employees' Hospitalization Insurance 562.1 Annuitants' Hospitalization					0 n	'a	0 n		0	
560 Employees' H/W Fund 561 Employees' Hospitalization Insurance						'a		a		n/a
560 Employees' H/W Fund 561 Employees' Hospitalization Insurance 562.1 Annuitants' Hospitalization					0 n	'a 'a	0 n	a a	0	n/a n/a n/a n/a

Clarion University of Pennsylvania	i i	Ì				N 15!! ROUND ALL N	i .	LE DULLAR	o! I	1	
EDUCATIONAL and GENERAL FUND - DESIGNATED FUNDS				Variance			Varian			Variance	
Minor	Prior Year	Prior Year	Current Year	Prior Year to Cur			Current Year to F			Request Year to F	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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
				0			0	n/a		0	n/a
515 Winter Session Pay				_	n/a		· ·			0	
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
	1-	-1-	/	_			_		/ -	-	
560 Employees' H/W Fund	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	n/a		\$0	n/a
Other Compensation	ΨΟ	ΨΟ	ΨΟ	ΨΟ	11/4	Ψ	ΨΟ	11/4	Ψ	+ + + + + + + + + + + + + + + + + + + +	11/0
501 Salaries				\$0	n/a	J	\$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	11/ 04			0	n/a		0	n/a		0	n/a
				-			0				
542-543 Unemployment and Workers' Compensation				0	n/a			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
				0	n/a		0			0	
563 PSERS Healthcare Premium Assistance				_			_	n/a		-	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	n/a	0	0	n/a
511 Faculty Summer School Pay	0	0	0	0	n/a		0	n/a	l o		n/a
512-513 Other Pay	0	0	0	0	n/a		0	n/a	l o		n/a
	_	0	0						Ĭ		
515 Winter Session Pay	0	Ü	0	0	n/a		0	n/a	0	-	n/a
520-521 Overtime	0	0	0	0	n/a		0	n/a	0	0	n/a
530-531 Sick and Annual Leave Payouts	0	0	0	0	n/a		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	n/a	0	0	n/a
542-543 Unemployment and Workers' Compensation	0	n	n	0	n/a		0	n/a	n	0	n/a
550.1 Retirement Contributions - SERS	0	0	0	0	n/a		0	n/a	ı ŏ		n/a
	_	0	0	0					Ĭ		
551.1 Retirement Contributions - PSERS	0	0	0		n/a		0	n/a	0	0	n/a
552-557 Retirement Contributions - ARP	0	0	0	0	n/a		0	n/a	0	0	n/a
558 Employees' Disability and Group Life Insurance	0	0	0	0	n/a		0	n/a	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	n	0	0	n/a		0	n/a	0	0	n/a
563 PSERS Healthcare Premium Assistance	0	0	0	0	n/a		0	n/a	o o	-	n/a
	0	0	0	0			0		_		
597-599 Tuition and Other Fee Waiver - Employee Eligible		0			n/a			n/a			n/a
TOTAL PERSONNEL EXPENDITURES	\$0	\$0	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
	1			l			1			1	
Anticipated savings from turnover (should be a negative number NET TOTAL PERSONNEL EXPENDITURES	n/a \$0	n/a \$0	\$0	\$0 \$0	n/a	\$0	\$0 \$0	n/a n/a	\$0	\$0 \$0	n/a n/a

Clarion University of Pennsylvania

Clarion University of Pennsylvania			•	DO NO	T USE CEN	NTS!! ROUND ALL N	UMBERS TO WHO	LE DOLLARS	3!		
EDUCATIONAL and GENERAL FUND - DESIGNATED FUNDS				Variance			Variano			Varianc	
Minor	Prior Year	Prior Year	Current Year	Prior Year to Cui			Current Year to R		Future Year	Request Year to	Future Year
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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 n/a	,	0	n/a
Emergency Student Aid Expense (694)				-	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 All Other (605-635, 650, 651, 655-690)	0	0	0	0	n/a n/a	0	0	n/a n/a	0	0	n/a n/a
TOTAL SVCS & SUPPLIES EXPENDITURES	\$0	\$0	\$0	\$0	n/a n/a	\$0	\$0	n/a n/a	\$0		n/a 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
•	0		φ0 0	0	n/a	0	0	n/a	φ0	0	n/a
Surplus/(Deficit), Including Transfers to Plant Fund  TOTAL ESTIMATED E&G NET ASSETS, END OF YEAR		\$0	\$ <b>0</b>	0	n/a n/a		0	n/a n/a	\$ <b>0</b>		n/a n/a
TOTAL ESTIMATED EGG NET ASSETS, END OF TEAK	ΨΟ	ΨU	40		11/4	Ψ		11/4	Ψ	40	11/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
TÓTAL 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
Louis (10) 110111 tomary - Miller Mill				ΨΟ	11/4		ΨΟ	11/4		Ψ0	11/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
END OF TEAM	φυ	φυ	ΨU	φ0	11/4	φυ	φυ	II/a	φυ	<b>\$</b> 0	II/a
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES.											
		^^	**	40	#D# (/C)	**	*	#50.401	**	60	#01/10
BEGINNING OF YEAR		\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
				1			1		1	1	
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES, END OF YEAR			\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!

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

11	AL EO O DIAMA	Council Nick Ac	4- /4-4-1!!!	he carried to rowe	225 4 2261.

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 shou	ld be reflected as a ne	egative 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 8	\$ (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
Total 036 of Officatioted Edo Flant Funds	φυ	ΨU	ΨU	ΨU	11/a	ΨU	φU	II/a	ΨU	φU	II/a

EDUCATIONAL and GENERAL FUND TOTAL		ı		Variance:	Ī		Variance	ı: I		Variance	e:
Minor	Prior Year	Prior Year	Current Year	Prior Year to Curr	ent Year	Request Year	Current Year to Re		Future Year	Request Year to F	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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	¢05 070 557	CO4 504 004	#00 000 004	(04 405 000)	0.00/	¢00 400 070	607.070	0.20/	¢00,000,504	¢040 504	2.50
401 Undergraduate In-State Tuition	\$25,679,557	\$24,581,331	\$23,096,301 2,711,896	(\$1,485,030)	-6.0% -6.4%	\$23,163,973 2,848,575	\$67,672 136,679	0.3%	\$23,980,504 3,038,177	\$816,531 189,602	3.5% 6.7%
402 Undergraduate Out-of-State Tuition 403 Graduate In-State Tuition	2,868,760 5.639.988	2,897,325 5.603.199	2,711,896 5,416,899	(185,429) (186,300)	-6.4% -3.3%	2,848,575 5.678.970	136,679 262.071	5.0% 4.8%	3,038,177 6.062.697	189,602 383.727	6.8%
403 Graduate In-State Tuition 404 Graduate Out-of-State Tuition	2.330.271	2.331.841	1,929,624	(402,217)	-3.3% -17.2%	2,075,600	145,976	4.8% 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	ψ30,310,370	ψ55,415,050	ψ55,154,720	(ψ2,230,370)	-0.470	ψ55,767,116	ψ012,330	1.070	ψ33,210,338	ψ1,311,2 <del>4</del> 1	4.07
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.)											
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	1	
Other E&G (CBFS, Reserve, OOC, etc.)	0	0 540 045	0	0	n/a	00.540.045	0	n/a	00.540.045	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	477.005	54,454	1,650,141	1,595,687	2930.3% -2.5%	075.000	(1,650,141)	-100.0%	07.500		n/a
421 Gov't Grants & Contracts-Federal 421.5 Gov't Grants & Contracts-Federal - CARES Act Funds	177,065 n/a	285,974	278,812	(7,162)	-2.5% n/a	275,000	(3,812)	-1.4% n/a	27,500	(247,500)	-90.0% n/a
421.3 Gov't Grants & Contracts-Pederal - CARES Act Funds 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-State  423 Gov't Grants & Contracts-Local	133,633	10,013	139,609	(4,200)	-2.0 /6 n/a	100,000	191	0.176 n/a	100,000	1	n/a
424 Gov't Grants & Contracts-System	738	2,308	0	(2,308)	-100.0%	0	0	n/a	n	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	Ö	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	0.09
452-458										1	
470-479,										1	
498 All Other Revenues	935,064	470,329	240,900	(229,429)	-48.8%	240,000	(900)	-0.4%	240,000	0	0.09
TOTAL NON-TUITION REVENUE TOTAL REVENUE	\$45,952,433 \$82,471,009	\$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%
		\$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%

Clarion University of Pennsylvania	_		_	-	_		_		_	_	
EDUCATIONAL and GENERAL FUND TOTAL				Variance:			Variance			Varianc	
Minor	Prior Year	Prior Year	Current Year	Prior Year to Curr		Request Year	Current Year to Re		Future Year	Request Year to	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
PERSONNEL EXPENDITURES											
Faculty Compensation	404 000 504	004 440 000	040 554 074	(04 550 000)	7.40/	440 700 004	(00 700 047)	44.40/	047 400 000	******	4.40
501 Salaries 502 Wages	\$21,303,594	\$21,113,093	\$19,554,871	(\$1,558,222)	-7.4% n/a	\$16,788,824	(\$2,766,047) 0	-14.1% n/a	\$17,482,038	\$693,214 0	4.19 n/
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	0.09
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	0.09
515 Winter Session Pay	349,407	285,375	374,930	89,555	31.4%	374,930	(201,000)	0.0%	374,930	0	0.09
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	0.09
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/
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	3.69
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)	-65.69
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	10.89
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	3.09
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	3.19
558 Employees' Disability and Group Life Insurance	26,063 298,195	25,607 310,387	21,573 239,627	(4,034)	-15.8% -22.8%	15,154 184,437	(6,419) (55,190)	-29.8% -23.0%	15,143 185,197	(11) 760	-0.19 0.49
560 Employees' H/W Fund	2,129,242		2,391,655	(70,760)	2.3%			-23.0% -13.4%			
561 Employees' Hospitalization Insurance 562.1 Annuitants' Hospitalization	2,129,242 1,127,854	2,338,269 1,120,765	2,391,655 908,938	53,386 (211,827)	-18.9%	2,072,239 731,840	(319,416) (177,098)	-13.4% -19.5%	2,213,160 785,121	140,921 53,281	6.89 7.39
563 PSERS Healthcare Premium Assistance	6,099	5,803	13,437	7,634	131.6%	13,877	(177,098)	3.3%	13,995	118	0.99
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	0.09
Sub-Total, Faculty Compensation		\$34,606,949	\$33,573,808	(\$1,033,141)	-3.0%	\$29,489,863	(\$4,083,945)	-12.2%	\$30,480,049	\$990,186	3.49
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	4.19
502 Wages	15,543	11,711	13,800	2,089	17.8%	13,800	0	0.0%	13,800	0	0.09
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	0.09
530-531 Sick and Annual Leave Payouts	156,209 n/a	176,217	110,755	(65,462)	-37.1%	110,755	0	0.0%	110,755	0	0.09
532 Disaster Leave 540-541 Social Security	471,906	1,411 477,290	424,071	(1,411) (53,219)	-100.0% -11.2%	380,365	(43,706)	n/a -10.3%	395,713	15,348	n/ 4.09
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)	-59.59
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	10.99
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	3.09
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	3.89
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)	-0.19
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/
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	3.39
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	6.29
563 PSERS Healthcare Premium Assistance	379	482	1,298	816	169.3%	1,275	(23)	-1.8%	1,273	(2)	-0.29
597-599 Tuition and Other Fee Waiver - Employee Eligible	248,153	243,371	261,820	18,449	7.6%	261,820	(0040.070)	0.0%	261,820	0	0.09
Sub-Total, AFSCME Compensation	on \$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	3.69
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	4.29
502 Wages	9,673	10,828	15,000	4,172	38.5%	15,000	(ψ300,123)	0.0%	15,000	φ240,003	0.09
513 Other	70,844	64,741	63,159	(1,582)	-2.4%	63,351	192	0.3%	62,332	(1,019)	-1.69
520-521 Overtime	0	0	0	0	n/a	0	0	n/a	0	O O	n/
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	0.09
532 Disaster Leave	n/a	0	0	0	n/a	0	0	n/a	0	0	n/
540-541 Social Security	421,345	440,732	426,014	(14,718)	-3.3%	400,537	(25,477)	-6.0%	418,072	17,535	4.49
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)	-38.09
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	10.39
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	5.39
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 45	4.09
558 Employees' Disability and Group Life Insurance 560 Employees' H/W Fund	9,821 52,686	10,271 56,575	9,782 54,278	(489) (2,297)	-4.8% -4.1%	8,818 49,352	(964) (4,926)	-9.9% -9.1%	8,863 52,612	3.260	0.59 6.69
561 Employees' Hospitalization Insurance	630,032	695,860	758,393	62,533	9.0%	694,879	(63,514)	-8.4%	739,041	44,162	6.49
562.1 Annuitants' Hospitalization	328,416	331,887	309,313	(22,574)	-6.8%	288,390	(20,923)	-6.8%	304,947	16,557	5.79
	421	1,008	1,225	217	21.5%	1,270	(20,923)	3.7%	1,309	39	3.19
563 PSERS Healthcare Premium Assistance											
563 PSERS Healthcare Premium Assistance 597-599 Tuition and Other Fee Waiver - Employee Eliqible	109,751	118,796	85,017	(33,779)	-28.4%	85,017	0	0.0%	85,017	0	0.09

FY 2021-22 Comprehensive Planning Process (CPP) Projections Workbook											
Clarion University of Pennsylvania	i i	1	1					ĺ	Ī	1	ĺ
EDUCATIONAL and GENERAL FUND TOTAL Minor	Prior Year	Prior Year	Current Year	Variance: Prior Year to Curre		Request Year	Variance Current Year to Re		Future Year	Variance Request Year to Fi	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	quest rear	FY 2022-23	\$	uture rear
SCUPA Compensation	20.0 .0			*	-,-		•	,,,		<u> </u>	
501 Salaries	\$1,835,128	\$1,747,026	\$1,652,394	(\$94,632)	-5.4%	\$1,542,973	(\$109,421)	-6.6%	\$1,599,948	\$56,975	3.7%
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/a
513 Other Pay	20,671	10,857	4,603	(6,254)	-57.6%	4,656	53	1.2%	4,603	(53)	-1.1%
515 Winter Session Pay 520-521 Overtime	0 597	0 1,960	0 (22)	0 (1,982)	n/a -101.1%	(22)	0	n/a 0.0%	0 (22)	0	n/a 0.0%
530-531 Sick and Annual Leave Payouts	1,144	3,703	(22)	(3,703)	-101.1%	(22)	0	0.0% n/a	(22)	0	0.0% n/a
532 Disaster Leave	n/a	0,100	0	0	n/a	0	0	n/a	0	Ö	n/a
540-541 Social Security	140,121	132,295	123,066	(9,229)	-7.0%	114,752	(8,314)	-6.8%	119,041	4,289	3.7%
542-543 Unemployment and Workers' Compensation	4,945	6,653	27,022	20,369	306.2%	42,022	15,000	55.5%	17,022	(25,000)	-59.5%
550.1 Retirement Contributions - SERS	219,787	201,074	192,070	(9,004)	-4.5%	173,918	(18,152)	-9.5%	191,379	17,461	10.0%
551.1 Retirement Contributions - PSERS	16,433	17,153	16,397	(756)	-4.4%	17,029	632	3.9%	17,966	937	5.5%
552-557 Retirement Contributions - ARP 558 Employees' Disability and Group Life Insurance	92,126 4,246	92,265 4,220	83,645 3,857	(8,620) (363)	-9.3% -8.6%	83,014 3,459	(631) (398)	-0.8% -10.3%	85,566 3,492	2,552 33	3.1% 1.0%
560 Employees' H/W Fund	4,240 n/a	4,220 n/a	5,657 n/a	(303) n/a	-6.0 /6 n/a	5,439 n/a	(398) n/a	-10.576 n/a	0,492 n/a	n/a	n/a
561 Employees' Hospitalization Insurance	415,229	408,094	389,301	(18,793)	-4.6%	371,645	(17,656)	-4.5%	383,628	11,983	3.2%
562.1 Annuitants' Hospitalization	158,966	155,957	136,229	(19,728)	-12.6%	121,066	(15,163)	-11.1%	128,425	7,359	6.1%
563 PSERS Healthcare Premium Assistance	418	431	390	(41)	-9.5%	422	32	8.2%	437	15	3.6%
597-599 Tuition and Other Fee Waiver - Employee Eligible	113,383	128,705	85,823	(42,882)	-33.3%	85,823	0 (0454.040)	0.0%	85,823	0	0.0%
Sub-Total, SCUPA Compensation Other Compensation	\$3,023,194	\$2,910,393	\$2,714,775	(\$195,618)	-6.7%	\$2,560,757	(\$154,018)	-5.7%	\$2,637,308	\$76,551	3.0%
501 Salaries	\$1,905,620	\$1,982,046	\$1,980,446	(\$1,600)	-0.1%	\$1,858,078	(\$122,368)	-6.2%	\$1,935,633	\$77,555	4.2%
502 Wages	16,634	11,955	29,000	17,045	142.6%	29,000	0	0.0%	29,000	0	0.0%
510 Student Employment	523,963	370,190	665,676	295,486	79.8%	665,676	0	0.0%	665,676	0	0.0%
513 Other	24,983	16,222	6,866	(9,356)	-57.7%	7,104	238	3.5%	6,866	(238)	-3.4%
520-521 Overtime	71,687	53,845	46,683	(7,162)	-13.3%	46,683	0	0.0%	46,683	0	0.0%
530-531 Sick and Annual Leave Payouts 532 Disaster Leave	13,971 n/a	765	(76) 0	(841)	-109.9% n/a	(76)	0	0.0% n/a	(76)	0	0.0% n/a
540-541 Social Security	159,710	156,951	152,735	(4,216)	-2.7%	143,405	(9,330)	-6.1%	149,145	5,740	4.0%
542-543 Unemployment and Workers' Compensation	14,266	35,690	27,981	(7,709)	-21.6%	42,981	15,000	53.6%	17,981	(25,000)	-58.2%
550.1 Retirement Contributions - SERS	297,893	297,279	270,522	(26,757)	-9.0%	247,193	(23,329)	-8.6%	271,491	24,298	9.8%
551.1 Retirement Contributions - PSERS	11,944	13,332	21,575	8,243	61.8%	22,250	675	3.1%	23,296	1,046	4.7%
552-557 Retirement Contributions - ARP	80,774	92,960	95,307	2,347	2.5%	98,097	2,790	2.9%	102,103	4,006	4.1%
558 Employees' Disability and Group Life Insurance	4,153 27.763	4,277	4,040 30,290	(237) (886)	-5.5% -2.8%	3,767 28,587	(273) (1,703)	-6.8% -5.6%	3,830 30,401	63 1.814	1.7%
560 Employees' H/W Fund 561 Employees' Hospitalization Insurance	383,501	31,176 448,247	479,645	31,398	7.0%	459,667	(1,703)	-4.2%	487,479	27,812	6.3% 6.1%
562.1 Annuitants' Hospitalization	172,592	179,574	167,800	(11,774)	-6.6%	161,538	(6,262)	-3.7%	170.608	9.070	5.6%
563 PSERS Healthcare Premium Assistance	304	314	527	213	67.8%	556	29	5.5%	557	1	0.2%
597-599 Tuition and Other Fee Waiver - Employee Eligible	62,864	29,109	45,809	16,700	57.4%	45,809	0	0.0%	45,809	0	0.0%
Sub-Total, Other Compensation	\$3,772,622	\$3,723,932	\$4,024,826	\$300,894	8.1%	\$3,860,315	(\$164,511)	-4.1%	\$3,986,482	\$126,167	3.3%
Total Personnel Expenditures	¢00 040 740	¢07.400.070	#04 000 004	(00.400.040)	F 70/	£24.042.462	(00.055.074)	44.00/	<b>600 000 000</b>	64 070 407	4.40/
501 Salaries 502 Wages	\$36,943,719 41,850	\$37,102,676 34,494	\$34,999,334 57,800	(\$2,103,342) 23,306	-5.7% 67.6%	\$31,043,463 57,800	(\$3,955,871) 0	-11.3% 0.0%	\$32,322,890 57,800	\$1,279,427 0	4.1% 0.0%
510 Student Employment	523,963	370,190	665,676	295,486	79.8%	665,676	0	0.0%	665,676	0	0.0%
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 Pay	1,354,878	1,164,779	851,937	(312,842)	-26.9%	585,675	(266,262)	-31.3%	583,857	(1,818)	-0.3%
515 Winter Session Pay	349,407	285,375	374,930	89,555	31.4%	374,930	0	0.0%	374,930	0	0.0%
520-521 Overtime	290,281 576,491	266,705 565,206	223,749 1,602,310	(42,956) 1,037,104	-16.1% 183.5%	223,749	0	0.0% 0.0%	223,749	0	0.0% 0.0%
530-531 Sick and Annual Leave Payouts 532 Disaster Leave	076,491	1,411	1,602,310	(1,411)	-100.0%	1,602,310	0	0.0% n/a	1,602,310	0	0.0% n/a
540-541 Social Security	3,000,315	2,973,938	2,804,407	(169,531)	-5.7%	2,500,260	(304,147)	-10.8%	2,596,061	95,801	3.8%
542-543 Unemployment and Workers' Compensation	141,280	151,224	398,683	247,459	163.6%	623,683	225,000	56.4%	248,683	(375,000)	-60.1%
550.1 Retirement Contributions - SERS	5,488,726	5,489,148	4,553,841	(935,307)	-17.0%	4,045,992	(507,849)	-11.2%	4,476,495	430,503	10.6%
551.1 Retirement Contributions - PSERS	303,916	321,593	694,127	372,534	115.8%	704,822	10,695	1.5%	727,954	23,132	3.3%
552-557 Retirement Contributions - ARP	1,897,408	1,894,489	1,886,727	(7,762)	-0.4%	1,711,191	(175,536)	-9.3%	1,769,404	58,213	3.4%
558 Employees' Disability and Group Life Insurance	58,127	58,284	51,938	(6,346)	-10.9% -18.6%	42,474	(9,464)	-18.2%	42,597	123 5,834	0.3% 2.2%
560 Employees' H/W Fund 561 Employees' Hospitalization Insurance	378,644 5,352,129	398,138 5,695,486	324,195 5,695,267	(73,943) (219)	-18.6% 0.0%	262,376 5,114,945	(61,819) (580,322)	-19.1% -10.2%	268,210 5,390,504	5,834 275,559	5.4%
562.1 Annuitants' Hospitalization	3,005,655	2,733,720	2,378,157	(355,563)	-13.0%	2,092,140	(286,017)	-10.2 %	2,227,507	135,367	6.5%
563 PSERS Healthcare Premium Assistance	7,621	8,038	16,877	8,839	110.0%	17,400	523	3.1%	17,571	171	1.0%
597-599 Tuition and Other Fee Waiver - Employee Eligible	950,571	891,515	840,469	(51,046)	-5.7%	840,469	0	0.0%	840,469	0	0.0%
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%

\$0 \$60,301,012 \$0 \$54,389,943

\$0 (\$5,911,069)

n/a -2.8%

(\$1,732,894)

\$0 \$56,317,255

n/a -9.8% \$0 \$1,927,312 n/a 3.5%

n/a \$62,033,906

n/a \$62,356,208

Anticipated savings from turnover (should be a negative number)
NET TOTAL PERSONNEL EXPENDITURES

Clarion University of Pennsylvania				1		1			1	
EDUCATIONAL and GENERAL FUND TOTAL	5 · V	5 · V		Variance:		Variance:		<b>-</b>	Variance	
Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Prior Year to Current Year \$	Request Year FY 2021-22	Current Year to Red	quest Year %	Future Year FY 2022-23	Request Year to F	uture Year
REVENUE SUMMARY	FT 2010-19	F1 2019-20	FT 2020-21	φ /0	F1 2021-22	¥	/0	F1 2022-23	Ψ	/0
Tuition (401-404)	\$36,518,576	\$35,413,696	\$33,154,720	(\$2,258,976) -6.49	\$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) -5.69		122,778	1.1%	11,785,677	408,646	3.6%
State Appropriation (412)	25,939,282	26,512,315	26,512,315	0 0.09		(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%		(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	\$41,771,816	\$41,418,333	\$40,656,324	(\$762,009) -1.89	\$36,434,191	(\$4,222,133)	-10.4%	\$37,711,800	\$1,277,609	3.5%
Salaries & Wages (501-532) Incremental Benefits (540-557)	10,831,645	10,830,392	10,337,785	(\$762,009) -1.89		(\$4,222,133)	-7.3%	9,818,597	232,649	3.5% 2.4%
Fixed Rate Benefits (558-563)	8,802,176	8,893,666	8,466,434	(427,232) -4.89		(937,099)	-11.1%	7,946,389	417,054	5.5%
Educational Benefits (597-599)	950,571	891,515	840,469	(51,046) -5.79		0	0.0%	840,469	0	0.0%
Turnover Savings	n/a	n/a	0	0 n/a		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%
OFFINANCE & CURRILIES EXPENDITURES					1	1				
SERVICES & SUPPLIES EXPENDITURES	4 700 004	4 054 500	1 057 440	E 004 000	0.000.000	40.554	0.00/	0.050.000	50,000	0.50/
Utilities (640-646) Student Bad Debt Expense (Prior Yr. from above, 411.5)	1,733,094 457,514	1,951,568 190,405	1,957,449 864,800	5,881 0.3% 674,395 354.2%	2,000,000 865,000	42,551 200	2.2% 0.0%	2,050,000 865,000	50,000 0	2.5% 0.0%
Student Aid	451,514	190,405	004,000	014,393 334.2%	000,000	200	0.0%	000,000		0.0%
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	0,100,000	0 n/s		n/a	n/a	n/a	(200,000) 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%		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 13.29	\$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 0.39	\$662,000	\$0	0.0%	\$662,000	\$0	0.0%
Debt Principal Payments (799)	387.835	363.899	221.415	(142.484) -39.29	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 1.29	. ,	(\$7,842,914)	-9.1%	\$80,138,255	\$1,667,961	2.1%
	ψου,σ20,σσσ	ψου,201,201	400,010,200	ψ1,001,011 1.2 <i>7</i>	ψ. σ, σ,2σ .	(\$1,012,011)	0.170	<b>400,100,200</b>	ψ1,001,001	2.170
REVENUES LESS EXPENDITURES	(\$3,158,977)	(\$3,305,021)	(\$5,464,962)	n/a n/a	s \$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) -100.09	6 186,170	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	a (\$0)	n/a	n/a	(\$0)	n/a	n/a
TOTAL E&G NET ASSETS, BEGINNING OF YEAR	£0.750.040	(60.074.000)	(\$0,000,000)	(\$4,733,298) 228.19	(040,070,400)	(DE 404 000)	80.3%	(640.070.400)	(00)	0.00/
Surplus/(Deficit), Including Transfers to Plant Fund	\$2,759,048 (4,833,978)	(\$2,074,930) (4,733,298)	(\$6,808,228) (5,464,962)	(\$4,733,298) 228.19 (731,664) 15.59	6 (\$12,273,190) 6 (0)	(\$5,464,962) 5,464,962	-100.0%	(\$12,273,190)	(\$0) 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%
TOTAL ESTIMATED ESCRIPTAGETO, END OF TEAR	(42,074,000)	(\$0,000,220)	(\$12,210,100)	(0,404,502) 00.07	(ψ12,270,100)	(0)	0.070	(\$12,270,101)	(40)	0.070
Loan (to)/from Auxiliary Fund	\$0	\$0	\$0	\$0 n/a	a \$0	\$0	n/a	\$0	\$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:	(55.044)	(05.000)	0	85.290 -100.0%		0		^	0	
Lifecycle Repairs and Maintenance/Renewal and Replacement Capital Projects	(55,944) (86,836)	(85,290) (1.534.839)	0	85,290 -100.09 1,534,839 -100.09	6	0	n/a n/a	0	0	n/a 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%
·	<b>\$1,010,100</b>	<b>402.</b> ,601.	<b>402.1,001</b>	<b>40</b> 0.07	<b>V</b> 1, <b>V</b> 10,10,111	<b>V.00,</b>		Ţ., <u>2</u> 0.,0.0	<b>\$100,000</b>	10.070
Loan (to)/from Auxiliary Plant Fund	\$0	\$0	\$0	\$0 n/s	a \$0	\$0	n/a	\$0	\$0	n/a
TOTAL ESTIMATED ESC NET ASSETS INCLUDING UNDESTRICTED DI ANT						1	T			
TOTAL ESTIMATED E&G NET ASSETS, INCLUDING UNRESTRICTED PLANT,	/A4 ::	(AF	(044	(05.404.555)		0400 :		(044 000 15 ::	0.400 =00	. =
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 ECTIMATED ESC AND BUANT GAOVES A ANGES						1				
ACTUAL AND ESTIMATED E&G AND PLANT CASH BALANCES,					.1	l			1	
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						1				
Transfers Out To Unrestricted E&G Plant for Capital Projects and Lifecycle Repairs and		A4 :		(04 400 2==)			, [			
Maintenance/ Renewal and Replacement Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment	\$1,675,001	\$1,428,277	\$0 0	(\$1,428,277) (1 0 n/a		\$0 0	n/a	\$0	\$0 0	n/a
Transfers (In) from Unrestricted E&G Plant for Annual Debt Service Payment  Transfers (In) from Unrestricted E&G Plant for Operations	0	0	0	0 n/s		186.170	n/a n/a	190.596	4.426	n/a 0
TOTAL E&G AND E&G PLANT TRANSFERS	\$1,675,001	\$1,428,277	\$0	(\$1,428,277) -100.09	\$186,170	\$186,170	n/a	\$190,596	\$4,426	2.4%
The state of the s	. ,,	. , , - / .	Ψ		Ţ, o			Ţ:11,100	+ ., .= 3	

Procedure/Standard XXX Adjustment<sup>1</sup>

<sup>\$0</sup> 

<sup>1</sup>Portion 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.

olarion oniversity of remistrating				20 1101 0	OL OLIVIO	ROOMD ALL NO	IDENO TO MITOEL	DOLLANO		1	
AUXILIARY FUND				Variance	-		Varianc			Varianc	-
Minor	Prior Year	Prior Year	Current Year	Prior Year to Curi	rent Year	Request Year	Current Year to R	equest Year	Future Year	Request Year to I	Future Year
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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%		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%

Minor   Professional Professi	ALIVILLADY FUND		1	i i			!! ROUND ALL NUI		BOLLANO		1	
Second Companies	AUXILIARY FUND				Variance							
PRESONATIONES   1   Facility Compensation											•	
Pacing Components		FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
501 Saleries Stand Psy												
522 Wyspes	Faculty Compensation											
STEAT   STATE   STAT	501 Salaries				\$0	n/a		\$0	n/a		\$0	n/a
Size   Comparison   Property   Size	502 Wages				0	n/a		0	n/a		0	n/a
S15 Winter Service Psychols   Service Service Psychols	511 Faculty Summer School Pay				0	n/a		0	n/a		0	n/a
\$0.935   Six and Annual Leave Papeales	512-513 Other Faculty Pay	333	411	414	3	0.7%	414	0	0.0%	414	0	0.0%
S20 Deside Leave   Company   Compa	515 Winter Session Pay				0	n/a		0	n/a		0	n/a
\$0.045   \$0.045   \$0.045   \$0.045   \$0.055   \$	530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/a
42-454   Unemployment and Workner Compensation	532 Disaster Leave				0	n/a		0	n/a		0	n/a
42-454   Unemployment and Workner Compensation	540-541 Social Security	25	31	32	1	3.2%	32	0	0.0%	32	0	0.0%
550-5501   Retirement Contributions - SERTS   0   0   0   0   0   0   0   0   0					0	n/a		0	n/a		0	n/a
551-55-11 Reflement Contributions - PSERS					0	n/a		0	n/a		0	n/a
502-557 Referement Contributions - ARP   31   38   30   1   2.6%   39   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0.0%   30   0   0   0   0   0   0   0   0					0			0			0	
See   Performed   Performed   See		31	38	39	1		39	_		39	l ő	
500 Employees HMF Fluid		31	30	33	0		55	-		33		
Set   Employees Hospitalization Insurance   Set   Se					•						1 0	
Separation   Sep					•						0	
SSP SERRS Healthcare Permium Assistance   Sub-Total, Faculty Compensation   Sub-Total, Faculty Compensatio					0			· ·			I ,	
S97-99   Tulion and Other Few Navier - Employee Eligible   \$   0					0						0	
## SUM-Total, Faculty Compensation   \$399   \$400   \$465   \$5   10%   \$465   \$50   0.0%   \$465   \$50   0.0%   \$465   \$50   0.0%   \$465   \$50   0.0%   \$465   \$50   0.0%   \$465   \$50   0.0%   \$565   \$50   0.0%					•			_			ŭ	
AFSCME Compensation 501 Salicities 501 Salicities 501 Salicities 502 Salicities 503 Salicities 503 Salicities 504 Salicities 505 Salicities 5		\$200	¢400	¢40F	0		¢40E			¢40F	Ü	
Sol Salaries		\$309	<b>\$400</b>	<b>Φ400</b>	φυ	1.076	<b>\$400</b>	φυ	0.076	φ460	Φ0	0.0%
SO2 Wages		¢1 175 246	\$1,062,363	\$1,001,043	(\$61.320)	5 9%	¢080 171	(\$20.872)	2 10/	\$008 654	¢19.493	1 0%
ST   ST   ST   ST   ST   ST   ST   ST		φ1,173,240	φ1,002,303	\$1,001,043			φ900,171			φ990,054		
30.525   Overlime		E 7E1	2 242	2.072	-		2.072	_		2.072	-	
330-531 Sick and Annual Leave Payouts   17,473   31,189   29,669   (1,500)   4.9%   29,669   0   0.0%   29,669   0   0.0%   500-552   53												
502   Diasater Leave     419   500   647   77.6%   7								_			-	
\$40-541 Social Security \$47.294   Social Security \$47.295   C.2697		17,473		29,669			29,669	_		29,669		
592-543 Unemployment and Workers' Compensation  594-543 Unemployment and Workers' Compensation  595-557 Retirement Contributions - SERS  597-39 262, 122 240,884 (21.318) - 8.1% 243,227 2,42.3 1.0% 523,459 10,232 4.2% 551-551. Retirement Contributions - SERRS  595-557 Retirement Con												
550-550   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%   525.51-511 Retirement Contributions - PSERS   6.198   8.147   5.285   (2.862   -35.1%   2.868   (2.47)   4.57   4.317   0.317   10.8%   555-557 Retirement Contributions - PSERS   2.968   2.576   16.9%   12,408   (2.1.2%   2.384   1.3%   1.1%   12,529   121   1.0%   555-557 Retirement Contributions - PSERS   2.968   2.576   1.698   16.1%   12,408   2.10   1.0%   1.0												
551-551.1 Retirement Contributions - PSERS   6.198   8.147   5.285   (2.862) - 3.51%   2.866   (2.417)   4.57%   3.179   311   10.8%   552-557 Retirement Contributions - ARP   14.082   10.577   12.275   1.088   16.1%   12.408   13.3   1.1%   12.529   12.1   1.0%   552-557 Retirement Contributions - ARP   14.082   10.577   12.275   1.088   16.1%   12.408   13.3   1.1%   12.591   12.1   1.0%   552-557 Retirement Contributions - ARP   14.082   10.577   12.275   1.088   16.1%   12.408   13.3   1.1%   12.591   12.1   1.0%   15.0%   1.0%	· ·							-			-	
552-567 Retirement Contributions - ARP					(21,318)						1	
585 Employees' Disability and Group Life Insurance	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%
See   Projective	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%
Sec   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%   62-62521 Annultatis' Hospitalization Insurance   16,666   22,944   130   (74)   -36.3%   66   62,47   (3,830)   -5.8%   66,673   4,426   7.1%   63,597-599 Tuiltion and Other Fee Walver - Employee Eligible   16,666   23,242   17,846   (5,689)   -24.2%   17,846   0   0.0%   1.5%	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%
562-562.1 Annuitants Hospitalization 122,607 88,620 66,077 (16,543) -2.00% 62,247 (3,830) -5.8% 66,673 4,426 7.1% 63.9 PSERS Healthcare Premium Assistance 15.77 204 130 (74) -36.3% 66 (64) -49.2% 86 20 30.3% 97.599 Tuition and Other Fee Waiver - Employee Eligible 16,666 23,542 17,846 (5,696) -24.2% 17,846 0 0.00% 17,846 0 0.0% Nonrepresented Compensation 22,219,440 \$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 22,219,440 \$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 24,277 \$14,801 \$1,970,581 \$1,795,710 \$1,970,581 \$1,780,797 \$1,970,781 \$1,970,7	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
September   Sept	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%
September   Sept	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%
S97-599 Tultion 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												
Sub-Total, ĀFSCME Compensation   \$2,219,440   \$1,970,581   \$1,970,581   \$1,970,581   \$1,795,710   \$1,748,71)   -8,9%   \$1,760,297   \$35,413)   -2,0%   \$1,800,223   \$39,926   2,3%								' '				
Nonrepresented Compensation   S485,161   \$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   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								(\$35,413)			\$39,926	
501 Salaries 502 Wages 8		ţ=,= : <del>;</del> , 110	7 .,2 . 2,001	Ţ.,. ŢŢ, 10	(+ · · · · · · · /	2.370	7.,. 11,201	(+==, : 10)	,,,,,	Ţ.,:::, <b>22</b> 0	Ţ11,320	070
502 Wages         502 Wages         0 n/a		\$485,161	\$521,379	\$527,832	\$6,453	1.2%	\$533,015	\$5,183	1.0%	\$540,903	\$7,888	1.5%
513 Other 513 Other 513 Other 513 Other 520-521 Overtime 520-521 Overtime 6		·,	,	, ,			, , , , , , , ,			72.1,200		n/a
520-521 Overtime   4,277   14,801   14,906   105   0.7%   14,906   0   0.0%   14,906   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0   0.0%   14,906   0		5.134	3,332	3,356	-		3.442			3 356	_	
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 0 n/a   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0,101	0,002	0,000			0,112			0,000	` '	
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         18,442         20,958         21,122         164         0.8%         21,167         45         0.2%         21,230         63         0.3%           552-557 Retirement Contributions - ARP         18,442         20,958         21,122         164         0.8%         21,167         45         0.2%         21,230         63         0.3%           568 Employees' Disability and Group Life Insurance         829         899         903         4         0.4%         904         1         0.1%		4 277	14 801	14 906	105		14 906			14 906	ľ	
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%         550-555.1 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       0<		7,211	14,001	14,300			14,500	_		14,500	_	
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         0         n/a         0         0         0         0         0		35 136	37 947	38 293	-		38 821	_		39 421	_	
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												
551-551.1 Retirement Contributions - PSERS 552-557 Retirement Contributions - ARP 18,442 20,958 21,122 164 0.8% 21,167 45 0.2% 21,230 63 0.3% 63 0.3% 63 0.3% 558 Employees' Disability and Group Life Insurance 829 899 903 4 0.4% 904 1 1 0.1% 903 1 1 903 1 1 903 1 1 903 1 1 903 1 1 903 1 1 903 1 1 903 1 1 903 1 90								-			-	
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' HW 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       0       n/a       0       0       14,322       0       0.0%       14,322       0       0.0%       0       0       0       0       0       0       0       0       0       0       0       0<		03,367	00,048	91,457			95,208			100,346		
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%		40.440	00.050	04.400			04.407			04.000		
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     10,010     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     0     14,322     0     0.0%     14,322     0     0.0%     14,322     0     0.0%												
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       10,010       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%					•			•				
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       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%												
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%												
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%		10,010	10,093	8,883			9,233			9,868		6.9%
								0			0	n/a
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%											Ü	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%

AUXILIARY FUND	ľ l	1		Variance	:	l	Variance	e:		Variand	e:
Minor	Prior Year	Prior Year	Current Year	Prior Year to Curi		Request Year	Current Year to Re		Future Year	Request Year to	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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	004	70	00	0	n/a		0	n/a	00	0	n/a
520-521 Overtime	661	70	22	(48) 0	-68.6%	22	0	0.0%	22	0	0.0%
530-531 Sick and Annual Leave Payouts 532 Disaster Leave	4,082			0	n/a n/a		I 0	n/a n/a		0	n/a 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	(5,302)	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	42,374	40,000	45,059	(401)	-0.970 n/a	30,022	(7,037)	-13.470 n/a	43,290	4,070	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
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 510 Student Employment	259,371	234,861	304,956	0 70,095	n/a 29.8%	305,062	0 106	n/a 0.0%	305,062	0	n/a 0.0%
513 Other	239,371	234,801	262	70,095	0.8%	262	100	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%	·	` o´	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	0.405	4 400	4 440	0	n/a	4 440	0	n/a	4 440	0	n/a
597-599 Tuition and Other Fee Waiver - Employee Eligible	2,435	1,439	1,449 \$382,135	10 \$68,439	0.7% 21.8%	1,449 \$382,135	0 \$0	0.0%	1,449	0 \$0	0.0%
Sub-Total, Other Compensation Total Personnel Expenditures	\$331,181	\$313,696	\$382,135	\$68,439	21.8%	\$382,135	\$0	0.0%	\$382,135	\$0	0.0%
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.,555,100	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	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	167.040	419	0	(419)	-100.0% -7.5%	142.410	(4.721)	n/a	145 610	3 200	n/a
540-541 Social Security 542-543 Unemployment and Workers' Compensation	167,918 5,727	159,099 20,854	147,141 10,758	(11,958)	-7.5% -48.4%	142,410 10,758	(4,731) 0	-3.2% 0.0%	145,619 10,758	3,209 0	2.3% 0.0%
550-550.1 Retirement Contributions - SERS	431,048	405,975	386,929	(10,096) (19,046)	-46.4% -4.7%	386,066	(863)	-0.2%	406,112	1	5.2%
551-551.1 Retirement Contributions - SERS	6,198	8,147	5,285	(2,862)	-35.1%	2,868	(2,417)	-0.2% -45.7%	3,179	311	10.8%
552-557 Retirement Contributions - PSERS	53,235	57,796	5,265 54,283	(3,513)	-35.1% -6.1%	53,192	(2,417)	-45.7% -2.0%	54,196		1.9%
558 Employees' Disability and Group Life Insurance	4,720	4,796	4,246	(550)	-11.5%	4,000	(246)	-2.0% -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		1.6%
561 Employees' Hospitalization Insurance	499,156	499,105	457,619	(41,486)	-8.3%	431,898	(25,721)	-5.6%	440,732		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		7.6%
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		\$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%

Ciarion University of Pennsylvania						!! ROUND ALL NUI		DULLARS		ı	
AUXILIARY FUND				Variance			Variance			Variance	
Minor	Prior Year	Prior Year	Current Year	Prior Year to Cur		Request Year	Current Year to Re		Future Year	Request Year to F	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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)	2,001,001 n/a	(1,000,000) 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%
			403.950		-7.0%						0.0%
All Other Revenue (414-458, 465-468, 469-479, 498)	536,737	4,067,483		(3,663,533)		29,000	(374,950)	-92.8%	29,000	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	(34,710)	0.0%	43,498	10,004	0.0%
			45,490	10,290	31.070	45,490	U	0.070	43,490	U	0.070
Anticipated Savings from Turnover	n/a	n/a	0 540 770	(0.17.1.005)	4 70/	U	(0115 105)	0.00/	•	000.004	0.40/
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)	110,299	405,705	246,830	(158,875)	-39.2%	250,000	34,000	1.3%	250,000	0 30,000	0.0%
Student Bad Debt Expense (Prior Yr. from above, 411.5) Student Aid	U	400,705	240,030	(130,073)	-39.2%	250,000	3,170	1.3%	250,000	l "	0.0%
	044 500	007.007	050 000	400.070	E4 00/	050.000	_	0.004	050 000	_	0.007
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			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		(111,790)	-100.0%		0	n/a		0	n/a
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
NEVEROES EESS EXI ENDITORES & TRANSI ERS	ψ100,044	ψ330,200	ΨΟ	11/0	11/4	ΨΟ	11/4	TI/G	ΨΟ	TI/G	11/4
TOTAL AUXILIARY NET ASSETS,											
BEGINNING OF YEAR	\$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%
Surplus/(Deficit), Including Transfers to Auxiliary Plant Fund	158,944	598,260	0	(598,260)	-100.0%	0	0	n/a	0	0	n/a
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%
	7.,,	<del>+-,,</del>	<del>,,</del>	-	,	<del>+-,,</del>	-		<del>+-,,</del>	**	
Loan (to) from E&G Fund				\$0	n/a		\$0	n/a		\$0	n/a
Loan (to) from Lag r and				Ψ	11/a		Ψ	II/a		ΨΟ	11/a
TOTAL UNRESTRICTED AUXILIARY PLANT NET ASSETS,											
BEGINNING OF YEAR	\$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%
Transfers (out to)/in from Auxiliary	384,099	797,288	(5,576,089)	(6,373,377)	-799.4%	(244,763)	5,331,326	-95.6%	0	244,763	-100.0%
	364,099	191,200	(5,576,069)	(0,373,377)	-799.4%	(244,763)	5,331,320	-95.6%	U	244,763	-100.0%
Use of Auxiliary 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 AUXILIARY PLANT NET ASSETS, END											
			\$808,678	(\$5,576,089)	-87.3%	\$563,915	(\$244,763)	-30.3%	\$563,915	\$0	0.0%
OF YEAR	\$5,587,479	\$6,384,767	Ψ000,010								
OF YEAR	\$5,587,479	\$6,384,767	\$000,010								
	\$5,587,479	\$6,384,767	\$000,070	\$0	n/a		\$0	n/a		\$0	n/a
OF YEAR Loan (to)/from E&G Plant Fund	\$5,587,479	\$6,384,767	\$000,070	\$0	n/a		\$0	n/a		\$0	n/a
Loan (to)/from E&G Plant Fund	\$5,587,479	\$6,384,767	φοσο,στο	\$0	n/a		\$0	n/a		\$0	n/a
Loan (to)/from E&G Plant Fund TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING								.,		, ,	
Loan (to)/from E&G Plant Fund	\$5,587,479 \$7,410,809	\$6,384,767 \$8,806,357	\$3,230,268	\$0 (\$5,576,089)	n/a -63.3%	\$2,985,505	\$0 (\$244,763)	n/a -7.6%	\$2,985,505	\$0 \$0	n/a 0.0%
Loan (to)/from E&G Plant Fund TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING						\$2,985,505		.,	\$2,985,505	, ,	
Loan (to)/from E&G Plant Fund  TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING  UNRESTRICTED PLANT, END OF YEAR						\$2,985,505		.,	\$2,985,505	, ,	
Loan (to)/from E&G Plant Fund  TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING  UNRESTRICTED PLANT, END OF YEAR  ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH	\$7,410,809	\$8,806,357	\$3,230,268	(\$5,576,089)	-63.3%		(\$244,763)	-7.6%		\$0	0.0%
Loan (to)/from E&G Plant Fund  TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING  UNRESTRICTED PLANT, END OF YEAR  ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH  BALANCES, BEGINNING OF YEAR						\$2,985,505 \$1,961,335		.,	\$2,985,505 \$1,716,572	, ,	0.0%
Loan (to)/from E&G Plant Fund  TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING  UNRESTRICTED PLANT, END OF YEAR  ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH	\$7,410,809	\$8,806,357	\$3,230,268	(\$5,576,089)	-63.3%		(\$244,763)	-7.6%		\$0	
Loan (to)/from E&G Plant Fund  TOTAL ESTIMATED AUXILIARY NET ASSETS, INCLUDING  UNRESTRICTED PLANT, END OF YEAR  ACTUAL AND ESTIMATED AUXILIARY AND PLANT CASH  BALANCES, BEGINNING OF YEAR	\$7,410,809	\$8,806,357	\$3,230,268	(\$5,576,089)	-63.3%		(\$244,763)	-7.6%		\$0	0.0%

### Clarion University of Pennsylvania

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

AUXILIARY FUND Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance Prior Year to Cur \$	-	Request Year FY 2021-22	Variance Current Year to Re		Future Year FY 2022-23	Variance Request Year to I	
TRANSFERS DETAIL											
Transfers Out To Unrestricted Auxiliary Plant for Capital Projects and Lifecycle				(*****			/				
Repairs and Maintenance/ Renewal and Replacement	\$516,124			(\$566,800)	-60.5%		(\$370,000)	-100.0%		\$0	n/a
Transfers (In) from Unrestricted Auxiliary Plant for Annual Debt Service Payment Transfers (In) from Unrestricted Auxiliary Plant for Operations	(132,025)	(139,512)	(140,084) (5,806,005)	(572) (5,806,005)	0.4% n/a	(244,763)	(104,679) 5,806,005	74.7% -100.0%		244,763 0	-100.0% 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 Adjustment<sup>1</sup>

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

Use of Auxiliary Plant Fund Net Assets (totals will be carried to r		•									
Lifecycle Repairs and Maintenance/Renewal and Replacement (Use of	net assets shoul	d be reflected as a	a negative numbe	r):			_				
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
Total Lifecycle Repairs and Maintenance/Renewal and Replacement	\$0	\$0	\$0	\$ <b>0</b>	n/a <b>n/a</b>	\$0	\$ <b>0</b>	n/a <b>n/a</b>	\$0	\$ <b>0</b>	n/a <b>n/a</b>
Total Ellecycle Repairs and Maintenance/Renewal and Replacement	<b>\$</b> 0	φ0	\$0	<b>\$</b> 0	II/a	φυ	φ0	II/a	<b>\$0</b>	<b>\$</b> 0	II/a
Capital Projects (Use of net assets should be reflected as a negative n	umber)										
1 Example: Sewer Upgrade	\$ (200,000)	\$ (200,000)	Ì	\$200,000	-100%	(\$350,000)	(\$350,000)	n/a	(\$1,050,000)	(\$700,000)	200%
Example: Pedestrian Bridge	(200,000)	(200,000)	\$ (900,000)		n/a		, , ,	-11%	(ψ.,σσσ,σσσ)	800,000	-100%
3			(111,111)	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
				•	/ -		٥ .	n/a		•	
10 Total Capital Projects	\$0	\$0	\$0	U	n/a <b>n/a</b>		\$0	n/a	\$0	\$ <b>0</b>	n/a <b>n/a</b>

<sup>&</sup>lt;sup>1</sup>Portion 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.

Clarion University of Pennsylvania

RESTRICTED FUND				Varian	ice:		Variance			Variand	ce:
Minor	Prior Year	Prior Year	Current Year	Prior Year to C	urrent Year	Request Year	Current Year to Re	quest Year	Future Year	Request Year to	Future Year
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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%

Clarion University of Pennsylvania

RESTRICTED FUND									DOLLARS!			
					Varian	ce:		Variance	):		Variand	ce:
Minor		Prior Year	Prior Year	Current Year	Prior Year to C	urrent Year	Request Year	Current Year to Re	quest Year	Future Year	Request Year to	Future Year
Objects		FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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			5.004		0 (5.004)	n/a		0	n/a		0	n/a
513 Other		7744	5,204	004	(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		25,030	36,117	42,877	6,760	n/a 18.7%	39,547		n/a -7.8%	40,982	1,435	n/a 3.6%
540-541 Social Security 542-543 Unemployment & Workers' Compensation		25,030 829	36,117 816	42,877 820	6,760	0.5%	39,547 820	(3,330)	0.0%	40,982 820	1,435	0.0%
550.1 Retirement Contributions - SERS			49,400	50,583	1,183	2.4%	54,771	4,188	8.3%		4,541	8.3%
		55,745								59,312		
551.1 Retirement Contributions - PSERS 552-557 Retirement Contributions - ARP		45.004	2,489 29,957	5,291	2,802 5,509	112.6% 18.4%	5,558 30,371	267	5.0% -14.4%	5,873 31,423	315 1,052	5.7%
		15,204 843	1,213	35,466	5,509 231	19.0%		(5,095)	-14.4%	1,308	1,052	3.5% 4.0%
558 Employees' Disability and Group Life Insurance				1,444			1,258 n/a	(186)		1,306 n/a	n/a	4.0% n/a
560 Employees' H/W Fund		n/a 106,112	n/a 160,346	n/a 196,993	n/a 36,647	n/a 22.9%	176,538	n/a (20,455)	n/a -10.4%	181,870	5,332	3.0%
561 Employees' Hospitalization Insurance												
562.1 Annuitants' Hospitalization		68,678	76,003 62	90,048 129	14,045 67	18.5% 108.1%	78,378	(11,670)	-13.0% 1.6%	82,966 144	4,588 13	5.9% 9.9%
563 PSERS Healthcare Premium Assistance 597-599 Tuition and Other Fee Waiver - Employee Eligible			110	129	(110)	-100.0%	131	2	n/a	144	13	9.97/ 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	Sub-Total, AFSCME Compensation	\$020,033	\$040,319	\$1,004,104	\$133,003	10.4 /0	\$920,723	(\$65,459)	-0.3 /0	\$950,760	\$30,001	3.97
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		Ψ101,291	Ψ210,071	Ψ220,000	0	n/a	Ψ220,401	ψ5,751	n/a	Ψ200,200	0,004	n/a
513 Other			10,000		(10,000)	-100.0%		0	n/a		Ŏ	n/a
520-521 Overtime			,		0	n/a		0	n/a		0	n/a
530-531 Sick and Annual Leave Payouts					Ö	n/a		0	n/a		Ŏ	n/a
532 Disaster Leave					0	n/a		0	n/a		Ö	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	Ì 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%
		7,648	23,879	23,926	47	0.2%	24,898	972	4.1%	26,360	1,462	5.9%
			14,602	12,779	(1,823)	-12.5%	13,338	559	4.4%	14,094	756	5.7%
561 Employees' Hospitalization Insurance		7.917										
561 Employees' Hospitalization Insurance 562.1 Annuitants' Hospitalization		7,912	42	12,770			,	0		,	0	
561 Employees' Hospitalization Insurance		7,912		12,770	(42) 0	-100.0% n/a	,		n/a n/a	11,001		n/a n/a

Clarion University of Pennsylvania

RESTRICTED FUND	Í I			l Varia		I S!! ROUND ALL N	Variance	DULLARS!	Ī	Varia	nco:
Minor	Prior Year	Prior Year	Current Year	Prior Year to 0		Request Year	Current Year to R		Future Year	Request Year t	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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/
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/s
520-521 Overtime	4,018	5,833	1,643	(4,190)	-71.8%		(1,643)	-100.0%		0	n/s
530-531 Sick and Annual Leave Payouts				0	n/a		0	n/a		0	n/s
532 Disaster Leave	00.400	1,193	04.400	(1,193)	-100.0%	00.500	0	n/a		0	n/:
540-541 Social Security	26,403	30,582	34,128	3,546	11.6%	36,522	2,394	7.0%	37,843	1,321	3.69
542-543 Unemployment and Workers' Compensation	1,024 42,179	719	720	1 1	0.1%	720	0	0.0%	720	0 4.571	0.09
550.1 Retirement Contributions - SERS		47,387	49,306	1,919 0	4.0%	52,789	3,483 0	7.1%	57,360	4,5/1	8.79
551.1 Retirement Contributions - PSERS 552-557 Retirement Contributions - ARP	161 18,565	22,905	27,479	4,574	n/a 20.0%	30,017	2,538	n/a 9.2%	31,078	1,061	n/: 3.5%
558 Employees' Disability and Group Life Insurance	855	22,905 977	1,086	109	11.2%	1,048	(38)	-3.5%	1,056	1,001	0.89
560 Employees' H/W Fund	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-3.570 n/a		L ~	n/:
561 Employees' Hospitalization Insurance	80,533	89,919	105,062	15,143	16.8%	108,624	3,562	3.4%		3,296	3.09
562.1 Annuitants' Hospitalization	30,490	33,838	34,097	259	0.8%	35,568	1,471	4.3%	37,584	2,016	5.79
563 PSERS Healthcare Premium Assistance	4	22,000	2 .,007	0	n/a	11,000	0	n/a		0	n/:
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	469.811	404.000	440.004	(74.004)	n/a -14.9%	440.004	0	n/a 0.0%		0	n/:
510 Student Employment 513 Other	13,637	484,368 20,097	412,384	(71,984) (20,097)	-14.9%	412,384	0	0.0% n/a		0	0.09 n/s
520-521 Overtime	78,914	104,882	2,400	(102,482)	-97.7%		(2,400)	-100.0%		0	n/s
530-531 Sick and Annual Leave Payouts	4,530	4,887	2,400	(4,887)	-100.0%		(2,400)	n/a		0	n/s
532 Disaster Leave	4,000	4,007		(4,007)	n/a		o o	n/a		0	n/s
540-541 Social Security	72,004	77,399	77,939	540	0.7%	89,346	11,407	14.6%		3,559	4.09
542-543 Unemployment and Workers' Compensation	2,674	1,861	1,795	(66)	-3.5%	1,795	0	0.0%	1,795	0	0.09
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	8.79
551.1 Retirement Contributions - PSERS		6,311	7,620	1,309	20.7%	8,043	423	5.6%	8,463	420	5.29
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	4.19
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	5.79
561 Employees' Hospitalization Insurance	194,986	212,108	240,982	28,874	13.6%	275,885	34,903	14.5%		11,425	4.19
562.1 Annuitants' Hospitalization	109,264	96,004	101,784	5,780	6.0%	113,945	12,161	11.9%	120,550	6,605	5.89
563 PSERS Healthcare Premium Assistance		158	184	26	16.5%	202	18	9.8%	209	/	3.5%
597-599 Tuition and Other Fee Waiver - Employee Eligible  Sub-Total, Other Compensation	\$1,989,784	\$2,126,351	\$2,096,542	(\$29,809)	n/a -1.4%	\$2,332,728	0 \$236,186	n/a 11.3%	\$2,419,647	\$86,919	n/: 3.79
Total Personnel Expenditures	ψ1,303,704	Ψ2,120,001	Ψ2,030,342	(ψ29,009)	-1.470	ΨΖ,332,720	Ψ230,100	11.570	Ψ2,413,047	ψ00,919	5.17
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	3.69
502 Wages	0	0	0	0	n/a	0	0	n/a	0	0	n/s
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	0.09
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/
520-521 Overtime	90,676	119,534	4,274	(115,260)	-96.4%	0	(4,274)	-100.0%	0	0	n/:
530-531 Sick and Annual Leave Payouts	4,530	4,887	0	(4,887)	-100.0%	0	0	n/a	0	0	n/:
532 Disaster Leave 540-541 Social Security	181,785	1,193 214,613	0 228,318	(1,193) 13,705	-100.0% 6.4%	230,956	0 2,638	n/a 1.2%	239,174	0 8,218	n/a 3.6%
542-543 Unemployment and Workers' Compensation	6,506	4,986	4,915	(71)	-1.4%	4,915	2,030	0.0%	4,915	0,210	0.09
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	8.49
551.1 Retirement Contributions - PSERS	16,775	27,605	37,954	10,349	37.5%	39,220	1,266	3.3%	420,298	1,548	3.99
552-557 Retirement Contributions - ARP	10,775	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	2.79
561 Employees' Hospitalization Insurance	446,851	556,947	629,391	72,444	13.0%	649,339	19,948	3.2%	674,536	25,197	3.99
562.1 Annuitants' Hospitalization	256,226	259,082	264,830	5,748	2.2%	267,905	3,075	1.2%	283,382	15,477	5.89
563 PSERS Healthcare Premium Assistance	427	692	931	239	34.5%	960	29	3.1%		20	2.19
597-599 Tuition and Other Fee Waiver - Employee Eligible	0	110	0	(110)	-100.0%	0	0	n/a		0	n/s
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	3.79

Clarion University of Pennsylvania	_			DO	NOT USE CENT	S!! ROUND ALL N	UMBERS TO WHOLE I	OOLLARS!		_	_
RESTRICTED FUND				Varian			Variance:	:		Variand	ce:
Minor	Prior Year	Prior Year	Current Year	Prior Year to C		Request Year	Current Year to Red		Future Year	Request Year to	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
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	0	n/a	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%
EVENDITUES											
EXPENDITURES											
PERSONNEL EXPENDITURES SUMMARY	** ***		** ***	***			****				
Salaries & Wages (501-532)	\$2,938,897	\$3,388,769	\$3,482,103	\$93,334 2,220	2.8% 0.3%	\$3,507,044 813.469	\$24,941 50.784	0.7% 6.7%	\$3,614,739 861.723	\$107,695 48.254	3.1% 5.9%
Incremental Benefits (540-557) Fixed Rate Benefits (558-563)	644,308 722,648	760,465 838,789	762,685 918,420	2,220 79,631	9.5%	942,558	24,138	2.6%	983,786	48,254 41,228	5.9% 4.4%
Educational Benefits (597-599)	122,040	110	910,420	(110)	-100.0%	942,336	24,130	2.0 /0 n/a	905,700	41,220	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	2,230	,	,			,200	Ī		,.50	·	
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, Subtota	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)	\$00,934	\$405,413		(\$405,413)	-100.0% n/a		\$0 \$0	n/a		\$0 \$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%
TOTAL EXILENDITORES	ψ19,090,233	ΨΖ1,030,702	ψ19,090,000	(ψ1,300,702)	-9.070	ψ19,000,000	(\$30,000)	-0.2 /0	ψ19,000,000	ΨΟ	0.070
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
1				Ī		•	_				
TOTAL RESTRICTED NET ASSETS, BEGINNING OF YEAR	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%
Surplus/(Deficit), Including Transfers to Other Funds	(360,340)	(423,995)	0	423,995	-100.0%	0	0	n/a	0	0	n/a
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 DESCRIPTION DI ANT NET ASSETS DESCRIPTION OF VEAR											
TOTAL RESTRICTED PLANT NET ASSETS, BEGINNING OF YEAR			\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Transfers (out to)/in from Other Fund				0	n/a		0	n/a		0	n/a
Use of Restricted Plant Fund Balance for:  Lifecycle Repairs and Maintenance/Renewal and Replacement				0	2/0		0	2/0		0	n/o
Capital Projects				0	n/a n/a		0	n/a n/a		0	n/a 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	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%
	7 7			, ,			-		, ,	-	
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 DETAIL											
Transfers Out To Restricted Plant for Capital Projects and Lifecycle Repairs and Maintenance/				i						l	
		***		(000			**				
Renewal and Replacement		\$63,570		(\$63,570)	-100.0%		\$0	n/a		\$0	n/a
Renewal and Replacement Transfers (In) from Restricted Plant for Annual Debt Service Payment	(25.042)	\$63,570		0	n/a		0	n/a		0	n/a
Renewal and Replacement	(35,813) (\$35,813)	\$63,570 \$63,570	\$0			\$0			\$0		

ALL FUNDS	ĺ			Variance	):		Variance	. 1		Variance	. 1
Minor	Prior Year	Prior Year	Current Year	Prior Year to Cur		Request Year	Current Year to Re		Future Year	Request Year to Fi	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	. %	FY 2022-23	. \$	%
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  TOTAL TUITION REVENUE	2,330,271 \$36,518,576	2,331,841 \$35,413,696	1,929,624 \$33,154,720	(402,217) (\$2,258,976)	-17.2% -6.4%	2,075,600 \$33,767,118	145,976 \$612,398	7.6% 1.8%	2,196,981 \$35,278,359	121,381 \$1,511,241	5.8% 4.5%
NON-TUITION REVENUE	\$30,310,370	\$35,413,696	\$33,134,720	(\$2,250,970)	-0.470	\$33,707,110	φ012,390	1.070	\$35,Z76,359	\$1,511,241	4.5%
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)	-10.470 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	(320,213)	-0.570 n/a	118,903	71,100	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	1,102,043	0.0%	261,500	173,012	0.0%
411 Scholarship Discounts & Allow. (enter as negative)	(12,752,667)	(11,532,647)	201,300 n/a	(55,017)	-10.970 n/a	201,300 n/a	0	0.0 /8 n/a	201,300 n/a	0	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	n/a	0	n/a
411.6 Course Sharing Fees (enter as positive if host and negative if home univ.)	(437,314)	(530,110)	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	o o	n/a	n/a	0	n/a
412 State Appropriations	11/4	(0,002,021)	11/0		11/4	11/4		11/4	100	0	n/a
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 (McKeever, 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,	4 000 040	000 000	205 752	(005.440)	44.00/	070.000	(405.750)	04.00/	070.000	0	0.00/
498 All Other Revenue  TOTAL NON-TUITION REVENUE	1,203,340 \$75,283,102	680,863 \$81.093.066	395,750 \$78,390,858	(285,113) (\$2,702,208)	-41.9% -3.3%	270,000 \$81.828.109	(125,750) \$3,437,251	-31.8% 4.4%	270,000 \$82,290,255	\$462.146	0.0% 0.6%
TOTAL REVENUE		\$116,506,762	\$111,545,578	(\$4,961,184)	-4.3%		\$4,049,649	3.6%	\$117,568,614	\$1,973,387	1.7%
TOTAL REVENOL	ψ111,001,070	ψ.10,000,702	ψ. 11,0-0,070	(ψ=,501,104)	-7.070	ψ110,000,221	ψτ,υτυ,υτυ	0.070	ψ117,000,01 <del>4</del>	ψ1,070,007	1.7 70

ALL FUNDS	l i	l i		Variance:	. 1		Variance:	j		Varianc	٠.
Minor	Prior Year	Prior Year	Current Year	Prior Year to Curr		Request Year	Current Year to Rec		Future Year	Request Year to	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	ent rear	FY 2021-22	\$	quest rear	FY 2022-23	\$	ruture rear
PERSONNEL EXPENDITURES				Ť	-7-		Ť	,,		Ť	
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 (04.005)	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	1,855,441 88,110	1,820,140 66,367	1,735,235	(84,905) 119,833	-4.7% 180.6%	1,509,624 306,200	(225,611) 120,000	-13.0% 64.4%	1,563,740 106,200	54,116	3.6% -65.3%
542-543 Unemployment & Workers' Compensation 550-550.1 Retirement Contributions - SERS	2,924,408		186,200		-25.5%		·	-10.7%		(200,000)	10.6%
551-551.1 Retirement Contributions - PSERS	2,924,408	2,927,328	2,180,663	(746,665)	-23.5% 131.9%	1,946,853	(233,810)	2.0%	2,153,336	206,483	
552-557 Retirement Contributions - PSERS 552-557 Retirement Contributions - ARP	1,269,188	248,894 1,237,550	577,061 1,256,833	328,167 19,283	131.9%	588,325 1,090,677	11,264 (166,156)	-13.2%	606,025 1,124,651	17,700 33,974	3.0% 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 530-531 Sick and Annual Leave Payouts	330,395 173,682	271,545 207,406	207,690 140,424	(63,855) (66,982)	-23.5% -32.3%	207,459 140,424	(231)	-0.1% 0.0%	207,459 140,424	0	0.0%
532 Disaster Leave	173,662 n/a	1,830	140,424		-32.3%	140,424	0	0.0% n/a	140,424	0	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%
501 Salahes 502 Wages	9,673	10,828	15,000	4,172	38.5%	15,000	(\$369,169)	0.0%	15,000	\$202,755	0.0%
513 Other	75,978	78,073	66,515	(11,558)	-14.8%	66,793	278	0.0%	65,688	(1,105)	-1.7%
520-521 Overtime	70,570	70,070	00,010	(11,000)	n/a	00,700	0	n/a	00,000	(1,100)	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	50,022	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 597-599 Tuition and Other Fee Waiver - Employee Eligible	421 115.938	1,050 125.831	1,225 99.339	175	16.7% -21.1%	1,270 99.339	45 0	3.7% 0.0%	1,309 99.339	39	3.1% 0.0%
Sub-Total, Nonrepresented Compensation		\$10,314,015	\$10.431.974	(26,492) \$117,959	-21.1% 1.1%	\$9,891,855	(\$540,119)	-5.2%	\$10.305.648	\$413.793	4.2%
Sub-rotal, Notirepresented Compensation	φσ,007,220	φ10,314,015	φ10,431,974	का।1,959	1.170	φσ,031,033	(φυ40, 119)	-5.2%	φ10,303,048	φ413,193	4.2%

ALL FUNDS	l i			Variance		l	Variance		İ	Varianc	۰.
Minor	Prior Year	Prior Year	Current Year	Prior Year to Curi		Request Year	Current Year to Re		Future Year	Request Year to	
Objects	FY 2018-19	FY 2019-20	FY 2020-21	\$	%	FY 2021-22	\$	%	FY 2022-23	\$	%
SCUPA Compensation											
501 Salaries	\$2,617,305	\$2,590,007	\$2,471,236	(\$118,771)	-4.6%	\$2,337,628	(\$133,608)	-5.4%	\$2,427,930	\$90,302	3.9%
502 Wages 513 Other Pay	24.455	16,993	10,672	0 (6,321)	n/a -37.2%	0 11,116	0 444	n/a 4.2%	10,835	0 (281)	n/a -2.5%
515 Other Pay 515 Winter Session Pay	24,433	10,993	10,072	(0,321)	-37.270 n/a	11,110	0	n/a	10,633	(201)	-2.576 n/a
520-521 Overtime	5,276	7,863	1,643	(6,220)	-79.1%	ő	(1,643)	-100.0%	0	l ő	n/a
530-531 Sick and Annual Leave Payouts	5,226	3,703	0	(3,703)	-100.0%	0	0	n/a	0	0	n/a
532 Disaster Leave	n/a	1,193	0	(1,193)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	195,662	193,526	183,803	(9,723)	-5.0%	173,981	(9,822)	-5.3%	180,776	6,795	3.9%
542-543 Unemployment and Workers' Compensation	8,480	9,906	29,408	19,502	196.9%	44,408	15,000	51.0%	19,408	(25,000)	-56.3%
550-550.1 Retirement Contributions - SERS 551-551.1 Retirement Contributions - PSERS	304,340 16,594	294,521 17,153	287,035 16,397	(7,486) (756)	-2.5% -4.4%	265,329 17,029	(21,706) 632	-7.6% 3.9%	292,037 17,966	26,708 937	10.1% 5.5%
552-557 Retirement Contributions - ARP	130,043	139,502	130,066	(9,436)	-6.8%	130,704	638	0.5%	135,137	4,433	3.4%
558 Employees' Disability and Group Life Insurance	5,941	6,239	5,833	(406)	-6.5%	5,202	(631)	-10.8%	5,261	59	1.1%
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	582,471	603,752	584,362	(19,390)	-3.2%	553,520	(30,842)	-5.3%	571,951	18,431	3.3%
562-562.1 Annuitants' Hospitalization	220,524	227,380	197,588	(29,792)	-13.1%	178,667	(18,921)	-9.6%	190,083	11,416	6.4%
563 PSERS Healthcare Premium Assistance	422 114,603	431	390	(41)	-9.5%	422 95,704	32 0	8.2% 0.0%	437	15 0	3.6%
597-599 Tuition and Other Fee Waiver - Employee Eligible  Sub-Total, SCUPA Compensation	\$4.231.342	129,891 \$4,242,060	95,704 \$4,014,137	(34,187) (\$227,923)	-26.3% -5.4%	\$3,813,710	(\$200.427)	-5.0%	95,704 \$3,947,525	\$133.815	0.0% 3.5%
Other Compensation	, , , , ,						(,,			,,	
501 Salaries	\$2,798,990	\$2,938,179	\$3,071,536	\$133,357	4.5%	\$3,092,855	\$21,319	0.7%	\$3,216,818	\$123,963	4.0%
502 Wages	16,634	11,955	29,000	17,045	142.6%	29,000	0	0.0%	29,000	0	0.0%
510 Student Employment 513 Other	1,253,145 38,860	1,089,419 36,579	1,383,016 7,128	293,597 (29,451)	26.9% -80.5%	1,383,122 7,366	106 238	0.0% 3.3%	1,383,122 7,128	0 (238)	0.0% -3.2%
520-521 Overtime	156,875	163,896	54,288	(109,608)	-66.9%	51,888	(2,400)	-4.4%	51,888	(236)	0.0%
530-531 Sick and Annual Leave Payouts	18,967	5,728	1	(5,727)	-100.0%	1	0	0.0%	1	0	0.0%
532 Disaster Leave	n/a	0	0	, o	n/a	0	0	n/a	0	0	n/a
540-541 Social Security	238,134	239,822	234,358	(5,464)	-2.3%	236,329	1,971	0.8%	245,628	9,299	3.9%
542-543 Unemployment and Workers' Compensation	17,586	37,936	29,776	(8,160)	-21.5%	44,776	15,000	50.4%	19,776	(25,000)	-55.8%
550-550.1 Retirement Contributions - SERS	450,953	469,205	433,546	(35,659)	-7.6%	443,457	9,911	2.3%	484,077	40,620	9.2%
551-551.1 Retirement Contributions - PSERS 552-557 Retirement Contributions - ARP	11,944 116.972	19,643 130.649	29,195 139,563	9,552 8,914	48.6% 6.8%	30,293 143,841	1,098 4,278	3.8% 3.1%	31,759 149,646	1,466 5,805	4.8% 4.0%
558 Employees' Disability and Group Life Insurance	6,043	6,257	6,204	(53)	-0.8%	6,082	(122)	-2.0%	6,111	29	0.5%
560 Employees' H/W Fund	33,969	37,201	37,080	(121)	-0.3%	36,485	(595)	-1.6%	38,707	2,222	6.1%
561 Employees' Hospitalization Insurance	587,056	670,912	731,259	60,347	9.0%	746,184	14,925	2.0%	785,421	39,237	5.3%
562-562.1 Annuitants' Hospitalization	281,856	275,578	269,584	(5,994)	-2.2%	275,483	5,899	2.2%	291,158	15,675	5.7%
563 PSERS Healthcare Premium Assistance	304	472	711	239	50.6%	758	47	6.6%	766	8	1.1%
597-599 Tuition and Other Fee Waiver - Employee Eligible  Sub-Total, Other Compensation	65,299 \$6,093,587	30,548 \$6,163,979	47,258 \$6,503,503	16,710 \$339,524	54.7% 5.5%	47,258 \$6,575,178	0 \$71,675	0.0% 1.1%	47,258 \$6,788,264	0 \$213,086	0.0% 3.2%
Total Personnel Expenditures	ψ0,093,307	ψ0,100,979	ψο,σοσ,σοσ	ψ559,524	3.370	ψ0,575,176	ψ11,013	1.170	ψ0,700,204	Ψ213,000	J.Z /0
501 Salaries	\$41,245,020	\$41,739,420	\$39,800,722	(\$1,938,698)	-4.6%	\$35,919,544	(\$3,881,178)	-9.8%	\$37,348,717	\$1,429,173	4.0%
502 Wages	41,850	34,494	57,800	23,306	67.6%	57,800	0	0.0%	57,800	0	0.0%
510 Student Employment	1,253,145	1,089,419	1,383,016	293,597	26.9%	1,383,122	106	0.0%	1,383,122	0	0.0%
511 Faculty Summer School Pay 512-513 Other Pay	1,810,848 1,408,891	1,757,782 1,230,809	2,073,027 864,110	315,245 (366,699)	17.9% -29.8%	1,955,313 598,325	(117,714) (265,785)	-5.7% -30.8%	1,955,313 596,193	(2,132)	0.0% -0.4%
515 Winter Session Pay	355,545	285,375	374,930	89,555	31.4%	374,930	(203,763)	0.0%	374,930	(2,132)	0.0%
520-521 Overtime	492,546	443,304	263,621	(179,683)	-40.5%	259,347	(4,274)	-1.6%	259,347	0	0.0%
530-531 Sick and Annual Leave Payouts	607,319	616,159	1,646,962	1,030,803	167.3%	1,646,962	0	0.0%	1,646,962	0	0.0%
532 Disaster Leave	0	3,023	0	(3,023)	-100.0%	0	0	n/a	0	0	n/a
540-541 Social Security	3,350,018	3,347,650	3,179,866	(167,784)	-5.0%	2,873,626	(306,240)	-9.6%	2,980,854	107,228	3.7% -58.7%
542-543 Unemployment and Workers' Compensation 550-550.1 Retirement Contributions - SERS	153,513 6,257,271	177,064 6,281,207	414,356 5,288,674	237,292 (992,533)	134.0% -15.8%	639,356 4,827,032	225,000 (461,642)	54.3% -8.7%	264,356 5,310,905	(375,000) 483,873	-58.7% 10.0%
551-551.1 Retirement Contributions - SERS	326,889	357,345	737,366	380,021	106.3%	746,910	9,544	1.3%	771,901	24,991	3.3%
552-557 Retirement Contributions - ARP	2,052,388	2,079,462	2,084,604	5,142	0.2%	1,907,787	(176,817)	-8.5%	1,972,168	64,381	3.4%
558 Employees' Disability and Group Life Insurance	66,847	67,837	61,477	(6,360)	-9.4%	51,678	(9,799)	-15.9%	51,876	198	0.4%
560 Employees' H/W Fund	398,177	420,355	347,068	(73,287)	-17.4%	286,454	(60,614)	-17.5%	292,875	6,421	2.2%
561 Employees' Hospitalization Insurance	6,298,136	6,751,538	6,782,277	30,739	0.5%	6,196,182	(586,095)	-8.6%	6,505,772	309,590	5.0%
562-562.1 Annuitants' Hospitalization	3,425,566	3,123,100	2,745,209	(377,891)	-12.1%	2,453,558	(291,651)	-10.6%	2,611,504	157,946	6.4%
563 PSERS Healthcare Premium Assistance 597-599 Tuition and Other Fee Waiver - Employee Eligible	8,205 977,079	8,934 924,827	17,938 883.967	9,004 (40,860)	100.8% -4.4%	18,426 883.967	488 0	2.7% 0.0%	18,637 883.967	211	1.1% 0.0%
Total Personnel Expenditures	\$70,529,253	\$70,739,104	\$69,006,990	(\$1,732,114)	-4.4%	\$63,080,319	(\$5,926,671)	-8.6%	\$65,287,199	\$2,206,880	3.5%
·		. , , ,	, ,,,,,,,,				,,,				
Anticipated savings from turnover (should be a negative number)	n/a	n/a	\$0	\$0	n/a	\$0	\$0	n/a	\$0	\$0	n/a
Net 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%

ALL FUNDS Minor Objects	Prior Year FY 2018-19	Prior Year FY 2019-20	Current Year FY 2020-21	Variance Prior Year to Cur \$		Request Year FY 2021-22	Variance Current Year to Re \$		Future Year FY 2022-23	Variance Request Year to F \$	
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	**= **= ***		********	(4505 505)	4 00/	***	(0.4.000.045)		*** ***	** ***	
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) Educational Benefits (597-599)	10,196,931 977,079	10,371,764 924,827	9,953,969 883,967	(417,795) (40,860)	-4.0% -4.4%	9,006,298 883,967	(947,671) 0	-9.5% 0.0%	9,480,664 883,967	474,366 0	5.3% 0.0%
Turnover Savings	977,079 n/a	924,827 n/a	883,967	(40,860)	-4.4% n/a	883,967	0	0.0% n/a	883,967	0	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%
TOTAL TERSONNEL EXI ENDITORES	ψ10,323,233	ψ10,133,104	ψ03,000,330	(ψ1,132,114)	-2.470	ψ03,000,319	(\$3,320,071)	-0.070	ψ03,207,199	Ψ2,200,000	3.570
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%
REVENUES LESS EXFENDITORES	(\$3,012,007)	(\$2,209,090)	(\$11,041,031)	11/4	II/a	(\$30,393)	II/a	11/4	\$190,590	\$249,109	-423.370
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	\$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%
Surplus/(Deficit)	(5,035,374)	(4,559,033)	(5,464,962)	(905,929)	19.9%	(0)	5,464,962	-100.0%	(0)	0	0.0%
Use of Unrestricted 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 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 FORTMATED TOTAL GARLIER AND TO DECIMINING OF VEAD	040 455 000	011 100 001	044.055.055	(00,000,740)	40.40/	0044.004	(044.044.054)	00.40/	0755 444	(050 500)	7.00/
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, BEGINNING OF YEAR ACTUAL AND ESTIMATED TOTAL CASH BALANCES. END OF YEAR	\$18,455,303	\$14,483,801 \$11.855.055	\$11,855,055 \$814.004	(\$2,628,746)	-18.1%	\$814,004 \$755.411	(\$11,041,051)	-93.1% -7.2%	\$755,411	(\$58,593) \$190,596	-7.2%
ACTUAL AND ESTIMATED TOTAL CASH BALANCES, END OF YEAR	\$14,483,801	\$11,600,005	\$ö14,004	(\$11,041,051)	-93.1%	\$/55,411	(\$58,593)	-1.2%	\$946,006	\$190,096	25.2%

Procedure/Standard XXX Adjustment<sup>1</sup>

.

<sup>&</sup>lt;sup>1</sup>Portion 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**

				Percent		Percent		Percent
Revenues	FY 2018-19	FY 2019-20	FY 2020-21	Change	FY 2021-22	Change	FY 2022-23	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 Capital Expenditures and	\$22,135,314	\$22,203,256	\$25,128,781	13.2%	\$23,366,351	-7.0%	\$23,110,000	-1.1%
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 E&G and Plant Cash,	\$8,309,964	\$5,098,487	\$2,058,342	-59.6%	(\$3,406,620)	-265.5%	(\$3,220,450)	n/a
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 apple Surplus for targeted strategic initiatives Surplus for targeted ongoing expenses Supports one-time strategic initiatives in budget Supports ongoing expenses in budget	y)							
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 Turn	over							
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)

,			,	Percent		Percent		Percent
Revenues	FY 2018-19	FY 2019-20	FY 2020-21	Change	FY 2021-22	Change	FY 2022-23	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	Ψ21,001,000	Ψ20,100,017	ψ0+,000,140	20.070	ψου,υ10,020	2.070	ψου, τ2υ, σο τ	-0.070
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 Total Unrestricted Cash,	\$14,135,710	\$10,971,013	\$9,595,766	-12.5%	(\$1,445,285)	-115.1%	(\$1,503,878)	n/a
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 app	lv\							
Surplus for targeted future strategic initiatives	iy)							
Surplus for targeted future ongoing expenses								
Supports one-time strategic initiatives in budget Supports ongoing expenses in budget								
Supports origoning 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	
Undergraduate academic year tuition revenue less	. ,			ote: this estin	. ,	l awarded to	. ,	

### 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
Fall FTE student/Fall FTE faculty (excludes clock in	hour students and facu	ılty)			
Student/Nonfaculty Ratio	12.7	12.7	12.9	14.6	15.0
Annualized FTE Student/Annualized FTE Nonfacu	lty				
Annual Operating Margin <sup>1</sup>	6.4%	n/a	n/a	n/a	n/a
Total Annual Revenues less Total Annual Expens	es/Total Annual Rever	nues			
Annual Primary Reserve Ratio <sup>1</sup>	9.9%	n/a	n/a	n/a	n/a
Estimated End of Year Balance in Expendable Ne	t Assets/Total Expense	es before Transfers			
Minimum Reserves Ratio <sup>1</sup>	44	n/a	n/a	n/a	n/a
Unrestricted Total Cash*365/Unrestricted Total Op	perating Expenses (exc	cluding capital and tr	ransfers)		
Viability Ratio	Rat	io cannot be calcul	lated based on level of inf	ormation provided in this templa	nte;
Expendable Net Assets/Total Outstanding Debt		ratio is c	alculated in annual financ	ial risk assessments.	
Nonfaculty Costs/Unrestricted Revenues	33.4%	30.7%	33.0%	29.6%	30.0%

Nonfaculty Costs/Unrestricted Revenues 33.4%
Total Unrestricted Nonfaculty Compensation/Total Unrestricted Revenues

<sup>&</sup>lt;sup>1</sup> 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**

				Percent		Percent		Percent
Revenues	FY 2018-19	FY 2019-20	FY 2020-21	Change	FY 2021-22	Change	FY 2022-23	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
	ψυ,υθυ,+υτ	Ψ2,000,042	(\$5,400,020)	-200.070	(\$5,220,430)	Π/α	(ψ5,029,055)	11/6
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%
TE of Budgeted E&G Employees, Net of Turn	nover							
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)

				Percent		Percent		Percent
Revenues	FY 2018-19	FY 2019-20	FY 2020-21	Change	FY 2021-22	Change	FY 2022-23	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	<del></del>	<del></del> ,,	70 1,000,110		***,***,*=*		****, :==,***	
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	<b>\$44.405.740</b>	<b>#40.074.040</b>	<b>#0.505.700</b>	40.5%	(04.445.005)	445.40/	(04 500 070)	
Total Unrestricted Cash,	\$14,135,710	\$10,971,013	\$9,595,766	-12.5%	(\$1,445,285)	-115.1%	(\$1,503,878)	n/a
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, Ne	t 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	
Undergraduate academic year tuition revenue les	s institutional aid/anกเ	ıalized undergraduate	FTE enrollment. N	ote: this estin	nate may include aid	d awarded to	graduate students.	

### 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: Prio	r/Current	FY 2021-22	Variance: Reques	t/Current	FY 2022-23	Variance: Future/	Reques
	Prior Year	Prior Year	<b>Current Year</b>	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%	. ,		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%
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		2.4%
Services/Supplies	5,531,991	5,906,661	9,456,365	3,549,704	60.1%	-, -,	790,604	8.4%		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	( , ,	-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	(Ψ2,920,474) Ω	0.0%	26,512,315	(0)	0.0%	. , ,		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		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	ψ90,099,070	ψ90,010,400	ψ91,049,070	(3,300,307)	-5.570	Ψ90,129,221	Ψ+,073,043	4.070	ψ31,102,014	ψ1,973,307	2.170
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	( , ,	1.8%
Sources Less Uses	(\$2,615,934)	(\$1,909,473)	(\$11,041,051)	n/a	n/a		(\$0,902,009) n/a	-0.7 /0 n/a	. , ,	\$249.189	n/a
OULICES LESS USES	(42,010,304)	(ψ1,505,473)	(Ψ11,041,031)	ıı/a	11/a	(\$50,595)	II/a	ıı/a	φ 190,090	ΨZ43,109	11/6

38

### 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/Rec		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%		\$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%	-,- ,	( )	0.0%	26,512,315		0.0%
Food Service and Housing	8,010,463	10,372,612	9,582,382	(790,230)	-7.6%	, ,	5,561,381	58.0%	, ,	241,000	1.6%
Other Revenue	29,045,618	32,284,388	31,041,908	(1,242,480)	-3.8%		(2,246,908)	-7.2%		(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%	, ,	(\$5,926,671)	-8.6%	. , ,	\$2,206,880	3.5%
Services/Supplies	42,370,773	44,573,073	49,317,938	4,744,865	10.6%	, ,	(1,101,689)	-2.2%	47,828,813	` ' '	-0.8%
Capital and Debt Principal Pymt	1,913,739	3,464,483	4,261,701	797,218	23.0%		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%	. , ,	(\$6,932,809)	-5.7%		. , ,	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

39

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	%

Current	Uses as % of Sources					
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
		Prior Year	Prior Year	<b>Current Year</b>	Request Year	Future Year
EDUCA	ΓΙΟΝΑL & 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%
AUXILIA	ARY					
	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%
UNREST	TRICTED					
	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%
RESTRI	CTED					
	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%