

RESPONSE to AAUP July 31 request.

1. For FY 2020, draft statements of Net Position, Revenue, Expenses and Change in Net Position and Cash Flow, and if these have not yet been prepared, then the year-to-date statements.

RESPONSE: Please see the University audited financial statements (the Balance Sheet, Income Statement, and Statement of Cash Flows). The State Auditor has each year's statements available on line. The next audited financial statement will not be available until January. In addition, the budget will be available when it is presented at the next Board meeting.

2. An explanation of the difference between the 2018 IPEDS data and the financial statements, which should match, or if not, an explanation as to why not. For example, for FY 2018, instruction was reported in the financial statements to be \$188 million, but salaries and wages were just \$97 million, as reported in the IPEDS data supplied by the University. Based on total expense data, cash benefits are 28% of salaries. So even with benefits, instruction spending (which includes spending on adjuncts and GTAs) was \$124.3 million. So what accounts for the remaining \$63.7 million that are categorized as instruction? And is the proportion of "other" spending the same in each of the functional categories?

RESPONSE: IPEDS data for the functional expense lines is reported higher than the financial statements because of depreciation, interest and Operation and Maintenance of Plant are allocated to all other functional expenses. The allocation is based on the percentage of the total functions therefore Instruction and Research is increased by the highest percentage.

3. An explanation of how the University allocates the adjustment for state pension/OPEB liabilities.

RESPONSE: Each of the three state plans the University participates in has a number of changes to the actuarial assumptions each year. These total changes in pension and OPEB liabilities are amortized to expense using various methods as directed by the state plans. The allocation to expense is based on total salary of each functional expense as it relates to each plan. For instance, in FY18 and FY19 the majority of changes in actuarial assumptions took place in STRS which is largely attributable to Instruction and departmental research salaries.

4. W-2 salary data for the bargaining unit and for the other functional categories for calendar years 2017-2019.

RESPONSE: The University is working on complying this information.

5. Preliminary data on enrollments for this Fall, and for the prior two years gathered over the course of summers 2018-20.

RESPONSE: See attached “Applicant Summary – NF and TRN as of July 29 2020.xlsx” for new incoming students only. The chart directly below provides University-wide enrollment as of August 3, 2020 and then the final charge that provides the historical enrollments for UA (including Wayne) from 2017 to 2019. 2020 Fall Census will occur on September 8, 2020.

University-wide Enrollment			
	Fall 2020	Fall 2019	Difference
	8/2/2020	8/4/2019	(Base = Fall 2019)
Head Count	16041	17699	-9.37%
Credit Hours Count	194215	215582.5	-9.91%

Fall Census Enrollment - 2017 to 2019			
Term	Career	Rank	Count of ID
Fall 2017	GRAD	Doctoral	821
		GR Unclassified	86
		Masters	1930
		Total	2837
	LAW	JD	458
		LAW Unclassified	5
		LLM	2
		Total	465
	UGRD	FT Freshmen	3722
		Junior	3090
		Other Freshmen	1429
		Senior	4888
		Sophomore	2831
		UG Unclassified	2842
		Total	18802
Fall 2017 Total			22104
Fall 2018	GRAD	Doctoral	754
		GR Unclassified	87
		Masters	1784
		Total	2625

	LAW	JD	471
		LAW Unclassified	2
		LLM	1
		Total	474
	UGRD	FT Freshmen	3068
		Junior	2731
		Other Freshmen	1218
		Senior	4731
		Sophomore	2675
		UG Unclassified	3032
		Total	17455
	Fall 2018 Total		20554
	Fall 2019	GRAD	Doctoral
GR Unclassified			92
Masters			1638
Total			2366
LAW		JD	440
		LAW Unclassified	4
		LLM	1
		Total	445
UGRD		FT Freshmen	2983
		Junior	2716
		Other Freshmen	977
		Senior	4325
		Sophomore	2387
		UG Unclassified	3019
		Total	16407
Fall 2019 Total		19218	