

## Finance 2024-25

Institution: University of Wisconsin-La Crosse (240329)

User ID: 55C0011

### Overview

#### Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

#### Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

#### Changes to reporting:

No changes for the 2024-25 data collection period.

#### Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

## Finance - Public Institutions' Reporting Standard

### Reporting Standard

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

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

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

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2024.)

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

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- ☒ Unqualified
- ☐ Qualified (Explain in box below)
- ☐ Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- ☒ Business-type activities
- ☐ Governmental Activities
- ☐ Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☐ Auxiliary enterprises
- ☒ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
- ☒ Yes - select category(s) where these revenues are included [check all that apply]

- ☐ Sales and services of educational activities
- ☐ Sales and services of auxiliary enterprises
- ☒ Other (specify in box below)

Other Operating Revenues

5. Endowment Assets

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

- ☐ No
- ☒ Yes - (report details of endowment net assets)

6. Pension

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

- ☐ No
- ☒ Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- ☐ No
- ☒ Yes

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


acronyms).

## Part A - Statement of Net Position Page 1

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


If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	91,933,667	89,742,658
31	Depreciable <u>capital assets</u> , net of depreciation	313,472,038	321,057,880
04	Other noncurrent assets CV=[A05-A31]	31,948,823	25,198,658
05	Total <u>noncurrent assets</u>	345,420,861	346,256,538
06	<b>Total assets</b> CV=(A01+A05)	437,354,528	435,999,196
19	<b>Deferred outflows of resources</b>	58,216,273	85,029,799
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	5,156,775	6,733,583
08	Other current liabilities CV=(A09-A07)	19,415,381	18,530,381
09	Total <u>current liabilities</u>	24,572,156	25,263,964
10	<u>Long-term debt</u>	85,062,712	89,042,496
11	Other noncurrent liabilities CV=(A12-A10)	33,843,879	46,784,663
12	Total <u>noncurrent liabilities</u>	118,906,591	135,827,159
13	<b>Total liabilities</b> CV=(A09+A12)	143,478,747	161,091,123
20	<b>Deferred inflows of resources</b>	39,018,762	54,702,754
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	246,542,051	242,388,689
15	<u>Restricted-expendable</u>	25,761,056	34,577,445
16	<u>Restricted-nonexpendable</u>	3,389,991	2,732,971
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	37,380,194	25,536,013
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	313,073,292	305,235,118

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	9,086,202	9,086,202
22	<u>Infrastructure</u>	20,464,860	20,464,860
23	<u>Buildings</u>	462,969,533	458,738,547
32	Equipment, including art and <u>library collections</u>	89,645,926	85,304,227
27	<u>Construction in progress</u>	14,203,298	8,020,688
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>596,369,819</b>	<b>581,614,524</b>
28	<u>Accumulated depreciation</u>	259,608,281	243,449,754
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2023 - June 30, 2024			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	196,394,911	164,894,365
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	188,556,737	184,861,159
03	Change in net position during year CV=(D01-D02)	7,838,174	-19,966,794
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	305,235,118	325,220,234
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-18,322
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	313,073,292	305,235,118

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	6,911,495	6,135,918
02	Other federal grants (Do NOT include FDSL amounts)	913,235	1,170,714
03	Grants by state government	3,579,827	3,376,604
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,931,302	2,746,615
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	3,712,446	1,048,592
07	Total revenue that funds scholarships and fellowships	18,048,305	14,478,443
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	7,983,050	7,342,047
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,713,969	1,612,542
10	Total discounts and allowances CV=(E08+E09)	9,697,019	8,954,589
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	8,351,286	5,523,854

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	3,018,727	3,086,303	648,124	677,848	3,666,851	3,764,151
13	Other federal grants (Do NOT include FDSL amounts)	398,873	586,707	85,638	128,859	484,511	715,566
14	Grants by state government	1,563,558	1,692,197	335,697	371,659	1,899,255	2,063,856
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,271,567	1,368,206	273,007	300,501	1,544,574	1,668,707
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,730,325	608,634	371,503	133,675	2,101,828	742,309
18	Total (from Part E1 line 8, 9 and 10)	7,983,050	7,342,047	1,713,969	1,612,542	9,697,019	8,954,589

## Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	79,796,497	72,839,137
Grants and contracts - operating			
02	Federal operating grants and contracts	3,475,255	0
03	State operating grants and contracts	228,629	223,734
04	Local government/private operating grants and contracts	835,697	1,241,480
04a	Local government operating grants and contracts	29,823	68,456
04b	Private operating grants and contracts	805,874	1,173,024
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	24,583,311	23,632,201
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	7,844,384	6,576,543
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ .....+B07)]</b>	19,779,149	2,597,501
09	Total operating revenues	136,542,922	107,110,596

## Part B - Revenues and Other Additions, Page 2


Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	35,441,327	33,652,121
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	9,112,107	11,097,805
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,714,106	4,370,441
17	<u>Investment income</u>	4,000,593	2,390,448
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,561,575	450,139
19	Total nonoperating revenues	54,829,708	51,960,954
27	Total operating and nonoperating revenues CV=[B19+B09]	191,372,630	159,071,550
28	<u>12-month Student FTE from E12</u>	9,990	9,766
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,156	16,288

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	4,571,281	5,757,616
21	Capital grants and gifts	451,000	65,199
22	Additions to permanent endowments	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	5,022,281	5,822,815
25	Total all revenues and other additions	196,394,911	164,894,365


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

Fiscal Year: July 1, 2023 - June 30, 2024					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	84,585,281	74,892,251	43,943,636	41,471,623
02	<u>Research</u>	2,865,476	2,699,026	1,240,393	1,285,805
03	<u>Public service</u>	2,272,789	2,337,654	669,032	651,711
05	<u>Academic support</u>	22,500,081	20,761,912	9,125,183	8,238,243
06	<u>Student services</u>	29,110,773	27,933,846	11,594,464	10,871,607
07	<u>Institutional support</u>	13,978,005	18,480,170	7,482,394	7,322,556
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	8,351,286	5,523,854		
11	<u>Auxiliary enterprises</u>	25,492,160	20,140,431	2,725,804	2,436,859
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	 599,114	12,092,015	0	377,644
19	<b>Total expenses and deductions</b>	188,556,737	184,861,159	76,780,906	72,656,048


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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1 Column 2 line 19)	76,780,906	72,656,048
19-3	Benefits	27,927,337	33,497,498
19-4	Operation and Maintenance of Plant (as a natural expense)	14,882,634	14,217,207
19-5	Depreciation	17,161,115	15,067,051
19-6	Interest	1,697,991	1,393,444
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	50,106,754	48,029,911
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	188,556,737	184,861,159
20-1	12-month Student FTE (from F12 survey)	9,990	9,766
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	18,875	18,929

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Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="-1,298,510"/>	6,390,094
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="5,579,613"/>	20,907,857
03	Deferred inflows related to pension		<input type="text" value="29,851,541"/>	43,764,947
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="48,220,076"/>	76,163,217

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

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		496,825	686,229
06	Net OPEB liability	<input checked="" type="checkbox"/>	22,478,699	19,165,999
07	Deferred inflows related to OPEB		9,151,683	10,837,943
08	Deferred outflows related to OPEB		9,996,197	8,866,582

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Fiscal Year: July 1, 2023 - June 30, 2024			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	42,013,528	41,701,196
02	Value of endowment net assets at the end of the fiscal year	46,068,454	42,013,528
03	Change in value of endowment net assets CV=[H02-H01]	4,054,926	312,332
03a	New gifts and additions	1,509,697	5,361,968
03b	Endowment net investment return	3,546,217	-6,673,295
03c	Spending distribution for current use	-2,554,078	-4,057,130
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,553,090	5,680,789


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Part N - Financial Health


Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	1,963,817	-18,584,589
02	Operating revenues + nonoperating revenues	193,624,236	163,012,921
03	Change in net position	9,099,586	-17,415,517
04	Net position	357,042,657	374,839,140
05	Expendable net assets	87,378,826	83,665,630
06	Plant-related debt	85,062,712	89,042,496
07	Total expenses	191,660,419	181,597,510

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Fiscal Year: July 1, 2023 - June 30, 2024						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds,but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	87,779,547	87,779,547			
02	Sales and services	34,141,664	7,844,384	26,297,280	0	0
03	Federal grants/contracts (excludes Pell Grants)	3,475,255	3,475,255	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	40,012,608	40,012,608	0	0	0
05	State grants and contracts	228,629	228,629	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	29,823	29,823	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	5,519,980				
10	Interest earnings	3,461,471				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				


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Fiscal Year: July 1, 2023 - June 30, 2024						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	30,736,534	29,879,180	857,354	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,400,670	6,178,493	222,177	0	0
04	Current expenditures <b>including</b> salaries	154,945,675	134,152,258	20,793,417	0	0
Capital outlays						
05	Construction	8,820,837	8,820,837	0	0	0
06	Equipment purchases	4,281,939	4,281,939	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,697,991				

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Debt			
Category		Amount	
01	Long-term debt outstanding at beginning of fiscal year		95,422,347
02	Long-term debt issued during fiscal year		4,812,931
03	Long-term debt retired during fiscal year		10,097,122
04	Long-term debt outstanding at end of fiscal year		90,138,156
05	Short-term debt outstanding at beginning of fiscal year		0
06	Short-term debt outstanding at end of fiscal year		0

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		<div>0</div>
08	Total cash and security assets held at end of fiscal year in bond funds		<div>0</div>
09	Total cash and security assets held at end of fiscal year in all other funds		<div>85,164,941</div>

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

Prepared by

Prepared by

Reporting Reminders:

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

This survey component was prepared by:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name: <input type="text" value="Rod Dole"/>					
Email: <input type="text" value="rodney.dole@wisconsin.edu"/>					

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="2.00"/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Component Summary

The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the [College Navigator](#) website and/or your institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2025.

Please review your data for accuracy. If you have questions about the data displayed below or after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	79,796,497	46	7,988
State appropriations	35,441,327	21	3,548
Local appropriations	0	0	0
Government grants and contracts	12,845,814	7	1,286
Private gifts, grants, and contracts	5,519,980	3	553
Investment income	4,000,593	2	400
Other core revenues	34,207,389	20	3,424
Total core revenues	171,811,600	100	17,198
Total revenues	196,394,911	N/A	19,659

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	84,585,281	52	8,467
Research	2,865,476	2	287
Public service	2,272,789	1	228
Academic support	22,500,081	14	2,252
Institutional support	13,978,005	9	1,399
Student services	29,110,773	18	2,914
Other core expenses	7,752,172	5	776
Total core expenses	163,064,577	100	16,323
Total expenses	188,556,737	N/A	18,875

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value	
FTE enrollment	9,990	

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.



## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
Screen: Part B - Revenues and Other Additions, Page 3				
Upload File	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Due to a large negative pension expense. TMB			
Related Screens	Expenses Part 1			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 4,153,562 and 8,626,626 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 13,590,108 and 28,225,606 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 49,506,092 and 102,820,342 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Upload File	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The OPEB liability is built incrementally, so not on the same allocation percentage as the Pension liability, which is rebuilt each year due to the fluctuation between liability and asset.			