

## Finance 2024-25

Institution: University of Wisconsin-River Falls (240471)

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>	57,197,319	62,952,872
31	Depreciable <u>capital assets</u> , net of depreciation	157,148,969	166,616,114
04	Other noncurrent assets CV=[A05-A31]	49,429,088	13,738,234
05	Total <u>noncurrent assets</u>	206,578,057	180,354,348
06	<b>Total assets</b> CV=(A01+A05)	263,775,376	243,307,220
19	<b>Deferred outflows of resources</b>	33,721,622	49,065,050
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	3,131,438	4,638,949
08	Other current liabilities CV=(A09-A07)	14,026,648	7,983,295
09	Total <u>current liabilities</u>	17,158,086	12,622,244
10	<u>Long-term debt</u>	23,292,333	26,189,992
11	Other noncurrent liabilities CV=(A12-A10)	19,530,320	27,243,321
12	Total <u>noncurrent liabilities</u>	42,822,653	53,433,313
13	<b>Total liabilities</b> CV=(A09+A12)	59,980,739	66,055,557
20	<b>Deferred inflows of resources</b>	22,509,626	31,278,299
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	178,601,336	147,289,261
15	<u>Restricted-expendable</u>	23,091,481	32,555,058
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	13,313,816	15,194,095
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	215,006,633	195,038,414

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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>	3,013,138	2,855,828
22	<u>Infrastructure</u>	12,814,223	12,814,223
23	<u>Buildings</u>	282,610,294	287,577,605
32	Equipment, including art and <u>library collections</u>	48,907,900	50,292,809
27	<u>Construction in progress</u>	45,020,311	8,646,259
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>392,365,866</b>	<b>362,186,724</b>
28	<u>Accumulated depreciation</u>	187,340,758	184,068,523
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>	131,226,394	118,913,111
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	111,258,175	113,621,623
03	Change in net position during year CV=(D01-D02)	19,968,219	5,291,488
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	195,038,414	189,668,392
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	78,534
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	215,006,633	195,038,414

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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)	4,875,712	4,397,202
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 445,423	997,789
03	Grants by state government	1,825,249	1,794,487
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,577,904	1,482,726
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	735,124	568,878
07	Total revenue that funds scholarships and fellowships	9,459,412	9,241,082
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	5,475,789	5,328,080
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,822,969	1,624,952
10	Total discounts and allowances CV=(E08+E09)	7,298,758	6,953,032
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.	2,160,654	2,288,050

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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)	2,814,550	2,589,941	937,004	789,877	3,751,554	3,379,818
13	Other federal grants (Do NOT include FDSL amounts)	257,392	451,967	85,690	137,840	343,082	589,807
14	Grants by state government	1,054,740	1,063,072	351,138	324,215	1,405,878	1,387,287
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	906,437	868,804	301,766	264,967	1,208,203	1,133,771
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	442,670	354,296	147,371	108,053	590,041	462,349
18	Total (from Part E1 line 8, 9 and 10)	5,475,789	5,328,080	1,822,969	1,624,952	7,298,758	6,953,032

## 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>	30,167,892	27,299,408
Grants and contracts - operating			
02	Federal operating grants and contracts	1,486,067	3,309,519
03	State operating grants and contracts	375,719	254,691
04	Local government/private operating grants and contracts	652,647	549,645
04a	Local government operating grants and contracts	2,853	10,997
04b	Private operating grants and contracts	649,794	538,648
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	16,290,403	14,887,068
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>	6,012,227	5,902,420
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ .....+B07)]</b>	10,084,493	10,247,402
09	Total operating revenues	65,069,448	62,450,153

## 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>	26,887,796	24,779,726
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>	5,876,484	4,397,202
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,569,157	3,398,792
17	<u>Investment income</u>	1,686,989	1,226,162
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	314,256	0
19	Total nonoperating revenues	38,334,682	33,801,882
27	Total operating and nonoperating revenues CV=[B19+B09]	103,404,130	96,252,035
28	<u>12-month Student FTE from E12</u>	4,386	4,531
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,576	21,243

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	27,812,359	22,417,189
21	Capital grants and gifts	9,905	243,887
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)]	27,822,264	22,661,076
25	Total all revenues and other additions	131,226,394	118,913,111


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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>	41,512,194	39,876,353	21,122,619	20,966,739
02	<u>Research</u>	2,377,292	2,599,848	1,021,038	990,831
03	<u>Public service</u>	1,962,322	1,833,898	831,837	792,424
05	<u>Academic support</u>	13,922,245	13,752,219	5,307,955	5,171,895
06	<u>Student services</u>	20,982,781	19,353,705	9,135,296	8,589,081
07	<u>Institutional support</u>	11,919,603	10,095,119	6,147,479	5,122,048
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	2,160,654	2,288,050		
11	<u>Auxiliary enterprises</u>	15,737,446	14,259,649	2,140,208	2,092,548
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)]	683,638	9,562,782	698	20,893
19	<b>Total expenses and deductions</b>	111,258,175	113,621,623	45,707,130	43,746,459


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).	45,707,130	43,746,459
19-3	Benefits	16,451,594	19,232,511
19-4	Operation and Maintenance of Plant (as a natural expense).	8,224,492	6,221,258
19-5	Depreciation	10,953,806	10,957,070
19-6	Interest	<input checked="" type="checkbox"/> 679,682	1,834,543
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	29,241,471	31,629,782
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	111,258,175	113,621,623
20-1	12-month Student FTE (from E12 survey).	4,386	4,531
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,367	25,077

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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="-772,071"/>	3,219,084
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="3,233,527"/>	12,028,569
03	Deferred inflows related to pension		<input type="text" value="17,299,724"/>	25,178,558
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="27,847,594"/>	43,749,399

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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		296,608	405,588
06	Net OPEB liability	<input checked="" type="checkbox"/>	13,231,506	11,290,331
07	Deferred inflows related to OPEB		4,989,290	5,976,570
08	Deferred outflows related to OPEB		5,874,028	5,216,742

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2023 - June 30, 2024			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	29,419,892	29,228,586
02	Value of endowment net assets at the end of the fiscal year	33,139,029	29,419,892
03	Change in value of endowment net assets CV=[H02-H01]	3,719,137	191,306
03a	New gifts and additions	4,266,281	3,562,446
03b	Endowment net investment return	3,464,513	2,183,971
03c	Spending distribution for current use	-5,099,093	-4,985,956
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,087,436	-569,155


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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)	<div>-7,543,862</div>	-13,143,844
02	Operating revenues + nonoperating revenues	<div>109,287,207</div>	101,837,427
03	Change in net position	<div><input checked="" type="checkbox"/>22,564,596</div>	10,264,112
04	Net position	<div>233,328,981</div>	223,285,647
05	Expendable net assets	<div>74,674,437</div>	83,760,283
06	Plant-related debt	<div>26,423,772</div>	30,828,941
07	Total expenses	<div>116,831,069</div>	114,981,271


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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	35,643,681	35,643,681			
02	Sales and services	24,125,599	6,012,227	18,113,372	0	0
03	Federal grants/contracts (excludes Pell Grants)	1,486,067	1,486,067	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	54,700,155	54,700,155	0	0	0
05	State grants and contracts	375,719	375,719	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	2,853	2,853	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	4,219,157				
10	Interest earnings	1,678,949				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	17,826,932	17,080,764	746,168	0	0
03	Payment to state retirement funds (may be included in line 02 above)	3,668,026	3,435,154	232,872	0	0
04	Current expenditures <b>including</b> salaries	93,796,008	81,342,870	12,453,138	0	0
Capital outlays						
05	Construction	30,281,326	30,163,866	117,460	0	0
06	Equipment purchases	1,390,814	1,390,814	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	679,682				

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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		28,953,487
02	Long-term debt issued during fiscal year		1,118,893
03	Long-term debt retired during fiscal year		5,229,086
04	Long-term debt outstanding at end of fiscal year		24,843,294
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	4,519,497
08	Total cash and security assets held at end of fiscal year in bond funds	0
09	Total cash and security assets held at end of fiscal year in all other funds	48,998,758

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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	30,167,892	26	6,878
State appropriations	26,887,796	23	6,130
Local appropriations	0	0	0
Government grants and contracts	7,741,123	7	1,765
Private gifts, grants, and contracts	4,218,951	4	962
Investment income	1,686,989	1	385
Other core revenues	44,233,240	38	10,085
Total core revenues	114,935,991	100	26,205
<b>Total revenues</b>	131,226,394	N/A	29,919

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	41,512,194	43	9,465
Research	2,377,292	2	542
Public service	1,962,322	2	447
Academic support	13,922,245	15	3,174
Institutional support	11,919,603	12	2,718
Student services	20,982,781	22	4,784
Other core expenses	2,844,292	3	648
Total core expenses	95,520,729	100	21,779
<b>Total expenses</b>	111,258,175	N/A	25,367

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	
<b>FTE enrollment</b>	4,386	

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 E-1 - Scholarships and Fellowships				
Upload File	The amount reported is outside the expected range of between 498,895 and 1,496,683 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No COVID related grants reported in current period vs prior year.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$13,700,462) to be similar to the scholarship/fellowship revenue reported in Finance (\$9,459,412). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The data are verified and correct as entered.			
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-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	The amount reported is outside the expected range of between 917,272 and 2,751,814 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	A refinance of debt resulted in a reduced interest payment from the prior period.			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 2,092,405 and 4,345,763 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 7,818,570 and 16,238,568 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 28,437,110 and 59,061,688 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.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 5,132,056 and 15,396,168 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	A significant increase in revenue resulted in a greater change in net position for the current period.			