

Finance 2020-21

Institution: University of Wisconsin-System Administration (240435)

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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

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.

Finance - Public Institutions Using GASB Standards

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, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

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

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- ☐ Auxiliary enterprises
☐ Student services
☒ Does not participate in intercollegiate athletics
☐ Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☐ Sales and services of educational activities
☐ Sales and services of auxiliary enterprises
☒ Does not have intercollegiate athletics revenue
☐ Other (specify in box below)

5. Endowment Assets

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

- ☐ No
☒ Yes - (report endowment 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)

- ☐ 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, 2019 - June 30, 2020


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
Assets			
01	Total <u>current assets</u>	179,083,286	138,189,470
31	Depreciable <u>capital assets</u> , net of depreciation	26,061,160	25,809,727
04	Other noncurrent assets CV=[A05-A31]	24,829,358	15,336,472
05	Total <u>noncurrent assets</u>	50,890,518	41,146,199
06	Total assets CV=(A01+A05)	229,973,804	179,335,669
19	Deferred outflows of resources	19,802,739	16,026,969
Liabilities			
07	<u>Long-term debt, current portion</u>	0	0
08	Other current liabilities CV=(A09-A07)	34,461,825	24,975,584
09	Total <u>current liabilities</u>	34,461,825	24,975,584
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	18,957,542	15,510,819
12	Total <u>noncurrent liabilities</u>	18,957,542	15,510,819
13	Total liabilities CV=(A09+A12)	53,419,367	40,486,403
20	Deferred inflows of resources	27,345,504	10,521,294
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	30,702,097	25,809,727
15	<u>Restricted-expendable</u>	102,917,240	86,822,575
16	<u>Restricted-nonexpendable</u>	1,247,411	480,270
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	34,144,924	31,242,369
18	Net position CV=[(A06+A19)-(A13+A20)]	169,011,672	144,354,941

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Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	0	0
22	Infrastructure	135,687	135,687
23	Buildings	0	0
32	Equipment, including art and library collections	11,498,800	3,056,687
27	Construction in progress	4,640,937	0
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	16,275,424	3,192,374
28	Accumulated depreciation	7,637,997	2,293,077
33	Intangible assets, net of accumulated amortization	22,064,670	24,910,429
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020			
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 AND all of its child institutions	125,157,663	90930476
02	Total expenses and deductions for this institution AND all of its child institutions	137,264,259	137180978
03	Change in net position during year CV =(D01-D02)	<input checked="" type="checkbox"/> -12,106,596	-46250502
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	144,354,941	190605445
05	<u>Adjustments to beginning net position</u> and other gains or losses CV =[D06-(D03+D04)]	<input checked="" type="checkbox"/> 36,763,327	-2
06	Net position end of year for this institution AND all of its child institutions (from A18)	169011672	144354941

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020					
Line No.	Source of Funds		Current year amount		Prior year amount
Operating Revenues					
01	Tuition and fees, after deducting discounts and allowances		<input checked="" type="checkbox"/>	20,900,685	4,846,914
Grants and contracts - operating					
02	Federal operating grants and contracts			8,000,958	4,019,845
03	State operating grants and contracts			1,661,500	1,054,800
04	Local government/private operating grants and contracts			2,990,629	1,014,492
	04a	Local government operating grants and contracts		0	0
	04b	Private operating grants and contracts		2,990,629	1,014,492
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances			0	34,543
26	Sales and services of educational activities			1,234,735	5,442,473
08	Other sources - operating (CV) CV=[B09-(B01++B26)]			37,342,205	30,352,965
09	Total operating revenues		<input checked="" type="checkbox"/>	72,130,712	46,766,032

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2019 - June 30, 2020			
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>	46,497,402	33,915,234
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	120,267	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,630,053	0
17	<u>Investment income</u>	0	3540398
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,766,356	4,150,988
19	Total nonoperating revenues	53,014,078	41,606,620
27	Total operating and nonoperating revenues CV=[B19+B09]	125,144,790	88,372,652
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	12,873	3,960
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	2,553,864
24	Total other revenues and additions CV=[B25-(B9+B19)]	12,873	2557824
25	Total all revenues and other additions	125,157,663	90,930,476

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Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2019 - June 30, 2020

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>	0	0	0	0
02	<u>Research</u>	<input checked="" type="checkbox"/> 133,286	2,624,028	0	0
03	<u>Public service</u>	<input checked="" type="checkbox"/> 6,934,259	8,652	2,056,188	1,405
05	<u>Academic support</u>	<input checked="" type="checkbox"/> 31,540,595	12,568,999	9,717,884	459,058
06	<u>Student services</u>	<input checked="" type="checkbox"/> 2,952,195	1,572,653	1,194,145	887,561
07	<u>Institutional support</u>	92,351,256	81,587,139	35,003,288	24,420,543
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, E11)		0		
11	<u>Auxiliary enterprises</u>		16,023	0	0
14	Other Functional Expenses and deductions CV =[C19-(C01+...+C11)]	3,352,668	38,803,484	1	0
19	Total expenses and deductions	137,264,259	137,180,978	<input checked="" type="checkbox"/> 47,971,506	25,768,567


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	47971506	25,768,567
19-3	Benefits	<input checked="" type="checkbox"/> 16,841,012	9,900,996
19-4	Operation and Maintenance of Plant (as a natural expense).	5,525,120	1,665,295
19-5	Depreciation	5,066,070	6,339,670
19-6	Interest	2,010	0
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	61,858,541	93,506,450
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	137264259	137,180,978
20-1	12-month Student FTE.(from E12 survey).		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		

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Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense		1,500,108	1,672,049
02	Net Pension liability	<input checked="" type="checkbox"/>	-7,053,577	5,907,529
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	21,123,480	8,158,315
04	Deferred outflows related to pension		15,779,614	15,512,045

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

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	175,673	302,831
06	Net OPEB liability	<input checked="" type="checkbox"/>	19,364,927	8,172,829
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	6,222,024	2,362,979
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	4,023,125	514,924

 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 H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
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	10,752,721	7,691,164
02	Value of endowment net assets at the end of the fiscal year	12,022,873	10,752,721
03	Change in value of endowment net assets CV=[H02-H01]	1,270,152	
03a	New gifts and additions	21,691	
03b	Endowment net investment return	444,933	
03c	Spending distribution for current use	-395,077	
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,198,605	

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Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020		
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 FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input type="text" value="0"/>
02	Operating revenues + nonoperating revenues	<input type="text" value="0"/>
03	Change in net position	<input type="text" value="0"/>
04	Net position	<input type="text" value="0"/>
05	Expendable net assets	<input type="text" value="0"/>
06	Plant-related debt	<input type="text" value="0"/>
07	Total expenses	<input type="text" value="0"/>

 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 J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	20,900,685	20,900,685			
02	Sales and services	1,234,735	1,234,735	0		0
03	Federal grants/contracts (excludes Pell Grants)	8,000,958	8,000,958	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	46,497,402	46,497,402	0	0	0
05	State grants and contracts	1,661,500	1,661,500	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	4,620,682				
10	Interest earnings	0				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	44,964				

 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 K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	17,135,660	17,131,740	3,920	0	0
03	Payment to state retirement funds (may be included in line 02 above)	3,725,584	3,725,026	558	0	0
04	Current expenditures including salaries	126,941,537	126,917,575	23,962	0	0
Capital outlays						
05	Construction	0	0	0	0	0
06	Equipment purchases	0	0	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				


 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 L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02	Long-term debt issued during fiscal year	<input type="text" value="0"/>
03	Long-term debt retired during fiscal year	<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06	Short-term debt outstanding at end of fiscal year	<input type="text" value="0"/>

 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).

Fiscal Year: July 1, 2019 - June 30, 2020			
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>169,674,718</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="Rodney Dole"/>					
Email: <input type="text" value="rdole@uwsa.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="3.00"/>	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 Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). 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 DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2020.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$20,900,685	17%	N/A
State appropriations	\$46,497,402	37%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$9,782,725	8%	N/A
Private gifts, grants, and contracts	\$4,620,682	4%	N/A
Investment income	\$0	0%	N/A
Other core revenues	\$43,356,169	35%	N/A
Total core revenues	\$125,157,663	100%	N/A
Total revenues	\$125,157,663	N/A	N/A

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 Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$0	0%	N/A
Research	\$133,286	0%	N/A
Public service	\$6,934,259	5%	N/A
Academic support	\$31,540,595	23%	N/A
Institutional support	\$92,351,256	67%	N/A
Student services	\$2,952,195	2%	N/A
Other core expenses	\$3,352,668	2%	N/A
Total core expenses	\$137,264,259	100%	N/A
Total expenses	\$137,264,259	N/A	N/A

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	
	Calculated value
FTE enrollment	

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: Changes to Net Position				
Upload File	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Related Screens	Changes to Net Position			
Upload File	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Revenues Part 1				
Upload File	The amount reported is outside the expected range of between 2,423,457 and 7,270,371 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Upload File	The amount reported is outside the expected range of between 23,383,016 and 70,149,048 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Screen: Expenses Part 1				
Upload File	The amount reported is outside the expected range of between 1,312,014 and 3,936,042 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Large grant ended in FY19 with no extension or similar renewal			
Upload File	The amount reported is outside the expected range of between 4,326 and 12,978 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Upload File	The amount reported is outside the expected range of between 6,284,500 and 18,853,498 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Upload File	The amount reported is outside the expected range of between 786,327 and 2,358,979 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Upload File	The amount reported is outside the expected range of between 12,884,284 and 38,652,850 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Screen: Expenses Part 2				
Upload File	The amount reported is outside the expected range of between 4,950,498 and 14,851,494 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 3,839,894 and 7,975,164 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has shifted from a liability to an asset.			

Upload File	The amount reported is outside the expected range of between 5,302,905 and 11,013,725 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020 The State's calculation has increased the University's share of deferreds			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between 196,841 and 408,821 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added in FY20 that has an asset balance, thereby reducing the total expense.			
Upload File	The amount reported is outside the expected range of between 5,312,339 and 11,033,319 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Upload File	The amount reported is outside the expected range of between 1,535,937 and 3,190,021 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Upload File	The amount reported is outside the expected range of between 334,701 and 695,147 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			