

Finance 2025-26

Institution: University of Wisconsin-Eau Claire (240268)

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 2025-26 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.

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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2025"/>

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, 2024 - June 30, 2025			
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>	97,024,691	89,460,450
31	Depreciable <u>capital assets</u> , net of depreciation	263,821,423	237,031,466
04	Other noncurrent assets CV=[A05-A31]	75,582,167	30,552,585
05	Total <u>noncurrent assets</u>	339,403,590	267,584,051
06	Total assets CV=(A01+A05)	436,428,281	357,044,501
19	Deferred outflows of resources	34,949,385	64,623,863
Liabilities			
07	<u>Long-term debt, current portion</u>	9,932,940	7,129,917
08	Other current liabilities CV=(A09-A07)	34,521,513	25,425,530
09	Total <u>current liabilities</u>	44,454,453	32,555,447
10	<u>Long-term debt</u>	149,970,500	125,457,129
11	Other noncurrent liabilities CV=(A12-A10)	32,277,897	39,754,613
12	Total <u>noncurrent liabilities</u>	182,248,397	165,211,742
13	Total liabilities CV=(A09+A12)	226,702,850	197,767,189
20	Deferred inflows of resources	24,133,259	43,949,878
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	176,747,625	130,426,724
15	<u>Restricted-expendable</u>	14,964,302	20,609,319
16	<u>Restricted-nonexpendable</u>	97,680	92,982
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	28,731,950	28,822,272
18	Net position CV=[(A06+A19)-(A13+A20)]	220,541,557	179,951,297

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 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	5,716,888	2,659,242
22	<u>Infrastructure</u>	31,876,866	31,876,866
23	<u>Buildings</u>	410,436,291	379,079,548
32	Equipment, including art and <u>library collections</u>	89,609,728	90,408,997
27	<u>Construction in progress</u>	71,142,847	24,295,510
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	608,782,620	528,320,163
28	<u>Accumulated depreciation</u>	272,131,556	265,306,393
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, 2024 - June 30, 2025			
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	274,746,278	204,552,542
02	Total expenses and deductions for this institution AND all of its child institutions	234,156,018	200,673,555
03	Change in net position during year CV=(D01-D02)	40,590,260	3,878,987
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	179,951,297	176,072,310
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	220,541,557	179,951,297

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	12,243,271	9,512,080
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	1,841,229	1,854,706
03	<u>Grants by state government</u>	2,724,802	2,441,385
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,847,371	1,288,391
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	6,833,409	6,532,605
07	Total revenue that funds scholarships and fellowships	28,490,082	21,629,167
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	15,273,161	14,324,258
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	4,581,583	4,252,281
10	Total discounts and allowances CV=(E08+E09)	19,854,744	18,576,539
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.	8,635,338	3,052,628

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2024 - June 30, 2025							
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)	6,285,943	6,177,392	1,885,633	1,833,812	8,171,576	8,011,204
13	Other federal grants (Do NOT include FDSL amounts)	946,166	1,205,712	283,827	357,927	1,229,993	1,563,639
14	Grants by state government	1,400,215	1,587,102	420,030	471,145	1,820,245	2,058,247
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> 2,479,913	813,820	<input checked="" type="checkbox"/> 743,914	241,590	3,223,827	1,055,410
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	4,160,924	4,540,232	1,248,179	1,347,807	5,409,103	5,888,039
18	Total (from Part E1 line 8, 9 and 10)	15,273,161	14,324,258	4,581,583	4,252,281	19,854,744	18,576,539

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	70,787,915	57,805,380
Grants and contracts - operating			
02	Federal operating grants and contracts	5,731,022	2,547,904
03	State operating grants and contracts	308,833	531,217
04	Local government/private operating grants and contracts	1,706,182	868,871
04a	Local government operating grants and contracts	155,116	119,223
04b	Private operating grants and contracts	1,551,066	749,648
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	30,805,505	25,969,578
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>	11,057,418	10,999,141
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	28,858,105	18,387,382
09	Total operating revenues	149,254,980	117,109,473

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
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>	45,978,830	44,871,767
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	15,802,496	16,493,841
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	11,080,300	6,331,565
17	<u>Investment income</u>	3,733,176	4,136,548
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,201,422	798,564
19	Total nonoperating revenues	77,796,224	72,632,285
27	Total operating and nonoperating revenues CV=[B19+B09]	227,051,204	189,741,758
28	<u>12-month Student FTE from E12</u>	9,033	9,062
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,136	20,938

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	47,607,550	14,795,934
21	<u>Capital grants and gifts</u>	87,524	14,850
22	<u>Additions to permanent endowments</u>	<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)]	47,695,074	14,810,784
25	Total all revenues and other additions	274,746,278	204,552,542


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

Fiscal Year: July 1, 2024 - June 30, 2025					
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>	87,377,949	83,472,455	48,234,874	46,967,206
02	<u>Research</u>	2,302,625	2,192,610	1,108,755	1,156,766
03	<u>Public service</u> <input checked="" type="checkbox"/>	8,712,299	5,307,862	1,620,991	1,517,642
05	<u>Academic support</u>	24,173,790	25,027,618	10,082,523	10,289,125
06	<u>Student services</u>	38,540,180	34,967,553	15,495,597	14,922,054
07	<u>Institutional support</u>	22,660,502	20,000,574	11,244,550	10,257,062
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	8,635,338	3,052,628		
11	<u>Auxiliary enterprises</u>	33,946,902	27,330,533	3,339,161	3,187,559
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)]	7,806,433	-678,278	15,968	0
19	Total expenses and deductions	234,156,018	200,673,555	91,142,419	88,297,414


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

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	91,142,419	88,297,414
19-3	Benefits	44,217,093	32,820,972
19-4	Operation and Maintenance of Plant (as a natural expense)	11,373,637	9,837,949
19-5	Depreciation	17,034,379	15,249,819
19-6	Interest <input checked="" type="checkbox"/>	5,049,500	2,060,654
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	65,338,990	52,406,747
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	234,156,018	200,673,555
20-1	12-month Student FTE (from E12 survey)	9,033	9,062
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,922	22,145

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Part M-1 - Pension Information

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 5,624,647	-1,800,873
02	Net Pension liability	4,326,902	6,263,986
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 12,651,330	33,513,013
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 25,569,107	53,992,521

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

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 1,426,259	764,499
06	Net OPEB liability	<input checked="" type="checkbox"/> 24,317,639	24,475,662
07	Deferred inflows related to OPEB	10,546,621	10,213,403
08	Deferred outflows related to OPEB	9,380,278	10,631,342

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2024 - June 30, 2025			
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	76,742,889	70,748,417
02	Value of endowment net assets at the end of the fiscal year	92,467,627	76,742,889
03	Change in value of endowment net assets CV=[H02-H01]	15,724,738	5,994,472
03a	New gifts and additions	18,081,072	8,926,320
03b	Endowment net investment return	9,597,014	8,974,072
03c	Spending distribution for current use	-14,183,852	-11,271,214
03d	Other CV=[H03-(H03a+H03b+H03c)]	2,230,504	-634,706

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Part N - Financial Health

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	-3,255,841	-8,855,124
02	Operating revenues + nonoperating revenues	242,505,591	204,251,768
03	Change in net position	<input checked="" type="checkbox"/> 62,918,183	11,591,683
04	Net position	352,532,813	341,116,598
05	Expendable net assets	173,580,386	161,969,949
06	Plant-related debt	178,301,770	153,539,303
07	Total expenses	241,264,628	212,956,818

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	86,061,076	86,061,076			
02	Sales and services	46,444,506	11,057,418	35,387,088	0	0
03	Federal grants/contracts (excludes Pell Grants)	5,731,022	5,731,022	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	93,586,380	93,586,380	0	0	0
05	State grants and contracts	308,833	308,833	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	155,116	155,116	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	12,631,366				
10	Interest earnings	3,682,172				
11	Dividend earnings	0				
12	Realized capital gains	0				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	47,911,328	46,925,454	985,874	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,934,428	6,775,859	158,569	0	0
04	Current expenditures including salaries	196,502,371	169,838,095	26,664,276	0	0
Capital outlays						
05	Construction	45,869,826	45,795,926	73,900	0	0
06	Equipment purchases	1,956,371	1,956,371	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,754,508				

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

Fiscal Year: July 1, 2024 - June 30, 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	92,947,040
02	Long-term debt issued during fiscal year	13,638,682
03	Long-term debt retired during fiscal year	18,161,188
04	Long-term debt outstanding at end of fiscal year	88,424,534
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	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 2

Fiscal Year: July 1, 2024 - June 30, 2025		
Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	42,900
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	87,145,254

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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 checked="" type="radio"/>	Finance 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](#).

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@tti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	70,787,915	29	7,837
State appropriations	45,978,830	19	5,090
Local appropriations	0	0	0
Government grants and contracts	21,997,467	9	2,435
Private gifts, grants, and contracts	12,631,366	5	1,398
Investment income	3,733,176	2	413
Other core revenues	88,812,019	36	9,832
Total core revenues	243,940,773	100	27,006
Total revenues	274,746,278	N/A	30,416

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	87,377,949	44	9,673
Research	2,302,625	1	255
Public service	8,712,299	4	964
Academic support	24,173,790	12	2,676
Institutional support	22,660,502	11	2,509
Student services	38,540,180	19	4,267
Other core expenses	16,441,771	8	1,820
Total core expenses	200,209,116	100	22,164
Total expenses	234,156,018	N/A	25,922

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	9,033

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-2 - Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 406,910 and 1,220,730 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Endowment and gift awards represented a greater percentage of discountable revenues in the current year.			
Upload File	The amount reported is outside the expected range of between 120,795 and 362,385 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Endowment and gift awards represented a greater percentage of discountable revenues in the current year.			
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				
Upload File	The amount reported is outside the expected range of between 2,653,931 and 7,961,793 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Public service expenses were greater in the current period.			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Upload File	The amount reported is outside the expected range of between 1,030,327 and 3,090,981 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	A refinance of debt resulted in an increased interest payment in the current period.			
Screen: Part M-1 - Pension Information				
Upload File	The amount reported is outside the expected range of between -2,431,178 and -1,170,567 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Upload File	The amount reported is outside the expected range of between 21,783,459 and 45,242,567 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Upload File	The amount reported is outside the expected range of between 35,095,139 and 72,889,903 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 is outside the expected range of between 496,925 and 1,032,073 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance along with changes in rates and assumptions resulted in an increase in OPEB expenses.			
Perform Edits	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 and associated expenses are built incrementally, so not using the same allocation percentage as the Pension liability and expenses, which are rebuilt each year due the fluctuation between liability and asset.			
Screen: Part N - Financial Health				
Upload File	The amount reported is outside the expected range of between 5,795,842 and 17,387,524 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	A significant increase in operating revenue resulted in a greater change in net position in the current period.			