

Finance 2025-26

Institution: University of Wisconsin-Superior (240426)

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
- 1** 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
- 1** 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>	27,311,629	30,146,383
31	Depreciable <u>capital assets</u> , net of depreciation	66,068,282	70,244,334
04	Other noncurrent assets CV=[A05-A31]	15,681,799	9,801,804
05	Total <u>noncurrent assets</u>	81,750,081	80,046,138
06	Total assets CV=(A01+A05)	109,061,710	110,192,521
19	Deferred outflows of resources	8,743,179	19,036,979
Liabilities			
07	<u>Long-term debt, current portion</u>	3,807,453	2,411,117
08	Other current liabilities CV=(A09-A07)	10,035,343	7,874,130
09	Total <u>current liabilities</u>	13,842,796	10,285,247
10	<u>Long-term debt</u>	14,406,878	17,685,408
11	Other noncurrent liabilities CV=(A12-A10)	8,929,096	10,698,905
12	Total <u>noncurrent liabilities</u>	23,335,974	28,384,313
13	Total liabilities CV=(A09+A12)	37,178,770	38,669,560
20	Deferred inflows of resources	6,002,522	13,036,706
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	60,617,285	56,823,971
15	<u>Restricted-expendable</u>	1,847,900	3,526,830
16	<u>Restricted-nonexpendable</u>	1,618,271	1,519,048
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	10,540,141	15,653,385
18	Net position CV=[(A06+A19)-(A13+A20)]	74,623,597	77,523,234


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, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	9,523,014	3,990,524
22	<u>Infrastructure</u>	18,087,975	18,087,975
23	<u>Buildings</u>	138,971,428	138,945,710
32	Equipment, including art and <u>library collections</u>	19,273,939	17,907,003
27	<u>Construction in progress</u>	3,240,321	2,685,639
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	189,096,677	181,616,851
28	<u>Accumulated depreciation</u>	110,265,060	104,696,354
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	73,605,422	73,351,213
02	Total expenses and deductions for this institution AND all of its child institutions	76,505,059	72,000,561
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -2,899,637	1,350,652
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	77,523,234	76,172,582
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)	74,623,597	77,523,234

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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	Pell grants (federal)	3,797,779	3,375,242
02	Other federal grants (Do NOT include FDSL amounts)	364,148	334,324
03	Grants by state government	153,943	815,733
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,254,809	1,239,150
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	2,155,129	1,905,857
07	Total revenue that funds scholarships and fellowships	7,725,808	7,670,306
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	4,173,896	4,914,686
09	Discounts and allowances applied to sales and services of auxiliary enterprises	534,402	547,014
10	Total discounts and allowances CV=(E08+E09)	4,708,298	5,461,700
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.	3,017,510	2,208,606

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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)	1,673,552	1,938,958	214,272	215,809	1,887,824	2,154,767
13	Other federal grants (Do NOT include FDSL amounts)	161,274	192,262	20,649	21,399	181,923	213,661
14	Grants by state government	<input checked="" type="checkbox"/> 67,963	469,109	<input checked="" type="checkbox"/> 8,702	52,213	76,665	521,322
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	547,078	702,415	70,045	78,180	617,123	780,595
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,724,029	1,611,942	220,734	179,413	1,944,763	1,791,355
18	Total (from Part E1 line 8, 9 and 10)	4,173,896	4,914,686	534,402	547,014	4,708,298	5,461,700

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>	20,413,741	17,836,108
Grants and contracts - operating			
02	Federal operating grants and contracts	6,144,643	9,213,426
03	State operating grants and contracts	0	129,710
04	Local government/private operating grants and contracts	0	307,153
04a	Local government operating grants and contracts	0	1,830
04b	Private operating grants and contracts	0	305,323
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	3,809,175	4,097,138
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>	1,435,662	1,331,312
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	4,842,402	3,937,044
09	Total operating revenues	36,645,623	36,851,891

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>	23,703,644	22,568,644
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	3,797,779	3,385,423
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,835,185	2,643,837
17	<u>Investment income</u>	1,080,336	1,190,484
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	687,998	982,104
19	Total nonoperating revenues	31,104,942	30,770,492
27	Total operating and nonoperating revenues CV=[B19+B09]	67,750,565	67,622,383
28	<u>12-month Student FTE from E12</u>	2,299	2,249
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	29,470	30,068

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>	5,837,819	5,728,830
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	17,038	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	5,854,857	5,728,830
25	Total all revenues and other additions	73,605,422	73,351,213

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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>	27,694,847	24,651,250	11,927,552	11,535,977
02	<u>Research</u>	6,092,570	9,312,777	1,374,666	1,031,246
03	<u>Public service</u>	1,383,200	1,104,778	591,723	557,476
05	<u>Academic support</u>	7,061,592	7,127,190	3,151,179	3,088,829
06	<u>Student services</u>	14,356,959	13,437,451	5,883,078	5,428,982
07	<u>Institutional support</u>	9,395,755	7,872,922	3,639,637	3,515,098
10	<u>Scholarships and fellowships expenses,</u> net of discounts and allowances (from Part E-1, line 11)	3,017,510	2,208,606		
11	<u>Auxiliary enterprises</u>	5,172,322	6,626,786	792,766	764,210
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)]	2,330,304	-341,199	42,439	0
19	Total expenses and deductions	76,505,059	72,000,561	27,403,040	25,921,818


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)	27,403,040	25,921,818
19-3	Benefits	13,386,043	9,112,693
19-4	Operation and Maintenance of Plant (as a natural expense)	6,784,641	5,655,563
19-5	Depreciation	5,786,029	6,136,242
19-6	Interest	615,617	613,169
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	22,529,689	24,561,076
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	76,505,059	72,000,561
20-1	12-month Student FTE (from E12 survey)	2,299	2,249
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	33,278	32,014

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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"/>	1,793,349	-555,455
02	Net Pension liability	<input checked="" type="checkbox"/>	900,186	1,833,474
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	2,632,032	9,809,285
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	5,906,157	15,810,048

 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, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 382,593	185,770
06	Net OPEB liability	<input checked="" type="checkbox"/> 7,343,596	7,385,165
07	Deferred inflows related to OPEB	3,037,001	2,925,219
08	Deferred outflows related to OPEB	2,811,535	3,123,915

 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, 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	25,025,835	22,959,656
02	Value of endowment net assets at the end of the fiscal year	27,812,940	25,025,835
03	Change in value of endowment net assets CV=[H02-H01]	2,787,105	2,066,179
03a	New gifts and additions	3,037,180	2,357,402
03b	Endowment net investment return	2,728,913	3,139,889
03c	Spending distribution for current use	-2,921,775	-5,402,776
03d	Other CV=[H03-(H03a+H03b+H03c)]	-57,213	1,971,664

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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)	-6,414,139	-4,319,222
02	Operating revenues + nonoperating revenues	70,603,500	73,210,244
03	Change in net position	<input checked="" type="checkbox"/> 2,216,424	948,060
04	Net position	107,636,448	106,724,893
05	Expendable net assets	32,965,485	36,031,440
06	Plant-related debt	18,214,331	20,096,525
07	Total expenses	77,078,438	77,529,465

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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	24,587,637	24,587,637				
02 Sales and services	5,779,239	1,435,662	4,343,577	0	0	
03 Federal grants/contracts (excludes Pell Grants)	6,144,643	6,144,643	0	0	0	
Revenue from the state government:						
04 State appropriations, current & capital	29,541,463	29,541,463	0	0	0	
05 State grants and contracts	0	0	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	1,835,185					
10 Interest earnings	880,406					
11 Dividend earnings	0					
12 Realized capital gains	25,510					

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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	14,194,084	14,000,903	193,181	0	0
03	Payment to state retirement funds (may be included in line 02 above)	2,601,199	2,574,683	26,516	0	0
04	Current expenditures including salaries	64,484,706	60,348,532	4,136,174	0	0
Capital outlays						
05	Construction	1,325,676	1,325,676	0	0	0
06	Equipment purchases	1,120,374	1,120,374	0	0	0
07	Land purchases	5,532,490	5,532,490	0	0	0
08	Interest on debt outstanding, all funds and activities	598,720				

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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	19,309,861
02	Long-term debt issued during fiscal year	2,500,214
03	Long-term debt retired during fiscal year	4,180,412
04	Long-term debt outstanding at end of fiscal year	17,629,663
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	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="22,246,046"/>

 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 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	20,413,741	29	8,879
State appropriations	23,703,644	34	10,310
Local appropriations	0	0	0
Government grants and contracts	9,942,422	14	4,325
Private gifts, grants, and contracts	1,835,185	3	798
Investment income	1,080,336	2	470
Other core revenues	12,820,919	18	5,577
Total core revenues	69,796,247	100	30,359
Total revenues	73,605,422	N/A	32,016

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	27,694,847	39	12,046
Research	6,092,570	9	2,650
Public service	1,383,200	2	602
Academic support	7,061,592	10	3,072
Institutional support	9,395,755	13	4,087
Student services	14,356,959	20	6,245
Other core expenses	5,347,814	7	2,326
Total core expenses	71,332,737	100	31,028
Total expenses	76,505,059	N/A	33,278

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	2,299

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 D - Summary of Changes In 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: Part E-2 - Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 234,555 and 703,663 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a smaller percentage of discountable revenues in the current year.			
Upload File	The amount reported is outside the expected range of between 26,107 and 78,319 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a smaller percentage of discountable revenues in the current year.			
Screen: Part M-1 - Pension Information				
Upload File	The amount reported is outside the expected range of between -749,864 and -361,045 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 1,191,759 and 2,475,189 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 6,376,036 and 13,242,534 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 10,276,532 and 21,343,564 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 120,751 and 250,789 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 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				
Upload File	The amount reported is outside the expected range of between 474,030 and 1,422,090 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	A greater change in net position for the foundation resulted in an overall greater change in net position in the current year.			