

Finance 2024-25

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 2024-25 data collection period.

Resources:

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

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

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

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

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

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, 2024.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2023"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2024"/>

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

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

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

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]
 - Sales and services of educational activities
 - Sales and services of auxiliary enterprises
 - Other (specify in box below)

Other Operating Revenues

5. Endowment Assets

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

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

6. Pension

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

- No
- Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- No
- Yes

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

acronyms).

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2023 - June 30, 2024			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	30,146,383	29,721,338
31	Depreciable <u>capital assets</u> , net of depreciation	70,244,334	74,861,919
04	Other noncurrent assets CV=[A05-A31]	9,801,804	5,653,834
05	Total <u>noncurrent assets</u>	80,046,138	80,515,753
06	Total assets CV=(A01+A05)	110,192,521	110,237,091
19	Deferred outflows of resources	19,036,979	27,008,745
Liabilities			
07	<u>Long-term debt, current portion</u>	2,411,117	2,439,497
08	Other current liabilities CV=(A09-A07)	7,874,130	6,892,455
09	Total <u>current liabilities</u>	10,285,247	9,331,952
10	<u>Long-term debt</u>	17,685,408	19,410,812
11	Other noncurrent liabilities CV=(A12-A10)	10,698,905	14,641,345
12	Total <u>noncurrent liabilities</u>	28,384,313	34,052,157
13	Total liabilities CV=(A09+A12)	38,669,560	43,384,109
20	Deferred inflows of resources	13,036,706	17,689,145
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	56,823,971	55,459,170
15	<u>Restricted-expendable</u>	3,526,830	4,424,508
16	<u>Restricted-nonexpendable</u>	1,519,048	1,428,843
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	15,653,385	14,860,061
18	Net position CV=[(A06+A19)-(A13+A20)]	77,523,234	76,172,582

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, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	3,990,524	1,789,491
22	<u>Infrastructure</u>	18,087,975	18,087,975
23	<u>Buildings</u>	138,945,710	138,445,934
32	Equipment, including art and <u>library collections</u>	17,907,003	16,934,379
27	<u>Construction in progress</u>	2,685,639	658,068
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	181,616,851	175,915,847
28	<u>Accumulated depreciation</u>	104,696,354	98,606,369
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2023 - June 30, 2024			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	73,351,213	60,477,590
02	Total expenses and deductions for this institution AND all of its child institutions	72,000,561	65,798,638
03	Change in net position during year CV=(D01-D02)	1,350,652	-5,321,048
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	76,172,582	81,494,253
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-623
06	Net position end of year for this institution AND all of its child institutions (from A18)	77,523,234	76,172,582

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	3,375,242	3,227,870
02	Other federal grants (Do NOT include FDSL amounts)	334,324	395,298
03	Grants by state government	815,733	306,505
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,239,150	1,239,374
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,905,857	2,259,384
07	Total revenue that funds scholarships and fellowships	7,670,306	7,428,431
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	4,914,686	4,534,781
09	Discounts and allowances applied to sales and services of auxiliary enterprises	547,014	713,397
10	Total discounts and allowances CV=(E08+E09)	5,461,700	5,248,178
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	2,208,606	2,180,253

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	1,938,958	1,757,278	215,809	276,449	2,154,767	2,033,727
13	Other federal grants (Do NOT include FDSL amounts)	192,262	215,473	21,399	33,898	213,661	249,371
14	Grants by state government	<input checked="" type="checkbox"/> 469,109	167,073	<input checked="" type="checkbox"/> 52,213	26,283	521,322	193,356
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	702,415	662,529	78,180	104,227	780,595	766,756
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,611,942	1,732,428	179,413	272,540	1,791,355	2,004,968
18	Total (from Part E1 line 8, 9 and 10)	4,914,686	4,534,781	547,014	713,397	5,461,700	5,248,178

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	17,836,108	15,966,336
Grants and contracts - operating			
02	Federal operating grants and contracts	9,213,426	5,549,921
03	State operating grants and contracts	129,710	338,801
04	Local government/private operating grants and contracts	307,153	372,058
04a	Local government operating grants and contracts	1,830	5,219
04b	Private operating grants and contracts	305,323	366,839
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	4,097,138	4,105,999
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>	1,331,312	1,340,067
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	3,937,044	3,775,036
09	Total operating revenues	36,851,891	31,448,218

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	22,568,644	20,704,349
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	3,385,423	3,230,492
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	2,643,837	2,143,698
17	<u>Investment income</u>	1,190,484	599,529
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	982,104	634,541
19	Total nonoperating revenues	30,770,492	27,312,609
27	Total operating and nonoperating revenues CV=[B19+B09]	67,622,383	58,760,827
28	<u>12-month Student FTE from E12</u>	2,249	2,200
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	30,068	26,709

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	5,728,830	1,661,220
21	<u>Capital grants and gifts</u>	0	23,169
22	<u>Additions to permanent endowments</u>	0	32,374
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	5,728,830	1,716,763
25	Total all revenues and other additions	73,351,213	60,477,590


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

Fiscal Year: July 1, 2023 - June 30, 2024					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	24,651,250	21,483,528	11,535,977	10,512,102
02	<u>Research</u> <input checked="" type="checkbox"/>	9,312,777	5,670,147	1,031,246	1,049,839
03	<u>Public service</u>	1,104,778	1,190,760	557,476	575,863
05	<u>Academic support</u>	7,127,190	7,141,579	3,088,829	3,225,246
06	<u>Student services</u>	13,437,451	11,954,229	5,428,982	4,962,189
07	<u>Institutional support</u>	7,872,922	7,908,923	3,515,098	3,250,508
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	2,208,606	2,180,253		
11	<u>Auxiliary enterprises</u>	6,626,786	4,389,561	764,210	757,318
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)]	<input checked="" type="checkbox"/> -341,199	3,879,658	0	142,295
19	Total expenses and deductions	72,000,561	65,798,638	25,921,818	24,475,360


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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	25,921,818	24,475,360
19-3	Benefits	9,112,693	11,151,043
19-4	Operation and Maintenance of Plant (as a natural expense)	5,655,563	4,573,817
19-5	Depreciation	6,136,242	5,704,250
19-6	Interest	613,169	678,867
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	24,561,076	19,215,301
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	72,000,561	65,798,638
20-1	12-month Student FTE (from F12 survey)	2,249	2,200
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	32,014	29,908

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Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-555,455"/>	2,015,464
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="1,833,474"/>	6,614,822
03	Deferred inflows related to pension	<input type="text" value="9,809,285"/>	13,846,342
04	Deferred outflows related to pension	<input type="text" value="15,810,048"/>	24,072,997

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input type="text" value="185,770"/>	256,202
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="7,385,165"/>	6,241,172
07	Deferred inflows related to OPEB	<input type="text" value="2,925,219"/>	3,505,385
08	Deferred outflows related to OPEB	<input type="text" value="3,123,915"/>	2,745,858

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2023 - June 30, 2024			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	22,959,656	21,615,266
02	Value of endowment net assets at the end of the fiscal year	25,025,835	22,959,656
03	Change in value of endowment net assets CV=[H02-H01]	2,066,179	1,344,390
03a	New gifts and additions	2,357,402	1,846,018
03b	Endowment net investment return	3,139,889	1,923,562
03c	Spending distribution for current use	-5,402,776	-3,364,529
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,971,664	939,339

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Part N - Financial Health

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-4,319,222	-4,662,729
02	Operating revenues + nonoperating revenues	73,210,244	61,979,434
03	Change in net position	948,060	-2,563,751
04	Net position	106,724,893	109,413,831
05	Expendable net assets	36,031,440	36,952,615
06	Plant-related debt	20,096,525	21,850,309
07	Total expenses	77,529,465	66,642,162

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	22,750,794	22,750,794			
02	Sales and services	5,975,464	1,331,312	4,644,152	0	0
03	Federal grants/contracts (excludes Pell Grants)	9,213,426	9,213,426	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	28,297,474	28,297,474	0	0	0
05	State grants and contracts	129,710	129,710	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	1,830	1,830	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	2,949,160				
10	Interest earnings	974,596				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	47,013				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	9,823,058	9,650,946	172,112	0	0
03	Payment to state retirement funds (may be included in line 02 above)	2,079,732	2,045,620	34,112	0	0
04	Current expenditures including salaries	60,962,811	55,601,907	5,360,904	0	0
Capital outlays						
05	Construction	1,065,921	1,065,921	0	0	0
06	Equipment purchases	530,139	530,139	0	0	0
07	Land purchases	2,201,033	2,201,033	0	0	0
08	Interest on debt outstanding, all funds and activities	596,256				

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

Fiscal Year: July 1, 2023 - June 30, 2024		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	21,204,144
02	Long-term debt issued during fiscal year	1,305,016
03	Long-term debt retired during fiscal year	3,199,299
04	Long-term debt outstanding at end of fiscal year	19,309,861
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Fiscal Year: July 1, 2023 - June 30, 2024		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<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="25,514,147"/>

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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"/>
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>
		<input type="radio"/>
		<input type="radio"/>
		<input type="radio"/>
Name:	<input type="text" value="Rod Dole"/>	
Email:	<input type="text" value="rodney.dole@wisconsin.edu"/>	

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

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

Summary

Finance Component Summary

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

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	17,836,108	26	7,931
State appropriations	22,568,644	33	10,035
Local appropriations	0	0	0
Government grants and contracts	12,730,389	18	5,660
Private gifts, grants, and contracts	2,949,160	4	1,311
Investment income	1,190,484	2	529
Other core revenues	11,979,290	17	5,326
Total core revenues	69,254,075	100	30,793
Total revenues	73,351,213	N/A	32,615

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	24,651,250	38	10,961
Research	9,312,777	14	4,141
Public service	1,104,778	2	491
Academic support	7,127,190	11	3,169
Institutional support	7,872,922	12	3,501
Student services	13,437,451	21	5,975
Other core expenses	1,867,407	3	830
Total core expenses	65,373,775	100	29,068
Total expenses	72,000,561	N/A	32,014

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	2,249

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 83,537 and 250,609 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a greater percentage of discountable revenues in the current year.			
Upload File	The amount reported is outside the expected range of between 13,142 and 39,424 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a greater percentage of discountable revenues in the current year.			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Due to a large negative pension expense. TMB			
Related Screens	Expenses Part 1			
Screen Entry	The amount reported is outside the expected range of between 2,835,074 and 8,505,220 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Several large grant awards resulted in greater expenses for the current period.			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 1,310,052 and 2,720,876 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 4,299,635 and 8,930,009 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Upload File	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The OPEB liability is built incrementally, so not on the same allocation percentage as the Pension liability, which is rebuilt each year due to the fluctuation between liability and asset.			