

Finance 2023-24

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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 in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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
- i** 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)

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
- i** 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

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	70,986,793	53,277,127
31	Depreciable <u>capital assets</u> , net of depreciation	216,980,513	185,328,514
04	Other noncurrent assets CV=[A05-A31]	4,580,783	5,059,968
05	Total <u>noncurrent assets</u>	221,561,296	190,388,482
06	Total assets CV=(A01+A05)	292,548,089	243,665,609
19	<u>Deferred outflows of resources</u>	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	2,631,723	1,651,893
08	Other current liabilities CV=(A09-A07)	18,069,003	12,522,909
09	Total <u>current liabilities</u>	20,700,726	14,174,802
10	<u>Long-term debt</u>	56,454,764	26,124,679
11	Other noncurrent liabilities CV=(A12-A10)	1,465,680	1,773,776
12	Total <u>noncurrent liabilities</u>	57,920,444	27,898,455
13	Total liabilities CV=(A09+A12)	<input checked="" type="checkbox"/> 78,621,170	42,073,257
20	<u>Deferred inflows of resources</u>	420,024	824,500
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	155,702,574	160,274,087
15	<u>Restricted-expendable</u>	25,923,872	4,893,079
16	<u>Restricted-nonexpendable</u>	322,401	226,905
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	31,558,048	35,373,781
18	Net position CV=[(A06+A19)-(A13+A20)]	213,506,895	200,767,852

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	23,146,964	22,440,725
22	<u>Infrastructure</u>	26,855,725	28,152,624
23	<u>Buildings</u>	198,547,895	184,035,570
32	Equipment, including art and <u>library collections</u>	17,687,070	16,499,889
27	<u>Construction in progress</u>	37,901,012	17,924,543
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	304,138,666	269,053,351
28	<u>Accumulated depreciation</u>	83,153,341	79,824,052
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, 2022 - June 30, 2023			
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	137,022,894	139,769,544
02	Total expenses and deductions for this institution AND all of its child institutions	124,223,823	127,489,188
03	Change in net position during year CV=(D01-D02)	12,799,071	12,280,356
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	200,767,852	188,305,621
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-60,028	181,875
06	Net position end of year for this institution AND all of its child institutions (from A18)	213,506,895	200,767,852

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Line 05 includes loss on disposal of plant assets in the amount of \$44,343 and prior year restatement of \$15,683 due to GASB 96 implementation.

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023			
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 (federal)</u>	7,350,612	7,407,171
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	<input checked="" type="checkbox"/> 288,151	5,881,201
03	<u>Grants by state government</u>	1,960,863	1,747,554
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,033,237	3,578,921
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	12,286,423	11,320,422
07	Total revenue that funds scholarships and fellowships	25,919,286	29,935,269
Discounts and Allowances			
08	<u>Discounts and allowances applied to tuition and fees</u>	16,172,582	14,242,049
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	3,284,885	2,906,690
10	Total discounts and allowances CV=(E08+E09)	19,457,467	17,148,739
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.	6,461,819	12,786,530

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Includes only PCS 8.0 scholarship and fellowship to tie to Part C line 10 which is only PCS 8.0.

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	4,586,483	3,524,047	1,456,132	998,429	6,042,615	4,522,476
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 179,795	2,798,049	<input checked="" type="checkbox"/> 57,082	792,741	236,877	3,590,790
14	Grants by state government	1,223,499	831,419	<input checked="" type="checkbox"/> 388,440	235,557	1,611,939	1,066,976
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	2,516,576	1,702,713	<input checked="" type="checkbox"/> 798,971	482,411	3,315,547	2,185,124
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,666,229	5,385,821	584,260	397,552	8,250,489	5,783,373
18	Total (from Part E1 line 8, 9 and 10)	16,172,582	14,242,049	3,284,885	2,906,690	19,457,467	17,148,739

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	29,961,896	32,815,626
Grants and contracts - operating			
02	Federal operating grants and contracts	4,070,008	4,140,548
03	State operating grants and contracts	2,135,352	1,849,049
04	Local government/private operating grants and contracts	147,218	195,767
04a	Local government operating grants and contracts	27,041	22,741
04b	Private operating grants and contracts	120,177	173,026
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	15,456,913	15,496,853
06	Sales and services of <u>hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	2,381,967	1,987,467
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	353,045	194,769
09	Total operating revenues	54,506,399	56,680,079

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	49,855,065	48,793,928
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	10,295,798	19,730,409
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,890,875	6,523,444
17	<u>Investment income</u>	1,671,113	830,295
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	11,981	12,080
19	Total nonoperating revenues	68,724,832	75,890,156
27	Total operating and nonoperating revenues CV=[B19+B09]	123,231,231	132,570,235
28	<u>12-month Student FTE from E12</u>	4,884	5,021
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,232	26,403

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	169,799	0
21	Capital grants and gifts	3,031,284	1,972,397
22	Additions to permanent endowments	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	10,590,580	5,226,912
24	Total other revenues and additions CV=[B25-(B9+B19)]	13,791,663	7,199,309
25	Total all revenues and other additions	137,022,894	139,769,544


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

Fiscal Year: July 1, 2022 - June 30, 2023					
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>	52,051,190	50,707,461	29,116,052	29,692,843
02	<u>Research</u>	3,346,689	3,679,104	1,157,606	1,236,999
03	<u>Public service</u>	2,374,173	2,515,023	1,216,249	1,275,748
05	<u>Academic support</u>	10,964,869	9,880,926	4,193,576	3,792,928
06	<u>Student services</u>	8,014,388	7,119,031	3,555,635	3,150,078
07	<u>Institutional support</u>	12,387,379	13,246,745	5,767,236	5,435,354
10	Scholarships and fellowships expenses, net of <u>discounts and allowances</u> (from Part E-1, line 11)	6,461,819	12,786,530		
11	<u>Auxiliary enterprises</u>	27,526,948	25,204,533	8,451,161	7,536,927
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)]	1,096,368	2,349,835	0	0
19	Total expenses and deductions	124,223,823	127,489,188	53,457,515	52,120,877

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


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	53,457,515	52,120,877
19-3	<u>Benefits</u>	16,594,046	16,180,217
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	10,268,928	9,651,608
19-5	<u>Depreciation</u>	8,494,406	7,861,634
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 1,678,767	591,223
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	33,730,161	41,083,629
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	124,223,823	127,489,188
20-1	<u>12-month Student FTE (from E12 survey)</u>	4,884	5,021
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,435	25,391

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Included in 19-7 other natural expenses and deductions is intercampus reallocation of \$(1,096,368).


Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	68,152,926	76,760,458
02	Value of endowment net assets at the end of the fiscal year	74,541,936	68,152,926
03	Change in value of endowment net assets CV=[H02-H01]	6,389,010	-8,607,532
03a	New gifts and additions	3,714,617	2,660,123
03b	Endowment net investment return	6,060,046	-6,877,417
03c	Spending distribution for current use	-3,446,823	-2,211,478
03d	Other CV=[H03-(H03a+H03b+H03c)]	61,170	-2,178,760

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	<input checked="" type="checkbox"/> <input type="text" value="59,433"/>	7,363,655
02	Operating revenues + nonoperating revenues	<input type="text" value="137,022,894"/>	139,769,544
03	Change in net position	<input type="text" value="12,754,728"/>	12,289,924
04	Net position	<input type="text" value="200,752,169"/>	188,477,928
05	Expendable net assets	<input type="text" value="32,837,232"/>	36,464,686
06	Plant-related debt	<input checked="" type="checkbox"/> <input type="text" value="59,086,487"/>	27,776,572
07	Total expenses	<input type="text" value="124,223,823"/>	127,489,188

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	46,134,478	46,134,478			
02	Sales and services	21,123,765	<input type="text" value="2,381,967"/>	18,741,798	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	6,958,199	<input type="text" value="6,958,199"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	50,024,864	<input type="text" value="50,024,864"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	2,135,352	<input type="text" value="2,135,352"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	27,041	<input type="text" value="27,041"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="7,011,052"/>				
10	Interest earnings	<input type="text" value="1,662,030"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part J excludes: Scholarship allowance PCS 8.0 \$(19,457,467), Pell Grant Revenue \$7,358,367, Cares Institutional Revenue \$49,240, Transfers \$10,590,580, Increase fair value of investment \$9,083, other operating revenue \$353,045, other non-operating revenue \$11,981, and capital grants and gifts \$3,031,284.

Part K - Expenditure Data for the Census Bureau


Fiscal Year: July 1, 2022 - June 30, 2023						
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	17,641,247	14,973,303	2,667,944	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	88,851,217	68,154,024	20,697,193	0	0
Capital outlays						
05	Construction	38,217,807	38,217,807	0	0	0
06	Equipment purchases	1,074,887	1,074,887	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,678,767				

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Part K excludes: Depreciation and amortization \$8,494,406, scholarship allowance PCS 8.0 \$(19,457,467), and intercampus reallocation \$1,096,368.

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


Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	27,776,572
02	Long-term debt issued during fiscal year	33,647,520
03	Long-term debt retired during fiscal year	2,337,605
04	Long-term debt outstanding at end of fiscal year	59,086,487
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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Line 01-04 includes lease and subscription obligations and notes payable.

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

Fiscal Year: July 1, 2022 - June 30, 2023		
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="19,720,815"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="40,945,943"/>

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Excludes federal student loan funds of \$95,347.

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"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:	<input type="text" value="Scott Olson"/>		
Email:	<input type="text" value="olsons2@unk.edu"/>		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?
<input type="text"/> 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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> 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 2024.

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	29,961,896	25	6,135
State appropriations	49,855,065	41	10,208
Local appropriations	0	0	0
Government grants and contracts	16,528,199	14	3,384
Private gifts, grants, and contracts	7,011,052	6	1,436
Investment income	1,671,113	1	342
Other core revenues	16,538,656	14	3,386
Total core revenues	121,565,981	100	24,891
Total revenues	137,022,894	N/A	28,055

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	52,051,190	54	10,657
Research	3,346,689	3	685
Public service	2,374,173	2	486
Academic support	10,964,869	11	2,245
Institutional support	12,387,379	13	2,536
Student services	8,014,388	8	1,641
Other core expenses	7,558,187	8	1,548
Total core expenses	96,696,875	100	19,799
Total expenses	124,223,823	N/A	25,435

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	4,884

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: Statement of net position (1)				
Screen Entry	The amount reported is outside the expected range of between 21,036,629 and 63,109,885 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional long-term debt was taken on for building construction.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 2,940,601 and 8,821,801 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year includes Federal Care funding.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$35,393,612) to be similar to the scholarship/fellowship revenue reported in Finance (\$25,919,286). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The SFA would include the following estimated grant & scholarship aid awards that would not be included in the finance survey, part E - scholarships and fellowships: Outside scholarships and grants which are considered agency funds and not reported as revenues and expenses of the institution. Third party payments which are also not reported as revenues and expenses of the institution. Room and board waivers which are reported as auxiliary revenues and expenses by the institution rather than scholarships and fellowships. Federal work study which is reported in the applicable functional expense classifications by the institution rather than scholarships and fellowships.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 1,399,025 and 4,197,073 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The prior year included Federal Care funding.			
Screen Entry	The amount reported is outside the expected range of between 396,371 and 1,189,111 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The prior year included Federal Care funding.			
Screen Entry	The amount reported is outside the expected range of between 117,779 and 353,335 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is due to the increase in Nebraska State Grant funding.			
Screen Entry	The amount reported is outside the expected range of between 241,206 and 723,616 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase is due to University of Nebraska Foundation non-athletic scholarships.			
Screen: Revenues Part 3				
Screen Entry	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: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 295,612 and 886,834 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional long-term debt taken on this year causing additional charges in interest expense.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 3,681,828 and 11,045,482 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year included Federal Cares Funding.			
Screen Entry	The amount reported is outside the expected range of between 13,888,286 and 41,664,858 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason

Additional debt has been taken out for building construction.