

Finance 2024-25

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 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)

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).


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>	52,719,569	70,986,793
31	Depreciable <u>capital assets</u> , net of depreciation	259,062,777	216,980,513
04	Other noncurrent assets CV=[A05-A31]	5,109,284	4,580,783
05	Total <u>noncurrent assets</u>	264,172,061	221,561,296
06	Total assets CV=(A01+A05)	316,891,630	292,548,089
19	<u>Deferred outflows of resources</u>	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	2,913,136	2,631,723
08	Other current liabilities CV=(A09-A07)	19,391,527	18,069,003
09	Total <u>current liabilities</u>	22,304,663	20,700,726
10	<u>Long-term debt</u>	54,020,452	56,454,764
11	Other noncurrent liabilities CV=(A12-A10)	1,099,645	1,465,680
12	Total <u>noncurrent liabilities</u>	55,120,097	57,920,444
13	Total liabilities CV=(A09+A12)	77,424,760	78,621,170
20	<u>Deferred inflows of resources</u>	265,547	420,024
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	201,009,986	155,702,574
15	<u>Restricted-expendable</u>	10,634,000	25,923,872
16	<u>Restricted-nonexpendable</u>	324,866	322,401
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	27,232,471	31,558,048
18	Net position CV=[(A06+A19)-(A13+A20)]	239,201,323	213,506,895

 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, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	24,703,439	23,146,964
22	Infrastructure	27,687,854	26,855,725
23	Buildings	221,776,782	198,547,895
32	Equipment, including art and library collections	18,607,684	17,687,070
27	Construction in progress	60,400,275	37,901,012
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	353,176,034	304,138,666
28	Accumulated depreciation	89,432,100	83,153,341
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0


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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	164,120,874	137,022,894
02	Total expenses and deductions for this institution AND all of its child institutions	138,471,466	124,223,823
03	Change in net position during year CV=(D01-D02)	25,649,408	12,799,071
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	213,506,895	200,767,852
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	45,020	-60,028
06	Net position end of year for this institution AND all of its child institutions (from A18)	239,201,323	213,506,895

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Line 05 - includes a gain on disposal of plant assets of \$45,020.

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)	8,621,521	7,350,612
02	Other federal grants (Do NOT include FDSL amounts)	320,131	288,151
03	Grants by state government	1,895,476	1,960,863
04	Grants by local government	0	0
05	Institutional grants from restricted resources	3,644,975	4,033,237
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	14,683,171	12,286,423
07	Total revenue that funds scholarships and fellowships	29,165,274	25,919,286
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	18,542,488	16,172,582
09	Discounts and allowances applied to sales and services of auxiliary enterprises	3,722,995	3,284,885
10	Total discounts and allowances CV=(E08+E09)	22,265,483	19,457,467
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.	6,899,791	6,461,819

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This includes only PCS 8.0 Scholarships and Fellowships to tie to Part C Line 10, which is only PCS 8.0.

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)	5,481,329	4,586,483	1,745,754	1,456,132	7,227,083	6,042,615
13	Other federal grants (Do NOT include FDSL amounts)	203,531	179,795	64,823	57,082	268,354	236,877
14	Grants by state government	1,205,092	1,223,499	383,811	388,440	1,588,903	1,611,939
15	Grants by local government		0		0	0	0
16	Endowments and gifts	2,317,376	2,516,576	738,064	798,971	3,055,440	3,315,547
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	9,335,160	7,666,229	790,543	584,260	10,125,703	8,250,489
18	Total (from Part E1 line 8, 9 and 10)	18,542,488	16,172,582	3,722,995	3,284,885	22,265,483	19,457,467


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
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	30,957,547	29,961,896
Grants and contracts - operating			
02	Federal operating grants and contracts	4,096,580	4,070,008
03	State operating grants and contracts	2,089,152	2,135,352
04	Local government/private operating grants and contracts	137,268	147,218
04a	Local government operating grants and contracts	24,130	27,041
04b	Private operating grants and contracts	113,138	120,177
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	16,919,951	15,456,913
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>	2,600,585	2,381,967
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	166,738	353,045
09	Total operating revenues	56,967,821	54,506,399

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
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	50,700,292	49,855,065
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	25,828,492	10,295,798
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,783,225	6,890,875
17	<u>Investment income</u>	1,884,070	1,671,113
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	11,817	11,981
19	Total nonoperating revenues	85,207,896	68,724,832
27	Total operating and nonoperating revenues CV=[B19+B09]	142,175,717	123,231,231
28	<u>12-month Student FTE from E12</u>	4,932	4,884
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,827	25,232

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>		934,094	169,799
21	<u>Capital grants and gifts</u>		2,626,147	3,031,284
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]		18,384,916	10,590,580
24	Total other revenues and additions CV=[B25-(B9+B19)]		21,945,157	13,791,663
25	Total all revenues and other additions		164,120,874	137,022,894

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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>	56,268,412	52,051,190	30,046,643	29,116,052
02	<u>Research</u>	3,566,726	3,346,689	1,242,338	1,157,606
03	<u>Public service</u>	2,856,961	2,374,173	1,347,648	1,216,249
05	<u>Academic support</u>	11,521,285	10,964,869	4,323,271	4,193,576
06	<u>Student services</u>	8,390,053	8,014,388	3,472,226	3,555,635
07	<u>Institutional support</u>	13,621,901	12,387,379	5,680,640	5,767,236
10	Scholarships and fellowships expenses, net of <u>discounts and allowances</u> (from Part E-1, line 11)	6,899,791	6,461,819		
11	<u>Auxiliary enterprises</u>	31,639,658	27,526,948	9,325,980	8,451,161
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)]	3,706,679	1,096,368	2,920	0
19	Total expenses and deductions	138,471,466	124,223,823	55,441,666	53,457,515


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)	55,441,666	53,457,515
19-3	Benefits	17,572,187	16,594,046
19-4	Operation and Maintenance of Plant (as a natural expense)	16,977,863	10,268,928
19-5	Depreciation	9,111,837	8,494,406
19-6	Interest	2,119,464	1,678,767
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	37,248,449	33,730,161
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	138,471,466	124,223,823
20-1	12-month Student FTE (from E12 survey)	4,932	4,884
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	28,076	25,435

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Included in 19-7 other natural expenses and deduction is an intercampus reallocation of (\$3,706,680)

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	74,541,936	68,152,926
02	Value of endowment net assets at the end of the fiscal year	88,189,670	74,541,936
03	Change in value of endowment net assets CV=[H02-H01]	13,647,734	6,389,010
03a	New gifts and additions	3,487,579	3,714,617
03b	Endowment net investment return	10,180,550	6,060,046
03c	Spending distribution for current use	-2,340,283	-3,446,823
03d	Other CV=[H03-(H03a+H03b+H03c)]	2,319,888	61,170

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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)	<input checked="" type="checkbox"/>	7,455,946	59,433
02	Operating revenues + nonoperating revenues		164,120,874	137,022,894
03	Change in net position	<input checked="" type="checkbox"/>	25,694,422	12,754,728
04	Net position		213,506,897	200,752,169
05	Expendable net assets		28,665,119	32,837,232
06	Plant-related debt		56,933,588	59,086,487
07	Total expenses		138,471,466	124,223,823


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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	49,500,035	49,500,035			
02	Sales and services	23,243,531	2,600,585	20,642,946	0	
03	Federal grants/contracts (excludes Pell Grants)	21,303,551	21,303,551			
Revenue from the state government:						
04	State appropriations, current & capital	51,634,386	51,634,386			
05	State grants and contracts	2,089,153	2,089,153			
Revenue from local governments:						
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	24,130	24,130			
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	6,896,363				
10	Interest earnings	1,837,682				
11	Dividend earnings					
12	Realized capital gains					

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


Part J excludes: Scholarship allowance PCS 8.0 (22,265,483), Pell Grant Revenue \$8,621,521, Transfers \$18,384,916, Other operating revenue \$166,738, Other nonoperating revenue \$103,220, Gain on sales of disposal of capital asset (\$45,014) and capital grants and gifts \$2,626,147

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	18,681,506	15,736,262	2,945,244		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	97,952,188	75,497,656	22,454,532		
Capital outlays						
05	Construction	49,830,619	43,217,512	6,613,107		
06	Equipment purchases	1,144,632	814,553	330,079		
07	Land purchases	484,734	484,734			
08	Interest on debt outstanding, all funds and activities	2,119,464				

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Park K Excludes: Depreciation and Amortization \$9,111,837, Scholarship Allowance PCS 8.0 (\$22,265,483), Intercampus Reallocation \$3,706,680.

Fiscal Year: July 1, 2023 - June 30, 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		59,086,487
02	Long-term debt issued during fiscal year		1,062,646
03	Long-term debt retired during fiscal year		3,215,545
04	Long-term debt outstanding at end of fiscal year		56,933,588
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).

Lines L 01-04 includes lease and subscription obligations and notes payable.

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		0
08	Total cash and security assets held at end of fiscal year in bond funds		3,781,783
09	Total cash and security assets held at end of fiscal year in all other funds		34,490,856

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Excludes federal student loans of \$68,209.

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name: <input type="text" value="Karen Labenz"/>					
Email: <input type="text" value="labenzk@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 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	30,957,547	21	6,277
State appropriations	50,700,292	34	10,280
Local appropriations	0	0	0
Government grants and contracts	32,038,354	22	6,496
Private gifts, grants, and contracts	6,896,363	5	1,398
Investment income	1,884,070	1	382
Other core revenues	24,724,297	17	5,013
Total core revenues	147,200,923	100	29,846
Total revenues	164,120,874	N/A	33,277

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	56,268,412	53	11,409
Research	3,566,726	3	723
Public service	2,856,961	3	579
Academic support	11,521,285	11	2,336
Institutional support	13,621,901	13	2,762
Student services	8,390,053	8	1,701
Other core expenses	10,606,470	10	2,151
Total core expenses	106,831,808	100	21,661
Total expenses	138,471,466	N/A	28,076

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	4,932

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-1 - Scholarships and Fellowships				
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 (\$38,553,844) to be similar to the scholarship/fellowship revenue reported in Finance (\$29,165,274). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The SFA would include the following estimated grant and 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 classification by the institution rather than scholarships and fellowships.			
Screen: Part B - Revenues and Other Additions, Page 3				
Perform Edits	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 N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 29,717 and 89,149 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Current year increases are due to ARPA funding received.			
Screen Entry	The amount reported is outside the expected range of between 6,377,364 and 19,132,092 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Current year increases are due to ARPA funding received.			