

IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027

User ID: P1812151

Finance 2025-26

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 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**.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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
- 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 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
- 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

 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>	53,029,867	52,719,569
31	Depreciable <u>capital assets</u> , net of depreciation	296,694,060	259,062,777
04	Other noncurrent assets CV=[A05-A31]	5,556,786	5,109,284
05	Total <u>noncurrent assets</u>	302,250,846	264,172,061
06	Total assets CV=(A01+A05)	355,280,713	316,891,630
19	Deferred outflows of resources	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	3,464,221	2,913,136
08	Other current liabilities CV=(A09-A07)	19,855,631	19,391,527
09	Total <u>current liabilities</u>	23,319,852	22,304,663
10	<u>Long-term debt</u>	51,516,201	54,020,452
11	Other noncurrent liabilities CV=(A12-A10)	1,047,272	1,099,645
12	Total <u>noncurrent liabilities</u>	52,563,473	55,120,097
13	Total liabilities CV=(A09+A12)	75,883,325	77,424,760
20	Deferred inflows of resources	514,350	265,547
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	240,506,053	201,009,986
15	<u>Restricted-expendable</u>	10,740,292	10,634,000
16	<u>Restricted-nonexpendable</u>	319,227	324,866
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	27,317,466	27,232,471
18	Net position CV=[(A06+A19)-(A13+A20)]	278,883,038	239,201,323


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).

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	26,315,788	24,703,439
22	<u>Infrastructure</u>	28,463,221	27,687,854
23	<u>Buildings</u>	231,862,415	221,776,782
32	Equipment, including art and <u>library collections</u>	21,723,226	18,607,684
27	<u>Construction in progress</u>	78,656,463	60,400,275
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	387,021,113	353,176,034
28	<u>Accumulated depreciation</u>	85,452,574	89,432,100
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	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).

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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	174,550,254	164,120,874
02	Total expenses and deductions for this institution AND all of its child institutions	132,365,784	138,471,466
03	Change in net position during year CV=(D01-D02)	42,184,470	25,649,408
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	239,201,323	213,506,895
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-2,502,755	45,020
06	Net position end of year for this institution AND all of its child institutions (from A18)	278,883,038	239,201,323

 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).

Line 05 includes a loss on disposal of plant asses of \$2,393,152
 Line 05 includes a restatement of \$109,603 due to GASB 101 implementation

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	10,511,741	8,621,521
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	279,803	320,131
03	<u>Grants by state government</u>	2,088,218	1,895,476
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	3,908,489	3,644,975
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	15,440,569	14,683,171
07	Total revenue that funds scholarships and fellowships	32,228,820	29,165,274
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	26,791,157	18,542,488
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,945,675	3,722,995
10	Total discounts and allowances CV=(E08+E09)	29,736,832	22,265,483
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.	2,491,988	6,899,791

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).

Includes only PCS 8.0 Scholarship and Fellowship to tie to Part C Line 10, which is only PCS 8.0

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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)	<input checked="" type="checkbox"/> 8,738,195	5,481,329	<input type="checkbox"/> 1,568,919	1,745,754	10,307,114	7,227,083
13	Other federal grants (Do NOT include FDSL amounts)	<input type="checkbox"/> 232,594	203,531	<input type="checkbox"/> 41,762	64,823	274,356	268,354
14	Grants by state government	<input type="checkbox"/> 1,735,893	1,205,092	<input type="checkbox"/> 311,675	383,811	2,047,568	1,588,903
15	Grants by local government	<input type="checkbox"/>	0	<input type="checkbox"/>	0	0	0
16	Endowments and gifts	<input type="checkbox"/> 3,249,046	2,317,376	<input type="checkbox"/> 583,357	738,064	3,832,403	3,055,440
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	12,835,429	9,335,160	439,962	790,543	13,275,391	10,125,703
18	Total (from Part E1 line 8, 9 and 10)	26,791,157	18,542,488	2,945,675	3,722,995	29,736,832	22,265,483

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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</u> , after deducting <u>discounts & allowances</u>	24,171,442	30,957,547
Grants and contracts - operating			
02	Federal operating grants and contracts	4,761,067	4,096,580
03	State operating grants and contracts	2,294,844	2,089,152
04	Local government/private operating grants and contracts	740,419	137,268
04a	Local government operating grants and contracts	25,289	24,130
04b	Private operating grants and contracts	715,130	113,138
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	18,411,626	16,919,951
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>	2,334,409	2,600,585
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	101,447	166,738
09	Total operating revenues	52,815,254	56,967,821

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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 appropriations	0	0
11	State appropriations	53,879,415	50,700,292
12	Local appropriations, education district taxes, and similar support		0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	45,979,583	25,828,492
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	8,753,317	6,783,225
17	<u>Investment income</u>	1,330,250	1,884,070
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	262,985	11,817
19	Total nonoperating revenues	110,205,550	85,207,896
27	Total operating and nonoperating revenues CV=[B19+B09]	163,020,804	142,175,717
28	<u>12-month Student FTE from E12</u>	4,865	4,932
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	33,509	28,827

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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	Capital appropriations	21,929	934,094
21	Capital grants and gifts	9,140,416	2,626,147
22	Additions to permanent endowments	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,367,105	18,384,916
24	Total other revenues and additions CV=[B25-(B9+B19)]	11,529,450	21,945,157
25	Total all revenues and other additions	174,550,254	164,120,874

 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).

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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>	56,263,658	56,268,412	28,995,706	30,046,643
02	<u>Research</u>	3,333,585	3,566,726	1,149,550	1,242,338
03	<u>Public service</u>	2,601,359	2,856,961	1,114,465	1,347,648
05	<u>Academic support</u>	12,315,226	11,521,285	4,400,430	4,323,271
06	<u>Student services</u>	8,004,085	8,390,053	3,495,229	3,472,226
07	<u>Institutional support</u>	14,595,808	13,621,901	6,211,511	5,680,640
10	Scholarships and fellowships expenses, net of <u>discounts and allowances</u> , (from Part E-1, line 11)	2,491,988	6,899,791		
11	<u>Auxiliary enterprises</u>	32,588,422	31,639,658	10,267,235	9,325,980
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)]	171,653	3,706,679	1,758	2,920
19	Total expenses and deductions	132,365,784	138,471,466	55,635,884	55,441,666

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	55,635,884	55,441,666
19-3	<u>Benefits</u>	18,344,107	17,572,187
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	15,872,703	16,977,863
19-5	<u>Depreciation</u>	10,705,804	9,111,837
19-6	<u>Interest</u>	2,070,413	2,119,464
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	29,736,873	37,248,449
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	132,365,784	138,471,466
20-1	<u>12-month Student FTE (from E12 survey)</u>	4,865	4,932
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	27,208	28,076

 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).


Included in 19-7 other natural expenses and deductions is intercampus reallocation of (\$171,653)

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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	88,189,670	74,541,936
02	Value of endowment net assets at the end of the fiscal year	93,877,700	88,189,670
03	Change in value of endowment net assets CV=[H02-H01]	5,688,030	13,647,734
03a	New gifts and additions	3,231,523	3,487,579
03b	Endowment net investment return	5,882,033	10,180,550
03c	Spending distribution for current use	-1,583,058	-2,340,283
03d	Other CV=[H03-(H03a+H03b+H03c)]	-1,842,468	2,319,888


 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).

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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)	<input checked="" type="checkbox"/> 28,433,521	7,455,946
02	Operating revenues + nonoperating revenues	174,550,254	164,120,874
03	Change in net position	<input checked="" type="checkbox"/> 42,184,470	25,694,422
04	Net position	239,091,720	213,506,897
05	Expendable net assets	29,601,568	28,665,119
06	Plant-related debt	54,980,422	56,933,588
07	Total expenses	132,365,784	138,471,466

 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).


Line 04- GASB 101 was implemented during the year ended June 30, 2025, the beginning Net Position compared to the June 30, 2024, ending Net Position is a reduction of \$109,603 due to the GASB 101 implementation.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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	50,962,599	50,962,599			
02	Sales and services	23,691,710	<input type="text" value="2,334,409"/>	21,357,301		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	40,228,909	<input type="text" value="40,228,909"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	53,901,344	<input type="text" value="53,901,344"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	2,294,843	<input type="text" value="2,294,843"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	25,290	<input type="text" value="25,290"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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="9,468,447"/>				
10	Interest earnings	<input type="text" value="1,327,905"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="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 J Excludes:
 Scholarship allowance-general fund (PCS 8) (29,736,832), Pell Grant revenue 10,511,741, Transfers 2,367,105, Other operating revenue 101,447, Other non-operating revenue 2,127,822, Loss on disposal of capital asset 2,393,152, Capital grants 9,140,416

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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	19,585,147	16,304,897	3,280,250		
03	Payment to state retirement funds (may be included in line 02 above)	0	0			
04	Current expenditures including salaries	97,340,778	74,493,715	22,847,063		
Capital outlays						
05	Construction	47,499,752	46,969,681	530,071		
06	Equipment purchases	1,891,278	1,499,519	391,759		
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	2,070,413				

 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 K excludes: Depreciation/Amortization 10,705,804, Scholarship allowance (29,736,832), Intercampus reallocation 171,653

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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	56,933,588
02	Long-term debt issued during fiscal year	1,540,764
03	Long-term debt retired during fiscal year	3,493,930
04	Long-term debt outstanding at end of fiscal year	54,980,422
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).


Line 01-04 includes lease obligations, subscription obligations and notes payable.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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="1,665,227"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="34,293,726"/>

 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).

Excludes federal student loans of \$119,880.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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"/>	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?

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?
Exclude the hours spent collecting data for state and other reporting purposes.

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

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	24,171,442	15	4,968
State appropriations	53,879,415	35	11,075
Local appropriations	0	0	0
Government grants and contracts	53,060,783	34	10,907
Private gifts, grants, and contracts	9,468,447	6	1,946
Investment income	1,330,250	1	273
Other core revenues	14,228,291	9	2,925
Total core revenues	156,138,628	100	32,094
Total revenues	174,550,254	N/A	35,879

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	56,263,658	56	11,565
Research	3,333,585	3	685
Public service	2,601,359	3	535
Academic support	12,315,226	12	2,531
Institutional support	14,595,808	15	3,000
Student services	8,004,085	8	1,645
Other core expenses	2,663,641	3	548
Total core expenses	99,777,362	100	20,509
Total expenses	132,365,784	N/A	27,208

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	4,865

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				
Screen Entry	The amount reported is outside the expected range of between 2,740,665 and 8,221,993 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	For FY2024-25, UNK changed our method for calculating the scholarship allowance in accordance with NACUBO Advisory 2023-01. The change in method was adopted prospectively and resulted in an approximate 60% increase in the total amount of discounts and allowances applied to tuition & fees. The source of discounts and allowances from Pell reflects the same approximate 60% increase.			
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 3,727,973 and 11,183,919 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Non-operating federal grants and contracts increased \$20M - \$13M increase related to ARPA funds for a building project, \$5M increase related to ARPA funds for a start-up technology project, and \$1.9M increase in Pell.			
Screen Entry	The amount reported is outside the expected range of between 12,847,211 and 38,541,633 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Non-operating federal grants and contracts increased \$20M - \$13M increase related to ARPA funds for a building project, \$5M increase related to ARPA funds for a start-up technology project, and \$1.9M increase in Pell.			