

# IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022  
User ID: P1812151

## Finance 2020-21

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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

#### Changes to reporting for 2020-21:

##### Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

##### Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

##### For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

#### 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, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

**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**

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- 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)

- 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).

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part A - Statement of Net Position Page 1

<b>Fiscal Year: July 1, 2019 - June 30, 2020</b>			
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
<b>Assets</b>			
01	Total <u>current assets</u>	51,820,689	56,099,762
31	Depreciable <u>capital assets</u> , net of depreciation	173,968,475	160,699,217
04	Other noncurrent assets CV=[A05-A31]	6,434,050	22,866,883
05	Total <u>noncurrent assets</u>	180,402,525	183,566,100
06	<b>Total assets</b> CV=(A01+A05)	<b>232,223,214</b>	<b>239,665,862</b>
19	<b>Deferred outflows of resources</b>	0	457,810
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	1,940,724	1,574,346
08	Other current liabilities CV=(A09-A07)	14,605,870	14,544,328
09	Total <u>current liabilities</u>	16,546,594	16,118,674
10	<u>Long-term debt</u>	27,612,606	30,013,584
11	Other noncurrent liabilities CV=(A12-A10)	2,331,810	785,680
12	Total <u>noncurrent liabilities</u>	29,944,416	30,799,264
13	<b>Total liabilities</b> CV=(A09+A12)	<b>46,491,010</b>	<b>46,917,938</b>
20	<b>Deferred inflows of resources</b>	1,738,875	1,982,074
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	148,223,040	133,417,903
15	<u>Restricted-expendable</u>	8,136,386	30,240,524
16	<u>Restricted-nonexpendable</u>	218,677	233,380
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	27,415,226	27,331,853
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>183,993,329</b>	<b>191,223,660</b>


 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, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	19,011,787	18,676,338
22	<u>Infrastructure</u>	22,497,652	22,166,941
23	<u>Buildings</u>	167,720,018	161,994,797
32	Equipment, including art and <u>library collections</u>	13,558,705	12,742,401
27	<u>Construction in progress</u>	33,721,446	20,929,017
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>256,509,608</b>	<b>236,509,494</b>
28	<u>Accumulated depreciation</u>	78,669,849	71,945,871
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, 2019 - June 30, 2020			
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 <b>AND all of its child institutions</b>	116,000,049	131426241
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	121,189,560	113712637
03	Change in net position during year <b>CV=(D01-D02)</b>	<input checked="" type="checkbox"/> -5,189,511	17713604
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	191,223,660	173586061
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-2,040,820	-76005
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	183993329	191223660

 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 loss on disposal of plant assets in the amount of \$29,266 and a prior year restatement of net position of \$2,011,551 for the Perkins Loan Program Close-Out associated with the NACUBO Advisory Guidance 18-03.




Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020			
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)	7,303,460	7,389,464
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,719,905	232,605
03	Grants by state government	1,540,665	1,432,680
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,776,319	2,295,980
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	9,777,233	10,788,617
07	Total revenue that funds scholarships and fellowships	23,117,582	22,139,346
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	13,518,361	13,240,906
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,581,872	2,684,843
10	Total discounts and allowances CV=(E08+E09)	16,100,233	15,925,749
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.	7,017,349	6,213,597

 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 scholarships and fellowships 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, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	4,270,810	1,254,205	5,525,015
13	Other federal grants (Do NOT include FDSL amounts)	1,005,741	295,355	1,301,096
14	Grants by state government	900,927	264,575	1,165,502
15	Grants by local government	0	0	0
16	Endowments and gifts	1,623,495	476,770	2,100,265
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	5,717,388	290,967	6,008,355
18	Total (from Part E1 line 8, 9 and 10)	13518361	2581872	16,100,233

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
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 &amp; allowances</u>	33,406,750	32,313,108
Grants and contracts - operating			
02	Federal operating grants and contracts	3,083,340	3,302,414
03	State operating grants and contracts	1,562,799	1,479,793
04	Local government/private operating grants and contracts	174,400	183,044
04a	Local government operating grants and contracts	16,476	35,107
04b	Private operating grants and contracts	157,924	147,937
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	12,735,189	15,823,017
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	1,642,463	2,126,212
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	254,994	192,398
09	Total operating revenues	52,859,935	55,419,986

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
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>	44,936,753	45,417,098
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	10,415,710	7,398,234
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	5,552,537	4,434,595
17	<u>Investment income</u>	1,136,709	1655536
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	43,330	0
19	Total nonoperating revenues	62,085,039	58,905,463
27	Total operating and nonoperating revenues CV=[B19+B09]	114,944,974	114,325,449
28	<u>12-month Student FTE from E12</u>	5,162	5,181
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	22,268	22,066

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="202,525"/>	566,962
21	<u>Capital grants and gifts</u>	<input type="text" value="852,550"/>	1,952,785
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	8814
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	14,572,231
24	Total other revenues and additions CV=[B25-(B9+B19)]	1,055,075	17100792
25	Total all revenues and other additions	<input type="text" value="116,000,049"/>	131,426,241

 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 by Functional Classification


Fiscal Year: July 1, 2019 - June 30, 2020					
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>	51,597,882	50,904,962	30,795,525	29,645,318
02	<u>Research</u>	2,832,644	2,754,328	1,078,881	815,783
03	<u>Public service</u>	2,179,578	2,480,724	1,125,039	1,240,661
05	<u>Academic support</u>	8,846,570	9,526,870	3,760,229	4,030,590
06	<u>Student services</u>	6,512,784	6,956,935	3,224,364	3,471,193
07	<u>Institutional support</u>	10,804,975	9,663,079	5,503,421	4,584,265
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	7017349	6,213,597		
11	<u>Auxiliary enterprises</u>	22,470,963	25,212,142	7,387,119	7,532,518
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)]	8,926,815	0	0	0
19	<b>Total expenses and deductions</b>	121,189,560	113,712,637	52,874,578	51,320,328

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	52874578	51,320,328
19-3	Benefits	15,544,877	15,899,336
19-4	Operation and Maintenance of Plant (as a natural expense)	8,379,931	9,077,290
19-5	Depreciation	7,075,419	6,897,667
19-6	Interest	547,682	949,094
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	36,767,073	29,568,922
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	121189560	113,712,637
20-1	12-month Student FTE (from E12 survey)	5,162	5,181
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	23,477	21,948

 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).


Include in line 19-7 Other Natural Expenses and Deductions is intercampus reallocations of \$1,703,124 and other transfers of \$7,223,692.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
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	59,624,281	58,633,750
02	Value of endowment net assets at the end of the fiscal year	56,644,060	59,624,281
03	Change in value of endowment net assets <b>CV=[H02-H01]</b>	-2,980,221	
03a	New gifts and additions	2,450,289	
03b	Endowment net investment return	-1,658,374	
03c	Spending distribution for current use	-1,096,989	
03d	Other <b>CV=[H03-(H03a+H03b+H03c)]</b>	-2,675,147	

 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, 2019 - June 30, 2020		
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 FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	2,652,964
02	Operating revenues + nonoperating revenues	115,970,783
03	Change in net position	-5,218,777
04	Net position	189,212,109
05	Expendable net assets	28,872,287
06	Plant-related debt	29,553,330
07	Total expenses	120,189,560


 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 J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	46,925,111	46,925,111			
02	Sales and services	16,959,524	<input type="text" value="1,642,463"/>	15,317,061	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	4,635,290	<input type="text" value="4,635,290"/>	<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	45,139,278	<input type="text" value="45,139,278"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	1,562,799	<input type="text" value="1,562,799"/>	<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	16,476	<input type="text" value="16,476"/>	<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="5,710,461"/>				
10	Interest earnings	<input type="text" value="1,136,709"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<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 includes scholarship allowance PCS 8.0 \$(16,100,233), Pell Grant Revenue \$7,311,810, Cares Institutional Revenue \$1,551,950, Other operating revenue \$254,994, Other non-operating revenue \$43,330 and Capital grants and gifts \$852,550.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	16,518,741	<input type="text" value="14,239,624"/>	<input type="text" value="2,279,117"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Payment to state retirement funds (may be included in line 02 above)	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
04	Current expenditures <b>including</b> salaries	65,103,553	<input type="text" value="63,379,473"/>	<input type="text" value="1,724,080"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital outlays						
05	Construction	19,435,764	<input type="text" value="19,435,764"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
06	Equipment purchases	990,761	<input type="text" value="819,576"/>	<input type="text" value="171,185"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Land purchases	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="547,682"/>				

 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 \$7,075,419, scholarship allowance PCS 8.0 \$16,100,233, intercampus reallocation \$1,703,124, and other transfer \$7,223,692.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

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

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	31,720,252
02	Long-term debt issued during fiscal year	128,374
03	Long-term debt retired during fiscal year	1,845,296
04	Long-term debt outstanding at end of fiscal year	29,553,330
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 01-04 includes Revenue Bond debt, capital leases, 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, 2019 - June 30, 2020		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="47,045,822"/>

 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 Loan funds of \$224,972.

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"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

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 Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). 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 DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2020.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$33,406,750	32%	\$6,472
State appropriations	\$44,936,753	44%	\$8,705
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$15,078,325	15%	\$2,921
Private gifts, grants, and contracts	\$5,710,461	6%	\$1,106
Investment income	\$1,136,709	1%	\$220
Other core revenues	\$2,995,862	3%	\$580
<b>Total core revenues</b>	<b>\$103,264,860</b>	<b>100%</b>	<b>\$20,005</b>
Total revenues	\$116,000,049	N/A	\$22,472

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 Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$51,597,882	52%	\$9,996
Research	\$2,832,644	3%	\$549
Public service	\$2,179,578	2%	\$422
Academic support	\$8,846,570	9%	\$1,714
Institutional support	\$10,804,975	11%	\$2,093
Student services	\$6,512,784	7%	\$1,262
Other core expenses	\$15,944,164	16%	\$3,089
<b>Total core expenses</b>	<b>\$98,718,597</b>	<b>100%</b>	<b>\$19,124</b>
Total expenses	\$121,189,560	N/A	\$23,477

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			



	Calculated value
FTE enrollment	5162

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.

Institution: University of Nebraska at Kearney (181215)

User ID: P1812151

Edit Report

Finance

Source	Description	Severity	Resolved	Options
<b>Screen: Changes to Net Position</b>				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 116,303 and 348,907 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Includes Federal CARES funds for students in the amount of \$1,551,950.			
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 (\$32,333,996) to be similar to the scholarship/fellowship revenue reported in Finance (\$23,117,582). 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.			
<b>Screen: Revenues Part 3</b>				
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			