

IPEDS 2024-25 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: P1992181

Finance 2024-25

Institution: University of North Carolina Wilmington (199218)

User ID: P1992181

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**.

Institution: University of North Carolina Wilmington (199218)

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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: 7	Year: 2023
And ending: month/year (MMYYYY)	Month: 6	Year: 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

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Institution: University of North Carolina Wilmington (199218)


User ID: P1992181

Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 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>	217,185,784	238,297,556
31	Depreciable <u>capital assets</u> , net of depreciation	773,925,962	762,657,486
04	Other noncurrent assets CV=[A05-A31]	326,090,168	225,338,680
05	Total <u>noncurrent assets</u>	1,100,016,130	987,996,166
06	Total assets CV=(A01+A05)	1,317,201,914	1,226,293,722
19	<u>Deferred outflows of resources</u>	114,754,063	103,235,476
Liabilities			
07	<u>Long-term debt, current portion</u>	15,213,829	10,394,051
08	Other current liabilities CV=(A09-A07)	26,358,049	24,704,033
09	Total <u>current liabilities</u>	41,571,878	35,098,084
10	<u>Long-term debt</u>	194,708,850	202,711,445
11	Other noncurrent liabilities CV=(A12-A10)	327,300,364	289,809,073
12	Total <u>noncurrent liabilities</u>	522,009,214	492,520,518
13	Total liabilities CV=(A09+A12)	563,581,092	527,618,602
20	<u>Deferred inflows of resources</u>	186,564,102	220,463,189
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	524,701,314	471,500,386
15	<u>Restricted-expendable</u>	138,501,434	120,875,146
16	<u>Restricted-nonexpendable</u>	88,133,951	84,360,730
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -69,525,916	-95,288,855
18	Net position CV=[(A06+A19)-(A13+A20)]	681,810,783	581,447,407

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


Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2024			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	15,951,353	14,848,968
22	<u>Infrastructure</u>	80,858,058	72,799,503
23	<u>Buildings</u>	894,825,368	892,200,764
32	Equipment, including art and <u>library collections</u>	97,707,243	67,446,377
27	<u>Construction in progress</u>	67,223,387	30,650,669
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,156,565,409	1,077,946,281
28	<u>Accumulated depreciation</u>	308,829,670	281,403,219
33	Intangible assets, net of accumulated amortization	11,401,752	13,767,452
34	Other capital assets		0

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Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 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	561,249,531	469,051,390
02	Total expenses and deductions for this institution AND all of its child institutions	469,509,342	390,457,967
03	Change in net position during year CV=(D01-D02)	91,740,189	78,593,423
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	581,447,407	502,871,484
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	8,623,187	-17,500
06	Net position end of year for this institution AND all of its child institutions (from A18)	681,810,783	581,447,407

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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 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)	20,209,780	18,791,951
02	Other federal grants (Do NOT include FDSL amounts)	1,257,195	1,539,711
03	Grants by state government	181,159	6,644,498
04	Grants by local government		0
05	Institutional grants from restricted resources	13,609,507	5,880,256
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	21,286,799	19,590,169
07	Total revenue that funds scholarships and fellowships	56,544,440	52,446,585
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	21,912,446	22,679,815
09	Discounts and allowances applied to sales and services of auxiliary enterprises	6,154,981	6,156,138
10	Total discounts and allowances CV=(E08+E09)	28,067,427	28,835,953
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.	28,477,013	23,610,632

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 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)	9,648,050	8,738,533	2,710,039	2,371,960	12,358,089	11,110,493
13	Other federal grants (Do NOT include FDSL amounts)	298,009	240,406	83,708	65,255	381,717	305,661
14	Grants by state government	186,256	140,615	52,317	38,168	238,573	178,783
15	Grants by local government		0		0	0	0
16	Endowments and gifts		0		0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	11,780,131	13,560,261	3,308,917	3,680,755	15,089,048	17,241,016
18	Total (from Part E1 line 8, 9 and 10)	21,912,446	22,679,815	6,154,981	6,156,138	28,067,427	28,835,953

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Part B - Revenues and Other Additions, Page 1

Most recent fiscal year ending before October 2024			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating</u> Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	144,888,508	129,274,663
Grants and contracts - operating			
02	Federal operating grants and contracts	12,291,468	10,251,841
03	State operating grants and contracts	4,242,358	3,991,210
04	Local government/private operating grants and contracts	4,453,844	4,383,006
04a	Local government operating grants and contracts	732,430	885,103
04b	Private operating grants and contracts	3,721,414	3,497,903
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	64,495,477	56,825,928
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>	5,848,053	4,042,823
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	7,965,961	7,208,688
09	Total operating revenues	244,185,669	215,978,159

Institution: University of North Carolina Wilmington (199218)


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Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2024			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>		0
11	State <u>appropriations</u>	208,553,275	192,468,360
12	<u>Local appropriations, education district taxes, and similar support</u>		0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	23,122,613	21,247,749
14	State nonoperating grants	9,391,138	11,894,281
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,523,108	5,322,268
17	<u>Investment income</u>	28,822,877	5,223,877
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,912,802	1,807,372
19	Total nonoperating revenues	277,325,813	237,963,907
27	Total operating and nonoperating revenues CV=[B19+B09]	521,511,482	453,942,066
28	<u>12-month Student FTE from E12</u>	16,392	15,886
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	31,815	28,575

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>		0
21	<u>Capital grants and gifts</u>	37,488,120	10,724,276
22	<u>Additions to permanent endowments</u>	2,249,929	4,385,048
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	39,738,049	15,109,324
25	Total all revenues and other additions	561,249,531	469,051,390

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

Most recent fiscal year ending before October 2024					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	<u>Instruction</u>	176,466,286	164,495,414	116,370,039	110,650,076
02	<u>Research</u>	22,718,782	16,736,299	8,318,220	7,394,019
03	<u>Public service</u>	6,344,288	5,569,679	2,678,665	2,319,246
05	<u>Academic support</u>	38,788,822	36,480,297	18,134,647	15,489,533
06	<u>Student services</u>	22,044,447	20,375,514	10,234,000	10,182,379
07	<u>Institutional support</u>	39,919,518	35,457,901	23,480,941	20,806,596
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	28,477,013	23,610,632		
11	<u>Auxiliary enterprises</u>	103,749,462	89,428,415	14,055,210	11,415,000
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	31,000,724	-1,696,184	0	0
19	Total expenses and deductions	469,509,342	390,457,967	193,271,722	178,256,849


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

Most recent fiscal year ending before October 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	193,271,722	178,256,849
19-3	Benefits	<input checked="" type="checkbox"/> 61,584,481	31,628,242
19-4	Operation and Maintenance of Plant (as a natural expense).	29,062,269	29,455,507
19-5	Depreciation	28,060,337	19,209,056
19-6	Interest	7,206,036	7,372,230
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	150,324,497	124,536,083
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	469,509,342	390,457,967
20-1	12-month Student FTE (from E12 survey).	16,392	15,886
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	28,643	24,579

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	20,697,526	15,089,779
02	Net Pension liability		76,005,903	65,577,460
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	560,977	893,831
04	Deferred outflows related to pension		47,672,633	42,552,565

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

Most recent fiscal year ending before October 2024				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	8,036,822	-17,310,467
06	Net OPEB liability	<input checked="" type="checkbox"/>	233,015,300	201,859,359
07	Deferred inflows related to OPEB		63,720,690	93,959,032
08	Deferred outflows related to OPEB		62,100,893	55,320,704

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 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	147,657,266	149,845,776
02	Value of endowment net assets at the end of the fiscal year	162,149,363	147,657,266
03	Change in value of endowment net assets CV=[H02-H01]	14,492,097	-2,188,510
03a	New gifts and additions	2,249,854	4,051,048
03b	Endowment net investment return	17,514,076	-310,899
03c	Spending distribution for current use	-7,277,434	-6,380,960
03d	Other CV=[H03-(H03a+H03b+H03c)]	2,005,601	452,301

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Part N - Financial Health

Most recent fiscal year ending before October 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)	51,115,071	69,684,979
02	Operating revenues + nonoperating revenues	521,511,482	449,084,795
03	Change in net position	90,853,120	78,593,423
04	Net position	854,487,007	797,161,315
05	Expendable net assets	<input checked="" type="checkbox"/> 276,401,075	73,654,885
06	Plant-related debt	194,136,843	213,105,496
07	Total expenses	470,396,411	390,457,967

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 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	166,800,954	166,800,954			
02	Sales and services	76,498,511	5,848,053	70,650,458		
03	Federal grants/contracts (excludes Pell Grants)	12,924,207	12,924,207			
Revenue from the state government:						
04	State appropriations, current & capital	208,553,275	208,553,275			
05	State grants and contracts	4,962,027	4,962,027			
Revenue from local governments:						
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	732,430	732,430			
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	9,991,742				
10	Interest earnings	10,829,871				
11	<u>Dividend earnings</u>	6,027,712				
12	<u>Realized capital gains</u>	282,552				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 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	68,811,153	62,592,236	6,218,917		
03	Payment to state retirement funds (may be included in line 02 above)	6,250,546	5,778,189	472,357		
04	Current expenditures including salaries	260,584,843	191,551,178	69,033,665		
Capital outlays						
05	Construction	51,424,712	51,424,712			
06	Equipment purchases	14,853,587	14,853,587			
07	Land purchases	1,102,385	1,102,385			
08	Interest on debt outstanding, all funds and activities	7,206,036				

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

Most recent fiscal year ending before October 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		213,105,497
02	Long-term debt issued during fiscal year		
03	Long-term debt retired during fiscal year		11,406,320
04	Long-term debt outstanding at end of fiscal year		201,699,177
05	Short-term debt outstanding at beginning of fiscal year		
06	Short-term debt outstanding at end of fiscal year		

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

Most recent fiscal year ending before October 2024			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		80,017
08	Total cash and security assets held at end of fiscal year in bond funds		259,823
09	Total cash and security assets held at end of fiscal year in all other funds		432,037,284

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Prepared by

Prepared by

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

This survey component was prepared by:			
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input checked="" type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name: <input type="text" value="Megan Wallace"/>			
Email: <input type="text" value="mewallace@northcarolina.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

Institution: University of North Carolina Wilmington (199218)

User ID: P1992181

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	144,888,508	29	8,839
State appropriations	208,553,275	42	12,723
Local appropriations	0	0	0
Government grants and contracts	49,780,007	10	3,037
Private gifts, grants, and contracts	8,244,522	2	503
Investment income	28,822,877	6	1,758
Other core revenues	56,464,865	11	3,445
Total core revenues	496,754,054	100	30,305
Total revenues	561,249,531	N/A	34,239
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	176,466,286	48	10,765
Research	22,718,782	6	1,386
Public service	6,344,288	2	387
Academic support	38,788,822	11	2,366
Institutional support	39,919,518	11	2,435
Student services	22,044,447	6	1,345
Other core expenses	59,477,737	16	3,628
Total core expenses	365,759,880	100	22,313
Total expenses	469,509,342	N/A	28,643
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	16,392
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 A - Statement of Net Position Page 1				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The value of unrestricted net position is negative due to the implementation of GASB 68 in 2015 and the implementation of GASB 75 in 2018. These standards resulted in the recognition of a significant Net Pension Liability (GASB 68) and Net Other Postemployment Benefit Liability (GASB 75) as well as related Deferred Inflows of Resources.			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Upload File	The amount reported is outside the expected range of between 15,814,121 and 47,442,363 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This increase is primarily driven by the increase in the actuarially determined GASB 68 pension expense and GASB 75 OPEB expense reported in the institution's audited financial statements. According to the IPEDS instructions, these expenses should be included on Line 19-3 Benefits. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Screen: Part M-1 - Pension Information				
Upload File	The amount reported is outside the expected range of between 9,808,357 and 20,371,201 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense can vary significantly from year to year depending on differences between expectations and actual amounts and other factors and how those adjustments are recognized over time. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Upload File	The amount reported is outside the expected range of between 580,991 and 1,206,671 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred Inflows Related to Pension can vary significantly from year to year depending on differences between projected and actual earnings on pension plan investments, changes in actuarial assumptions, other adjustments, and how those differences are recognized over time.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Upload File	The amount reported is outside the expected range of between -23,369,130 and -11,251,803 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense can vary significantly from year to year depending on differences between expectations and actual amounts and other factors and how those adjustments are recognized over time. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The Retiree Health Benefit Fund (the material GASB 75 other postemployment benefit plan in which the institution participates) is funded much more poorly than the Teachers' and State Employees' Retirement System (the GASB 68 pension plan in which the institution participates) Therefore, the Net OPEB Liability allocated to the institution is much larger than the Net Pension Liability allocated to the institution. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Screen: Part N - Financial Health				
Upload File	The amount reported is outside the expected range of between 36,827,443 and 110,482,327 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This year, the entire UNC System went through a thorough review of its methodology for calculating Part N, including ensuring that GASB 68/75 adjustments are properly calculated, that component unit information is properly included or excluded, and that other line adjustments are consistently applied. This update in methodology has contributed to this variance.			