

This document is a screen-reader accessible alternative to the University of Wisconsin System's Accountability Dashboard at <https://www.wisconsin.edu/accountability/>

Financial Management

Each measure in the Financial Management dashboard is described below. A link is provided to the underlying data for each measure. For some measures, only the most recent year of data is linked because of the large volume of data. Click on Technical Notes for definitions of terms and other detail about the data.

Overall financial health

The Higher Learning Commission considers a total Composite Financial Index (CFI) of 1.1 or higher as indicative of good financial health. Total CFI and its components of net operating revenue, primary reserve, return on net assets, and viability are provided by fiscal year and UW institution.

Core expenditures per degree

Core expenditures include spending on instruction, student services, academic support, and institutional support. It is provided by fiscal year and UW institution.

Tuition fund balances

Tuition fund balances are categorized by level of commitment according to definitions created by the Legislative Audit Bureau. Two categories, reserves and undocumented (or discretionary) funds, are of particular interest because they are classified as "uncommitted," although each is a necessary component of a smoothly operating system. The remaining fund balances meet one of three definitions for committed funds (obligated, planned, or designated). UW Systemwide balances are those maintained for the support of all UW institutions. Tuition fund balances are provided by fiscal year, UW institution, and level of commitment.

Instructional margin ratio

The tuition margin ratio is a measure of overall financial health related to an institution's instructional mission. It compares the revenue of an institution to its expenses. A ratio greater than 1.0 indicates revenue exceeded expenses, while a ratio of less than 1.0 indicates deficit spending. Tuition margin ratios are provided by fiscal year and UW institution.