

Institution: University of Wisconsin-La Crosse (240329)
User ID: 55C0011

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public Institutions Using GASB Standards

General Information GASB-Reporting Institutions (aligned form)

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, 2019.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2018

And ending: month/year (MMYYYY)


Month: 6

Year: 2019

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

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)

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 and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 2019

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 current assets	89,389,554	96,974,933
31	Depreciable capital assets, net of depreciation	214,388,243	211,866,794
04	Other noncurrent assets CV=[A05-A31]	101,443,129	104,607,151
05	Total noncurrent assets	315,831,372	316,473,945
06	Total assets CV=(A01+A05)	405,220,926	413,448,878
19	Deferred outflows of resources	43,519,353	24,452,054
	Liabilities		
07	Long-term debt, current portion	5,584,969	4,498,745
08	Other current liabilities CV=(A09-A07)	14,705,095	14,566,662
09	Total current liabilities	20,290,064	19,065,407
10	Long-term debt	87,675,120	91,927,949
11	Other noncurrent liabilities CV=(A12-A10)	38,398,082	26,030,705
12	Total noncurrent liabilities	126,073,202	117,958,654
13	Total liabilities CV=(A09+A12)	146,363,266	137,024,061
20	Deferred inflows of resources	27,837,432	28,723,655
	Net Position		
14	Invested in capital assets, net of related debt	215,993,085	198,910,817
15	Restricted-expendable	43,859,638	65,382,254
16	Restricted-nonexpendable	1,460,156	1,394,867
17	Unrestricted CV=[A18-(A14+A15+A16)]	13,226,702	6,465,278
18	Net position CV=[(A06+A19)-(A13+A20)]	274,539,581	272,153,216

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2019

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	9,037,525	8,326,692
22	Infrastructure	18,952,952	18,465,851
23	Buildings	309,726,147	299,898,853
32	Equipment, including art and library collections	77,483,538	75,125,457
27	Construction in progress	85,827,407	75,144,025
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	501,027,569	476,960,878
28	Accumulated depreciation	191,774,395	181,623,368
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 2019

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	176,710,886	210,929,092
02	Total expenses and deductions for this institution AND all of its child institutions	174,324,522	163,838,870
03	Change in net position during year CV=(D01-D02)	2,386,364	47,090,222
04	Net position beginning of year for this institution AND all of its child institutions	272,153,216	232,757,514
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1	-7,694,520
06	Net position end of year for this institution AND all of its child institutions (from A18)	274,539,581	272,153,216

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Most recent fiscal year ending before October 2019

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	8,996,701	8,360,681
02	Other federal grants (Do NOT include FDSL amounts)	849,855	929,388
03	Grants by state government	875,287	867,745
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,950,670	1,674,749
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	2,996,393	2,624,601
07	Total revenue that funds scholarships and fellowships	15,668,906	14,457,164
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	11,067,471	10,737,397
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,267,773	2,231,438
10	Total discounts and allowances CV=(E08+E09)	13,335,244	12,968,835
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.	2,333,662	1,488,329

You may use the space below to provide context for the data you've reported above.

Part B - Revenues by Source (1)

Most recent fiscal year ending before October 2019

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	71,842,917	71,931,063
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,974,086	3,825,982
03	State operating grants and contracts	448,679	292,175
04	Local government/private operating grants and contracts	2,349,944	1,624,287
	04a Local government operating grants and contracts	133,951	56,156
	04b Private operating grants and contracts	2,215,993	1,568,131
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	22,289,372	22,170,635
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	8,282,988	8,232,751
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	18,820,895	19,022,146
09	Total operating revenues	126,008,881	127,099,039

Part B - Revenues by Source (2)

Most recent fiscal year ending before October 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	25,824,040	22,082,394
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	8,996,701	8,360,681
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	2,944,758	2,934,563
17	Investment income	1,951,618	1,136,735
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,043,870	485,286
19	Total nonoperating revenues	41,760,987	34,999,659
27	Total operating and nonoperating revenues CV=[B19+B09]	167,769,868	162,098,698
28	12-month Student FTE from E12	10,258	10,143
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,355	15,981

Part B - Revenues by Source (3)

Most recent fiscal year ending before October 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	8,941,018	48,830,394
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,941,018	48,830,394
25	Total all revenues and other additions	176,710,886	210,929,092

You may use the space below to provide context for the data you've reported above.

Part C-1 - Expenses by Functional Classification

Most recent fiscal year ending before October 2019
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	Instruction	74,157,945	71,267,557	40,129,604	38,993,173
02	Research	2,603,577	3,045,660	1,178,884	1,511,673
03	Public service	2,982,923	3,119,206	793,306	837,860
05	Academic support	21,746,445	20,913,035	8,936,589	8,882,062
06	Student services	26,188,015	24,710,683	10,527,430	9,894,346
07	Institutional support	12,959,961	11,780,231	6,345,374	6,065,298
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	2,333,662	1,488,329		
11	Auxiliary enterprises	21,841,120	23,068,346	2,465,941	2,628,119
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	9,510,874	4,445,823	166	833
19	Total expenses and deductions	174,324,522	163,838,870	70,377,294	68,813,364

Part C-2 - Expenses by Natural Classification

Most recent fiscal year ending before October 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	70,377,294	68,813,364
19-3	Benefits	32,660,879	27,463,186
19-4	Operation and Maintenance of Plant (as a natural expense)	12,998,888	9,847,469
19-5	Depreciation	11,669,127	11,427,346
19-6	Interest	3,029,323	2,977,291
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	43,589,011	43,310,214
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	174,324,522	163,838,870
20-1	12-month Student FTE (from E12 survey)	10,258	10,143
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	16,994	16,153

You may use the space below to provide context for the data you've reported above.

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

Most recent fiscal year ending before October 2019

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	5,234,467	816,938
02	Net Pension liability	15,769,482	-13,484,853
03	Deferred inflows related to pension	21,777,701	26,715,670
04	Deferred outflows related to pension	41,407,656	22,325,757
05	OPEB expense	671,160	
06	Net OPEB liability	14,725,850	
07	Deferred inflows related to OPEB	6,047,493	
08	Deferred outflows related to OPEB	1,329,629	

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Most recent fiscal year ending before October 2019

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	27,707,128	23,978,489
02	Value of endowment assets at the end of the fiscal year	26,583,550	27,707,128

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for the Census Bureau**Most recent fiscal year ending before October 2019**

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	82,910,388	82,910,388			
02 Sales and services	32,840,133	8,282,988	24,557,145	0	0
03 Federal grants/contracts (excludes Pell Grants)	1,980,961	1,980,961	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	25,824,040	25,824,040	0	0	0
05 State grants and contracts	448,679	448,679	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	133,951	133,951	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	5,160,752				
10 Interest earnings	1,740,469				
11 Dividend earnings	0				
12 Realized capital gains	0				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2019

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	34,260,468	34,260,468			0
03 Payment to state retirement funds (may be included in line 02 above)	6,079,414	5,868,685	210,729	0	0
04 Current expenditures including salaries	149,470,687	132,289,583	17,181,104	0	0
Capital outlays					
05 Construction	19,323,763	18,485,851	837,912	0	0
06 Equipment purchases	3,049,889	3,049,889	0	0	0
07 Land purchases	710,834	710,834	0	0	0
08 Interest on debt outstanding, all funds and activities	3,029,323				

You may use the space below to provide context for the data you've reported above.

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

Most recent fiscal year ending before October 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	96,393,504
02 Long-term debt issued during fiscal year	995,796
03 Long-term debt retired during fiscal year	4,155,738
04 Long-term debt outstanding at end of fiscal year	93,233,562
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 space below to provide context for the data you've reported above.

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

Most recent fiscal year ending before October 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	718,432
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	83,654,145

You may use the space below to provide context for the data you've reported above.

Prepared by

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: Rodney Dole

Email: rdole@uwsa.edu

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

3.00 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	1.00 hours	1.00 hours	1.00 hours	hours
Other offices	hours	hours	hours	hours

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 2019.

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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$71,842,917	47%	\$7,004
State appropriations	\$25,824,040	17%	\$2,517
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$11,553,417	7%	\$1,126
Private gifts, grants, and contracts	\$5,160,751	3%	\$503
Investment income	\$1,951,618	1%	\$190
Other core revenues	\$38,088,771	25%	\$3,713
Total core revenues	\$154,421,514	100%	\$15,054
Total revenues	\$176,710,886		\$17,227

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	\$74,157,945	49%	\$7,229
Research	\$2,603,577	2%	\$254
Public service	\$2,982,923	2%	\$291
Academic support	\$21,746,445	14%	\$2,120
Institutional support	\$12,959,961	8%	\$1,263
Student services	\$26,188,015	17%	\$2,553
Other core expenses	\$11,844,536	8%	\$1,155
Total core expenses	\$152,483,402	100%	\$14,865
Total expenses	\$174,324,522		\$16,994

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	10,258
----------------	--------

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.

Finance

University of Wisconsin-La Crosse (240329)

Source	Description	Severity	Resolved	Options
--------	-------------	----------	----------	---------

Screen: Scholarships & Fellowships

Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$20,672,618) to be similar to the scholarship/fellowship revenue reported in Finance (\$15,668,906). Please review your data and make any necessary corrections, or contact the IPEDS Help Desk for assistance. (Error #5309)	Explanation	Yes	
---------------	---	-------------	-----	--

Reason: The data are verified and correct as entered.

Screen: Revenues Part 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: Pension and Postemployment Benefits Other than Pension (OPEB)

Upload File	The amount reported is outside the expected range of between 531,010 and 1,102,866 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
-------------	--	-------------	-----	--

Reason: Market performance created a large swing in the pension accounts.

Upload File	The amount reported is outside the expected range of between -18,204,551 and -8,765,154 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
-------------	---	-------------	-----	--

Reason: Market performance created a large swing in the pension accounts.

Upload File	The amount reported is outside the expected range of between 14,511,743 and 30,139,771 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
-------------	--	-------------	-----	--

Reason: Market performance created a large swing in the pension accounts.