

Finance 2020-21

Institution: University of Wisconsin-Madison (240444)

User ID: 55C0011

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**.

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, 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
☐  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
☒  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).


Athletics are reported in Other Operating Revenue

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.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	1,479,917,178	1,412,547,593
31	Depreciable <u>capital assets</u> , net of depreciation	2,530,731,686	2,384,538,585
04	Other noncurrent assets CV=[A05-A31]	1,131,724,090	886,416,652
05	Total <u>noncurrent assets</u>	3,662,455,776	3,270,955,237
06	Total assets CV=(A01+A05)	5,142,372,954	4,683,502,830
19	Deferred outflows of resources	711,161,383	749,118,065
Liabilities			
07	<u>Long-term debt, current portion</u>	50,319,690	49,114,643
08	Other current liabilities CV=(A09-A07)	406,993,419	368,338,907
09	Total <u>current liabilities</u>	457,313,109	417,453,550
10	<u>Long-term debt</u>	767,238,305	746,952,004
11	Other noncurrent liabilities CV=(A12-A10)	446,319,646	589,226,990
12	Total <u>noncurrent liabilities</u>	1,213,557,951	1,336,178,994
13	Total liabilities CV=(A09+A12)	1,670,871,060	1,753,632,544
20	Deferred inflows of resources	906,046,278	465,587,371
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	2,008,677,299	1984676281
15	<u>Restricted-expendable</u>	972,859,584	706,484,363
16	<u>Restricted-nonexpendable</u>	189,573,208	186,308,766
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	105,506,908	335931570
18	Net position CV=[(A06+A19)-(A13+A20)]	3,276,616,999	3213400980


 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).

--

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	82,966,414	80,893,682
22	<u>Infrastructure</u>	290,993,202	255,283,756
23	<u>Buildings</u>	4,058,967,328	3,806,168,055
32	Equipment, including art and <u>library collections</u>	1,414,757,302	1,357,767,276
27	<u>Construction in progress</u>	257,821,073	315,310,662
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	6,105,505,319	5,815,423,431
28	<u>Accumulated depreciation</u>	3,233,986,146	3,034,680,502
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).

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 AND all of its child institutions	3,255,898,459	3140027625
02	Total expenses and deductions for this institution AND all of its child institutions	3,216,479,750	3087198576
03	Change in net position during year CV =(D01-D02)	39,418,709	52829049
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	3,213,400,980	3160571931
05	<u>Adjustments to beginning net position</u> and other gains or losses CV =[D06-(D03+D04)]	<input checked="" type="checkbox"/> 23,797,310	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	3276616999	3213400980


 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 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	<u>Pell grants</u> (federal)	21,998,843	22,077,800
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	40,854,347	28,607,390
03	<u>Grants by state government</u>	6,346,025	10,211,385
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	55,078,501	46,735,862
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	111,188,173	96,643,783
07	Total revenue that funds scholarships and fellowships	235,465,889	204,276,220
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	164,401,227	129,085,410
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	12,371,696	13,886,227
10	Total discounts and allowances CV=(E08+E09)	176,772,923	142,971,637
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.	58,692,966	61,304,583

 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 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)	15,511,984	1,167,325	16,679,309
13	Other federal grants (Do NOT include FDSL amounts)	16,280,841	1,225,183	17,506,024
14	Grants by state government	50,986,833	3,836,915	54,823,748
15	Grants by local government	0	0	0
16	Endowments and gifts	31,050,476	2,336,643	33,387,119
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	50,571,093	3,805,630	54,376,723
18	Total (from Part E1 line 8, 9 and 10)	164401227	12371696	176,772,923


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 & allowances</u>	682,645,392	661,341,557
Grants and contracts - operating			
02	Federal operating grants and contracts	588,141,544	530,257,891
03	State operating grants and contracts	59,033,886	53,390,097
04	Local government/private operating grants and contracts	320,660,358	300,388,874
04a	Local government operating grants and contracts	1,799,244	2,347,611
04b	Private operating grants and contracts	318,861,114	298,041,263
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	152,698,518	176,323,535
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	52,589,298	56,979,334
26	<u>Sales and services of educational activities</u>	248,081,589	248,928,493
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	199,286,349	196,177,591
09	Total operating revenues	2,303,136,934	2,223,787,372

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>	15,390,166	9,287,618
11	State <u>appropriations</u>	434,057,010	378,804,000
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	34,203,538	22,077,800
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	328,630,309	329,567,496
17	<u>Investment income</u>	34,630,872	61826399
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,160,636	50,990,867
19	Total nonoperating revenues	852,072,531	852,554,180
27	Total operating and nonoperating revenues CV=[B19+B09]	3,155,209,465	3,076,341,552
28	<u>12-month Student FTE from E12</u>	41,351	40,125
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	76,303	76,669

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	85,230,063	8,386,743
21	Capital grants and gifts	14,700,392	50,405,564
22	Additions to permanent endowments	758,539	4893766
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	100,688,994	63686073
25	Total all revenues and other additions	3,255,898,459	3,140,027,625

 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 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>	704,151,923	672,748,015	464,235,691	435,494,286
02	<u>Research</u>	1,097,886,371	1,047,622,014	532,665,265	502,206,320
03	<u>Public service</u>	311,135,587	224,239,508	124,331,220	72,875,937
05	<u>Academic support</u>	257,281,028	233,770,975	126,331,849	113,227,558
06	<u>Student services</u>	150,122,744	160,666,312	67,901,979	66,860,779
07	<u>Institutional support</u>	142,232,108	114,156,008	100,243,627	84,991,201
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, line 11)	58692966	61,304,583		
11	<u>Auxiliary enterprises</u>	259,019,007	272,360,663	84,362,836	85,118,702
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)]	235,958,016	300,330,498	543,118	332,321
19	Total expenses and deductions	3,216,479,750	3,087,198,576	1,500,615,585	1,361,107,104


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	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	1500615585	1,361,107,104
19-3	<u>Benefits</u>	544,110,647	578,023,219
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	174,459,837	159,468,549
19-5	<u>Depreciation</u>	190,910,181	185,726,379
19-6	<u>Interest</u>	27,336,673	28,799,104
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	779,046,827	774,074,221
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	3216479750	3,087,198,576
20-1	<u>12-month Student FTE</u> (from E12 survey)	41,351	40,125
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	77,785	76,940

 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 M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	18,502,689	82,769,547
02	Net Pension liability	<input checked="" type="checkbox"/>	-257,266,899	264,470,582
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	770,442,069	365,234,636
04	Deferred outflows related to pension		561,896,923	694,449,363


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


Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	3,820,227	11,265,309
06	Net OPEB liability		289,380,806	219,118,767
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	135,523,411	100,263,192
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	111,277,950	21,342,868

 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).

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	4,579,680,090	4,243,439,519
02	Value of endowment net assets at the end of the fiscal year	4,587,597,181	4,579,680,090
03	Change in value of endowment net assets CV=[H02-H01]	7,917,091	
03a	New gifts and additions	319,964,128	
03b	Endowment net investment return	81,411,254	
03c	Spending distribution for current use	-308,013,498	
03d	Other CV=[H03-(H03a+H03b+H03c)]	-85,444,793	


 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).

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)	-22,559,617
02	Operating revenues + nonoperating revenues	3,463,647,593
03	Change in net position	143,279,631
04	Net position	7,420,905,908
05	Expendable net assets	3,373,284,881
06	Plant-related debt	817,557,995
07	Total expenses	3,486,207,211


 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 - 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	847,046,619	847,046,619			
02	Sales and services	465,741,101	241,581,610	165,070,214	52589298	6,499,979
03	Federal grants/contracts (excludes Pell Grants)	588,141,544	547,048,041	0	0	41,093,503
Revenue from the state government:						
04	State appropriations, current & capital	434,057,010	408,247,710	0	0	25,809,300
05	State grants and contracts	59,033,886	59,033,886	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	1,799,244	1,799,244	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	657,040,670				
10	Interest earnings	24,331,694				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	883,530				


 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).

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	567,145,045	544,635,970	13,366,937	0	9,142,138
03	Payment to state retirement funds (may be included in line 02 above)	104,155,312	97,969,472	4,219,809	0	1,966,031
04	Current expenditures including salaries	2,835,384,618	2,670,228,993	125,345,788	0	39,809,837
Capital outlays						
05	Construction	178,150,421	141,441,422	36,592,078	0	116,921
06	Equipment purchases	63,970,776	61,178,941	1,859,429	0	932,406
07	Land purchases	1,653,750	1,021,941	631,809	0	0
08	Interest on debt outstanding, all funds and activities	27,312,060				

 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 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	794,952,056
02	Long-term debt issued during fiscal year	222,034,764
03	Long-term debt retired during fiscal year	205,659,814
04	Long-term debt outstanding at end of fiscal year	811,327,006
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).

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		38,434,693
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		1,109,724,455

 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).

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: 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	1.00 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 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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$682,645,392	22%	\$16,509
State appropriations	\$434,057,010	14%	\$10,497
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$683,178,212	22%	\$16,521
Private gifts, grants, and contracts	\$647,491,423	21%	\$15,658
Investment income	\$34,630,872	1%	\$837
Other core revenues	\$568,607,734	19%	\$13,751
Total core revenues	\$3,050,610,643	100%	\$73,774
Total revenues	\$3,255,898,459	N/A	\$78,738

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	\$704,151,923	24%	\$17,029
Research	\$1,097,886,371	37%	\$26,550
Public service	\$311,135,587	11%	\$7,524
Academic support	\$257,281,028	9%	\$6,222
Institutional support	\$142,232,108	5%	\$3,440
Student services	\$150,122,744	5%	\$3,630
Other core expenses	\$294,650,982	10%	\$7,126
Total core expenses	\$2,957,460,743	100%	\$71,521
Total expenses	\$3,216,479,750	N/A	\$77,785

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	41351

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: Changes to Net Position				
Upload File	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason	Our extension and 2-year campus business units were consolidated into other business units at the beginning of FY 2020			
Related Screens	Changes to Net Position			
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 (\$158,792,681) to be similar to the scholarship/fellowship revenue reported in Finance (\$235,465,889). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The Finance data is from audited financial statements. The student financial aid date is not generated from the same statements. Consequently the values may differ.			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 53,800,206 and 111,738,888 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has shifted from a liability to an asset. As a result, the related expense decreased significantly.			
Upload File	The amount reported is outside the expected range of between 171,905,879 and 357,035,285 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has shifted from a liability to an asset.			
Upload File	The amount reported is outside the expected range of between 237,402,514 and 493,066,758 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The State's calculation has increased the University's share of deferreds			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between 7,322,451 and 15,208,167 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added in FY20 that has an asset balance, thereby reducing the total expense.			
Upload File	The amount reported is outside the expected range of between 65,171,075 and 135,355,309 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added for FY20			
Upload File	The amount reported is outside the expected range of between 13,872,865 and 28,812,871 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	An additional OPEB program was added in FY20			