

Institution: University of Wisconsin-Parkside (240374)
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**.

Parent Child Allocation Factors - Full Children

The **Finance survey** report submitted under this UnitID is a combined report that includes data for all the locations listed below. Because this is a combined report, you must provide allocation factors that indicate how the data should be distributed to accurately reflect the finances for each included institution. Allocation factors are percents. The allocation factors you provide will be used to allocate the reported data on revenues and expenses to create derived variables for each component location for the IPEDS Data Center and Data Feedback Reports. These derived amounts are frequently used and should accurately represent the financial resources at each institution. You may NOT report a 0% allocation for an institution as this would indicate an institution had 0 financial resources for the fiscal year being reported.

Enter allocation factors in the spaces provided; use hundredths of a percent. Percents must add to 100%. You may not leave any cell blank. You will not be able to lock your data if this section is not completed.

UnitID	Name of Institution	City, State	Allocation factor (##.##)	FY 2018 Allocation factor
240374	University of Wisconsin-Parkside	Kenosha, WI	99.00 %	99.00
491297	University of Wisconsin-Parkside Flex	Kenosha, WI	1.00 %	1.00
Total:			100.00 %	

If this list of institutions is not complete, or is incorrect in any way, or if you would like to report data for each component institution instead of submitting a combined report, or if you have any questions or concerns, please call the Help Desk at **1-877-225-2568**.

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

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	23,794,127	24,481,113
31	Depreciable capital assets, net of depreciation	78,896,264	84,335,779
04	Other noncurrent assets CV=[A05-A31]	5,661,566	10,181,905
05	Total noncurrent assets	84,557,830	94,517,684
06	Total assets CV=(A01+A05)	108,351,957	118,998,797
19	Deferred outflows of resources	19,438,033	11,631,218
	Liabilities		
07	Long-term debt, current portion	3,024,240	2,501,684
08	Other current liabilities CV=(A09-A07)	4,168,845	4,162,917
09	Total current liabilities	7,193,085	6,664,601
10	Long-term debt	35,054,977	38,209,863
11	Other noncurrent liabilities CV=(A12-A10)	15,067,858	10,015,651
12	Total noncurrent liabilities	50,122,835	48,225,514
13	Total liabilities CV=(A09+A12)	57,315,920	54,890,115
20	Deferred inflows of resources	10,986,053	11,139,029
	Net Position		
14	Invested in capital assets, net of related debt	43,903,585	45,793,101
15	Restricted-expendable	8,591,825	14,063,358
16	Restricted-nonexpendable	842,879	802,626
17	Unrestricted CV=[A18-(A14+A15+A16)]	6,149,728	3,941,786
18	Net position CV=[(A06+A19)-(A13+A20)]	59,488,017	64,600,871

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	2,159,079	2,159,079
22	Infrastructure	13,251,326	13,251,326
23	Buildings	156,756,514	156,725,066
32	Equipment, including art and library collections	28,684,097	31,327,939
27	Construction in progress	927,458	9,791
Total for Plant, Property and Equipment CV = (A21+ .. A27)		201,778,474	203,473,201
28	Accumulated depreciation	119,795,672	116,968,553
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	68,688,478	67,821,850
02	Total expenses and deductions for this institution AND all of its child institutions	73,801,331	67,064,785
03	Change in net position during year CV=(D01-D02)	 -5,112,853	757,065
04	Net position beginning of year for this institution AND all of its child institutions	64,600,871	66,390,985
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-1	-2,547,179
06	Net position end of year for this institution AND all of its child institutions (from A18)	59,488,017	64,600,871

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)	7,846,021	8,039,035
02	Other federal grants (Do NOT include FDSL amounts)	458,495	532,850
03	Grants by state government	895,054	846,225
04	Grants by local government	0	0
05	Institutional grants from restricted resources	687,458	656,154
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,542,761	956,078
07	Total revenue that funds scholarships and fellowships	11,429,789	11,030,342
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	6,445,929	5,752,154
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,083,504	1,024,838
10	Total discounts and allowances CV=(E08+E09)	7,529,433	6,776,992
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.	3,900,356	4,253,350

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	19,498,587	18,383,467
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,125,716	1,002,531
03	State operating grants and contracts	25,785	109,474
04	Local government/private operating grants and contracts	917,772	508,860
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	917,772	508,860
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	6,895,793	7,378,085
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	2,252,902	2,257,056
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	5,710,944	6,213,856
09	Total operating revenues	36,427,499	35,853,329

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	21,682,325	19,868,212
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	7,846,021	8,039,035
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	782,898	971,666
17	Investment income	488,022	266,459
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	518,523	366,599
19	Total nonoperating revenues	31,317,789	29,511,971
27	Total operating and nonoperating revenues CV=[B19+B09]	67,745,288	65,365,300
28	12-month Student FTE from E12	3,738	3,704
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,123	17,647

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	861,377	1,560,214
21	Capital grants and gifts	65,851	870,000
22	Additions to permanent endowments	15,962	26,336
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	943,190	2,456,550
25	Total all revenues and other additions	68,688,478	67,821,850

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	25,324,377	21,651,655	12,768,512	12,155,585
02	Research	405,438	333,299	137,689	142,072
03	Public service	2,471,789	2,244,738	978,140	805,886
05	Academic support	7,664,891	9,903,973	4,382,873	4,154,467
06	Student services	14,557,600	11,748,159	5,329,277	4,909,697
07	Institutional support	7,971,807	6,916,553	3,603,186	3,312,296
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	3,900,356	4,253,350		
11	Auxiliary enterprises	3,069,620	8,255,982	885,666	860,446
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	8,435,453	1,757,076	0	10,930
19	Total expenses and deductions	73,801,331	67,064,785	28,085,343	26,351,379

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)	28,085,343	26,351,379
19-3	Benefits	12,567,386	10,777,913
19-4	Operation and Maintenance of Plant (as a natural expense)	6,263,864	4,649,709
19-5	Depreciation	6,280,072	6,251,659
19-6	Interest	980,601	1,385,319
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	19,624,065	17,648,806
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	73,801,331	67,064,785
20-1	12-month Student FTE (from E12 survey)	3,738	3,704
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,744	18,106

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	1,991,340	400,698
02	Net Pension liability	6,296,929	-5,238,102
03	Deferred inflows related to pension	8,696,076	10,377,525
04	Deferred outflows related to pension	16,534,535	8,672,293
05	OPEB expense	233,642	
06	Net OPEB liability	5,337,104	
07	Deferred inflows related to OPEB	2,282,270	
08	Deferred outflows related to OPEB	467,630	

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	7,749,285	7,083,670
02	Value of endowment assets at the end of the fiscal year	7,628,768	7,749,285

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	25,944,516	25,944,516			
02 Sales and services	10,232,199	2,252,902	7,979,297	0	0
03 Federal grants/contracts (excludes Pell Grants)	1,125,716	1,125,716	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	21,682,325	21,682,325	0	0	0
05 State grants and contracts	25,785	25,785	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	1,766,521				
10 Interest earnings	412,789				
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	13,193,289	13,193,289			0
03 Payment to state retirement funds (may be included in line 02 above)	2,426,399	2,349,230	77,169	0	0
04 Current expenditures including salaries	59,568,148	53,763,416	5,804,732	0	0
Capital outlays					
05 Construction	957,023	957,023	0	0	0
06 Equipment purchases	303,205	303,205	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	980,601				

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	40,598,840
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	2,558,124
04 Long-term debt outstanding at end of fiscal year	38,040,716
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	0
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	20,978,828

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	\$19,498,587	32%	\$5,216
State appropriations	\$21,682,325	35%	\$5,801
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$8,997,522	15%	\$2,407
Private gifts, grants, and contracts	\$1,700,670	3%	\$455
Investment income	\$488,022	1%	\$131
Other core revenues	\$9,425,559	15%	\$2,522
Total core revenues	\$61,792,685	100%	\$16,531
Total revenues	\$68,688,478		\$18,376

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	\$25,324,377	36%	\$6,775
Research	\$405,438	1%	\$108
Public service	\$2,471,789	3%	\$661
Academic support	\$7,664,891	11%	\$2,051
Institutional support	\$7,971,807	11%	\$2,133
Student services	\$14,557,600	21%	\$3,894
Other core expenses	\$12,335,809	17%	\$3,300
Total core expenses	\$70,731,711	100%	\$18,922
Total expenses	\$73,801,331		\$19,744

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	3,738
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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-Parkside (240374)

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
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	
Screen: Pension and Postemployment Benefits Other than Pension (OPEB)				
Upload File	The amount reported is outside the expected range of between 260,454 and 540,942 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 -7,071,437 and -3,404,766 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 5,636,991 and 11,707,595 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.			