

Institution: University of Wisconsin-Platteville (240462)
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	37,992,261	52,084,270
31	Depreciable capital assets, net of depreciation	150,773,271	156,901,197
04	Other noncurrent assets CV=[A05-A31]	31,341,212	34,855,313
05	Total noncurrent assets	182,114,483	191,756,510
06	Total assets CV=(A01+A05)	220,106,744	243,840,780
19	Deferred outflows of resources	35,574,069	20,453,854
	Liabilities		
07	Long-term debt, current portion	6,047,521	6,978,789
08	Other current liabilities CV=(A09-A07)	9,191,820	9,974,778
09	Total current liabilities	15,239,341	16,953,567
10	Long-term debt	95,009,899	98,104,508
11	Other noncurrent liabilities CV=(A12-A10)	29,840,908	20,263,765
12	Total noncurrent liabilities	124,850,807	118,368,273
13	Total liabilities CV=(A09+A12)	140,090,148	135,321,840
20	Deferred inflows of resources	21,667,034	21,789,480
	Net Position		
14	Invested in capital assets, net of related debt	73,217,608	67,845,952
15	Restricted-expendable	13,445,887	36,255,545
16	Restricted-nonexpendable	899,712	844,279
17	Unrestricted CV=[A18-(A14+A15+A16)]	6,360,424	2,237,538
18	Net position CV=[(A06+A19)-(A13+A20)]	93,923,631	107,183,314

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	4,740,294	4,574,313
22	Infrastructure	21,442,663	21,442,663
23	Buildings	251,995,697	250,148,337
32	Equipment, including art and library collections	36,681,101	35,560,638
27	Construction in progress	18,761,464	11,453,738
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	333,621,219	323,179,689
28	Accumulated depreciation	159,900,392	151,081,744
33	Intangible assets, net of accumulated amortization	554,202	831,303
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	128,317,567	128,023,251
02	Total expenses and deductions for this institution AND all of its child institutions	141,577,247	131,832,386
03	Change in net position during year CV=(D01-D02)	 -13,259,680	-3,809,135
04	Net position beginning of year for this institution AND all of its child institutions	107,183,314	116,959,485
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-3	-5,967,036
06	Net position end of year for this institution AND all of its child institutions (from A18)	93,923,631	107,183,314

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)	7,427,492	7,608,972
02	Other federal grants (Do NOT include FDSL amounts)	724,300	636,685
03	Grants by state government	1,623,350	1,325,047
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,574,625	1,259,997
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	7,855,933	7,216,225
07	Total revenue that funds scholarships and fellowships	19,205,700	18,046,926
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	10,521,904	9,861,572
09	Discounts and allowances applied to sales and services of auxiliary enterprises	3,159,418	3,093,934
10	Total discounts and allowances CV=(E08+E09)	13,681,322	12,955,506
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.	5,524,378	5,091,420

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	45,913,185	49,048,647
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,383,201	2,268,584
03	State operating grants and contracts	186,396	113,182
04	Local government/private operating grants and contracts	471,739	379,988
	04a Local government operating grants and contracts	0	14,694
	04b Private operating grants and contracts	471,739	365,294
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	21,630,204	23,968,595
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	5,097,917	5,207,385
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	15,721,319	14,629,170
09	Total operating revenues	91,403,961	95,615,551

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	23,672,606	20,905,926
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	7,427,492	7,608,972
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	2,579,571	1,603,488
17	Investment income	1,546,515	860,067
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	111,849	307,171
19	Total nonoperating revenues	35,338,033	31,285,624
27	Total operating and nonoperating revenues CV=[B19+B09]	126,741,994	126,901,175
28	12-month Student FTE from E12	7,575	7,372
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,732	17,214

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	1,295,573	1,122,076
21	Capital grants and gifts	280,000	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)]	1,575,573	1,122,076
25	Total all revenues and other additions	128,317,567	128,023,251

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	39,328,353	38,529,723	22,584,338	22,806,500
02	Research	979,202	923,883	467,434	403,579
03	Public service	2,240,317	2,081,485	854,929	916,962
05	Academic support	28,728,175	27,488,864	11,752,315	11,003,205
06	Student services	20,475,118	18,439,684	8,811,374	7,705,736
07	Institutional support	13,839,989	12,313,049	7,771,024	6,900,307
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	5,524,378	5,091,420		
11	Auxiliary enterprises	21,459,891	22,847,519	5,433,550	5,438,777
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	9,001,824	4,116,759	360	9,209
19	Total expenses and deductions	141,577,247	131,832,386	57,675,324	55,184,275

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)	57,675,324	55,184,275
19-3	Benefits	24,549,396	20,750,180
19-4	Operation and Maintenance of Plant (as a natural expense)	8,005,245	7,032,986
19-5	Depreciation	9,734,827	9,889,557
19-6	Interest	4,268,807	4,294,164
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	37,343,648	34,681,224
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	141,577,247	131,832,386
20-1	12-month Student FTE (from E12 survey)	7,575	7,372
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	18,690	17,883

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	3,890,954	1,200,094
02	Net Pension liability	12,213,891	-10,202,288
03	Deferred inflows related to pension	16,867,418	20,212,379
04	Deferred outflows related to pension	32,071,350	16,891,085
05	OPEB expense	558,111	
06	Net OPEB liability	11,596,165	
07	Deferred inflows related to OPEB	4,756,153	
08	Deferred outflows related to OPEB	1,021,792	

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	31,825,088	32,491,524
02	Value of endowment assets at the end of the fiscal year	35,528,265	31,825,088

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	56,435,089	56,435,089			
02 Sales and services	29,887,539	5,097,917	24,789,622	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,383,188	2,383,188	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	23,672,606	23,672,606	0	0	0
05 State grants and contracts	186,396	186,396	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	3,051,311				
10 Interest earnings	1,382,530				
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	24,090,986	24,090,986			0
03 Payment to state retirement funds (may be included in line 02 above)	4,705,548	4,319,277	386,271	0	0
04 Current expenditures including salaries	116,079,851	100,690,761	15,389,090	0	0
Capital outlays					
05 Construction	10,633,240	10,633,240	0	0	0
06 Equipment purchases	1,550,015	1,550,015	0	0	0
07 Land purchases	165,981	165,981	0	0	0
08 Interest on debt outstanding, all funds and activities	4,268,807				

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	77,436,084
02 Long-term debt issued during fiscal year	2,814,469
03 Long-term debt retired during fiscal year	6,426,591
04 Long-term debt outstanding at end of fiscal year	73,823,962
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	10,467,643
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	23,218,716

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	\$45,913,185	43%	\$6,061
State appropriations	\$23,672,606	22%	\$3,125
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$9,997,089	9%	\$1,320
Private gifts, grants, and contracts	\$3,051,310	3%	\$403
Investment income	\$1,546,515	1%	\$204
Other core revenues	\$22,506,658	21%	\$2,971
Total core revenues	\$106,687,363	100%	\$14,084
Total revenues	\$128,317,567		\$16,940

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	\$39,328,353	33%	\$5,192
Research	\$979,202	1%	\$129
Public service	\$2,240,317	2%	\$296
Academic support	\$28,728,175	24%	\$3,792
Institutional support	\$13,839,989	12%	\$1,827
Student services	\$20,475,118	17%	\$2,703
Other core expenses	\$14,526,202	12%	\$1,918
Total core expenses	\$120,117,356	100%	\$15,857
Total expenses	\$141,577,247		\$18,690

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
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FTE enrollment	7,575
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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-Platteville (240462)

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: 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 780,062 and 1,620,126 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 -13,773,088 and -6,631,487 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 10,979,206 and 22,802,964 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.			