

Finance 2023-24

Institution: University of Wisconsin-Platteville (240462)

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.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]
 - Sales and services of educational activities
 - Sales and services of auxiliary enterprises
 - Other (specify in box below)

Other Operating Revenue

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

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 A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	40,795,531	52,368,437
31	Depreciable <u>capital assets</u> , net of depreciation	215,600,752	219,476,129
04	Other noncurrent assets CV=[A05-A31]	18,792,574	49,037,443
05	Total <u>noncurrent assets</u>	234,393,326	268,513,572
06	Total assets CV=(A01+A05)	275,188,857	320,882,009
19	Deferred outflows of resources	63,815,556	56,277,139
Liabilities			
07	<u>Long-term debt, current portion</u>	9,628,619	8,138,124
08	Other current liabilities CV=(A09-A07)	10,586,215	14,225,285
09	Total <u>current liabilities</u>	20,214,834	22,363,409
10	<u>Long-term debt</u>	91,137,042	100,779,226
11	Other noncurrent liabilities CV=(A12-A10)	34,811,254	23,014,380
12	Total <u>noncurrent liabilities</u>	125,948,296	123,793,606
13	Total liabilities CV=(A09+A12)	146,163,130	146,157,015
20	Deferred inflows of resources	41,516,711	66,906,096
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	127,474,394	125,474,373
15	<u>Restricted-expendable</u>	14,755,051	45,208,382
16	<u>Restricted-nonexpendable</u>	1,207,862	1,188,329
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	7,887,265	-7,775,047
18	Net position CV=[(A06+A19)-(A13+A20)]	151,324,572	164,096,037

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 A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	7,846,968	7,127,497
22	<u>Infrastructure</u>	22,549,764	22,636,113
23	<u>Buildings</u>	351,109,420	346,489,244
32	Equipment, including art and <u>library collections</u>	47,391,215	43,288,744
27	<u>Construction in progress</u>	4,792,333	7,788,095
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	433,689,700	427,329,693
28	<u>Accumulated depreciation</u>	205,449,647	192,937,972
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).


Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
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	129,362,544	159,210,716
02	Total expenses and deductions for this institution AND all of its child institutions	142,326,015	128,523,967
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -12,963,471	30,686,749
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	164,096,037	132,099,537
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	192,006	1,309,751
06	Net position end of year for this institution AND all of its child institutions (from A18)	151,324,572	164,096,037

 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, 2022 - June 30, 2023			
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)	5,875,771	5,868,593
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 602,122	7,284,715
03	Grants by state government	2,684,094	2,941,147
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,589,274	2,381,525
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	8,477,307	6,240,403
07	Total revenue that funds scholarships and fellowships	20,228,568	24,716,383
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	10,920,585	11,954,932
09	Discounts and allowances applied to sales and services of auxiliary enterprises	3,736,901	3,718,850
10	Total discounts and allowances CV=(E08+E09)	14,657,486	15,673,782
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.	5,571,082	9,042,601

 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, 2022 - June 30, 2023							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	3,142,142	3,828,432	1,075,205	1,190,920	4,217,347	5,019,352
13	Other federal grants (Do NOT include FDSL amounts)	322,759	549,809	110,444	171,030	433,203	720,839
14	Grants by state government	1,438,770	1,918,685	492,331	596,850	1,931,101	2,515,535
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,384,191	1,549,044	473,654	481,865	1,857,845	2,030,909
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	4,632,723	4,108,962	1,585,267	1,278,185	6,217,990	5,387,147
18	Total (from Part E1 line 8, 9 and 10)	10,920,585	11,954,932	3,736,901	3,718,850	14,657,486	15,673,782

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
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>	35,718,888	36,218,551
Grants and contracts - operating			
02	Federal operating grants and contracts	4,613,358	2,384,703
03	State operating grants and contracts	271,337	290,475
04	Local government/private operating grants and contracts	485,751	363,999
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	485,751	363,999
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	18,812,042	17,531,276
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	5,415,363	4,335,475
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	14,962,136	14,572,708
09	Total operating revenues	80,278,875	75,697,187

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	33,292,965	32,352,969
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	5,875,771	19,575,794
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,405,966	4,036,501
17	<u>Investment income</u>	1,678,816	-130,460
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	356,202	2,054,784
19	Total nonoperating revenues	44,609,720	57,889,588
27	Total operating and nonoperating revenues CV=[B19+B09]	124,888,595	133,586,775
28	<u>12-month Student FTE from E12</u>	5,779	5,921
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,611	22,562

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="4,279,366"/>	25,623,941
21	<u>Capital grants and gifts</u>	<input type="text" value="194,583"/>	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	4,473,949	25,623,941
25	Total all revenues and other additions	<input type="text" value="129,362,544"/>	159,210,716


 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 and Other Deductions by Functional Classification

Fiscal Year: July 1, 2022 - June 30, 2023					
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>	41,469,493	41,826,080	23,850,369	23,508,578
02	<u>Research</u>	2,603,894	2,212,880	999,913	1,076,687
03	<u>Public service</u>	2,579,221	2,499,115	1,169,030	1,050,048
05	<u>Academic support</u>	23,542,207	23,733,936	8,751,800	8,739,536
06	<u>Student services</u>	22,459,893	22,873,329	9,596,531	9,604,807
07	<u>Institutional support</u>	15,852,683	15,440,509	7,275,074	7,314,785
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	5,571,082	9,042,601		
11	<u>Auxiliary enterprises</u>	15,876,075	16,095,825	4,923,054	4,366,547
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)]	12,371,467	-5,200,308	29,572	30
19	Total expenses and deductions	142,326,015	128,523,967	56,595,343	55,661,018


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	56,595,343	55,661,018
19-3	Benefits	<input checked="" type="checkbox"/> 24,835,985	15,012,949
19-4	Operation and Maintenance of Plant (as a natural expense).	6,420,359	8,361,396
19-5	Depreciation	12,817,681	13,550,003
19-6	Interest	<input checked="" type="checkbox"/> 3,976,802	559,520
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	37,679,845	35,379,081
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	142,326,015	128,523,967
20-1	12-month Student FTE (from E12 survey).	5,779	5,921
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	24,628	21,706

 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, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="4,533,960"/>	-5,473,385
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="15,411,454"/>	-25,071,897
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="32,259,714"/>	59,029,423
04	Deferred outflows related to pension	<input type="text" value="56,068,562"/>	46,888,880

 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, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 606,497	349,427
06	Net OPEB liability	<input checked="" type="checkbox"/> 16,396,388	16,967,189
07	Deferred inflows related to OPEB	9,006,152	7,857,464
08	Deferred outflows related to OPEB	7,545,558	7,574,168

 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 H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	51,934,302	52,338,823
02	Value of endowment net assets at the end of the fiscal year	55,699,222	51,934,302
03	Change in value of endowment net assets CV=[H02-H01]	3,764,920	-404,521
03a	New gifts and additions	7,705,093	4,494,882
03b	Endowment net investment return	4,235,018	8,634,466
03c	Spending distribution for current use	-10,666,868	-8,732,551
03d	Other CV=[H03-(H03a+H03b+H03c)]	2,491,677	-4,801,318

 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 N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
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 GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> <input type="text" value="-10,422,145"/>	1,123,174
02	Operating revenues + nonoperating revenues	<input type="text" value="137,300,379"/>	143,377,720
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="6,214,527"/>	37,107,598
04	Net position	<input type="text" value="215,060,696"/>	176,940,809
05	Expendable net assets	<input type="text" value="57,603,355"/>	70,682,588
06	Plant-related debt	<input type="text" value="138,923,636"/>	152,423,407
07	Total expenses	<input type="text" value="147,722,525"/>	142,254,545

 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, 2022 - June 30, 2023						
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	46,639,473	46,639,473				
02 Sales and services	27,964,306	5,415,363	22,548,943	0	0	
03 Federal grants/contracts (excludes Pell Grants)	4,613,358	4,613,358	0	0	0	
Revenue from the state government:						
04 State appropriations, current & capital	37,572,331	37,572,331	0	0	0	
05 State grants and contracts	271,337	271,337	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	5,432,641					
10 Interest earnings	1,551,857					
11 <u>Dividend earnings</u>	0					
12 <u>Realized capital gains</u>	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 K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	26,012,663	24,522,359	1,490,304	0	0
03	Payment to state retirement funds (may be included in line 02 above)	4,066,271	3,665,488	400,783	0	0
04	Current expenditures including salaries	115,894,181	103,844,210	12,049,971	0	0
Capital outlays						
05	Construction	5,236,025	5,103,120	132,905	0	0
06	Equipment purchases	2,439,191	2,439,191	0	0	0
07	Land purchases	719,471	719,471	0	0	0
08	Interest on debt outstanding, all funds and activities	3,976,802				

 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, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	65,030,604
02	Long-term debt issued during fiscal year	15,511,016
03	Long-term debt retired during fiscal year	22,490,027
04	Long-term debt outstanding at end of fiscal year	58,051,593
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, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,868,120
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	32,373,103

 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"/>
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>
		<input type="radio"/>
		<input type="radio"/>
		<input type="radio"/>
Name:	<input type="text" value="Rodney Dole"/>	
Email:	<input type="text" value="rdole@uwsa.edu"/>	

How many staff from your institution only were involved in the data collection and reporting process of this survey component?
<input type="text" value="2.00"/> 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? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	35,718,888	32	6,181
State appropriations	33,292,965	30	5,761
Local appropriations	0	0	0
Government grants and contracts	10,760,466	10	1,862
Private gifts, grants, and contracts	3,891,717	4	673
Investment income	1,678,816	2	291
Other core revenues	25,207,650	23	4,362
Total core revenues	110,550,502	100	19,130
Total revenues	129,362,544	N/A	22,385

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	41,469,493	33	7,176
Research	2,603,894	2	451
Public service	2,579,221	2	446
Academic support	23,542,207	19	4,074
Institutional support	15,852,683	13	2,743
Student services	22,459,893	18	3,886
Other core expenses	17,942,549	14	3,105
Total core expenses	126,449,940	100	21,881
Total expenses	142,326,015	N/A	24,628

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	5,779

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				
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: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 3,642,358 and 10,927,072 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No COVID-related student grants to report in the current year vs the prior year.			
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: Expenses Part 2				
Upload File	The amount reported is outside the expected range of between 7,506,475 and 22,519,423 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to instability in the financial markets, the pension plan shifted from an asset to a liability. This resulted in a significant increase in the related benefit expenses.			
Upload File	The amount reported is outside the expected range of between 279,760 and 839,280 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	One-time refinance of debt meant reduced interest payments below the expected range in the prior year.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -7,389,069 and -3,557,700 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The pension plan was negatively impacted by instability in the financial markets, which resulted in a shift from a pension asset to a pension liability. As a result, the related expense increased significantly.			
Screen Entry	The amount reported is outside the expected range of between -33,847,060 and -16,296,733 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The pension plan was negatively impacted by instability in the financial markets, which resulted in a shift from a pension asset to a pension liability.			
Screen Entry	The amount reported is outside the expected range of between 38,369,125 and 79,689,721 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 227,128 and 471,726 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to instability in the financial markets that resulted in a decrease in OPEB assets, along with changes to the calculated rates and assumptions, the related OPEB expenses increased significantly.			
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The OPEB liability is built incrementally, so not on the same allocation percentage as the Pension liability, which is re-built each year due to the fluctuation between liability and asset.			
Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 561,587 and 1,684,761 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	General increase in operating expenses and reduction in non-operating revenues.			
Upload File	The amount reported is outside the expected range of between 18,553,799 and 55,661,397 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	General increase in operating expenses and reduction in non-operating revenues.			