

Finance 2020-21

Institution: University of Wisconsin-River Falls (240471)

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

Part A - Statement of Net Position Page 1

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>	51,226,585	42,674,413
31	Depreciable <u>capital assets</u> , net of depreciation	168,093,199	153,804,790
04	Other noncurrent assets CV=[A05-A31]	27,279,213	27,041,128
05	Total <u>noncurrent assets</u>	195,372,412	180,845,918
06	Total assets CV=(A01+A05)	246,598,997	223,520,331
19	Deferred outflows of resources	20,933,031	25,606,978
Liabilities			
07	<u>Long-term debt, current portion</u>	4,198,940	4,076,188
08	Other current liabilities CV=(A09-A07)	7,614,085	9,782,507
09	Total <u>current liabilities</u>	11,813,025	13,858,695
10	<u>Long-term debt</u>	37,400,184	33,309,422
11	Other noncurrent liabilities CV=(A12-A10)	17,232,155	23,208,722
12	Total <u>noncurrent liabilities</u>	54,632,339	56,518,144
13	Total liabilities CV=(A09+A12)	66,445,364	70,376,839
20	Deferred inflows of resources	27,981,780	15,516,633
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	141,168,909	139,233,101
15	<u>Restricted-expendable</u>	33,928,385	12,365,740
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -1,992,410	116,349,96
18	Net position CV=[(A06+A19)-(A13+A20)]	173,104,884	163,233,837

 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, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	2,855,828	2,855,828
22	<u>Infrastructure</u>	12,804,289	12,804,289
23	<u>Buildings</u>	265,552,137	242,735,483
32	Equipment, including art and <u>library collections</u>	44,163,262	43,351,184
27	<u>Construction in progress</u>	11,819,006	19,958,093
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	337,194,522	321,704,877
28	<u>Accumulated depreciation</u>	154,426,489	145,086,166
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	113,115,191	110173925
02	Total expenses and deductions for this institution AND all of its child institutions	103,244,144	104257851
03	Change in net position during year CV =(D01-D02)	9,871,047	5916074
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	163,233,837	157317762
05	<u>Adjustments to beginning net position</u> and other gains or losses CV =[D06-(D03+D04)]	0	1
06	Net position end of year for this institution AND all of its child institutions (from A18)	173104884	163233837


 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)	6,406,964	6,689,624
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,783,357	565,751
03	<u>Grants by state government</u>	1,202,874	1,202,584
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,405,410	1,396,561
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	1,307,033	1,433,284
07	Total revenue that funds scholarships and fellowships	13,105,638	11,287,804
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	5,131,362	6,056,123
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	1,245,926	1,858,932
10	Total discounts and allowances CV=(E08+E09)	6,377,288	7,915,055
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.	6,728,350	3,372,749

 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)	2,986,860	725,227	3,712,087
13	Other federal grants (Do NOT include FDSL amounts)	266,079	64,605	330,684
14	Grants by state government	980,686	238,117	1,218,803
15	Grants by local government	0	0	0
16	Endowments and gifts	653,485	158,670	812,155
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	244,252	59,307	303,559
18	Total (from Part E1 line 8, 9 and 10)	5131362	1245926	6,377,288

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>	33,541,629	33,149,553
Grants and contracts - operating			
02	Federal operating grants and contracts	2,571,973	3,050,586
03	State operating grants and contracts	0	289,851
04	Local government/private operating grants and contracts	312,689	629,026
04a	Local government operating grants and contracts	0	15,000
04b	Private operating grants and contracts	312,689	614,026
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	13,404,143	17,371,256
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>	5,110,122	6,200,134
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	10,865,681	11,427,865
09	Total operating revenues	65,806,237	72,118,271

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>	0	0
11	State <u>appropriations</u>	18,988,184	18,908,458
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	10,841,382	6,689,624
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	2,284,499	2,268,628
17	<u>Investment income</u>	582,852	815,570
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	816,718	833,830
19	Total nonoperating revenues	33,513,635	29,516,110
27	Total operating and nonoperating revenues CV=[B19+B09]	99,319,872	101,634,381
28	<u>12-month Student FTE from E12</u>	5,492	5,637
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,084	18,030

Part B - Revenues by Source (3)

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	13,795,319	7,006,644
21	Capital grants and gifts	0	1,532,900
22	Additions to permanent endowments	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	13,795,319	8539544
25	Total all revenues and other additions	113,115,191	110,173,925

 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>	40,816,440	40,161,645	21,770,778	21,301,767
02	<u>Research</u>	917,542	1,010,834	422,576	377,282
03	<u>Public service</u>	1,911,825	2,449,049	970,402	959,913
05	<u>Academic support</u>	13,956,304	13,077,712	5,188,411	5,095,499
06	<u>Student services</u>	16,624,626	16,563,949	7,526,966	7,513,639
07	<u>Institutional support</u>	8,578,981	7,646,756	4,509,908	4,127,661
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, line 11)	6728350	3,372,749		
11	<u>Auxiliary enterprises</u>	11,449,120	15,431,045	1,851,064	1,947,372
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)]	2,260,956	4,544,112	0	0
19	Total expenses and deductions	103,244,144	104,257,851	42,240,105	41,323,133


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)	42240105	41,323,133
19-3	<u>Benefits</u>	16,243,341	18,126,795
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	7,414,526	6,367,622
19-5	<u>Depreciation</u>	9,611,146	10,068,328
19-6	<u>Interest</u>	1,112,882	1,048,527
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	26,622,144	27,323,446
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	103244144	104,257,851
20-1	<u>12-month Student FTE</u> (from E12 survey)	5,492	5,637
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	18,799	18,495

 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"/>	655,057	2,847,277
02	Net Pension liability	<input checked="" type="checkbox"/>	-7,915,177	8,837,742
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	23,703,731	12,204,943
04	Deferred outflows related to pension		17,297,034	23,206,226


 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"/>	115,059	361,422
06	Net OPEB liability		9,868,184	7,985,377
07	Deferred inflows related to OPEB		4,277,414	3,311,690
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	3,418,130	684,657


 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	30,000,825	25,762,632
02	Value of endowment net assets at the end of the fiscal year	25,262,770	30,000,825
03	Change in value of endowment net assets CV=[H02-H01]	-4,738,055	
03a	New gifts and additions	4,022,830	
03b	Endowment net investment return	373,023	
03c	Spending distribution for current use	-6,159,780	
03d	Other CV=[H03-(H03a+H03b+H03c)]	-2,974,128	

 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, 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)	-2,499,194
02	Operating revenues + nonoperating revenues	106,133,221
03	Change in net position	9,388,573
04	Net position	203,105,218
05	Expendable net assets	68,667,179
06	Plant-related debt	41,599,124
07	Total expenses	108,632,415


 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	38,672,991	38,672,991			
02	Sales and services	19,760,191	<input type="text" value="5,110,122"/>	14,650,069	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	2,571,973	<input type="text" value="2,571,973"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	18,988,184	<input type="text" value="18,988,184"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non- property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="2,597,188"/>				
10	Interest earnings	<input type="text" value="579,474"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="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						
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	17,509,671	16,628,419	881,252	0	0
03	Payment to state retirement funds (may be included in line 02 above)	3,204,883	3,015,578	189,305	0	0
04	Current expenditures including salaries	81,317,127	72,362,635	8,954,492	0	0
Capital outlays						
05	Construction	15,541,447	11,027,184	4,514,263	0	0
06	Equipment purchases	1,060,989	741,762	319,227	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,112,882				

 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	37,385,610
02	Long-term debt issued during fiscal year	10,111,898
03	Long-term debt retired during fiscal year	5,898,384
04	Long-term debt outstanding at end of fiscal year	41,599,124
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		5,069,924
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		40,334,148

 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: <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="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? <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 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	\$33,541,629	34%	\$6,107
State appropriations	\$18,988,184	19%	\$3,457
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$13,413,355	13%	\$2,442
Private gifts, grants, and contracts	\$2,597,188	3%	\$473
Investment income	\$582,852	1%	\$106
Other core revenues	\$30,587,840	31%	\$5,570
Total core revenues	\$99,711,048	100%	\$18,156
Total revenues	\$113,115,191	N/A	\$20,596
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	\$40,816,440	44%	\$7,432
Research	\$917,542	1%	\$167
Public service	\$1,911,825	2%	\$348
Academic support	\$13,956,304	15%	\$2,541
Institutional support	\$8,578,981	9%	\$1,562
Student services	\$16,624,626	18%	\$3,027
Other core expenses	\$8,989,306	10%	\$1,637
Total core expenses	\$91,795,024	100%	\$16,714
Total expenses	\$103,244,144	N/A	\$18,799
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	5492
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: Statement of net position (1)				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	When non-asset Pension/OPEB activity is combined, it creates negative unrestricted net position			
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 282,876 and 848,626 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Receipt of CARES Act grants in FY20			
Screen: Revenues Part 3				
Upload File	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 Information				
Upload File	The amount reported is outside the expected range of between 1,850,731 and 3,843,823 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 5,744,533 and 11,930,951 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 7,933,213 and 16,476,673 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 234,925 and 487,919 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 445,028 and 924,286 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			