

Finance 2021-22

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 2021-22 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 2021-22:

- There are no changes to the 2021-22 collection.

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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

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
- i** 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)

Other Operating Revenues

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
- i** 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, 2020 - June 30, 2021

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>	52,343,269	51,226,585
31	Depreciable <u>capital assets</u> , net of depreciation	168,455,651	168,093,199
04	Other noncurrent assets CV=[A05-A31]	36,062,585	27,279,213
05	Total <u>noncurrent assets</u>	204,518,236	195,372,412
06	Total assets CV=(A01+A05)	256,861,505	246,598,997
19	Deferred outflows of resources	27,470,578	20,933,031
Liabilities			
07	<u>Long-term debt, current portion</u>	4,104,258	4,198,940
08	Other current liabilities CV=(A09-A07)	8,297,496	7,614,085
09	Total <u>current liabilities</u>	12,401,754	11,813,025
10	<u>Long-term debt</u>	33,228,080	37,400,184
11	Other noncurrent liabilities CV=(A12-A10)	18,491,748	17,232,155
12	Total <u>noncurrent liabilities</u>	51,719,828	54,632,339
13	Total liabilities CV=(A09+A12)	64,121,582	66,445,364
20	Deferred inflows of resources	37,147,462	27,981,780
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	147,144,054	141,168,909
15	<u>Restricted-expendable</u>	33,450,025	33,928,385
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	2,468,960	-1,992,410
18	Net position CV=[(A06+A19)-(A13+A20)]	183,063,039	173,104,884

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, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
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>	274,769,947	265,552,137
32	Equipment, including art and <u>library collections</u>	44,625,704	44,163,262
27	<u>Construction in progress</u>	13,164,914	11,819,006
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	348,220,682	337,194,522
28	<u>Accumulated depreciation</u>	163,744,289	154,426,489
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, 2020 - June 30, 2021			
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	105,198,287	113,115,191
02	Total expenses and deductions for this institution AND all of its child institutions	95,240,131	103,244,144
03	Change in net position during year CV=(D01-D02)	9,958,156	9,871,047
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	173,104,884	163,233,837
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	183,063,039	173,104,884

 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, 2020 - June 30, 2021			
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)	5,627,570	6,406,964
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	2,980,028	2,783,357
03	<u>Grants by state government</u>	1,743,755	1,202,874
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,338,704	1,405,410
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	506,853	1,307,033
07	Total revenue that funds scholarships and fellowships	12,196,910	13,105,638
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	5,072,914	5,131,362
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	1,101,402	1,245,926
10	Total discounts and allowances CV=(E08+E09)	6,174,316	6,377,288
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.	6,022,594	6,728,350

 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, 2020 - June 30, 2021							
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)	<input type="text" value="2,322,178"/>	2,986,860	<input type="text" value="504,177"/>	725,227	2,826,355	3,712,087
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="1,231,117"/>	266,079	<input checked="" type="checkbox"/> <input type="text" value="267,293"/>	64,605	1,498,410	330,684
14	Grants by state government	<input type="text" value="720,385"/>	980,686	<input type="text" value="156,406"/>	238,117	876,791	1,218,803
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="533,175"/>	653,485	<input type="text" value="115,760"/>	158,670	648,935	812,155
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	266,059	244,252	57,766	59,307	323,825	303,559
18	Total (from Part E1 line 8, 9 and 10)	5,072,914	5,131,362	1,101,402	1,245,926	6,174,316	6,377,288

Part B - Revenues by Source (1)


Fiscal Year: July 1, 2020 - June 30, 2021			
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>	32,136,151	33,541,629
Grants and contracts - operating			
02	Federal operating grants and contracts	2,550,230	2,571,973
03	State operating grants and contracts	156,223	0
04	Local government/private operating grants and contracts	226,353	312,689
04a	Local government operating grants and contracts	12,967	0
04b	Private operating grants and contracts	213,386	312,689
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	10,725,065	13,404,143
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>	4,139,726	5,110,122
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	9,488,790	10,865,681
09	Total operating revenues	59,422,538	65,806,237

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
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>	22,145,581	18,988,184
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	13,731,100	10,841,382
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	2,162,882	2,284,499
17	<u>Investment income</u>	51,750	582,852
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,363,039	816,718
19	Total nonoperating revenues	40,454,352	33,513,635
27	Total operating and nonoperating revenues CV=[B19+B09]	99,876,890	99,319,872
28	<u>12-month Student FTE from E12</u>	5,326	5,492
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,753	18,084

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	5,021,397	13,795,319
21	<u>Capital grants and gifts</u>	300,000	0
22	<u>Additions to permanent endowments</u>	<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)]	5,321,397	13,795,319
25	Total all revenues and other additions	105,198,287	113,115,191


 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, 2020 - June 30, 2021					
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>	38,781,741	40,816,440	20,256,631	21,770,778
02	<u>Research</u>	981,280	917,542	488,374	422,576
03	<u>Public service</u>	1,736,750	1,911,825	895,534	970,402
05	<u>Academic support</u>	12,437,624	13,956,304	4,624,756	5,188,411
06	<u>Student services</u>	19,695,895	16,624,626	6,893,844	7,526,966
07	<u>Institutional support</u>	8,304,465	8,578,981	4,481,537	4,509,908
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	6,022,594	6,728,350		
11	<u>Auxiliary enterprises</u>	10,716,215	11,449,120	1,858,691	1,851,064
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)]	✘ -3,436,433	2,260,956	0	0
19	Total expenses and deductions	95,240,131	103,244,144	39,499,367	42,240,105


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
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)	39,499,367	42,240,105
19-3	<u>Benefits</u>	11,995,945	16,243,341
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	6,679,468	7,414,526
19-5	<u>Depreciation</u>	10,168,720	9,611,146
19-6	<u>Interest</u>	849,520	1,112,882
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	26,047,111	26,622,144
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	95,240,131	103,244,144
20-1	<u>12-month Student FTE (from E12 survey)</u>	5,326	5,492
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	17,882	18,799

 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, 2020 - June 30, 2021				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	-3,812,334	655,057
02	Net Pension liability	<input checked="" type="checkbox"/>	-14,518,657	-7,915,177
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	32,268,843	23,703,731
04	Deferred outflows related to pension		23,071,001	17,297,034

 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, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="759,037"/>	115,059
06	Net OPEB liability	<input type="text" value="10,814,908"/>	9,868,184
07	Deferred inflows related to OPEB	<input type="text" value="4,878,613"/>	4,277,414
08	Deferred outflows related to OPEB	<input type="text" value="4,207,016"/>	3,418,130

 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, 2020 - June 30, 2021			
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	25,262,770	30,000,825
02	Value of endowment net assets at the end of the fiscal year	29,635,472	25,262,770
03	Change in value of endowment net assets CV=[H02-H01]	4,372,702	-4,738,055
03a	New gifts and additions	2,238,923	4,022,830
03b	Endowment net investment return	5,094,504	373,023
03c	Spending distribution for current use	2,852,720	-6,159,780
03d	Other CV=[H03-(H03a+H03b+H03c)]	-5,813,445	-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, 2020 - June 30, 2021			
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)	2,983,361	-2,499,194
02	Operating revenues + nonoperating revenues	104,128,057	106,133,221
03	Change in net position	12,366,462	9,388,573
04	Net position	212,493,791	203,105,218
05	Expendable net assets	55,083,725	68,667,179
06	Plant-related debt	37,332,338	41,599,124
07	Total expenses	101,144,696	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, 2020 - June 30, 2021						
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	37,209,065	37,209,065			
02	Sales and services	15,966,193	<input type="text" value="4,139,726"/>	11,826,467	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	2,550,230	<input type="text" value="2,550,230"/>	<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	27,166,978	<input type="text" value="27,166,978"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	156,223	<input type="text" value="156,223"/>	<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	12,967	<input type="text" value="12,967"/>	<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="2,376,268"/>				
10	Interest earnings	<input type="text" value="42,789"/>				
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).


Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	13,216,100	12,306,396	909,704	0	0
03	Payment to state retirement funds (may be included in line 02 above)	2,781,868	2,587,684	194,184	0	0
04	Current expenditures including salaries	75,417,429	67,076,253	8,341,176	0	0
Capital outlays						
05	Construction	11,831,560	11,260,569	570,991	0	0
06	Equipment purchases	763,433	763,433	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	849,520				

 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, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	41,599,124
02	Long-term debt issued during fiscal year	4,701,263
03	Long-term debt retired during fiscal year	8,968,049
04	Long-term debt outstanding at end of fiscal year	37,332,338
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, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="49,242,544"/>

 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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<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="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 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 2021.

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	\$32,136,151	34%	\$6,034
State appropriations	\$22,145,581	23%	\$4,158
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$16,450,520	17%	\$3,089
Private gifts, grants, and contracts	\$2,376,268	3%	\$446
Investment income	\$51,750	0%	\$10
Other core revenues	\$21,312,952	23%	\$4,002
Total core revenues	\$94,473,222	100%	\$17,738
Total revenues	\$105,198,287	N/A	\$19,752

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	\$38,781,741	46%	\$7,282
Research	\$981,280	1%	\$184
Public service	\$1,736,750	2%	\$326
Academic support	\$12,437,624	15%	\$2,335
Institutional support	\$8,304,465	10%	\$1,559
Student services	\$19,695,895	23%	\$3,698
Other core expenses	\$2,586,161	3%	\$486
Total core expenses	\$84,523,916	100%	\$15,870
Total expenses	\$95,240,131	N/A	\$17,882

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	5,326

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
Global Edits				
Perform Edits	You reported \$-3,812,334 for Pension expense and \$759,037 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$-3,436,433). Please correct your data or provide and appropriate explanation for this discrepancy. (Error #5826)	Explanation	Yes	
Reason	Change in bad debt estimate led to an additional negative amount being included in this number.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 133,040 and 399,118 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
Upload File	The amount reported is outside the expected range of between 32,303 and 96,907 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarships were funded by different sources, resulting in a significant shift in the discount allocation			
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: Expenses Part 1				
Upload File	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Negative as a result of GAB 68 & 74 expenses being a credit for the current fiscal year. SSR			
Related Screens	Expenses Part 1			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 425,788 and 884,326 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance resulted in pension assets and deferred outflows exceeding pension liabilities and deferred inflows			
Upload File	The amount reported is outside the expected range of between -10,685,488 and -5,144,865 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance led to significantly larger balances than the prior period			
Upload File	The amount reported is outside the expected range of between 15,407,426 and 32,000,036 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Market performance led to significantly larger balances than the prior period			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between 74,789 and 155,329 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Liabilities increased significantly from prior year			