

Institution: University of Wisconsin-Stout (240417)
User ID: 55C0011

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public Institutions Using GASB Standards

General Information GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2019.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2018

And ending: month/year (MMYYYY)


Month: 6

Year: 2019

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

 Qualified
(Explain in
box below)

Don't know OR in progress
(Explain in
box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

Business-type activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

No

Yes - (report endowment assets)

6. Pension and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

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

Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	Assets		
01	Total current assets	36,715,420	53,159,172
31	Depreciable capital assets, net of depreciation	146,376,155	148,330,366
04	Other noncurrent assets CV=[A05-A31]	52,540,626	41,759,876
05	Total noncurrent assets	198,916,781	190,090,242
06	Total assets CV=(A01+A05)	235,632,201	243,249,414
19	Deferred outflows of resources	40,409,586	23,602,301
	Liabilities		
07	Long-term debt, current portion	5,299,125	4,713,484
08	Other current liabilities CV=(A09-A07)	11,148,172	11,024,764
09	Total current liabilities	16,447,297	15,738,248
10	Long-term debt	64,289,295	51,986,713
11	Other noncurrent liabilities CV=(A12-A10)	39,414,795	28,534,465
12	Total noncurrent liabilities	103,704,090	80,521,178
13	Total liabilities CV=(A09+A12)	120,151,387	96,259,426
20	Deferred inflows of resources	24,946,514	25,336,106
	Net Position		
14	Invested in capital assets, net of related debt	120,364,220	110,836,771
15	Restricted-expendable	9,543,437	23,162,448
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	1,036,229	11,256,964
18	Net position CV=[(A06+A19)-(A13+A20)]	130,943,886	145,256,183

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

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Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2019


Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	10,050,327	10,050,327
22	Infrastructure	19,197,168	17,327,956
23	Buildings	273,312,394	267,926,038
32	Equipment, including art and library collections	44,636,924	45,085,640
27	Construction in progress	33,526,159	9,156,275
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	380,722,972	349,546,236
28	Accumulated depreciation	190,770,331	182,009,268
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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

Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	147,815,633	154,271,064
02	Total expenses and deductions for this institution AND all of its child institutions	162,127,931	153,859,857
03	Change in net position during year CV=(D01-D02)	 -14,312,298	411,207
04	Net position beginning of year for this institution AND all of its child institutions	145,256,183	151,459,019
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1	-6,614,043
06	Net position end of year for this institution AND all of its child institutions (from A18)	130,943,886	145,256,183

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

Part E - Scholarships and Fellowships

Most recent fiscal year ending before October 2019

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	8,951,535	9,117,686
02	Other federal grants (Do NOT include FDSL amounts)	982,185	954,297
03	Grants by state government	952,496	922,386
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,415,374	1,258,558
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	7,743,330	7,860,105
07	Total revenue that funds scholarships and fellowships	20,044,920	20,113,032
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	11,481,651	10,454,781
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,943,732	2,553,259
10	Total discounts and allowances CV=(E08+E09)	14,425,383	13,008,040
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.	5,619,537	7,104,992

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

Part B - Revenues by Source (1)

Most recent fiscal year ending before October 2019

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	43,320,271	50,035,486
	Grants and contracts - operating		
02	Federal operating grants and contracts	4,427,612	5,473,122
03	State operating grants and contracts	1,255,185	3,604,857
04	Local government/private operating grants and contracts	1,492,409	1,159,485
	04a Local government operating grants and contracts	990	0
	04b Private operating grants and contracts	1,491,419	1,159,485
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	20,481,341	21,823,288
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	14,387,974	12,850,780
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	17,004,844	17,845,057
09	Total operating revenues	102,369,636	112,792,075

Part B - Revenues by Source (2)

Most recent fiscal year ending before October 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	25,559,209	23,944,115
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	8,951,535	9,117,686
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	4,382,133	3,003,301
17	Investment income	1,299,990	679,823
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	115,292	92,167
19	Total nonoperating revenues	40,308,159	36,837,092
27	Total operating and nonoperating revenues CV=[B19+B09]	142,677,795	149,629,167
28	12-month Student FTE from E12	7,405	7,922
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,268	18,888

Part B - Revenues by Source (3)

Most recent fiscal year ending before October 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	4,850,317	3,500,692
21	Capital grants and gifts	287,521	1,141,205
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	5,137,838	4,641,897
25	Total all revenues and other additions	147,815,633	154,271,064

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

Part C-1 - Expenses by Functional Classification

Most recent fiscal year ending before October 2019

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	61,514,460	56,654,136	28,842,379	28,388,098
02	Research	596,712	739,122	286,534	323,557
03	Public service	10,557,008	10,705,442	4,048,768	4,337,306
05	Academic support	15,423,181	17,563,422	8,229,763	7,770,250
06	Student services	21,444,429	20,890,061	9,201,958	8,914,657
07	Institutional support	16,969,738	13,872,464	8,630,131	8,077,937
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	5,619,537	7,104,992		
11	Auxiliary enterprises	21,928,214	20,572,599	6,242,069	6,271,469
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	8,074,652	5,757,619	0	0
19	Total expenses and deductions	162,127,931	153,859,857	65,481,602	64,083,274

Part C-2 - Expenses by Natural Classification

Most recent fiscal year ending before October 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	65,481,602	64,083,274
19-3	Benefits	30,037,660	26,220,595
19-4	Operation and Maintenance of Plant (as a natural expense)	9,003,770	8,465,081
19-5	Depreciation	12,047,238	11,135,550
19-6	Interest	1,776,761	1,684,990
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	43,780,900	42,270,367
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	162,127,931	153,859,857
20-1	12-month Student FTE (from E12 survey)	7,405	7,922
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	21,894	19,422

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

Part M - Pension and Postemployment Benefits Other than Pension (OPEB) Information

Most recent fiscal year ending before October 2019

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	4,593,255	1,005,565
02	Net Pension liability	13,939,399	-11,869,881
03	Deferred inflows related to pension	19,250,350	23,516,149
04	Deferred outflows related to pension	36,602,206	19,651,980
05	OPEB expense	619,902	
06	Net OPEB liability	12,879,117	
07	Deferred inflows related to OPEB	5,401,364	
08	Deferred outflows related to OPEB	1,152,667	

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

Part H - Details of Endowment Assets

Most recent fiscal year ending before October 2019

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	58,166,762	55,254,359
02	Value of endowment assets at the end of the fiscal year	60,980,089	58,166,762

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

Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2019

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	54,801,922	54,801,922			
02 Sales and services	37,813,047	14,387,974	23,425,073	0	0
03 Federal grants/contracts (excludes Pell Grants)	4,564,218	4,564,218	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	25,559,209	25,559,209	0	0	0
05 State grants and contracts	1,255,185	1,255,185	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	990	990	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	5,873,553				
10 Interest earnings	1,274,254				
11 Dividend earnings	0				
12 Realized capital gains	0				

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

Part K - Expenditure Data for the Census Bureau**Most recent fiscal year ending before October 2019**

Category	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
02 Employee benefits, total	29,826,768	29,826,768			0
03 Payment to state retirement funds (may be included in line 02 above)	5,372,624	4,943,725	428,899	0	0
04 Current expenditures including salaries	135,882,272	118,786,939	17,095,333	0	0
Capital outlays					
05 Construction	29,817,809	29,652,006	165,803	0	0
06 Equipment purchases	2,470,156	2,470,156	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	1,776,761				

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

Part L - Debt and Assets for Census Bureau, page 1

Most recent fiscal year ending before October 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	56,700,196
02 Long-term debt issued during fiscal year	15,922,248
03 Long-term debt retired during fiscal year	3,086,253
04 Long-term debt outstanding at end of fiscal year	69,536,191
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

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

Part L - Debt and Assets for Census Bureau, page 2

Most recent fiscal year ending before October 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	5,944,423
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	23,407,758

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

Prepared by

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/> Keyholder	<input type="radio"/> SFA Contact	<input type="radio"/> HR Contact
<input checked="" type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input type="radio"/> Other
Name: Rodney Dole		
Email: rdole@uwsa.edu		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

3.00	Number of Staff (including yourself)
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How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	1.00 hours	1.00 hours	1.00 hours	hours
Other offices	hours	hours	hours	hours

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2019.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$43,320,271	34%	\$5,850
State appropriations	\$25,559,209	20%	\$3,452
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$14,635,322	11%	\$1,976
Private gifts, grants, and contracts	\$5,873,552	5%	\$793
Investment income	\$1,299,990	1%	\$176
Other core revenues	\$36,645,948	29%	\$4,949
Total core revenues	\$127,334,292	100%	\$17,196
Total revenues	\$147,815,633		\$19,962

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	\$61,514,460	44%	\$8,307
Research	\$596,712	0%	\$81
Public service	\$10,557,008	8%	\$1,426
Academic support	\$15,423,181	11%	\$2,083
Institutional support	\$16,969,738	12%	\$2,292
Student services	\$21,444,429	15%	\$2,896
Other core expenses	\$13,694,189	10%	\$1,849
Total core expenses	\$140,199,717	100%	\$18,933
Total expenses	\$162,127,931		\$21,894

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
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FTE enrollment	7,405
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The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Finance

University of Wisconsin-Stout (240417)

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Revenues Part 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens:	Revenues Part 3			
Screen: Pension and Postemployment Benefits Other than Pension (OPEB)				
Upload File	The amount reported is outside the expected range of between 653,618 and 1,357,512 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Market performance created a large swing in the pension accounts.			
Upload File	The amount reported is outside the expected range of between -16,024,339 and -7,715,422 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Market performance created a large swing in the pension accounts.			
Upload File	The amount reported is outside the expected range of between 12,773,787 and 26,530,173 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Market performance created a large swing in the pension accounts.			