

Finance 2020-21

Institution: University of Wisconsin-Superior (240426)

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


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>	26,747,754	26,183,587
31	Depreciable <u>capital assets</u> , net of depreciation	84,236,350	87,370,579
04	Other noncurrent assets CV=[A05-A31]	9,610,203	4,801,075
05	Total <u>noncurrent assets</u>	93,846,553	92,171,654
06	Total assets CV=(A01+A05)	120,594,307	118,355,241
19	Deferred outflows of resources	11,350,043	13,679,161
Liabilities			
07	<u>Long-term debt, current portion</u>	2,020,533	2,117,676
08	Other current liabilities CV=(A09-A07)	4,818,244	3,172,545
09	Total <u>current liabilities</u>	6,838,777	5,290,221
10	<u>Long-term debt</u>	24,022,426	25,465,634
11	Other noncurrent liabilities CV=(A12-A10)	9,086,900	12,008,132
12	Total <u>noncurrent liabilities</u>	33,109,326	37,473,766
13	Total liabilities CV=(A09+A12)	39,948,103	42,763,987
20	Deferred inflows of resources	14,639,817	8,415,687
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	60,565,977	61,857,592
15	<u>Restricted-expendable</u>	10,170,415	5,498,601
16	<u>Restricted-nonexpendable</u>	1,029,624	1,137,453
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	5,590,414	12,361,082
18	Net position CV=[(A06+A19)-(A13+A20)]	77,356,430	80,854,728

 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>	1,609,664	1,609,664
22	<u>Infrastructure</u>	18,114,565	18,114,565
23	<u>Buildings</u>	133,665,184	132,212,499
32	Equipment, including art and <u>library collections</u>	14,236,303	13,414,682
27	<u>Construction in progress</u>	762,921	460,658
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	168,388,637	165,812,068
28	<u>Accumulated depreciation</u>	81,779,702	76,371,167
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	53,226,468	55485658
02	Total expenses and deductions for this institution AND all of its child institutions	56,724,765	60805267
03	Change in net position during year CV =(D01-D02)	<input checked="" type="checkbox"/> -3,498,297	-5319609
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	80,854,728	86174337
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)	77356430	80854728


 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)	3,599,506	3,828,483
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,027,063	272,005
03	<u>Grants by state government</u>	220,123	239,227
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,003,232	997,004
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	2,009,549	1,972,448
07	Total revenue that funds scholarships and fellowships	7,859,473	7,309,167
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	4,236,547	4,692,789
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	621,295	833,593
10	Total discounts and allowances CV=(E08+E09)	4,857,842	5,526,382
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.	3,001,631	1,782,785

 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)	1,893,919	277,745	2,171,664
13	Other federal grants (Do NOT include FDSL amounts)	150,121	22,015	172,136
14	Grants by state government	333,907	48,968	382,875
15	Grants by local government	0	0	0
16	Endowments and gifts	520,213	76,290	596,503
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,338,387	196,277	1,534,664
18	Total (from Part E1 line 8, 9 and 10)	4236547	621295	4,857,842


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>	14,170,725	14,291,521
Grants and contracts - operating			
02	Federal operating grants and contracts	2,088,715	2,803,903
03	State operating grants and contracts	134,754	3,070,795
04	Local government/private operating grants and contracts	1,194,414	246,333
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,194,414	246,333
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	3,457,156	4,422,756
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>	1,004,176	1,081,872
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	3,589,911	4,841,178
09	Total operating revenues	25,639,851	30,758,358

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>	17,969,364	17,586,298
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	5,143,701	3,828,483
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,344,041	1,283,996
17	<u>Investment income</u>	15,435	488,927
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,193,484	1,509,608
19	Total nonoperating revenues	25,666,025	24,697,312
27	Total operating and nonoperating revenues CV=[B19+B09]	51,305,876	55,455,670
28	<u>12-month Student FTE from E12</u>	2,176	2,225
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,578	24,924

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	1,834,459	0
21	Capital grants and gifts	86,133	29,988
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	1,920,592	29988
25	Total all revenues and other additions	53,226,468	55,485,658

 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>	19,021,034	19,267,384	9,952,248	10,199,604
02	<u>Research</u>	2,421,366	2,264,802	1,079,972	1,092,683
03	<u>Public service</u>	1,051,859	1,138,661	539,131	469,599
05	<u>Academic support</u>	5,980,245	6,141,615	2,541,624	2,699,559
06	<u>Student services</u>	10,983,119	12,274,321	4,356,732	4,422,504
07	<u>Institutional support</u>	8,628,998	6,259,537	3,051,906	2,899,090
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, line 11)	3001631	1,782,785		
11	<u>Auxiliary enterprises</u>	4,412,028	6,404,708	672,528	736,260
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)]	1,224,485	5,271,454	1,394	1,292
19	Total expenses and deductions	56,724,765	60,805,267	22,195,535	22,520,591


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)	22195535	22,520,591
19-3	<u>Benefits</u>	8,961,387	10,278,867
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	5,120,749	4,467,283
19-5	<u>Depreciation</u>	5,418,889	5,446,202
19-6	<u>Interest</u>	840,896	885,338
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	14,187,309	17,206,986
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	56724765	60,805,267
20-1	<u>12-month Student FTE</u> (from E12 survey)	2,176	2,225
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	26,068	27,328

 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"/>	<div>383,289</div>	1,508,264
02	Net Pension liability	<input checked="" type="checkbox"/>	<div>-4,092,173</div>	4,720,889
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<div>12,254,909</div>	6,519,562
04	Deferred outflows related to pension		<div>8,935,152</div>	12,396,156


 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"/>	103,739	232,239
06	Net OPEB liability		6,050,715	4,865,035
07	Deferred inflows related to OPEB		2,383,689	1,895,937
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	1,996,621	426,928


 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	17,656,120	17,242,535
02	Value of endowment net assets at the end of the fiscal year	20,979,731	17,656,120
03	Change in value of endowment net assets CV=[H02-H01]	3,323,611	
03a	New gifts and additions	4,436,910	
03b	Endowment net investment return	359,464	
03c	Spending distribution for current use	-1,850,488	
03d	Other CV=[H03-(H03a+H03b+H03c)]	377,725	

 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)	-5,271,943
02	Operating revenues + nonoperating revenues	52,739,589
03	Change in net position	168,945
04	Net position	102,796,875
05	Expendable net assets	29,412,945
06	Plant-related debt	26,042,959
07	Total expenses	58,011,532


 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	18,407,272	18,407,272			
02	Sales and services	5,082,627	<input type="text" value="1,004,176"/>	4,078,451	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	2,088,715	<input type="text" value="2,088,715"/>	<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	17,969,364	<input type="text" value="17,969,364"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	134,754	<input type="text" value="134,754"/>	<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="2,538,455"/>				
10	Interest earnings	<input type="text" value="0"/>				
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	9,544,651	9,380,095	164,556	0	0
03	Payment to state retirement funds (may be included in line 02 above)	1,659,557	1,630,360	29,197	0	0
04	Current expenditures including salaries	45,171,100	41,813,648	3,357,452	0	0
Capital outlays						
05	Construction	1,680,814	1,660,814	20,000	0	0
06	Equipment purchases	361,719	299,853	61,866	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	840,880				

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part 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	27,583,310
02	Long-term debt issued during fiscal year	6,354,792
03	Long-term debt retired during fiscal year	7,895,143
04	Long-term debt outstanding at end of fiscal year	26,042,959
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		129,613
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		23,526,163

 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	\$14,170,725	28%	\$6,512
State appropriations	\$17,969,364	36%	\$8,258
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$7,367,170	15%	\$3,386
Private gifts, grants, and contracts	\$2,538,455	5%	\$1,167
Investment income	\$15,435	0%	\$7
Other core revenues	\$7,708,163	15%	\$3,542
Total core revenues	\$49,769,312	100%	\$22,872
Total revenues	\$53,226,468	N/A	\$24,461
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	\$19,021,034	36%	\$8,741
Research	\$2,421,366	5%	\$1,113
Public service	\$1,051,859	2%	\$483
Academic support	\$5,980,245	11%	\$2,748
Institutional support	\$8,628,998	16%	\$3,966
Student services	\$10,983,119	21%	\$5,047
Other core expenses	\$4,226,116	8%	\$1,942
Total core expenses	\$52,312,737	100%	\$24,041
Total expenses	\$56,724,765	N/A	\$26,068
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	2176
The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.	

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Upload File	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 136,003 and 408,007 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			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$6,520,602) to be similar to the scholarship/fellowship revenue reported in Finance (\$7,859,473). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The finance survey portion comes directly from an audited financial report and may differ from Student Financial Aid.			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 980,372 and 2,036,156 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 3,068,578 and 6,373,200 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 4,237,716 and 8,801,408 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 150,956 and 313,522 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 277,504 and 576,352 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			