

Finance 2022-23

Institution: University of Wisconsin-System Administration (240435)

User ID: 55C0011

Overview

Overview

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

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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.

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

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

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below
 - a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]
 - Auxiliary enterprises
 - Student services
 - Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

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

5. Endowment Assets

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

- No
- Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- Yes**

7. Postemployment Benefits Other than Pension (OPEB)


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

- No
- Yes

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

Part A - Statement of Net Position Page 1


Most recent fiscal year ending before October 2022			
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>	173,239,714	177,310,361
31	Depreciable <u>capital assets</u> , net of depreciation	35,096,092	26,907,010
04	Other noncurrent assets CV=[A05-A31]	34,570,302	31,219,647
05	Total <u>noncurrent assets</u>	69,666,394	58,126,657
06	Total assets CV=(A01+A05)	242,906,108	235,437,018
19	Deferred outflows of resources	42,263,088	27,082,942
Liabilities			
07	<u>Long-term debt, current portion</u>	1,594,903	0
08	Other current liabilities CV=(A09-A07)	18,658,777	15,898,451
09	Total <u>current liabilities</u>	20,253,680	15,898,451
10	<u>Long-term debt</u>	11,063,771	0
11	Other noncurrent liabilities CV=(A12-A10)	24,365,161	23,973,696
12	Total <u>noncurrent liabilities</u>	35,428,932	23,973,696
13	Total liabilities CV=(A09+A12)	55,682,612	39,872,147
20	Deferred inflows of resources	54,279,426	39,653,051
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	22,451,768	31,349,510
15	<u>Restricted-expendable</u>	122,883,815	92,431,790
16	<u>Restricted-nonexpendable</u>	1,729,446	2,193,015
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	28,142,129	57,020,447
18	Net position CV=[(A06+A19)-(A13+A20)]	175,207,158	182,994,762

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Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	0	0
22	<u>Infrastructure</u>	135,687	135,687
23	<u>Buildings</u>	15,490,894	0
32	Equipment, including art and <u>library collections</u>	12,528,028	11,516,532
27	<u>Construction in progress</u>	14,350	0
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	28,168,959	11,652,219
28	<u>Accumulated depreciation</u>	12,210,819	8,234,405
33	Intangible assets, net of accumulated amortization	19,152,302	23,489,196
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 2022			
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	139,491,931	156,635,872
02	Total expenses and deductions for this institution AND all of its child institutions	147,265,066	138,401,531
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -7,773,135	18,234,341
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	182,994,762	169,011,672
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-14,469	-4,251,251
06	Net position end of year for this institution AND all of its child institutions (from A18)	175,207,158	182,994,762

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Part B - Revenues and Other Additions, Page 1


Most recent fiscal year ending before October 2022			
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 and allowances</u>	19,420,157	21,009,857
Grants and contracts - operating			
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	5,357,563	12,006,816
04	Local government/private operating grants and contracts	1,587,414	1,953,421
	04a Local government operating grants and contracts	43,279	0
	04b Private operating grants and contracts	1,544,135	1,953,421
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	0	12
26	<u>Sales and services of educational activities</u>	1,759,065	1,507,688
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	34,637,321	38,880,426
09	Total operating revenues	62,761,520	75,358,220

Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2022			
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>	49,390,782	43,634,305
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	30,261,181	34,900,922
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	100,713	704,496
17	<u>Investment income</u>	-3,057,975	2,032,117
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	76,694,701	81,271,840
27	Total operating and nonoperating revenues CV=[B19+B09]	139,456,221	156,630,060
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	35,710	5,812
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	35,710	5,812
25	Total all revenues and other additions	139,491,931	156,635,872


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Part C-1 - Expenses and Other Deductions by Functional Classification

Most recent fiscal year ending before October 2022					
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>	0	0	0	0
02	<u>Research</u>	<input checked="" type="checkbox"/> 1,115,174	176,462	4,497	0
03	<u>Public service</u>	8,549,278	7,859,861	2,531,085	2,469,819
05	<u>Academic support</u>	29,243,307	28,768,735	9,794,366	9,484,259
06	<u>Student services</u>	<input checked="" type="checkbox"/> 6,270,579	18,102,529	1,166,319	1,229,686
07	<u>Institutional support</u>	76,435,295	69,696,714	29,824,590	28,741,069
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)		0		
11	<u>Auxiliary enterprises</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	25,651,433	13,797,230	1	0
19	Total expenses and deductions	147,265,066	138,401,531	43,320,858	41,924,833


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

Most recent fiscal year ending before October 2022			
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).	43,320,858	41,924,833
19-3	<u>Benefits</u>	<input type="text" value="9,878,460"/>	9,299,379
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	<input type="text" value="4,839,887"/>	1,730,458
19-5	<u>Depreciation</u>	<input type="text" value="7,306,997"/>	5,555,601
19-6	<u>Interest</u>	<input type="text" value="0"/>	0
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	81,918,864	79,891,260
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	147,265,066	138,401,531
20-1	<u>12-month Student FTE (from E12 survey).</u>		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input type="text" value="-4,630,885"/>	-3,931,706
02	Net Pension liability	<input type="text" value="-19,873,316"/>	-15,416,939
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="46,789,852"/>	32,695,593
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="37,188,838"/>	22,920,071

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Most recent fiscal year ending before October 2022			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 380,578	-67,196
06	Net OPEB liability	19,461,883	18,702,043
07	Deferred inflows related to OPEB	7,489,574	6,957,458
08	Deferred outflows related to OPEB	5,074,249	4,162,871

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2022			
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	13,640,217	12,022,873
02	Value of endowment net assets at the end of the fiscal year	12,084,497	13,640,217
03	Change in value of endowment net assets CV=[H02-H01]	-1,555,720	1,617,344
03a	New gifts and additions	0	608,172
03b	Endowment net investment return	-4,216,619	2,042,821
03c	Spending distribution for current use	-459,919	534,139
03d	Other CV=[H03-(H03a+H03b+H03c)]	3,120,818	-1,567,788

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Part N - Financial Health


Most recent fiscal year ending before October 2022			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input type="text" value="0"/>	<input type="text" value="0"/>
02	Operating revenues + nonoperating revenues	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Change in net position	<input type="text" value="0"/>	<input type="text" value="0"/>
04	Net position	<input type="text" value="0"/>	<input type="text" value="0"/>
05	Expendable net assets	<input type="text" value="0"/>	<input type="text" value="0"/>
06	Plant-related debt	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Total expenses	<input type="text" value="0"/>	<input type="text" value="0"/>

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CFI is not required to be calculated for this business unit


Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2022						
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	19,420,157	19,420,157			
02	Sales and services	1,759,065	1,759,065	0		0
03	Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	49,426,492	49,426,492	0	0	0
05	State grants and contracts	5,357,563	5,357,563	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	1,644,848				
10	Interest earnings	-1,733,613				
11	Dividend earnings	0				
12	Realized capital gains	16,461				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2022						
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	10,181,522	<input type="text" value="10,181,522"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Payment to state retirement funds (may be included in line 02 above)	3,503,685	<input type="text" value="3,503,685"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
04	Current expenditures including salaries	107,759,319	<input type="text" value="107,542,482"/>	<input type="text" value="216,837"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital outlays						
05	Construction	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
06	Equipment purchases	886,307	<input type="text" value="886,307"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Land purchases	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="0"/>				

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

Most recent fiscal year ending before October 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02	Long-term debt issued during fiscal year	<input type="text" value="0"/>
03	Long-term debt retired during fiscal year	<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06	Short-term debt outstanding at end of fiscal year	<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 L - Debt and Assets for Census Bureau, page 2

Most recent fiscal year ending before October 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
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	154,134,733

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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:

Email:

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

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?
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	<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 2023.

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	\$19,420,157	14%	N/A
State appropriations	\$49,390,782	35%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$35,662,023	26%	N/A
Private gifts, grants, and contracts	\$1,644,848	1%	N/A
Investment income	-\$3,057,975	-2%	N/A
Other core revenues	\$36,432,096	26%	N/A
Total core revenues	\$139,491,931	100%	N/A
Total revenues	\$139,491,931	N/A	N/A

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	\$0	0%	N/A
Research	\$1,115,174	1%	N/A
Public service	\$8,549,278	6%	N/A
Academic support	\$29,243,307	20%	N/A
Institutional support	\$76,435,295	52%	N/A
Student services	\$6,270,579	4%	N/A
Other core expenses	\$25,651,433	17%	N/A
Total core expenses	\$147,265,066	100%	N/A
Total expenses	\$147,265,066	N/A	N/A

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	

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: Expenses Part 1				
Upload File	The amount reported is outside the expected range of between 88,231 and 264,693 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in GPR allotted for research activities			
Upload File	The amount reported is outside the expected range of between 9,051,265 and 27,153,793 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Reduction in COVID supplies purchased			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 21,252,136 and 44,139,050 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated			
Upload File	The amount reported is outside the expected range of between 14,898,047 and 30,942,095 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between -90,714 and -43,677 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Proportion compared to other system campuses changed			