

Institution: University of Wisconsin-Whitewater (240189)  
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
	<b>Assets</b>		
01	Total current assets	57,019,504	71,500,877
31	Depreciable capital assets, net of depreciation	181,072,114	187,678,487
04	Other noncurrent assets CV=[A05-A31]	66,800,753	41,512,514
05	Total noncurrent assets	247,872,867	229,191,001
06	<b>Total assets</b> CV=(A01+A05)	304,892,371	300,691,878
19	<b>Deferred outflows of resources</b>	50,754,616	28,985,697
	<b>Liabilities</b>		
07	Long-term debt, current portion	6,937,988	6,315,237
08	Other current liabilities CV=(A09-A07)	18,355,368	15,597,485
09	Total current liabilities	25,293,356	21,912,722
10	Long-term debt	90,069,543	73,312,889
11	Other noncurrent liabilities CV=(A12-A10)	43,633,208	29,578,871
12	Total noncurrent liabilities	133,702,751	102,891,760
13	<b>Total liabilities</b> CV=(A09+A12)	158,996,107	124,804,482
20	<b>Deferred inflows of resources</b>	31,403,438	32,277,573
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	143,492,012	126,030,239
15	Restricted-expendable	7,241,801	33,498,690
16	Restricted-nonexpendable	276,606	268,271
17	Unrestricted CV=[A18-(A14+A15+A16)]	14,237,023	12,798,320
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	165,247,442	172,595,520

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
<b>Capital Assets</b>			
21	Land and land improvements	4,755,389	4,741,349
22	Infrastructure	31,390,023	31,390,023
23	Buildings	315,027,039	309,763,209
32	Equipment, including art and library collections	51,476,538	51,533,437
27	Construction in progress	54,672,040	13,238,529
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		457,321,029	410,666,547
28	Accumulated depreciation	216,821,486	205,008,182
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 <b>AND all of its child institutions</b>	193,044,041	<b>181,629,567</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	200,392,118	<b>186,220,260</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	 -7,348,077	<b>-4,590,693</b>
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	172,595,520	<b>184,770,766</b>
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-1	<b>-7,584,553</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	165,247,442	<b>172,595,520</b>

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)	12,445,847	13,309,212
02	Other federal grants (Do NOT include FDSL amounts)	760,982	697,452
03	Grants by state government	1,718,192	1,673,179
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,139,228	807,818
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	10,870,110	10,482,351
07	Total revenue that funds scholarships and fellowships	27,934,359	26,970,012
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	17,519,985	16,202,578
09	Discounts and allowances applied to sales and services of auxiliary enterprises	4,596,036	4,455,809
10	Total discounts and allowances CV=(E08+E09)	22,116,021	20,658,387
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.	5,818,338	6,311,625

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
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	76,835,610	78,706,950
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,015,815	1,388,458
03	State operating grants and contracts	1,539,736	1,504,726
04	Local government/private operating grants and contracts	661,692	963,710
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	661,692	963,710
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	27,536,028	28,341,560
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	7,718,438	8,274,132
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	22,945,455	22,373,097
09	Total operating revenues	139,252,774	141,552,633



**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
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	23,469,482	19,121,093
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	12,445,847	13,309,212
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	3,580,368	2,856,126
17	Investment income	2,026,094	1,085,896
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,706,049	147,511
19	Total nonoperating revenues	43,227,840	36,519,838
27	Total operating and nonoperating revenues CV=[B19+B09]	182,480,614	178,072,471
28	<b>12-month Student FTE from E12</b>	11,530	11,266
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	15,827	15,806

**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	10,025,931	3,511,086
21	Capital grants and gifts	37,496	46,010
22	Additions to permanent endowments	500,000	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	10,563,427	3,557,096
25	Total all revenues and other additions	193,044,041	181,629,567

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	76,502,593	<b>71,983,937</b>	44,664,009	<b>43,614,580</b>
02	Research	1,036,960	<b>943,080</b>	509,113	<b>494,259</b>
03	Public service	7,488,845	<b>7,124,083</b>	2,862,809	<b>2,674,375</b>
05	Academic support	24,498,796	<b>24,102,109</b>	10,932,755	<b>10,613,604</b>
06	Student services	27,741,838	<b>26,770,814</b>	12,325,604	<b>11,813,762</b>
07	Institutional support	19,350,289	<b>16,052,588</b>	9,085,484	<b>7,999,880</b>
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	5,818,338	<b>6,311,625</b>		
11	Auxiliary enterprises	28,821,125	<b>28,618,096</b>	5,149,048	<b>4,953,884</b>
12	Hospital services	0	<b>0</b>	0	<b>0</b>
13	Independent operations	0	<b>0</b>	0	<b>0</b>
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	9,133,334	<b>4,313,928</b>	0	<b>0</b>
19	<b>Total expenses and deductions</b>	200,392,118	<b>186,220,260</b>	85,528,822	<b>82,164,344</b>

**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)	85,528,822	82,164,344
19-3	Benefits	34,070,673	26,857,067
19-4	Operation and Maintenance of Plant (as a natural expense)	13,303,073	11,445,049
19-5	Depreciation	13,536,833	13,525,114
19-6	Interest	2,995,865	2,341,756
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	50,956,852	49,886,930
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	200,392,118	186,220,260
20-1	12-month Student FTE (from E12 survey)	11,530	11,266
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	17,380	16,529

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	5,852,537	113,235
02	Net Pension liability	17,876,353	-15,165,980
03	Deferred inflows related to pension	24,687,296	30,046,253
04	Deferred outflows related to pension	46,939,898	25,109,059
05	OPEB expense	721,848	
06	Net OPEB liability	14,762,211	
07	Deferred inflows related to OPEB	6,685,728	
08	Deferred outflows related to OPEB	1,377,106	

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	28,985,771	26,741,243
02	Value of endowment assets at the end of the fiscal year	30,874,001	28,985,771

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	94,355,595	94,355,595			
02 Sales and services	39,850,502	7,718,438	32,132,064	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,015,644	2,015,644	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	23,469,482	23,469,482	0	0	0
05 State grants and contracts	1,539,736	1,539,736	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	4,242,060				
10 Interest earnings	1,948,773				
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	34,230,445	34,230,445			0
03 Payment to state retirement funds (may be included in line 02 above)	6,898,325	6,504,511	393,814	0	0
04 Current expenditures <b>including</b> salaries	169,293,534	147,095,513	22,198,021	0	0
<b>Capital outlays</b>					
05 Construction	43,435,398	43,135,398	300,000	0	0
06 Equipment purchases	1,006,282	1,006,282	0	0	0
07 Land purchases	14,040	14,040	0	0	0
08 Interest on debt outstanding, all funds and activities	2,995,865				

**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**

<b>Debt</b>	
<b>Category</b>	<b>Amount</b>
01 Long-term debt outstanding at beginning of fiscal year	79,377,557
02 Long-term debt issued during fiscal year	21,718,023
03 Long-term debt retired during fiscal year	4,428,977
04 Long-term debt outstanding at end of fiscal year	96,666,603
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	4,731,745
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	42,351,034

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)

**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](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$76,835,610	46%	\$6,664
State appropriations	\$23,469,482	14%	\$2,036
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$16,001,398	10%	\$1,388
Private gifts, grants, and contracts	\$4,242,060	3%	\$368
Investment income	\$2,026,094	1%	\$176
Other core revenues	\$42,933,369	26%	\$3,724
<b>Total core revenues</b>	<b>\$165,508,013</b>	<b>100%</b>	<b>\$14,355</b>
<b>Total revenues</b>	<b>\$193,044,041</b>		<b>\$16,743</b>

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	\$76,502,593	45%	\$6,635
Research	\$1,036,960	1%	\$90
Public service	\$7,488,845	4%	\$650
Academic support	\$24,498,796	14%	\$2,125
Institutional support	\$19,350,289	11%	\$1,678
Student services	\$27,741,838	16%	\$2,406
Other core expenses	\$14,951,672	9%	\$1,297
<b>Total core expenses</b>	<b>\$171,570,993</b>	<b>100%</b>	<b>\$14,880</b>
<b>Total expenses</b>	<b>\$200,392,118</b>		<b>\$17,380</b>

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.

	<b>Calculated value</b>
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FTE enrollment	11,530
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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-Whitewater (240189)

Source	Description	Severity	Resolved	Options
<b>Screen: Changes to Net Position</b>				
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	
<b>Screen: Pension and Postemployment Benefits Other than Pension (OPEB)</b>				
Upload File	The amount reported is outside the expected range of between 73,603 and 152,867 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 -20,474,073 and -9,857,887 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 16,320,889 and 33,897,229 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.			