

Finance 2022-23

Institution: University of Wisconsin-Whitewater (240189)

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.

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, 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)

Other Operating Revenue

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

Fiscal Year: July 1, 2021 - June 30, 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>	92,857,225	74,978,398
31	Depreciable <u>capital assets</u> , net of depreciation	224,252,410	191,998,787
04	Other noncurrent assets CV=[A05-A31]	61,531,566	89,418,730
05	Total <u>noncurrent assets</u>	285,783,976	281,417,517
06	Total assets CV=(A01+A05)	378,641,201	356,395,915
19	Deferred outflows of resources	81,477,531	55,001,334
Liabilities			
07	<u>Long-term debt, current portion</u>	8,311,046	6,898,470
08	Other current liabilities CV=(A09-A07)	21,064,337	17,238,405
09	Total <u>current liabilities</u>	29,375,383	24,136,875
10	<u>Long-term debt</u>	91,971,390	93,169,803
11	Other noncurrent liabilities CV=(A12-A10)	32,002,534	33,125,106
12	Total <u>noncurrent liabilities</u>	123,973,924	126,294,909
13	Total liabilities CV=(A09+A12)	153,349,307	150,431,784
20	Deferred inflows of resources	99,572,721	75,511,809
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	138,802,236	141,537,240
15	<u>Restricted-expendable</u>	58,571,035	46,820,538
16	<u>Restricted-nonexpendable</u>	363,558	410,401
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	9,459,875	-3,314,523
18	Net position CV=[(A06+A19)-(A13+A20)]	207,196,704	185,453,656

 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, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	5,172,469	5,038,073
22	<u>Infrastructure</u>	31,390,023	31,390,023
23	<u>Buildings</u>	396,011,944	348,763,496
32	Equipment, including art and <u>library collections</u>	57,710,408	57,023,432
27	<u>Construction in progress</u>	9,794,190	44,568,653
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	500,079,034	486,783,677
28	<u>Accumulated depreciation</u>	260,994,361	245,178,164
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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


Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 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	199,876,961	196,677,190
02	Total expenses and deductions for this institution AND all of its child institutions	178,082,848	169,645,289
03	Change in net position during year CV=(D01-D02)	21,794,113	27,031,901
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	185,453,656	158,421,757
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-51,065	-2
06	Net position end of year for this institution AND all of its child institutions (from A18)	207,196,704	185,453,656

 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, 2021 - June 30, 2022			
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)	11,291,595	12,069,066
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 12,447,247	6,699,161
03	<u>Grants by state government</u>	4,809,269	4,925,541
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,248,394	2,026,662
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	8,364,200	8,701,986
07	Total revenue that funds scholarships and fellowships	39,160,705	34,422,416
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	25,809,286	20,957,489
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	7,245,168	4,886,720
10	Total discounts and allowances CV=(E08+E09)	33,054,454	25,844,209
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	6,106,251	8,578,207

 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, 2021 - June 30, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	<input type="text" value="10,614,936"/>	7,217,882	<input checked="" type="checkbox"/> <input type="text" value="2,979,819"/>	1,683,015	13,594,755	8,900,897
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="962,970"/>	4,006,421	<input checked="" type="checkbox"/> <input type="text" value="270,325"/>	934,189	1,233,295	4,940,610
14	Grants by state government	<input checked="" type="checkbox"/> <input type="text" value="4,521,069"/>	2,945,711	<input checked="" type="checkbox"/> <input type="text" value="1,269,152"/>	686,860	5,790,221	3,632,571
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> <input type="text" value="2,107,547"/>	1,207,855	<input checked="" type="checkbox"/> <input type="text" value="591,629"/>	281,639	2,699,176	1,489,494
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,602,764	5,579,620	2,134,243	1,301,017	9,737,007	6,880,637
18	Total (from Part E1 line 8, 9 and 10)	25,809,286	20,957,489	7,245,168	4,886,720	33,054,454	25,844,209

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2021 - June 30, 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 & allowances</u>	65,413,059	70,982,124
Grants and contracts - operating			
02	Federal operating grants and contracts	3,717,404	3,883,202
03	State operating grants and contracts	3,734,263	1,366,616
04	Local government/private operating grants and contracts	379,347	246,095
04a	Local government operating grants and contracts	10,000	3,700
04b	Private operating grants and contracts	369,347	242,395
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	24,835,659	21,462,873
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>	5,470,706	4,545,201
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	19,983,493	19,886,303
09	Total operating revenues	123,533,931	122,372,414

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 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>	32,138,534	28,209,415
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	33,862,743	30,219,570
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,729,954	3,453,355
17	<u>Investment income</u>	7,044	502,149
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,070,110	3,462,468
19	Total nonoperating revenues	70,808,385	65,846,957
27	Total operating and nonoperating revenues CV=[B19+B09]	194,342,316	188,219,371
28	<u>12-month Student FTE from E12</u>	10,068	10,572
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,303	17,804

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	5,512,079	8,430,235
21	<u>Capital grants and gifts</u>	22,566	25,709
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	1,875
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	5,534,645	8,457,819
25	Total all revenues and other additions	199,876,961	196,677,190

 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 and Other Deductions by Functional Classification


Fiscal Year: July 1, 2021 - June 30, 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>	66,152,496	65,353,217	44,711,832	41,348,197
02	<u>Research</u>	1,053,451	1,133,083	522,777	496,665
03	<u>Public service</u>	<input checked="" type="checkbox"/> 8,056,354	5,279,780	3,447,410	2,620,029
05	<u>Academic support</u>	20,625,993	18,955,616	8,938,494	9,631,062
06	<u>Student services</u>	40,491,798	35,650,566	12,091,683	11,692,328
07	<u>Institutional support</u>	15,663,323	18,274,430	8,218,926	8,467,611
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	6,106,251	8,578,207		
11	<u>Auxiliary enterprises</u>	26,738,250	22,867,560	4,776,652	4,716,920
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)]	<input checked="" type="checkbox"/> -6,805,068	-6,447,170	0	0
19	Total expenses and deductions	178,082,848	169,645,289	82,707,774	78,972,812


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

Fiscal Year: July 1, 2021 - June 30, 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)	82,707,774	78,972,812
19-3	<u>Benefits</u>	<input type="text" value="19,393,818"/>	20,382,708
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	<input type="text" value="12,877,847"/>	12,447,035
19-5	<u>Depreciation</u>	<input type="text" value="15,419,282"/>	13,043,179
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> <input type="text" value="276,018"/>	2,284,213
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	47,408,109	42,515,342
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	178,082,848	169,645,289
20-1	<u>12-month Student FTE (from E12 survey)</u>	10,068	10,572
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	17,688	16,047

 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, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	-8,541,463	-7,609,071
02	Net Pension liability	-37,267,371	-29,294,671
03	Deferred inflows related to pension	87,742,518	65,392,513
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 69,724,923	46,806,155

 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, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="201,892"/>	933,400
06	Net OPEB liability		<input type="text" value="20,921,914"/>	19,834,040
07	Deferred inflows related to OPEB		<input type="text" value="11,196,190"/>	10,119,291
08	Deferred outflows related to OPEB		<input type="text" value="10,016,435"/>	8,053,555

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


Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 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	39,399,610	29,500,671
02	Value of endowment net assets at the end of the fiscal year	34,259,959	39,399,610
03	Change in value of endowment net assets CV=[H02-H01]	-5,139,651	9,898,939
03a	New gifts and additions	4,440,023	4,074,673
03b	Endowment net investment return	-5,042,902	9,915,880
03c	Spending distribution for current use	-3,418,479	4,242,109
03d	Other CV=[H03-(H03a+H03b+H03c)]	-1,118,293	-8,333,723

 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, 2021 - June 30, 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="7,637,269"/>	11,974,279
02	Operating revenues + nonoperating revenues	<input type="text" value="197,409,898"/>	192,474,812
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="9,427,350"/>	30,663,841
04	Net position	<input type="text" value="241,793,502"/>	211,180,725
05	Expendable net assets	<input type="text" value="79,408,680"/>	68,966,798
06	Plant-related debt	<input type="text" value="91,971,390"/>	100,068,273
07	Total expenses	<input type="text" value="189,772,629"/>	180,500,533

 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, 2021 - June 30, 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	91,222,345	91,222,345			
02	Sales and services	37,551,533	5,470,706	32,080,827	0	0
03	Federal grants/contracts (excludes Pell Grants)	3,717,404	3,717,404	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	37,650,613	37,650,613	0	0	0
05	State grants and contracts	3,734,263	3,734,263	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	10,000	10,000	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	4,099,301				
10	Interest earnings	213,263				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				

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


Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 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	21,546,731	<input type="text" value="19,945,385"/>	<input type="text" value="1,601,346"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Payment to state retirement funds (may be included in line 02 above)	6,329,093	<input type="text" value="5,910,467"/>	<input type="text" value="418,626"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
04	Current expenditures including salaries	149,952,204	<input type="text" value="128,159,510"/>	<input type="text" value="21,792,694"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital outlays						
05	Construction	7,891,670	<input type="text" value="7,648,721"/>	<input type="text" value="242,949"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
06	Equipment purchases	622,997	<input type="text" value="622,997"/>	<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="246,833"/>				

 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, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	99,834,668
02	Long-term debt issued during fiscal year	6,382,229
03	Long-term debt retired during fiscal year	9,168,170
04	Long-term debt outstanding at end of fiscal year	97,048,727
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, 2021 - June 30, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	5,756,751
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	75,169,873

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

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:			
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:	<input type="text" value="Rodney Dole"/>		
Email:	<input type="text" value="rdole@uwsa.edu"/>		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?
<input type="text" value="2.00"/> Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 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	\$65,413,059	37%	\$6,497
State appropriations	\$32,138,534	18%	\$3,192
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$41,324,410	24%	\$4,105
Private gifts, grants, and contracts	\$4,099,301	2%	\$407
Investment income	\$7,044	0%	\$1
Other core revenues	\$32,058,954	18%	\$3,184
Total core revenues	\$175,041,302	100%	\$17,386
Total revenues	\$199,876,961	N/A	\$19,853

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	\$66,152,496	44%	\$6,571
Research	\$1,053,451	1%	\$105
Public service	\$8,056,354	5%	\$800
Academic support	\$20,625,993	14%	\$2,049
Institutional support	\$15,663,323	10%	\$1,556
Student services	\$40,491,798	27%	\$4,022
Other core expenses	-\$698,817	0%	-\$69
Total core expenses	\$151,344,598	100%	\$15,032
Total expenses	\$178,082,848	N/A	\$17,688

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	10,068

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: Scholarships & Fellowships				
Upload File	The amount reported is outside the expected range of between 3,349,581 and 10,048,741 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional federal funding was made available for students.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 841,508 and 2,524,522 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Pell awarded, so more of the discount applied to it			
Upload File	The amount reported is outside the expected range of between 2,003,211 and 6,009,631 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Most of non-Pell federal funding to students is not subject to the discount			
Upload File	The amount reported is outside the expected range of between 467,095 and 1,401,283 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Reduction in category as percent of total reduced the amount of discount applied			
Upload File	The amount reported is outside the expected range of between 1,472,856 and 4,418,566 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional state funds made available to students.			
Upload File	The amount reported is outside the expected range of between 343,430 and 1,030,290 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in category as percent of total increased the amount of discount applied			
Upload File	The amount reported is outside the expected range of between 603,928 and 1,811,782 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional gifts received from various donors			
Upload File	The amount reported is outside the expected range of between 140,820 and 422,458 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in category as percent of total increased the amount of discount applied			
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: Expenses Part 1				
Upload File	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Negative as a result of GAB 68 & 74 expenses being a credit for the current fiscal year. TMB			
Related Screens	Expenses Part 1			
Screen Entry	The amount reported is outside the expected range of between 2,639,890 and 7,919,670 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	Increased spending occurred in this category.			
Screen: Expenses Part 2				
Upload File	The amount reported is outside the expected range of between 1,142,107 and 3,426,319 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Refinanced debt to reduce amounts paid in FY22			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 30,424,001 and 63,188,309 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 606,710 and 1,260,090 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Good market performance reduced OPEB expense			
Screen: Financial Health				
Upload File	The amount reported is outside the expected range of between 15,331,921 and 45,995,761 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Foundation asset performance outside expected range			