

## Finance 2024-25

Institution: University of Wisconsin-Stout (240417)

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 to reporting:

No changes for the 2024-25 data collection period.

#### 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, 2024.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2023"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2024"/>

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

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 Revenues

5. Endowment Assets

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

- No
- Yes - (report details of endowment net 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

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acronyms).

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2023 - June 30, 2024			
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 <u>current assets</u>	39,867,299	43,958,574
31	Depreciable <u>capital assets</u> , net of depreciation	161,867,467	170,519,360
04	Other noncurrent assets CV=[A05-A31]	27,058,981	25,395,838
05	Total <u>noncurrent assets</u>	188,926,448	195,915,198
06	<b>Total assets</b> CV=(A01+A05)	<b>228,793,747</b>	<b>239,873,772</b>
19	<b>Deferred outflows of resources</b>	47,915,229	67,640,292
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	12,512,426	9,517,773
08	Other current liabilities CV=(A09-A07)	15,361,379	14,138,093
09	Total <u>current liabilities</u>	27,873,805	23,655,866
10	<u>Long-term debt</u>	68,055,299	77,216,374
11	Other noncurrent liabilities CV=(A12-A10)	30,321,680	40,829,453
12	Total <u>noncurrent liabilities</u>	98,376,979	118,045,827
13	<b>Total liabilities</b> CV=(A09+A12)	<b>126,250,784</b>	<b>141,701,693</b>
20	<b>Deferred inflows of resources</b>	32,792,981	44,242,873
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	105,086,197	104,681,581
15	<u>Restricted-expendable</u>	3,929,774	7,757,453
16	<u>Restricted-nonexpendable</u>	34,654	32,599
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<b>8,614,586</b>	9,097,865
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>117,665,211</b>	<b>121,569,498</b>

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
<b><u>Capital Assets</u></b>			
21	<u>Land and land improvements</u>	10,050,327	10,050,327
22	<u>Infrastructure</u>	19,197,168	19,197,168
23	<u>Buildings</u>	350,475,937	345,401,769
32	Equipment, including art and <u>library collections</u>	52,927,992	50,937,255
27	<u>Construction in progress</u>	13,736,131	10,846,041
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>446,387,555</b>	<b>436,432,560</b>
28	<u>Accumulated depreciation</u>	260,733,630	245,016,832
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	161,857,609	148,539,533
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	165,761,896	160,767,874
03	Change in net position during year <b>CV=(D01-D02)</b>	<input checked="" type="checkbox"/> -3,904,287	-12,228,341
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	121,569,498	133,917,460
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	-119,621
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	117,665,211	121,569,498

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Fiscal Year: July 1, 2023 - June 30, 2024			
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 (federal)</u>	7,590,912	7,030,873
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	972,211	1,710,071
03	<u>Grants by state government</u>	2,348,338	980,124
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,062,576	1,933,745
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>4,935,302</b>	5,949,121
07	Total revenue that funds scholarships and fellowships	17,909,339	17,603,934
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	7,614,271	6,850,288
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,423,868	2,131,325
10	Total discounts and allowances CV=(E08+E09)	<b>10,038,139</b>	8,981,613
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	<b>7,871,200</b>	8,622,321

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024							
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)	3,158,262	2,717,453	1,005,376	845,479	4,163,638	3,562,932
13	Other federal grants (Do NOT include FDSL amounts)	404,902	452,770	128,893	140,870	533,795	593,640
14	Grants by state government	<input checked="" type="checkbox"/> 978,025	379,229	<input checked="" type="checkbox"/> 311,337	117,989	1,289,362	497,218
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	848,136	735,449	269,989	228,820	1,118,125	964,269
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,224,946	2,565,387	708,273	798,167	2,933,219	3,363,554
18	Total (from Part E1 line 8, 9 and 10)	7,614,271	6,850,288	2,423,868	2,131,325	10,038,139	8,981,613

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	48,292,996	43,542,201
<b>Grants and contracts - operating</b>			
02	Federal operating grants and contracts	2,554,850	4,060,449
03	State operating grants and contracts	118,225	204,024
04	Local government/private operating grants and contracts	1,589,219	2,003,264
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,589,219	2,003,264
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	25,284,179	22,514,631
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>	13,310,222	11,251,524
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	17,054,282	16,369,398
09	Total operating revenues	108,203,973	99,945,491

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	32,520,066	31,352,047
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	8,739,324	7,030,873
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,998,322	4,444,961
17	<u>Investment income</u>	2,068,132	1,457,529
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,000,702	0
19	Total nonoperating revenues	49,326,546	44,285,410
27	Total operating and nonoperating revenues CV=[B19+B09]	157,530,519	144,230,901
28	<u>12-month Student FTE from E12</u>	5,914	6,117
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,637	23,579

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	4,316,135	4,282,245
21	<u>Capital grants and gifts</u>	10,955	26,387
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	4,327,090	4,308,632
25	Total all revenues and other additions	161,857,609	148,539,533

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

Fiscal Year: July 1, 2023 - June 30, 2024					
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>	54,646,210	51,728,877	24,416,773	23,957,930
02	<u>Research</u> <input checked="" type="checkbox"/>	963,918	543,763	389,344	265,512
03	<u>Public service</u>	9,196,919	7,432,239	3,776,686	3,055,332
05	<u>Academic support</u>	21,401,206	20,210,905	8,892,378	8,351,449
06	<u>Student services</u>	26,801,419	23,184,892	10,865,467	9,570,394
07	<u>Institutional support</u>	17,705,456	16,681,368	9,834,866	9,030,150
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	7,871,200	8,622,321		
11	<u>Auxiliary enterprises</u>	27,629,772	21,426,574	6,868,544	5,905,974
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"/> -454,204	10,936,935	0	0
19	<b>Total expenses and deductions</b>	165,761,896	160,767,874	65,044,058	60,136,741

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	65,044,058	60,136,741
19-3	Benefits	25,111,511	28,590,918
19-4	Operation and Maintenance of Plant (as a natural expense)	10,359,119	8,625,855
19-5	Depreciation	17,790,352	17,229,653
19-6	Interest	2,333,985	3,708,455
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	45,122,871	42,476,252
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	165,761,896	160,767,874
20-1	12-month Student FTE (from E12 survey)	5,914	6,117
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>28,029</b>	26,282

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Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-1,412,500"/>	4,706,404
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="4,573,854"/>	16,439,789
03	Deferred inflows related to pension	<input type="text" value="24,470,621"/>	34,412,256
04	Deferred outflows related to pension	<input type="text" value="39,448,088"/>	59,843,157

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input type="text" value="462,754"/>	581,553
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="19,520,402"/>	16,668,072
07	Deferred inflows related to OPEB	<input type="text" value="8,024,782"/>	9,471,409
08	Deferred outflows related to OPEB	<input type="text" value="8,467,141"/>	7,524,191

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2023 - June 30, 2024			
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	78,873,617	72,176,144
02	Value of endowment net assets at the end of the fiscal year	86,623,213	78,873,617
03	Change in value of endowment net assets CV=[H02-H01]	7,749,596	6,697,473
03a	New gifts and additions	4,707,773	4,764,279
03b	Endowment net investment return	8,374,460	7,285,079
03c	Spending distribution for current use	-4,968,713	-4,289,788
03d	Other CV=[H03-(H03a+H03b+H03c)]	-363,924	-1,062,097

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Part N - Financial Health

Fiscal Year: July 1, 2023 - June 30, 2024			
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)	-8,391,669	-9,746,157
02	Operating revenues + nonoperating revenues	163,275,590	149,235,147
03	Change in net position	<input checked="" type="checkbox"/> 3,344,223	959,226
04	Net position	213,666,452	213,019,520
05	Expendable net assets	63,014,241	61,560,445
06	Plant-related debt	80,567,725	86,734,148
07	Total expenses	171,658,219	159,747,961

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	55,907,267	55,907,267			
02	Sales and services	<b>41,018,269</b>	<input type="text" value="13,310,222"/>	27,708,047	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	2,554,850	<input type="text" value="2,554,850"/>	<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	36,836,201	<input type="text" value="36,836,201"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	118,225	<input type="text" value="118,225"/>	<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="6,587,541"/>				
10	Interest earnings	<input type="text" value="2,021,186"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	27,297,006	25,191,282	2,105,724	0	0
03	Payment to state retirement funds (may be included in line 02 above)	5,186,428	4,680,794	505,634	0	0
04	Current expenditures <b>including</b> salaries	132,579,932	111,566,494	21,013,438	0	0
Capital outlays						
05	Construction	7,399,275	7,399,275	0	0	0
06	Equipment purchases	1,487,148	1,487,148	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,269,491				

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

Fiscal Year: July 1, 2023 - June 30, 2024		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	84,376,087
02	Long-term debt issued during fiscal year	6,627,086
03	Long-term debt retired during fiscal year	11,940,366
04	Long-term debt outstanding at end of fiscal year	79,062,807
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, 2023 - June 30, 2024		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	6,941,173
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	23,849,109

 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"/>
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>
		<input type="radio"/>
		<input type="radio"/>
		<input type="radio"/>
Name:	<input type="text" value="Rod Dole"/>	
Email:	<input type="text" value="rodney.dole@wisconsin.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 Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2025.

Please review your data for accuracy. If you have questions about the data displayed below or 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	48,292,996	35	8,166
State appropriations	32,520,066	24	5,499
Local appropriations	0	0	0
Government grants and contracts	11,412,399	8	1,930
Private gifts, grants, and contracts	6,587,541	5	1,114
Investment income	2,068,132	2	350
Other core revenues	35,692,296	26	6,035
Total core revenues	136,573,430	100	23,093
<b>Total revenues</b>	161,857,609	N/A	27,369

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	54,646,210	40	9,240
Research	963,918	1	163
Public service	9,196,919	7	1,555
Academic support	21,401,206	15	3,619
Institutional support	17,705,456	13	2,994
Student services	26,801,419	19	4,532
Other core expenses	7,416,996	5	1,254
Total core expenses	138,132,124	100	23,357
<b>Total expenses</b>	165,761,896	N/A	28,029

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
<b>FTE enrollment</b>	5,914

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
<b>Screen: Part D - Summary of Changes In Net Position</b>				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
<b>Screen: Part E-2 - Sources of Discounts and Allowances</b>				
Upload File	The amount reported is outside the expected range of between 189,615 and 568,843 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a greater percentage of discountable revenues in the current year.			
Upload File	The amount reported is outside the expected range of between 58,995 and 176,983 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State awards represented a greater percentage of discountable revenues in the current year.			
<b>Screen: Part B - Revenues and Other Additions, Page 3</b>				
Upload File	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			
<b>Screen: Part C-1 - Expenses and Other Deductions by Functional Classification</b>				
Perform Edits	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. Due to a large negative pension expense. TMB			
Related Screens	Expenses Part 1			
Screen Entry	The amount reported is outside the expected range of between 271,882 and 815,644 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other operating expenses greater than in the prior year.			
<b>Screen: Part M-1 - Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 3,059,163 and 6,353,645 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 10,685,863 and 22,193,715 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Actuarially calculated.			
<b>Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information</b>				
Upload File	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The OPEB liability is built incrementally, so not on the same allocation percentage as the Pension liability, which is rebuilt each year due to the fluctuation between liability and asset.			
<b>Screen: Part N - Financial Health</b>				
Screen Entry	The amount reported is outside the expected range of between 479,613 and 1,438,839 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	A significant increase in revenue resulted in a greater change in net position for the current period.			