

Institution: University of Wisconsin-Madison (240444)
User ID: P2404442

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.

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 1-877-225-2568**.

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Finance - Public institutions

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**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, 2010.)

Beginning: month/year (MMYYYY) Month: Year:

And ending: month/year (MMYYYY) Month: Year:

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 (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 ?

- Yes - (report endowment assets)
 No

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 Assets

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	649,102,233	607,115,102
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	2,630,221,981	2,459,517,046
04	Other noncurrent assets CV =[A05-A31]	387,786,195	361,544,579
05	Total noncurrent assets	3,018,008,176	2,821,061,625
06	Total assets CV =(A01+A05)	3,667,110,409	3,428,176,727
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	22,909,477	22,221,733
08	Other <u>current liabilities</u> CV =(A09-A07)	367,003,907	320,164,581
09	Total current liabilities	389,913,384	342,386,314
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	479,636,484	464,147,866
11	Other noncurrent liabilities CV =(A12-A10)	41,683,573	39,722,463
12	Total noncurrent liabilities	521,320,057	503,870,329
13	Total liabilities CV =(A09+A12)	911,233,441	846,256,643
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	2,127,676,021	1,973,147,447
15	Restricted-expendable	324,874,629	409,437,390
16	Restricted-nonexpendable	126,195,102	116,454,737
17	Unrestricted CV =[A18-(A14+A15+A16)]	177,131,216	82,880,510
18	Total net assets CV =(A06-A13)	2,755,876,968	2,581,920,084

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Assets (Page 2)

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	64,867,369	64,867,369
22	<u>Infrastructure</u>	170,716,956	128,831,346
23	<u>Buildings</u>	2,344,419,759	2,316,008,444
32	Equipment, including art and <u>library collections</u>	1,277,317,624	1,220,837,032
27	<u>Construction in progress</u>	282,800,576	126,959,522
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	4,140,122,284	3,857,503,713
28	<u>Accumulated depreciation</u>	1,509,900,304	1,397,986,667
33	Intangible assets, net of accumulated amortization	0	
34	Other capital assets	0	

You may use the space below to provide context for the data you've reported above.

Part B - Revenues and Other Additions

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	353,705,684	323,113,531
02	Grants and contracts - operating Federal operating grants and contracts	510,478,146	526,542,326
03	State operating grants and contracts	33,021,015	24,428,174
04	Local government/private operating grants and contracts	246,656,303	179,420,182
	04a Local government operating grants and contracts	3,199,787	
	04b Private operating grants and contracts	243,456,516	
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	204,611,462	195,802,458
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	159,504,561	
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	90,879,903	252,562,578
09	Total operating revenues	1,598,857,074	1,501,869,249

Part B - Revenues and Other Additions

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	5,904,621	7,201,614
11	State appropriations	399,110,702	436,164,702
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	18,520,758	12,757,074
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	222,871,259	240,163,068
17	Investment income	35,417,613	-42,410,084
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	39,693,170	345,382
19	Total nonoperating revenues	721,518,123	654,221,756
27	Total operating and nonoperating revenues CV=[B19+B09]	2,320,375,197	2,156,091,005
28	12-month Student FTE from E12 CV=[B28a+B28b]	36,977	
	28a Undergraduates	27,215	
	28b Graduates	9,762	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	62,752	

Part B - Revenues and Other Additions

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	51,851,661	101,287,084
21	<u>Capital grants & gifts</u>	96,873,020	100,920,040
22	<u>Additions to permanent endowments</u>	512,505	670,658
23	Other revenues & additions CV=[B24-(B20+...+B22)]	3,116,930	100,469,175
24	Total other revenues and additions	152,354,116	303,346,957
25	Total all revenues and other additions CV=[B09+B19+B24]	2,472,729,313	2,459,437,962

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	529,858,617	308,511,436	110,358,868	39,838,115	28,244,552	8,689	42,896,957	457,264,411
02	Research	862,386,314	414,687,594	142,557,013	64,823,545	45,958,800	228,292	194,131,070	738,727,829
03	Public service	187,581,581	62,278,911	23,648,247	14,097,296	9,994,745	86,487	77,475,895	154,430,869
05	Academic support	159,833,541	85,248,886	32,325,721	12,013,334	8,517,251	55,292	21,673,057	144,372,519
06	Student services	101,641,956	41,126,138	13,850,793	7,256,177	5,144,507	5,134,259	29,130,082	85,355,294
07	Institutional support	67,073,624	21,022,818	8,163,025	4,990,726	3,538,341	696,592	28,662,122	55,385,094
08	Operation & maintenance of plant (see instructions)	0	50,085,830	18,559,700	-157,011,803	8,702,821	6,027,458	73,635,994	150,911,920
10	Scholarships and fellowships expenses, excluding discounts & allowances	62,605,867						62,605,867	46,862,034
11	Auxiliary enterprises	193,897,513	56,090,781	17,291,880	13,992,610	9,920,524	7,794,759	88,806,959	164,059,723
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	133,893,417	31,308,789	16,727,599	0	7,698,735	328,829	77,829,465	49,602,358
19	Total expenses & deductions	2,298,772,430	1,070,361,183	383,482,846	0	127,720,276	20,360,657	696,847,468	2,277,086,731
	Prior year amount	2,277,086,731	1,052,863,568	357,384,716		120,391,074		746,447,373	
20	12-month Student FTE from E12 CV=[C20a+C20b]	36,977							
	20a Undergraduates	27,215							
	20b Graduates	9,762							
21	Total expenses and deductions per student FTE FTE CV=[C19/C20]	62,168							

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Assets

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	2,472,729,313	2,459,437,962
02	Total expenses & deductions (from C19)	2,298,772,430	2,277,086,731
03	Change in net assets during year CV=(D01-D02)	173,956,883	182,351,231
04	Net assets beginning of year	2,581,920,084	2,399,568,853
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	1	0
06	Net assets end of year (from A18)	2,755,876,968	2,581,920,084

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	18,520,758	12,704,002
02	<u>Other federal grants</u>	24,209,016	21,337,759
03	<u>Grants by state government</u>	9,816,454	7,156,762
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	35,588,944	36,848,790
06	<u>Institutional grants from unrestricted resources</u> CV =[E07-(E01+...+E05)]	16,814,696	9,575,806
07	Total gross scholarships and fellowships	104,949,868	87,623,119
Discounts and Allowances			
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	37,030,176	35,769,788
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u> CV = (E10-E08)	5,313,825	4,991,297
10	Total discounts & allowances CV =(E07-E11)	42,344,001	40,761,085
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	62,605,867	46,862,034

You may use the space below to provide context for the data you've reported above.

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Part H - Details of Endowment Assets

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 <u>endowment assets</u> at the beginning of the fiscal year	1,613,069,474	2,026,632,873
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,807,126,014	1,613,069,474

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for Bureau of Census

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	390,735,860	390,735,860			
02 Sales and services	369,429,848	153,906,887	209,925,287	0	5,597,674
03 Federal grants/contracts (excludes Pell Grants)	541,638,815	538,809,864	0	0	2,828,951
Revenue from the state government:					
04 State appropriations, current & capital	399,110,702	387,161,880	0	0	11,948,822
05 State grants and contracts	33,187,948	33,187,948	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	3,420,408	3,420,408	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	518,488,557				
10 Interest earnings	2,241,000				
11 Dividend earnings	5,041,876				
12 Realized capital gains	-6,071,947				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Category	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 Salaries and wages	1,070,361,184	994,997,254	56,090,781	0	19,273,149
02 Employee benefits, total	383,482,846	358,197,154	17,291,880	0	7,993,812
03 Payment to state retirement funds (maybe included in line 02 above)	109,604,411	102,702,432	4,700,860	0	2,201,119
04 Current expenditures other than salaries	559,741,817	457,504,421	88,615,115	0	13,622,281
Capital outlay:					
05 Construction	303,531,753	223,705,410	79,610,382	0	215,961
06 Equipment purchases	56,765,583	55,079,872	1,082,475	0	603,236
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	20,360,657				
09 Scholarships/fellowships	104,949,868	104,949,868			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	392,729,569
02 Long-term debt issued during fiscal year	106,972,792
03 Long-term debt retired during fiscal year	17,574,541
04 Long-term debt outstanding at end of fiscal year	482,127,820
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, page 2

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	7,825,381
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	391,443,174

You may use the space below to provide context for the data you've reported above.

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 ExPT and sent to your institution's CEO in November 2011.

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	\$353,705,684	16%	\$9,566
Government appropriations	\$405,015,323	18%	\$10,953
Government grants and contracts	\$565,219,706	25%	\$15,286
Private gifts, grants, and contracts	\$466,327,775	21%	\$12,611
Investment income	\$35,417,613	2%	\$958
Other core revenues	\$442,431,750	20%	\$11,965
Total core revenues	\$2,268,117,851	100%	\$61,339
Total revenues	\$2,472,729,313		\$66,872

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$529,858,617	25%	\$14,329
Research	\$862,386,314	41%	\$23,322
Public service	\$187,581,581	9%	\$5,073
Academic support	\$159,833,541	8%	\$4,323
Institutional support	\$67,073,624	3%	\$1,814
Student services	\$101,641,956	5%	\$2,749

Core Expenses

Other core expenses	\$196,499,284	9%	\$5,314
Total core expenses	\$2,104,874,917	100%	\$56,924
Total expenses	\$2,298,772,430		\$62,168

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	36,977

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 contact hours). All doctor's degree students are reported as graduate students.

Explanation Report

There are no explanations for selected survey and institution