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IPEDS 2021-22

Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022

Finance 2021-22

Institution: University of Arizona (104179)

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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

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**.

Institution: University of Arizona (104179)

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.

Institution: University of Arizona (104179)

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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

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

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☐ Sales and services of educational activities
☒ Sales and services of auxiliary enterprises
☐ Does not have intercollegiate athletics revenue
☐ Other (specify in box below)

5. Endowment AssetsDoes 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

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Institution: University of Arizona (104179)

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2020 - June 30, 2021

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>	569,821,000	505,400,000
31	Depreciable <u>capital assets</u> , net of depreciation	2,004,379,000	2,023,891,000
04	Other noncurrent assets CV=[A05-A31]	1,719,517,000	1,315,607,000
05	Total <u>noncurrent assets</u>	3,723,896,000	3,339,498,000
06	Total assets CV=(A01+A05)	4,293,717,000	3,844,898,000
19	Deferred outflows of resources	261,899,000	203,184,000
Liabilities			
07	<u>Long-term debt, current portion</u>	86,677,000	78,651,000
08	Other current liabilities CV=(A09-A07)	302,582,000	269,216,000
09	Total <u>current liabilities</u>	389,259,000	347,867,000
10	<u>Long-term debt</u>	1,696,664,000	1,463,033,000
11	Other noncurrent liabilities CV=(A12-A10)	1,125,907,000	977,531,000
12	Total <u>noncurrent liabilities</u>	2,822,571,000	2,440,564,000
13	Total liabilities CV=(A09+A12)	3,211,830,000	2,788,431,000
20	Deferred inflows of resources	295,824,000	267,198,000
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	888,422,000	951,375,000
15	<u>Restricted-expendable</u>	239,189,000	203,957,000
16	<u>Restricted-nonexpendable</u>	189,845,000	157,378,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -269,494,000	-320,257,000
18	Net position CV=[(A06+A19)-(A13+A20)]	1,047,962,000	992,453,000

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Institution: University of Arizona (104179)

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	127,988,000	127,952,000
22	<u>Infrastructure</u>	310,244,000	295,246,000
23	<u>Buildings</u>	3,195,901,000	3,130,647,000
32	Equipment, including art and <u>library collections</u>	958,000,000	917,193,000
27	<u>Construction in progress</u>	281,036,000	270,583,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	4,873,169,000	4,741,621,000
28	<u>Accumulated depreciation</u>	2,462,624,000	2,325,871,000
33	Intangible assets, net of accumulated amortization	2,858,000	6,676,000
34	Other capital assets	0	0

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Institution: University of Arizona (104179)

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021

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	2,276,407,000	2,219,821,000
02	Total expenses and deductions for this institution AND all of its child institutions	2,220,898,000	2,292,689,000
03	Change in net position during year CV=(D01-D02)	55,509,000	-72,868,000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	992,453,000	1,065,321,000
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,047,962,000	992,453,000

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Institution: University of Arizona (104179)

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021

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)	52,036,000	51,518,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 32,237,000	5,702,000
03	<u>Grants by state government</u>	7,904,000	7,814,000
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	36,012,000	34,953,000
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	255,578,000	242,792,000
07	Total revenue that funds scholarships and fellowships	383,767,000	342,779,000
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	287,545,000	267,055,000
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	6,666,000	8,274,000
10	Total discounts and allowances CV=(E08+E09)	294,211,000	275,329,000
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.	89,556,000	67,450,000

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Institution: University of Arizona (104179)

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
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)	42,103,000	40,319,000	1,347,000	1,644,000	43,450,000	41,963,000
13	Other federal grants (Do NOT include FDSL amounts)	829,000	798,000	<input checked="" type="checkbox"/> 177,000	69,000	1,006,000	867,000
14	Grants by state government	6,368,000	5,662,000	<input checked="" type="checkbox"/> 235,000	723,000	6,603,000	6,385,000
15	Grants by local government		0		0	0	0
16	Endowments and gifts	20,769,000	15,728,000	<input checked="" type="checkbox"/> 889,000	239,000	21,658,000	15,967,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	217,476,000	204,548,000	4,018,000	5,599,000	221,494,000	210,147,000
18	Total (from Part E1 line 8, 9 and 10)	287,545,000	267,055,000	6,666,000	8,274,000	294,211,000	275,329,000

Institution: University of Arizona (104179)

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
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>	634,092,000	644,352,000
Grants and contracts - operating			
02	Federal operating grants and contracts	373,496,000	321,304,000
03	State operating grants and contracts	16,911,000	12,582,000
04	Local government/private operating grants and contracts	178,527,000	169,915,000
04a	Local government operating grants and contracts	3,793,000	3,771,000
04b	Private operating grants and contracts	174,734,000	166,144,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	110,226,000	186,918,000
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>	59,372,000	57,622,000
07	<u>Independent operations</u>		0
08	Other sources - operating CV =[B09-(B01++B07)]	11,213,000	10,792,000
09	Total operating revenues	1,383,837,000	1,403,485,000

Institution: University of Arizona (104179)


Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>		0
11	State <u>appropriations</u>	290,311,000	299,144,000
12	<u>Local appropriations, education district taxes, and similar support</u>	1,083,000	1,034,000
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	218,206,000	102,059,000
14	State nonoperating grants	6,961,000	5,851,000
15	Local government nonoperating grants	14,837,000	14,900,000
16	<u>Gifts, including contributions from affiliated organizations</u>	80,582,000	88,956,000
17	<u>Investment income</u>	83,281,000	13,070,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	130,900,000	157,109,000
19	Total nonoperating revenues	826,161,000	682,123,000
27	Total operating and nonoperating revenues CV=[B19+B09]	2,209,998,000	2,085,608,000
28	<u>12-month Student FTE from E12</u>	44,717	43,622
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	49,422	47,811

Institution: University of Arizona (104179)

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	25,205,000	25,013,000
21	<u>Capital grants and gifts</u>	17,078,000	85,677,000
22	<u>Additions to permanent endowments</u>	3,299,000	1,751,000
23	Other revenues and additions CV =[B24-(B20+...+B22)]	20,827,000	21,772,000
24	Total other revenues and additions CV =[B25-(B9+B19)]	66,409,000	134,213,000
25	Total all revenues and other additions	2,276,407,000	2,219,821,000

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Institution: University of Arizona (104179)

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2020 - June 30, 2021


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>	576,920,000	602,035,000	333,426,000	343,033,000
02	<u>Research</u>	536,090,000	548,629,000	256,470,000	258,127,000
03	<u>Public service</u>	102,978,000	92,656,000	48,852,000	45,933,000
05	<u>Academic support</u>	284,863,000	309,535,000	130,472,000	146,911,000
06	<u>Student services</u>	96,477,000	110,358,000	53,111,000	56,612,000
07	<u>Institutional support</u>	216,770,000	215,132,000	92,922,000	94,470,000
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	89,556,000	67,450,000		
11	<u>Auxiliary enterprises</u>	260,008,000	293,540,000	73,178,000	77,007,000
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	57,236,000	53,354,000	0	0
19	Total expenses and deductions	2,220,898,000	2,292,689,000	988,431,000	1,022,093,000

Institution: University of Arizona (104179)

Part C-2 - Expenses by Natural Classification


Fiscal Year: July 1, 2020 - June 30, 2021			
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).	988,431,000	1,022,093,000
19-3	<u>Benefits</u>	339,363,000	347,114,000
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	96,437,000	108,131,000
19-5	<u>Depreciation</u>	148,042,000	147,688,000
19-6	<u>Interest</u>	50,672,000	60,187,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	597,953,000	607,476,000
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	2,220,898,000	2,292,689,000
20-1	<u>12-month Student FTE</u> (from E12 survey).	44,717	43,622
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	49,666	52,558

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Institution: University of Arizona (104179)

Part M-1 - Pension Information


Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense		27,317,000	34,733,000
02	Net Pension liability		721,314,000	640,970,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	23,038,000	39,547,000
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	137,833,000	101,315,000

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Institution: University of Arizona (104179)

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


Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	29,919,000	18,621,000
06	Net OPEB liability		311,439,000	252,437,000
07	Deferred inflows related to OPEB		31,856,000	36,254,000
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	93,784,000	69,098,000

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Institution: University of Arizona (104179)

Part H - Details of Endowment Net Assets


Fiscal Year: July 1, 2020 - June 30, 2021			
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	983,848,320	1,038,132,869
02	Value of endowment net assets at the end of the fiscal year	1,260,461,231	983,848,320
03	Change in value of endowment net assets CV=[H02-H01]	276,612,911	-54,284,549
03a	New gifts and additions	68,266,117	57,500,000
03b	Endowment net investment return	240,968,804	-52,009,727
03c	Spending distribution for current use	-60,462,882	-53,324,665
03d	Other CV=[H03-(H03a+H03b+H03c)]	27,840,872	-6,450,157

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Institution: University of Arizona (104179)

Part N - Financial Health


Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description (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.)		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	836,022	463,421
02	Operating revenues + nonoperating revenues		2,358,390	2,213,340
03	Change in net position		392,917	-36,091
04	Net position		2,753,041	2,789,132
05	Expendable net assets		1,129,798	930,272
06	Plant-related debt		1,788,542	1,548,170
07	Total expenses		2,296,604	2,366,260

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Institution: University of Arizona (104179)

Part J - Revenue Data for the Census Bureau


Fiscal Year: July 1, 2020 - June 30, 2021						
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	921,637,000	921,637,000			
02	Sales and services	176,264,000	49,090,000	116,892,000	0	10,282,000
03	Federal grants/contracts (excludes Pell Grants)	508,939,000	474,552,000			34,387,000
Revenue from the state government:						
04	State appropriations, current & capital	316,599,000	316,599,000			
05	State grants and contracts	38,593,000	34,967,000			3,626,000
Revenue from local governments:						
06	Local appropriation, current & capital	1,083,000				1,083,000
07	Local government grants/contracts	4,875,000	3,769,000			1,106,000
08	Receipts from property and non- property taxes					
09	Gifts and private grants, NOT including capital grants	394,847,000				
10	Interest earnings	26,295,000				
11	<u>Dividend earnings</u>	2,302,000				
12	<u>Realized capital gains</u>	4,605,000				

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Institution: University of Arizona (104179)

Part K - Expenditure Data for the Census Bureau


Fiscal Year: July 1, 2020 - June 30, 2021						
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	347,968,000	304,345,000	26,893,000		16,730,000
03	Payment to state retirement funds (may be included in line 02 above)	53,605,000	46,851,000	3,859,000		2,895,000
04	Current expenditures including salaries	1,873,828,000	1,632,637,000	138,962,000		102,229,000
Capital outlays						
05	Construction	89,593,000	74,020,000	4,460,000		11,113,000
06	Equipment purchases	35,043,000	30,779,000	1,578,000		2,686,000
07	Land purchases	21,000	7,000	14,000		
08	Interest on debt outstanding, all funds and activities	45,045,000				

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Institution: University of Arizona (104179)

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


Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	1,541,684,000
02	Long-term debt issued during fiscal year	508,393,000
03	Long-term debt retired during fiscal year	266,736,000
04	Long-term debt outstanding at end of fiscal year	1,783,341,000
05	Short-term debt outstanding at beginning of fiscal year	78,651,000
06	Short-term debt outstanding at end of fiscal year	86,677,000

 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).

Institution: University of Arizona (104179)

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		35,941,000
08	Total cash and security assets held at end of fiscal year in bond funds		241,500,000
09	Total cash and security assets held at end of fiscal year in all other funds		1,409,396,000

 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).

Institution: University of Arizona (104179)

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="Jennifer Pfennig"/>			
Email: <input type="text" value="jpfennig@arizona.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="10.00"/>	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="104.00"/> hours	<input type="text" value="40.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text" value="3.00"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text" value="1.00"/> hours

Institution: University of Arizona (104179)

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 2021.

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	\$634,092,000	29%	\$14,180
State appropriations	\$290,311,000	13%	\$6,492
Local appropriations	\$1,083,000	0%	\$24
Government grants and contracts	\$634,204,000	29%	\$14,183
Private gifts, grants, and contracts	\$255,316,000	12%	\$5,710
Investment income	\$83,281,000	4%	\$1,862
Other core revenues	\$267,894,000	12%	\$5,991
Total core revenues	\$2,166,181,000	100%	\$48,442
Total revenues	\$2,276,407,000	N/A	\$50,907
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	\$576,920,000	29%	\$12,902
Research	\$536,090,000	27%	\$11,989
Public service	\$102,978,000	5%	\$2,303
Academic support	\$284,863,000	15%	\$6,370
Institutional support	\$216,770,000	11%	\$4,848
Student services	\$96,477,000	5%	\$2,158
Other core expenses	\$146,792,000	7%	\$3,283
Total core expenses	\$1,960,890,000	100%	\$43,851
Total expenses	\$2,220,898,000	N/A	\$49,666
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	44,717
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.	

Institution: University of Arizona (104179)

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Unrestricted net position reflects a deficit balance primarily due to pension and other postemployment benefits and the continued recovery from prior year spend-down of net position to meet operating needs amidst the pandemic.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 2,851,000 and 8,553,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase in other federal grants of \$26.5 million is primarily due to COVID-19 emergency relief funding for students from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) for the Higher Education Emergency Relief Fund (HEERF) II for \$15.5 million, the Coronavirus Aid, Relief, and Economic Security Act (CARES) HEERF I for \$6.2 million, the American Rescue Plan (ARP) HEERF III for \$4.1 million and the Governor's Emergency Education Relief (GEER) Fund for the Arizona Teachers Academy (ATA) Grant Funding of the CARES Act for \$0.6 million.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 34,500 and 103,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$0.1 million is primarily due an increase in Federal Supplemental Educational Opportunity Grant funding for auxiliary related activities.			
Screen Entry	The amount reported is outside the expected range of between 361,500 and 1,084,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease of \$0.5 million is primarily due to a decrease in on-campus housing subsidies that occurred in the prior fiscal year.			
Screen Entry	The amount reported is outside the expected range of between 119,500 and 358,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$0.7 million is primarily due to an increase in gift and scholarship funding for auxiliary related activities.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 25,705,550 and 53,388,450 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease in deferred inflows related to pensions of \$16.5 million is due to actuarial adjustments provided by the Arizona State Retirement System and the Public Safety Personnel Retirement System.			
Screen Entry	The amount reported is outside the expected range of between 65,854,750 and 136,775,250 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase in deferred outflows related to pensions of \$36.5 million is due to actuarial adjustments provided by the Arizona State Retirement System and the Public Safety Personnel Retirement System.			
Screen: OPEB Information				
Screen Entry	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	The \$29.9 million other postemployment benefits (OPEB) expense represents the actual contributions for the Arizona Department of Administration (ADOA), Arizona State Retirement System (ASRS) and the Public Safety Personnel Retirement System (PSPRS) less the actuarial expenses for ADOA, ASRS and PSPRS.			
Screen Entry	The amount reported is outside the expected range of between 44,913,700 and 93,282,300 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$24.7 million in deferred outflows related to OPEB is due to actuarial adjustments provided by the Arizona Department of Administration, Arizona State Retirement System and the Public Safety Personnel Retirement System.			
Screen Entry	The amount reported is outside the expected range of between 12,103,650 and 25,138,350 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	The increase of \$11.3 million in OPEB expense is due to actuarial adjustments provided by the Arizona Department of Administration, Arizona State Retirement System and the Public Safety Personnel Retirement System.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 231,711 and 695,131 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase in operating income (loss) + net nonoperating revenues (expenses) of \$0.4 million is primarily due to increases in revenue for COVID-19 emergency relief funding and new COVID-19 projects sponsored by the Department of Health and Human Services and the Arizona Department of Health Services offset by decreases in operating revenues, expenses and interest expense on debt.			