

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P1041791

Finance 2022-23

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.

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**.

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, 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
☐  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)

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, 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>	432,206,000	569,821,000
31	Depreciable <u>capital assets</u> , net of depreciation	2,021,399,000	2,004,379,000
04	Other noncurrent assets CV=[A05-A31]	2,002,955,000	1,719,517,000
05	Total <u>noncurrent assets</u>	4,024,354,000	3,723,896,000
06	Total assets CV=(A01+A05)	4,456,560,000	4,293,717,000
19	Deferred outflows of resources	228,722,000	261,899,000
Liabilities			
07	<u>Long-term debt, current portion</u>	96,850,000	86,677,000
08	Other current liabilities CV=(A09-A07)	277,403,000	302,582,000
09	Total <u>current liabilities</u>	374,253,000	389,259,000
10	<u>Long-term debt</u>	1,756,710,000	1,696,664,000
11	Other noncurrent liabilities CV=(A12-A10)	803,441,000	1,125,907,000
12	Total <u>noncurrent liabilities</u>	2,560,151,000	2,822,571,000
13	Total liabilities CV=(A09+A12)	2,934,404,000	3,211,830,000
20	Deferred inflows of resources	648,927,000	295,824,000
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	959,468,000	888,422,000
15	<u>Restricted-expendable</u>	270,661,000	239,189,000
16	<u>Restricted-nonexpendable</u>	179,033,000	189,845,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -307,211,000	-269,494,000
18	Net position CV=[(A06+A19)-(A13+A20)]	1,101,951,000	1,047,962,000


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Right to Use leased assets are included in the amount stated for Other noncurrent assets (Line 04).

Institution: University of Arizona (104179)

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>	129,516,000	127,988,000
22	<u>Infrastructure</u>	312,473,000	310,244,000
23	<u>Buildings</u>	3,305,868,000	3,195,901,000
32	Equipment, including art and <u>library collections</u>	993,598,000	958,000,000
27	<u>Construction in progress</u>	320,679,000	281,036,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	5,062,134,000	4,873,169,000
28	<u>Accumulated depreciation</u>	2,591,820,000	2,462,624,000
33	Intangible assets, net of accumulated amortization	160,019,000	2,858,000
34	Other capital assets	0	0


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Right to Use leased assets are included in the amount stated for Intangible assets, net of accumulated amortization (Line 33).

Institution: University of Arizona (104179)

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	2,382,912,000	2,276,407,000
02	Total expenses and deductions for this institution AND all of its child institutions	2,328,923,000	2,220,898,000
03	Change in net position during year CV=(D01-D02)	53,989,000	55,509,000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,047,962,000	992,453,000
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)	1,101,951,000	1,047,962,000

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Institution: University of Arizona (104179)

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)	53,664,000	52,036,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts).	<input checked="" type="checkbox"/> 52,851,000	32,237,000
03	<u>Grants by state government</u>	12,725,000	7,904,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	23,026,000	36,012,000
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	299,170,000	255,578,000
07	Total revenue that funds scholarships and fellowships	441,436,000	383,767,000
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	329,727,000	287,545,000
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	9,604,000	6,666,000
10	Total discounts and allowances CV=(E08+E09)	339,331,000	294,211,000
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.	102,105,000	89,556,000

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Institution: University of Arizona (104179)

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="42,658,000"/>	42,103,000	<input type="text" value="1,903,000"/>	1,347,000	44,561,000	43,450,000
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="11,700,000"/>	829,000	<input checked="" type="checkbox"/> <input type="text" value="502,000"/>	177,000	12,202,000	1,006,000
14	Grants by state government	<input checked="" type="checkbox"/> <input type="text" value="10,148,000"/>	6,368,000	<input checked="" type="checkbox"/> <input type="text" value="412,000"/>	235,000	10,560,000	6,603,000
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="22,908,000"/>	20,769,000	<input checked="" type="checkbox"/> <input type="text" value="1,588,000"/>	889,000	24,496,000	21,658,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	242,313,000	217,476,000	5,199,000	4,018,000	247,512,000	221,494,000
18	Total (from Part E1 line 8, 9 and 10)	329,727,000	287,545,000	9,604,000	6,666,000	339,331,000	294,211,000

Institution: University of Arizona (104179)

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</u> Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	677,550,000	634,092,000
Grants and contracts - operating			
02	Federal operating grants and contracts	384,520,000	373,496,000
03	State operating grants and contracts	13,359,000	16,911,000
04	Local government/private operating grants and contracts	157,120,000	178,527,000
04a	Local government operating grants and contracts	5,695,000	3,793,000
04b	Private operating grants and contracts	151,425,000	174,734,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	207,223,000	110,226,000
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>	52,802,000	59,372,000
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	10,372,000	11,213,000
09	Total operating revenues	1,502,946,000	1,383,837,000

Institution: University of Arizona (104179)


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>	356,377,000	290,311,000
12	<u>Local appropriations, education district taxes, and similar support</u>	1,090,000	1,083,000
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	192,396,000	218,206,000
14	State nonoperating grants	10,904,000	6,961,000
15	Local government nonoperating grants	18,868,000	14,837,000
16	<u>Gifts, including contributions from affiliated organizations</u>	109,238,000	80,582,000
17	<u>Investment income</u>	-47,210,000	83,281,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	169,878,000	130,900,000
19	Total nonoperating revenues	811,541,000	826,161,000
27	Total operating and nonoperating revenues CV=[B19+B09]	2,314,487,000	2,209,998,000
28	<u>12-month Student FTE from E12</u>	48,871	44,717
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	47,359	49,422

Institution: University of Arizona (104179)

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>	25,337,000	25,205,000
21	<u>Capital grants and gifts</u>	18,720,000	17,078,000
22	<u>Additions to permanent endowments</u>	3,557,000	3,299,000
23	Other revenues and additions CV =[B24-(B20+...+B22)]	20,811,000	20,827,000
24	Total other revenues and additions CV =[B25-(B9+B19)]	68,425,000	66,409,000
25	Total all revenues and other additions	2,382,912,000	2,276,407,000


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Institution: University of Arizona (104179)

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>	638,856,000	576,920,000	365,020,000	333,426,000
02	<u>Research</u>	576,795,000	536,090,000	263,264,000	256,470,000
03	<u>Public service</u>	105,557,000	102,978,000	48,843,000	48,852,000
05	<u>Academic support</u>	305,020,000	284,863,000	133,976,000	130,472,000
06	<u>Student services</u>	86,221,000	96,477,000	50,181,000	53,111,000
07	<u>Institutional support</u>	229,655,000	216,770,000	104,713,000	92,922,000
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	102,105,000	89,556,000		
11	<u>Auxiliary enterprises</u>	295,700,000	260,008,000	74,152,000	73,178,000
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)]	 -10,986,000	57,236,000	0	0
19	Total expenses and deductions	2,328,923,000	2,220,898,000	1,040,149,000	988,431,000

Institution: University of Arizona (104179)

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).	1,040,149,000	988,431,000
19-3	<u>Benefits</u>	344,577,000	339,363,000
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	105,317,000	96,437,000
19-5	<u>Depreciation</u>	165,969,000	148,042,000
19-6	<u>Interest</u>	57,395,000	50,672,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	615,516,000	597,953,000
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	2,328,923,000	2,220,898,000
20-1	<u>12-month Student FTE (from E12 survey)</u>	48,871	44,717
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	47,654	49,666

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The required pension adjustment under GASB 68/71 in Fiscal Year 2022 was a decrease of \$25,524 due to the actuarial calculation of pension expense being less than the University's contributions. The required OPEB adjustment under GASB 75 in Fiscal Year 2022 was an increase of \$14,538 due to the actuarial calculation of OPEB expense being more than contributions. The total net effect of pension and OPEB adjustments for Fiscal Year 2022 was a decrease in expenses of \$10,986 (C-1 Line 14).

Institution: University of Arizona (104179)

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	<input checked="" type="checkbox"/>	-25,524,000	27,317,000
02	Net Pension liability		508,708,000	721,314,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	200,305,000	23,038,000
04	Deferred outflows related to pension		128,017,000	137,833,000




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Institution: University of Arizona (104179)

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"/>	14,538,000	29,919,000
06	Net OPEB liability		202,505,000	311,439,000
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	135,272,000	31,856,000
08	Deferred outflows related to OPEB		73,728,000	93,784,000

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Institution: University of Arizona (104179)

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	<input checked="" type="checkbox"/> 1,265,827,492	983,848,320
02	Value of endowment net assets at the end of the fiscal year	1,203,998,436	1,260,461,231
03	Change in value of endowment net assets CV =[H02-H01]	-61,829,056	276,612,911
03a	New gifts and additions	77,082,863	68,266,117
03b	Endowment net investment return	-72,405,451	240,968,804
03c	Spending distribution for current use	-57,785,605	-60,462,882
03d	Other CV =[H03-(H03a+H03b+H03c)]	-8,720,863	27,840,872

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Institution: University of Arizona (104179)

Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022

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"/>	23,490	836,022
02	Operating revenues + nonoperating revenues		2,753,208	2,358,390
03	Change in net position	<input checked="" type="checkbox"/>	19,388	392,917
04	Net position		3,206,103	2,753,041
05	Expendable net assets		1,158,185	1,129,798
06	Plant-related debt		1,857,024	1,788,542
07	Total expenses		2,792,832	2,296,604




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Institution: University of Arizona (104179)

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	1,007,277,000	1,007,277,000			
02	Sales and services	269,629,000	41,141,000	216,827,000	0	11,661,000
03	Federal grants/contracts (excludes Pell Grants)	471,451,000	436,289,000	0	0	35,162,000
Revenue from the state government:						
04	State appropriations, current & capital	381,714,000	381,714,000	0	0	0
05	State grants and contracts	44,069,000	40,572,000	0	0	3,497,000
Revenue from local governments:						
06	Local appropriation, current & capital	1,090,000	0	0	0	1,090,000
07	Local government grants/contracts	6,784,000	5,431,000	0	0	1,353,000
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	433,454,000				
10	Interest earnings	31,692,000				
11	<u>Dividend earnings</u>	3,806,000				
12	<u>Realized capital gains</u>	12,552,000				

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Institution: University of Arizona (104179)

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	353,337,000	316,429,000	19,733,000		17,175,000
03	Payment to state retirement funds (may be included in line 02 above)	57,123,000	50,154,000	3,941,000		3,028,000
04	Current expenditures including salaries	1,938,804,000	1,673,908,000	156,412,000		108,484,000
Capital outlays						
05	Construction	154,278,000	136,141,000	15,142,000		2,995,000
06	Equipment purchases	34,681,000	31,633,000	2,033,000		1,015,000
07	Land purchases	1,574,000	249,000	1,325,000		0
08	Interest on debt outstanding, all funds and activities	51,362,000				

 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 1

Fiscal Year: July 1, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	1,777,125,000
02	Long-term debt issued during fiscal year	330,000
03	Long-term debt retired during fiscal year	86,626,000
04	Long-term debt outstanding at end of fiscal year	1,690,829,000
05	Short-term debt outstanding at beginning of fiscal year	86,192,000
06	Short-term debt outstanding at end of fiscal year	83,172,000


 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).

The University's long-term and short-term debt outstanding at the beginning of the fiscal year was restated from fiscal year 2021 due to the implementation of GASB Statement No. 87, for leases.

Institution: University of Arizona (104179)

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		37,823,000
08	Total cash and security assets held at end of fiscal year in bond funds		159,580,000
09	Total cash and security assets held at end of fiscal year in all other funds		1,303,192,000

 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="13.00"/>	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="132.00"/> hours	<input type="text" value="57.00"/> hours	<input type="text" value="22.00"/> hours	<input type="text"/> hours
Other offices	<input type="text" value="6.00"/> 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 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	\$677,550,000	31%	\$13,864
State appropriations	\$356,377,000	16%	\$7,292
Local appropriations	\$1,090,000	0%	\$22
Government grants and contracts	\$625,742,000	29%	\$12,804
Private gifts, grants, and contracts	\$260,663,000	12%	\$5,334
Investment income	-\$47,210,000	-2%	-\$966
Other core revenues	\$301,477,000	14%	\$6,169
Total core revenues	\$2,175,689,000	100%	\$44,519
Total revenues	\$2,382,912,000	N/A	\$48,759
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	\$638,856,000	31%	\$13,072
Research	\$576,795,000	28%	\$11,802
Public service	\$105,557,000	5%	\$2,160
Academic support	\$305,020,000	15%	\$6,241
Institutional support	\$229,655,000	11%	\$4,699
Student services	\$86,221,000	4%	\$1,764
Other core expenses	\$91,119,000	4%	\$1,864
Total core expenses	\$2,033,223,000	100%	\$41,604
Total expenses	\$2,328,923,000	N/A	\$47,654
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	48,871
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. Unrestricted net position decreased by \$37.7 million primarily due to the construction spend down on projects, an overall net increase in general and travel expenses and unrealized fair value loss in quasi unrestricted endowments offset by net increases due to activity for new State appropriation funds and auxiliary enterprises due to an increase in on-campus business activities due to less stringent COVID-19 protocols.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 16,118,500 and 48,355,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants- The increase of \$20.6 million is due to an increase in American Rescue Plan for Higher Education Emergency Relief Fund III student support and a correction in classification of some federal grants. The prior year amount excluded some federal grants that were erroneously included in other institutional grants from restricted resources.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 88,500 and 265,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants- auxiliary discounts- \$0.3M increase- Prior year amount erroneously excluded some federal grants. The federal grants were included in other institutional resources in the prior year.			
Screen Entry	The amount reported is outside the expected range of between 3,184,000 and 9,552,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Grants by state government- tuition and fees discounts- \$3.8M increase- Prior year amount erroneously excluded some state grants. The state grants were included in other institutional resources in the prior year.			
Screen Entry	The amount reported is outside the expected range of between 414,500 and 1,243,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants- tuition and fees discounts- \$10.9M increase- Prior year amount erroneously excluded some federal grants. The federal grants were included in other institutional resources in the prior year.			
Screen Entry	The amount reported is outside the expected range of between 117,500 and 352,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$0.2 million is primarily due to an increase in the utilization of the Arizona Assurance Grant for auxiliary related activities.			
Screen Entry	The amount reported is outside the expected range of between 444,500 and 1,333,500 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: Expenses Part 1				
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. This is due to the pension expense resulting in a substantial asset for the fiscal year. SSR			
Related Screens	Expenses Part 1			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 17,756,050 and 36,877,950 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease of \$52.8 million in pension expense is due to actuarial adjustments provided by the Arizona State Retirement System and the Public Safety Personnel Retirement System.			

IPEDS Data Collection System

Screen Entry	The amount reported is outside the expected range of between 14,974,700 and 31,101,300 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase in deferred inflows related to pensions of \$177.3 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 is outside the expected range of between 19,447,350 and 40,390,650 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease of \$15.4 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 Entry	The amount reported is outside the expected range of between 20,706,400 and 43,005,600 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$103.4 million in deferred inflows related to OPEB is due to actuarial adjustments provided by Arizona Department of Administration, Arizona State Retirement System and the Public Safety Personnel Retirement System.			
Screen: Endowment data				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	The University's value of endowment net assets at the end of fiscal year 2021 was amended by the Foundation after the IPEDS submittal. Therefore, the value of the University's endowment net assets at the beginning of fiscal year 2022 has been amended.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 196,459 and 589,375 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The overall change in net position is due to investment losses due to unfavorable market conditions.			
Screen Entry	The amount reported is outside the expected range of between 418,011 and 1,254,033 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Fiscal Year 2021 was entered incorrectly. Line 01 should have been \$60,533.			