

Finance 2023-24

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 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
 i Qualified (Explain in box below)
 Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
 Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
 Student services
 Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
 Yes - select category(s) where these revenues are included [check all that apply]

- Sales and services of educational activities
 Sales and services of auxiliary enterprises
 Other (specify in box below)

5. Endowment Assets

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

- No
 Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
 i 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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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023


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>	449,902,000	432,206,000
31	Depreciable <u>capital assets</u> , net of depreciation	2,160,727,000	2,021,399,000
04	Other noncurrent assets CV=[A05-A31]	1,893,248,000	2,002,955,000
05	Total <u>noncurrent assets</u>	4,053,975,000	4,024,354,000
06	Total assets CV=(A01+A05)	4,503,877,000	4,456,560,000
19	Deferred outflows of resources	183,447,000	228,722,000
Liabilities			
07	<u>Long-term debt, current portion</u>	126,942,000	96,850,000
08	Other current liabilities CV=(A09-A07)	292,823,000	277,403,000
09	Total <u>current liabilities</u>	419,765,000	374,253,000
10	<u>Long-term debt</u>	1,687,617,000	1,756,710,000
11	Other noncurrent liabilities CV=(A12-A10)	906,529,000	803,441,000
12	Total <u>noncurrent liabilities</u>	2,594,146,000	2,560,151,000
13	Total liabilities CV=(A09+A12)	3,013,911,000	2,934,404,000
20	Deferred inflows of resources	492,121,000	648,927,000
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	1,044,572,000	959,468,000
15	<u>Restricted-expendable</u>	291,609,000	270,661,000
16	<u>Restricted-nonexpendable</u>	191,107,000	179,033,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -345,996,000	-307,211,000
18	Net position CV=[(A06+A19)-(A13+A20)]	1,181,292,000	1,101,951,000

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	130,084,000	129,516,000
22	<u>Infrastructure</u>	326,671,000	312,473,000
23	<u>Buildings</u>	3,497,214,000	3,305,868,000
32	Equipment, including art and <u>library collections</u>	1,060,899,000	993,598,000
27	<u>Construction in progress</u>	358,605,000	320,679,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	5,373,473,000	5,062,134,000
28	<u>Accumulated depreciation</u>	2,742,079,000	2,591,820,000
33	Intangible assets, net of accumulated amortization	213,832,000	160,019,000
34	Other capital assets	0	0


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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023

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	2,663,151,000	2,382,912,000
02	Total expenses and deductions for this institution AND all of its child institutions	2,583,810,000	2,328,923,000
03	Change in net position during year CV=(D01-D02)	79,341,000	53,989,000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,101,951,000	1,047,962,000
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)	1,181,292,000	1,101,951,000


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023

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)	55,602,000	53,664,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 15,073,000	52,851,000
03	<u>Grants by state government</u>	18,715,000	12,725,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	25,348,000	23,026,000
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	333,031,000	299,170,000
07	Total revenue that funds scholarships and fellowships	447,769,000	441,436,000
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	368,272,000	329,727,000
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	10,248,000	9,604,000
10	Total discounts and allowances CV=(E08+E09)	378,520,000	339,331,000
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.	69,249,000	102,105,000

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	44,474,000	42,658,000	1,987,000	1,903,000	46,461,000	44,561,000
13	Other federal grants (Do NOT include FDSL amounts)	12,075,000	11,700,000	516,000	502,000	12,591,000	12,202,000
14	Grants by state government	15,185,000	10,148,000	410,000	412,000	15,595,000	10,560,000
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	24,834,000	22,908,000	1,778,000	1,588,000	26,612,000	24,496,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	271,704,000	242,313,000	5,557,000	5,199,000	277,261,000	247,512,000
18	Total (from Part E1 line 8, 9 and 10)	368,272,000	329,727,000	10,248,000	9,604,000	378,520,000	339,331,000


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	717,928,000	677,550,000
Grants and contracts - operating			
02	Federal operating grants and contracts	437,943,000	384,520,000
03	State operating grants and contracts	13,156,000	13,359,000
04	Local government/private operating grants and contracts	167,709,000	157,120,000
04a	Local government operating grants and contracts	5,755,000	5,695,000
04b	Private operating grants and contracts	161,954,000	151,425,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	219,820,000	207,223,000
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>	55,255,000	52,802,000
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	13,375,000	10,372,000
09	Total operating revenues	1,625,186,000	1,502,946,000

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	387,591,000	356,377,000
12	<u>Local appropriations, education district taxes, and similar support</u>	1,197,000	1,090,000
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	120,403,000	192,396,000
14	State nonoperating grants	73,021,000	10,904,000
15	Local government nonoperating grants	12,630,000	18,868,000
16	<u>Gifts, including contributions from affiliated organizations</u>	108,631,000	109,238,000
17	<u>Investment income</u>	42,592,000	-47,210,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	166,722,000	169,878,000
19	Total nonoperating revenues	912,787,000	811,541,000
27	Total operating and nonoperating revenues CV=[B19+B09]	2,537,973,000	2,314,487,000
28	<u>12-month Student FTE from E12</u>	46,339	48,871
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	54,770	47,359

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	25,562,000	25,337,000
21	<u>Capital grants and gifts</u>	9,141,000	18,720,000
22	<u>Additions to permanent endowments</u>	1,700,000	3,557,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	88,775,000	20,811,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	125,178,000	68,425,000
25	Total all revenues and other additions	2,663,151,000	2,382,912,000


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

Fiscal Year: July 1, 2022 - June 30, 2023					
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>	711,445,000	638,856,000	394,500,000	365,020,000
02	<u>Research</u>	662,366,000	576,795,000	291,185,000	263,264,000
03	<u>Public service</u>	127,016,000	105,557,000	56,628,000	48,843,000
05	<u>Academic support</u>	342,112,000	305,020,000	150,420,000	133,976,000
06	<u>Student services</u>	97,380,000	86,221,000	57,186,000	50,181,000
07	<u>Institutional support</u>	241,591,000	229,655,000	112,154,000	104,713,000
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	69,249,000	102,105,000		
11	<u>Auxiliary enterprises</u>	349,599,000	295,700,000	91,558,000	74,152,000
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)]	-16,948,000	-10,986,000	0	0
19	Total expenses and deductions	2,583,810,000	2,328,923,000	1,153,631,000	1,040,149,000

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


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	1,153,631,000	1,040,149,000
19-3	Benefits	389,740,000	344,577,000
19-4	Operation and Maintenance of Plant (as a natural expense)	117,127,000	105,317,000
19-5	Depreciation	187,862,000	165,969,000
19-6	Interest	54,013,000	57,395,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	681,437,000	615,516,000
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	2,583,810,000	2,328,923,000
20-1	12-month Student FTE (from E12 survey)	46,339	48,871
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	55,759	47,654

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Institution: University of Arizona (104179)

Part M-1 - Pension Information


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	-17,880,000	-25,524,000
02	Net Pension liability	614,016,000	508,708,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 33,008,000	200,305,000
04	Deferred outflows related to pension	99,554,000	128,017,000

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Institution: University of Arizona (104179)


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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="932,000"/>	14,538,000
06	Net OPEB liability	<input type="text" value="159,807,000"/>	202,505,000
07	Deferred inflows related to OPEB	<input type="text" value="164,509,000"/>	135,272,000
08	Deferred outflows related to OPEB	<input type="text" value="59,334,000"/>	73,728,000

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Part H - Details of Endowment Net Assets


Fiscal Year: July 1, 2022 - June 30, 2023			
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	1,203,998,436	1,265,827,492
02	Value of endowment net assets at the end of the fiscal year	1,287,688,652	1,203,998,436
03	Change in value of endowment net assets CV=[H02-H01]	83,690,216	-61,829,056
03a	New gifts and additions	61,217,133	77,082,863
03b	Endowment net investment return	83,260,794	-72,405,451
03c	Spending distribution for current use	-76,494,748	-57,785,605
03d	Other CV=[H03-(H03a+H03b+H03c)]	15,707,037	-8,720,863

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Part N - Financial Health


Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> -147,683	23,490
02	Operating revenues + nonoperating revenues	2,690,552	2,753,208
03	Change in net position	<input checked="" type="checkbox"/> 182,567	19,388
04	Net position	3,162,035	3,206,103
05	Expendable net assets	1,077,265	1,158,185
06	Plant-related debt	1,817,566	1,857,024
07	Total expenses	2,774,669	2,792,832

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	1,086,200,000	1,086,200,000			
02	Sales and services	285,323,000	<input type="text" value="44,512,000"/>	230,068,000	0	<input type="text" value="10,743,000"/>
03	Federal grants/contracts (excludes Pell Grants)	486,728,000	<input type="text" value="442,548,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="44,180,000"/>
Revenue from the state government:						
04	State appropriations, current & capital	413,153,000	<input type="text" value="413,153,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	98,656,000	<input type="text" value="94,269,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="4,387,000"/>
Revenue from local governments:						
06	Local appropriation, current & capital	1,197,000	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1,197,000"/>
07	Local government grants/contracts	5,755,000	<input type="text" value="4,553,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1,202,000"/>
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="426,719,000"/>				
10	Interest earnings	<input type="text" value="40,596,000"/>				
11	<u>Dividend earnings</u>	<input type="text" value="3,241,000"/>				
12	<u>Realized capital gains</u>	<input type="text" value="1,286,000"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	399,591,000	355,735,000	24,908,000	0	18,948,000
03	Payment to state retirement funds (may be included in line 02 above)	62,188,000	54,228,000	4,788,000	0	3,172,000
04	Current expenditures including salaries	2,201,082,000	1,879,490,000	196,894,000	0	124,698,000
Capital outlays						
05	Construction	168,911,000	161,282,000	7,234,000	0	395,000
06	Equipment purchases	61,686,000	52,930,000	1,741,000	0	7,015,000
07	Land purchases	426,000	426,000	0	0	0
08	Interest on debt outstanding, all funds and activities	49,247,000				

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	1,690,829,000
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	84,136,000
04	Long-term debt outstanding at end of fiscal year	1,606,693,000
05	Short-term debt outstanding at beginning of fiscal year	83,172,000
06	Short-term debt outstanding at end of fiscal year	99,456,000

 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).

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	39,382,000
08	Total cash and security assets held at end of fiscal year in bond funds	50,220,000
09	Total cash and security assets held at end of fiscal year in all other funds	1,211,857,000

 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 type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<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="14.00"/>	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="98.00"/> hours	<input type="text" value="68.00"/> hours	<input type="text" value="20.00"/> hours	<input type="text"/> hours
Other offices	<input type="text" value="10.00"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text" value="1.00"/> 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 2024.

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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	717,928,000	29	15,493
State appropriations	387,591,000	16	8,364
Local appropriations	1,197,000	0	26
Government grants and contracts	662,908,000	27	14,306
Private gifts, grants, and contracts	270,585,000	11	5,839
Investment income	42,592,000	2	919
Other core revenues	360,530,000	15	7,780
Total core revenues	2,443,331,000	100	52,727
Total revenues	2,663,151,000	N/A	57,471

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	711,445,000	32	15,353
Research	662,366,000	30	14,294
Public service	127,016,000	6	2,741
Academic support	342,112,000	15	7,383
Institutional support	241,591,000	11	5,214
Student services	97,380,000	4	2,101
Other core expenses	52,301,000	2	1,129
Total core expenses	2,234,211,000	100	48,214
Total expenses	2,583,810,000	N/A	55,759

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
FTE enrollment	46,339

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: 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 due to pension and other postemployment benefits. Unrestricted net position decreased by \$38.8 million primarily due to net decrease of \$72.9 million associated with increases in personal services and benefits and supplies and services across various colleges and units primarily related to research, instruction, and auxiliary enterprises, offset by an increase of \$34.1 million due to the net position of transferred operations from University of Arizona Global Campus (UAGC) to the university.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 26,425,500 and 79,276,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants decreased by \$37.8 million primarily due to a decrease of \$38.2 million in emergency relief provided to students from Federal COVID-19 relief funds for the American Rescue Plan (ARP) for the Higher Education Emergency Relief Fund (HEERF) III that was fully expended in the previous year, offset by a net increase of \$0.4 million across various federal grant programs.			
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 allocation of Pension and OPEB expenses. SSR			
Related Screens	Expenses Part 1			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 130,198,250 and 270,411,750 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 \$167.3 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 9,449,700 and 19,626,300 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease of \$13.6 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 11,745 and 35,235 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Operating income (loss) + net nonoperating revenues (expenses) decreased by \$0.2 million primarily due to an increase in operating expenses offset by a net increase in total operating revenues.			
Screen Entry	The amount reported is outside the expected range of between 9,694 and 29,082 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 gains due to more favorable market conditions.			