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IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022

Finance 2020-21

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 2020-21 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 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

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)

Parent Child Allocation Factors - Full Children

Parent Child Allocation Factors - Full Children

The **Finance survey** report submitted under this UnitID is a combined report that includes data for all the locations listed below. Because this is a combined report, you must provide allocation factors that indicate how the data should be distributed to accurately reflect the finances for each included institution. Allocation factors are percents. The allocation factors you provide will be used to allocate the reported data on revenues and expenses to create derived variables for each component location for the IPEDS Data Center and Data Feedback Reports. These derived amounts are frequently used and should accurately represent the financial resources at each institution. You may NOT report a 0% allocation for an institution as this would indicate an institution had 0 financial resources for the fiscal year being reported. Enter allocation factors in the spaces provided; use hundredths of a percent. Percents must add to 100%. You may not leave any cell blank. You will not be able to lock your data if this section is not completed.

Unit ID	Name of Institution	City, State	Allocation factor	2019 - 2020 Allocation factor
104179	University of Arizona	Tucson, AZ	<input type="text" value="99.26"/> %	99.30%
487296	University of Arizona-Sierra Vista	Sierra Vista, AZ	<input type="text" value="0.74"/> %	0.70%
		Total:	100%	

If this list of institutions is not complete, or is incorrect in any way, or if you would like to report data for each component institution instead of submitting a combined report, or if you have any questions or concerns, please call the Help Desk at **1-877-225-2568**.

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

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, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

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 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
☒  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)

- ☐ No
☒ Yes

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Institution: University of Arizona (104179)

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020

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>	505,400,000	376,777,000
31	Depreciable <u>capital assets</u> , net of depreciation	2,023,891,000	1,878,722,000
04	Other noncurrent assets CV=[A05-A31]	1,315,607,000	1,650,397,000
05	Total <u>noncurrent assets</u>	3,339,498,000	3,529,119,000
06	Total assets CV=(A01+A05)	3,844,898,000	3,905,896,000
19	<u>Deferred outflows of resources</u>	203,184,000	150,429,000
Liabilities			
07	<u>Long-term debt, current portion</u>	78,651,000	84,702,000
08	Other current liabilities CV=(A09-A07)	269,216,000	212,789,000
09	Total <u>current liabilities</u>	347,867,000	297,491,000
10	<u>Long-term debt</u>	1,463,033,000	1,536,312,000
11	Other noncurrent liabilities CV=(A12-A10)	977,531,000	828,225,000
12	Total <u>noncurrent liabilities</u>	2,440,564,000	2,364,537,000
13	Total liabilities CV=(A09+A12)	2,788,431,000	2,662,028,000
20	<u>Deferred inflows of resources</u>	267,198,000	328,976,000
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	951,375,000	801,215,000
15	<u>Restricted-expendable</u>	203,957,000	233,337,000
16	<u>Restricted-nonexpendable</u>	157,378,000	161,496,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -320,257,000	-130,727,000
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	992,453,000	106,532,1000

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Institution: University of Arizona (104179)

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	127,952,000	126,481,000
22	<u>Infrastructure</u>	295,246,000	278,962,000
23	<u>Buildings</u>	3,130,647,000	2,907,939,000
32	Equipment, including art and <u>library collections</u>	917,193,000	877,162,000
27	<u>Construction in progress</u>	270,583,000	287,970,000
	Total for Plant, Property and Equipment CV = (A21+ ... A27)	4,741,621,000	4,478,514,000
28	<u>Accumulated depreciation</u>	2,325,871,000	2,195,835,000
33	Intangible assets, net of accumulated amortization	6,676,000	10,494,000
34	Other capital assets		0

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Institution: University of Arizona (104179)

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020

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	2,219,821,000	2187659000
02	Total expenses and deductions for this institution AND all of its child institutions	2,292,689,000	2161978000
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -72,868,000	25681000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,065,321,000	1039640000
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)	992453000	1065321000

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Institution: University of Arizona (104179)

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020

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)	51,518,000	50,869,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 5,702,000	1,413,000
03	<u>Grants by state government</u>	7,814,000	8,018,000
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	34,953,000	33,994,000
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	242,792,000	204,557,000
07	Total revenue that funds scholarships and fellowships	342,779,000	298,851,000
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	267,055,000	232,468,000
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	8,274,000	7,710,000
10	Total discounts and allowances CV=(E08+E09)	275,329,000	240,178,000
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.	67,450,000	58,673,000

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Institution: University of Arizona (104179)

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	40,319,000	1,644,000	41,963,000
13	Other federal grants (Do NOT include FDSL amounts)	798,000	69,000	867,000
14	Grants by state government	5,662,000	723,000	6,385,000
15	Grants by local government	0	0	0
16	Endowments and gifts	15,728,000	239,000	15,967,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	204,548,000	5,599,000	210,147,000
18	Total (from Part E1 line 8, 9 and 10)	267055000	8274000	275,329,000

Institution: University of Arizona (104179)

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
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>	644,352,000	658,090,000
Grants and contracts - operating			
02	Federal operating grants and contracts	321,304,000	337,783,000
03	State operating grants and contracts	12,582,000	12,050,000
04	Local government/private operating grants and contracts	169,915,000	180,883,000
04a	Local government operating grants and contracts	3,771,000	2,352,000
04b	Private operating grants and contracts	166,144,000	178,531,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	186,918,000	205,457,000
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>	57,622,000	56,083,000
07	<u>Independent operations</u>		0
08	Other sources - operating CV =[B09-(B01++B07)]	10,792,000	16,116,000
09	Total operating revenues	1,403,485,000	1,466,462,000

Institution: University of Arizona (104179)


Part B - Revenues by Source (2)

Fiscal Year: July 1, 2019 - June 30, 2020			
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>	299,144,000	282,905,000
12	<u>Local appropriations, education district taxes, and similar support</u>	1,034,000	996,000
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	102,059,000	95,230,000
14	State nonoperating grants	5,851,000	2,769,000
15	Local government nonoperating grants	14,900,000	22,755,000
16	<u>Gifts, including contributions from affiliated organizations</u>	88,956,000	84,578,000
17	<u>Investment income</u>	13,070,000	48396000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	157,109,000	120,841,000
19	Total nonoperating revenues	682,123,000	658,470,000
27	Total operating and nonoperating revenues CV=[B19+B09]	2,085,608,000	2,124,932,000
28	<u>12-month Student FTE from E12</u>	43,985	43,028
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	47,416	49,385

Institution: University of Arizona (104179)

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	25,013,000	24,803,000
21	<u>Capital grants and gifts</u>	85,677,000	11,068,000
22	<u>Additions to permanent endowments</u>	1,751,000	5426000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	21,772,000	21,430,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	134,213,000	62727000
25	Total all revenues and other additions	2,219,821,000	2,187,659,000

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Institution: University of Arizona (104179)

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2019 - June 30, 2020


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>	602,035,000	592,335,000	343,033,000	329,711,000
02	<u>Research</u>	548,629,000	528,754,000	258,127,000	247,169,000
03	<u>Public service</u>	92,656,000	93,700,000	45,933,000	43,906,000
05	<u>Academic support</u>	309,535,000	334,296,000	146,911,000	160,729,000
06	<u>Student services</u>	110,358,000	96,276,000	56,612,000	49,018,000
07	<u>Institutional support</u>	215,132,000	193,050,000	94,470,000	88,650,000
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E, line 11)	67450000	58,673,000		
11	<u>Auxiliary enterprises</u>	293,540,000	294,357,000	77,007,000	77,993,000
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	53,354,000	-29,463,000	0	0
19	Total expenses and deductions	2,292,689,000	2,161,978,000	1,022,093,000	997,176,000

Institution: University of Arizona (104179)

Part C-2 - Expenses by Natural Classification


Fiscal Year: July 1, 2019 - June 30, 2020			
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)	1022093000	997,176,000
19-3	<u>Benefits</u>	347,114,000	334,079,000
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	108,131,000	108,297,000
19-5	<u>Depreciation</u>	147,688,000	142,262,000
19-6	<u>Interest</u>	60,187,000	55,072,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	607,476,000	525,092,000
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	2292689000	2,161,978,000
20-1	<u>12-month Student FTE</u> (from E12 survey)	43,985	43,028
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	52,124	50,246

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Institution: University of Arizona (104179)

Part M-1 - Pension Information


Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	34,733,000	18,668,000
02	Net Pension liability		640,970,000	582,160,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	39,547,000	68,574,000
04	Deferred outflows related to pension		101,315,000	106,265,000

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Institution: University of Arizona (104179)

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


Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	18,621,000	12,349,000
06	Net OPEB liability	<input checked="" type="checkbox"/>	252,437,000	167,616,000
07	Deferred inflows related to OPEB		36,254,000	44,900,000
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	69,098,000	11,545,000

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Institution: University of Arizona (104179)

Part H - Details of Endowment Net Assets


Fiscal Year: July 1, 2019 - June 30, 2020			
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	1,038,132,869	959,631,702
02	Value of endowment net assets at the end of the fiscal year	983,848,320	1,038,132,869
03	Change in value of endowment net assets CV=[H02-H01]	-54,284,549	
03a	New gifts and additions	57,500,000	
03b	Endowment net investment return	-52,009,727	
03c	Spending distribution for current use	-53,324,665	
03d	Other CV=[H03-(H03a+H03b+H03c)]	-6,450,157	

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Institution: University of Arizona (104179)

Part N - Financial Health


Fiscal Year: July 1, 2019 - June 30, 2020		
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 FASB component unit.)	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	463,421
02	Operating revenues + nonoperating revenues	2,213,340
03	Change in net position	-36,091
04	Net position	2,789,132
05	Expendable net assets	930,272
06	Plant-related debt	1,548,170
07	Total expenses	2,366,260

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Institution: University of Arizona (104179)

Part J - Revenue Data for the Census Bureau


Fiscal Year: July 1, 2019 - June 30, 2020						
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	911,407,000	911,407,000			
02	Sales and services	252,814,000	45,941,000	195,192,000		11,681,000
03	Federal grants/contracts (excludes Pell Grants)	363,462,000	327,509,000			35,953,000
Revenue from the state government:						
04	State appropriations, current & capital	325,191,000	325,191,000			
05	State grants and contracts	33,213,000	29,713,000			3,500,000
Revenue from local governments:						
06	Local appropriation, current & capital	1,034,000				1,034,000
07	Local government grants/contracts	4,805,000	3,564,000			1,241,000
08	Receipts from property and non- property taxes					
09	Gifts and private grants, NOT including capital grants	483,390,000				
10	Interest earnings	33,981,000				
11	<u>Dividend earnings</u>	1,524,000				
12	<u>Realized capital gains</u>	1,191,000				

 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 K - Expenditure Data for the Census Bureau


Fiscal Year: July 1, 2019 - June 30, 2020						
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	356,632,000	314,334,000	25,200,000		17,098,000
03	Payment to state retirement funds (may be included in line 02 above)	55,419,000	48,436,000	4,046,000		2,937,000
04	Current expenditures including salaries	1,956,387,000	1,684,560,000	165,437,000		106,390,000
Capital outlays						
05	Construction	140,463,000	114,023,000	20,907,000		5,533,000
06	Equipment purchases	40,646,000	35,177,000	1,402,000		4,067,000
07	Land purchases	2,147,000	647,000			1,500,000
08	Interest on debt outstanding, all funds and activities	50,645,000				

 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, 2019 - June 30, 2020		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	1,621,014,000
02	Long-term debt issued during fiscal year	223,132,000
03	Long-term debt retired during fiscal year	302,462,000
04	Long-term debt outstanding at end of fiscal year	1,541,684,000
05	Short-term debt outstanding at beginning of fiscal year	84,702,000
06	Short-term debt outstanding at end of fiscal year	78,651,000

 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, 2019 - June 30, 2020

Assets

Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	21,560,000
08	Total cash and security assets held at end of fiscal year in bond funds	58,824,000
09	Total cash and security assets held at end of fiscal year in all other funds	1,149,459,000



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?

 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?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="126.00"/> hours	<input type="text" value="25.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="3.00"/> hours
Other offices	<input type="text" value="5.00"/> 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 2020.

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	\$644,352,000	32%	\$14,649
State appropriations	\$299,144,000	15%	\$6,801
Local appropriations	\$1,034,000	0%	\$24
Government grants and contracts	\$460,467,000	23%	\$10,469
Private gifts, grants, and contracts	\$255,100,000	13%	\$5,800
Investment income	\$13,070,000	1%	\$297
Other core revenues	\$359,736,000	18%	\$8,179
Total core revenues	\$2,032,903,000	100%	\$46,218
Total revenues	\$2,219,821,000	N/A	\$50,468

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	\$602,035,000	30%	\$13,687
Research	\$548,629,000	27%	\$12,473
Public service	\$92,656,000	5%	\$2,107
Academic support	\$309,535,000	15%	\$7,037
Institutional support	\$215,132,000	11%	\$4,891
Student services	\$110,358,000	6%	\$2,509
Other core expenses	\$120,804,000	6%	\$2,746
Total core expenses	\$1,999,149,000	100%	\$45,451
Total expenses	\$2,292,689,000	N/A	\$52,124

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	43985

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 \$189.5 million primarily due to an increase of \$83.1 million in expenses for pension and other postemployment benefits. Additionally, there were decreases of \$42.0 million attributed to spending of locally funded construction projects, \$11.2 million due to a decrease in market value of endowments, and the remainder of the decrease is due to the spend down of net position to meet the operating needs of the university amidst the COVID-19 pandemic.			
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 706,500 and 2,119,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase in other federal grants is due to \$4.6 million from the Coronavirus Aid, Relief, and Economic Security Act for emergency relief funds for students offset by a decrease of \$0.3 million in Federal Supplemental Educational Opportunity Grants.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 12,134,200 and 25,201,800 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$16.1 million in pension expense is due to actuarial adjustments provided by the Arizona State Retirement System and the Public Safety Personnel Retirement System. Pension expense represents the defined benefits plan for ASRS and PSPRS. It does not include the defined contributions. This is per the IPEDS instructions.			
Screen Entry	The amount reported is outside the expected range of between 44,573,100 and 92,574,900 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 \$29.0 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 8,026,850 and 16,671,150 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$6.3 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. This explanation is derived from the Management Discussion and Analysis within the FY 2020 Comprehensive Annual Financial Report.			
Screen Entry	The amount reported is outside the expected range of between 108,950,400 and 226,281,600 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$84.8 million in net OPEB liability 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 7,504,250 and 15,585,750 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase of \$57.6 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.			