

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P1992181

Finance 2022-23

Institution: University of North Carolina Wilmington (199218)

User ID: P1992181

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 North Carolina Wilmington (199218)

User ID: P1992181

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 North Carolina Wilmington (199218)

User ID: P1992181

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


 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 A - Statement of Net Position Page 1

Most recent fiscal year ending before October 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>	218,355,533	200,029,823
31	Depreciable <u>capital assets</u> , net of depreciation	748,070,195	678,363,395
04	Other noncurrent assets CV=[A05-A31]	216,915,015	209,848,670
05	Total <u>noncurrent assets</u>	964,985,210	888,212,065
06	Total assets CV=(A01+A05)	1,183,340,743	1,088,241,888
19	<u>Deferred outflows of resources</u>	96,726,873	81,106,901
Liabilities			
07	<u>Long-term debt, current portion</u>	11,237,785	10,616,399
08	Other current liabilities CV=(A09-A07)	20,792,994	25,836,331
09	Total <u>current liabilities</u>	32,030,779	36,452,730
10	<u>Long-term debt</u>	215,506,287	216,762,218
11	Other noncurrent liabilities CV=(A12-A10)	300,308,868	296,908,469
12	Total <u>noncurrent liabilities</u>	515,815,155	513,670,687
13	Total liabilities CV=(A09+A12)	547,845,934	550,123,417
20	<u>Deferred inflows of resources</u>	229,350,198	181,829,450
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	438,537,558	428,354,122
15	<u>Restricted-expendable</u>	136,143,091	136,453,823
16	<u>Restricted-nonexpendable</u>	79,402,565	72,859,495
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -151,211,730	-200,271,518
18	Net position CV=[(A06+A19)-(A13+A20)]	502,871,484	437,395,922


 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 North Carolina Wilmington (199218)

User ID: P1992181

Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2022			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	14,848,968	14,848,968
22	<u>Infrastructure</u>	72,793,338	71,065,699
23	<u>Buildings</u>	877,730,592	799,208,780
32	Equipment, including art and <u>library collections</u>	65,156,181	62,297,942
27	<u>Construction in progress</u>	17,455,830	25,951,648
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,047,984,909	973,373,037
28	<u>Accumulated depreciation</u>	267,190,275	252,035,701
33	Intangible assets, net of accumulated amortization	1,771,989	0
34	Other capital assets		0


 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 North Carolina Wilmington (199218)

User ID: P1992181

Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 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	444,714,590	458,011,112
02	Total expenses and deductions for this institution AND all of its child institutions	379,237,129	369,120,780
03	Change in net position during year CV=(D01-D02)	65,477,461	88,890,332
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	437,395,922	348,505,590
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1,899	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	502,871,484	437,395,922

 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 North Carolina Wilmington (199218)


User ID: P1992181

Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 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	Pell grants (federal)	17,660,047	18,571,857
02	Other federal grants (Do NOT include FDSL amounts)	7,787,454	15,522,425
03	Grants by state government	7,207,440	7,292,939
04	Grants by local government		0
05	Institutional grants from restricted resources	4,612,312	3,792,125
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	21,706,917	19,602,894
07	Total revenue that funds scholarships and fellowships	58,974,170	64,782,240
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	22,891,437	18,407,783
09	Discounts and allowances applied to sales and services of auxiliary enterprises	4,935,023	4,189,031
10	Total discounts and allowances CV=(E08+E09)	27,826,460	22,596,814
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.	31,147,710	42,185,426

 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 North Carolina Wilmington (199218)

User ID: P1992181

Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 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="8,575,132"/>	7,278,437	<input type="text" value="1,848,660"/>	1,656,343	10,423,792	8,934,780
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="402,889"/>	178,555	<input checked="" type="checkbox"/> <input type="text" value="86,856"/>	40,634	489,745	219,189
14	Grants by state government	<input type="text" value="86,987"/>	66,268	<input type="text" value="18,753"/>	15,081	105,740	81,349
15	Grants by local government	<input type="text"/>	0	<input type="text"/>	0	0	0
16	Endowments and gifts	<input type="text"/>	0	<input type="text"/>	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	13,826,429	10,884,523	2,980,754	2,476,973	16,807,183	13,361,496
18	Total (from Part E1 line 8, 9 and 10)	22,891,437	18,407,783	4,935,023	4,189,031	27,826,460	22,596,814

Institution: University of North Carolina Wilmington (199218)

User ID: P1992181

Part B - Revenues and Other Additions, Page 1

Most recent fiscal year ending before October 2022			
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>	125,740,431	105,270,023
Grants and contracts - operating			
02	Federal operating grants and contracts	8,213,704	7,292,531
03	State operating grants and contracts	2,998,347	2,680,567
04	Local government/private operating grants and contracts	3,532,025	2,645,098
04a	Local government operating grants and contracts	771,536	890,334
04b	Private operating grants and contracts	2,760,489	1,754,764
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	45,078,746	35,519,365
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>	3,059,000	2,467,861
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	6,413,656	3,561,117
09	Total operating revenues	195,035,909	159,436,562

Institution: University of North Carolina Wilmington (199218)


User ID: P1992181

Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2022			
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>	181,222,251	148,882,748
12	<u>Local appropriations, education district taxes, and similar support</u>		0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	32,867,307	59,756,314
14	State nonoperating grants	10,807,106	15,798,239
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	927,609	3,356,381
17	<u>Investment income</u>	6,447,301	40,929,818
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,982,938	5,241,042
19	Total nonoperating revenues	236,254,512	273,964,542
27	Total operating and nonoperating revenues CV=[B19+B09]	431,290,421	433,401,104
28	<u>12-month Student FTE from E12</u>	16,009	16,133
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,940	26,864

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>		7,835,934
21	<u>Capital grants and gifts</u>	10,125,117	9,565,258
22	<u>Additions to permanent endowments</u>	3,299,052	7,208,816
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	13,424,169	24,610,008
25	Total all revenues and other additions	444,714,590	458,011,112

 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 North Carolina Wilmington (199218)

User ID: P1992181

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


Most recent fiscal year ending before October 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>	152,083,309	141,346,975	104,346,789	98,793,681
02	<u>Research</u>	13,749,333	13,012,893	6,170,465	5,580,953
03	<u>Public service</u>	<input checked="" type="checkbox"/> 5,564,977	3,553,174	2,574,344	1,848,154
05	<u>Academic support</u>	38,465,757	36,413,732	18,752,172	15,522,888
06	<u>Student services</u>	19,786,298	15,755,831	9,770,224	8,038,284
07	<u>Institutional support</u>	33,619,984	31,068,955	19,507,255	18,445,649
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	31,147,710	42,185,426		
11	<u>Auxiliary enterprises</u>	79,764,563	69,376,674	9,975,777	12,283,642
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	5,055,198	16,407,120	0	0
19	Total expenses and deductions	379,237,129	369,120,780	171,097,026	160,513,251


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

Most recent fiscal year ending before October 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	171,097,026	160,513,251
19-3	Benefits	34,915,008	41,682,874
19-4	Operation and Maintenance of Plant (as a natural expense).	32,796,344	27,323,629
19-5	Depreciation	16,644,614	16,741,545
19-6	Interest	7,624,150	7,775,982
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	116,159,987	115,083,499
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	379,237,129	369,120,780
20-1	12-month Student FTE (from E12 survey).	16,009	16,133
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	23,689	22,880

 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 M-1 - Pension Information

Most recent fiscal year ending before October 2022				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	7,076,309	15,717,548
02	Net Pension liability	<input checked="" type="checkbox"/>	20,525,245	50,369,845
03	Deferred inflows related to pension		25,897,185	0
04	Deferred outflows related to pension		23,533,273	22,265,012

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

Most recent fiscal year ending before October 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		-3,670,479	-3,112,760
06	Net OPEB liability	<input checked="" type="checkbox"/>	264,070,324	227,540,712
07	Deferred inflows related to OPEB		74,937,947	112,605,135
08	Deferred outflows related to OPEB		67,449,723	52,716,342

 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 H - Details of Endowment Net Assets

Most recent fiscal year ending before October 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	142,918,881	103,801,571
02	Value of endowment net assets at the end of the fiscal year	149,845,776	142,918,881
03	Change in value of endowment net assets CV=[H02-H01]	6,926,895	39,117,310
03a	New gifts and additions	3,299,052	6,540,816
03b	Endowment net investment return	4,390,621	39,797,407
03c	Spending distribution for current use	-4,254,568	-5,187,446
03d	Other CV=[H03-(H03a+H03b+H03c)]	3,491,790	-2,033,467

 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 N - Financial Health

Most recent fiscal year ending before October 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"/>	56,211,890	33,334,001
02	Operating revenues + nonoperating revenues		425,323,902	392,889,523
03	Change in net position		65,477,461	88,890,332
04	Net position		752,512,411	675,915,404
05	Expendable net assets		78,597,892	82,304,881
06	Plant-related debt		225,076,815	227,378,617
07	Total expenses		379,237,129	369,120,780


 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 North Carolina Wilmington (199218)

User ID: P1992181


Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 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	148,631,868	148,631,868			
02	Sales and services	53,072,769	3,059,000	50,013,769		
03	Federal grants/contracts (excludes Pell Grants)	21,892,076	21,892,076			
Revenue from the state government:						
04	State appropriations, current & capital	181,222,251	181,222,251			
05	State grants and contracts	2,998,347	2,998,347			
Revenue from local governments:						
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	771,536	771,536			
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	6,940,350				
10	Interest earnings	416,173				
11	<u>Dividend earnings</u>	4,499,474				
12	<u>Realized capital gains</u>	327,841				

 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 K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 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	38,002,378	34,889,236	3,113,142		
03	Payment to state retirement funds (may be included in line 02 above)	5,737,233	5,364,134	373,099		
04	Current expenditures including salaries	201,240,812	154,984,512	46,256,300		
Capital outlays						
05	Construction	71,848,479	71,848,479			
06	Equipment purchases	4,969,286	4,969,286			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	7,624,150				

 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 1

Most recent fiscal year ending before October 2022			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		226,584,733
02	Long-term debt issued during fiscal year		9,957,320
03	Long-term debt retired during fiscal year		11,465,238
04	Long-term debt outstanding at end of fiscal year		225,076,815
05	Short-term debt outstanding at beginning of fiscal year		
06	Short-term debt outstanding at end of fiscal year		

 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

Most recent fiscal year ending before October 2022			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		124,678
08	Total cash and security assets held at end of fiscal year in bond funds		9,960,787
09	Total cash and security assets held at end of fiscal year in all other funds		350,657,866

 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).

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 type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input checked="" type="radio"/>	Other

Name:

Email:

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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of North Carolina Wilmington (199218)

User ID: P1992181

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	\$125,740,431	31%	\$7,854
State appropriations	\$181,222,251	45%	\$11,320
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$55,658,000	14%	\$3,477
Private gifts, grants, and contracts	\$3,688,098	1%	\$230
Investment income	\$6,447,301	2%	\$403
Other core revenues	\$26,879,763	7%	\$1,679
Total core revenues	\$399,635,844	100%	\$24,963
Total revenues	\$444,714,590	N/A	\$27,779
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	\$152,083,309	51%	\$9,500
Research	\$13,749,333	5%	\$859
Public service	\$5,564,977	2%	\$348
Academic support	\$38,465,757	13%	\$2,403
Institutional support	\$33,619,984	11%	\$2,100
Student services	\$19,786,298	7%	\$1,236
Other core expenses	\$36,202,908	12%	\$2,261
Total core expenses	\$299,472,566	100%	\$18,707
Total expenses	\$379,237,129	N/A	\$23,689
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	16,009
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)				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The value of unrestricted net position is negative due to the implementation of GASB 68 in 2015 and the implementation of GASB 75 in 2018. These standards resulted in the recognition of a significant Net Pension Liability (GASB 68) and Net Other Postemployment Benefit Liability (GASB 75) as well as related Deferred Inflows of Resources.			
Screen: Scholarships & Fellowships				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$48,458,633) to be similar to the scholarship/fellowship revenue reported in Finance (\$58,974,170). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The student aid reported on the Finance Survey includes aid to both undergraduates and graduate students and therefore exceeds the student aid reported on the Student Financial Aid Survey, which only includes aid to undergraduate students.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 89,278 and 267,832 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The data has been reviewed and confirmed to be correct.			
Upload File	The amount reported is outside the expected range of between 20,317 and 60,951 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The data has been reviewed and confirmed to be correct.			
Screen: Expenses Part 1				
Upload File	The amount reported is outside the expected range of between 1,776,587 and 5,329,761 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Public Service expense increased due to increases in the salaries & benefits and the supplies associated with the function. These increases reflect the return to on-campus operations following the pandemic.			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 10,216,407 and 21,218,689 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense can vary significantly from year to year depending on differences between expectations and actual amounts and other factors and how those adjustments are recognized over time.			
Upload File	The amount reported is outside the expected range of between 32,740,400 and 67,999,290 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The Net Pension Liability can vary significantly from year to year because it is calculated by actuaries based on assumptions regarding investment returns, retiree longevity, future cost-of-living adjustments, projected salary changes, projected eligibility changes, etc. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Screen: OPEB Information				
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The Retiree Health Benefit Fund (the material GASB 75 other postemployment benefit plan in which the institution participates) is funded much more poorly than the Teachers' and State Employees' Retirement System (the GASB 68 pension plan in which the institution participates) Therefore, the Net OPEB Liability allocated to the institution is much larger than the Net Pension Liability allocated to the institution. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Screen: Financial Health				

Upload File	The amount reported is outside the expected range of between 16,667,001 and 50,001,001 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increases in student tuition and fees and sales & services were key factors in this increase. The increase in sales & services in particular reflects a return to on-campus activity following the pandemic.			