

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

OMB NO. 1850-0582 v.32 : Approval Expires 8/31/2025

User ID: P1992181

Finance 2023-24

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 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 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, 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
- ☐  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
- ☒  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 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>	238,297,556	218,355,533
31	Depreciable <u>capital assets</u> , net of depreciation	762,657,486	748,070,195
04	Other noncurrent assets CV=[A05-A31]	225,338,680	216,915,015
05	Total <u>noncurrent assets</u>	987,996,166	964,985,210
06	Total assets CV=(A01+A05)	1,226,293,722	1,183,340,743
19	<u>Deferred outflows of resources</u>	103,235,476	96,726,873
Liabilities			
07	<u>Long-term debt, current portion</u>	10,394,051	11,237,785
08	Other current liabilities CV=(A09-A07)	24,704,033	20,792,994
09	Total <u>current liabilities</u>	35,098,084	32,030,779
10	<u>Long-term debt</u>	202,711,445	215,506,287
11	Other noncurrent liabilities CV=(A12-A10)	289,809,073	300,308,868
12	Total <u>noncurrent liabilities</u>	492,520,518	515,815,155
13	Total liabilities CV=(A09+A12)	527,618,602	547,845,934
20	<u>Deferred inflows of resources</u>	220,463,189	229,350,198
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	471,500,386	438,537,558
15	<u>Restricted-expendable</u>	120,875,146	136,143,091
16	<u>Restricted-nonexpendable</u>	84,360,730	79,402,565
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -95,288,855	-151,211,730
18	Net position CV=[(A06+A19)-(A13+A20)]	581,447,407	502,871,484

 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 2

Most recent fiscal year ending before October 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	14,848,968	14,848,968
22	<u>Infrastructure</u>	72,799,503	72,793,338
23	<u>Buildings</u>	892,200,764	877,730,592
32	Equipment, including art and <u>library collections</u>	67,446,377	65,156,181
27	<u>Construction in progress</u>	30,650,669	17,455,830
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,077,946,281	1,047,984,909
28	<u>Accumulated depreciation</u>	281,403,219	267,190,275
33	Intangible assets, net of accumulated amortization	13,767,452	1,771,989
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).

Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 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	469,051,390	444,714,590
02	Total expenses and deductions for this institution AND all of its child institutions	390,457,967	379,237,129
03	Change in net position during year CV=(D01-D02)	78,593,423	65,477,461
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	502,871,484	437,395,922
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-17,500	-1,899
06	Net position end of year for this institution AND all of its child institutions (from A18)	581,447,407	502,871,484

 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 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)	18,791,951	17,660,047
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,539,711	7,787,454
03	<u>Grants by state government</u>	6,644,498	7,207,440
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	5,880,256	4,612,312
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	19,590,169	21,706,917
07	Total revenue that funds scholarships and fellowships	52,446,585	58,974,170
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	22,679,815	22,891,437
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	6,156,138	4,935,023
10	Total discounts and allowances CV=(E08+E09)	28,835,953	27,826,460
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.	23,610,632	31,147,710

 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 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)	<input type="text" value="8,738,533"/>	8,575,132	<input type="text" value="2,371,960"/>	1,848,660	11,110,493	10,423,792
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="240,406"/>	402,889	<input type="text" value="65,255"/>	86,856	305,661	489,745
14	Grants by state government	<input checked="" type="checkbox"/> <input type="text" value="140,615"/>	86,987	<input checked="" type="checkbox"/> <input type="text" value="38,168"/>	18,753	178,783	105,740
15	Grants by local government	<input type="text" value=""/>	0	<input type="text" value=""/>	0	0	0
16	Endowments and gifts	<input type="text" value=""/>	0	<input type="text" value=""/>	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	13,560,261	13,826,429	3,680,755	2,980,754	17,241,016	16,807,183
18	Total (from Part E1 line 8, 9 and 10)	22,679,815	22,891,437	6,156,138	4,935,023	28,835,953	27,826,460

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 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	129,274,663	125,740,431
Grants and contracts - operating			
02	Federal operating grants and contracts	10,251,841	8,213,704
03	State operating grants and contracts	3,991,210	2,998,347
04	Local government/private operating grants and contracts	4,383,006	3,532,025
04a	Local government operating grants and contracts	885,103	771,536
04b	Private operating grants and contracts	3,497,903	2,760,489
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	56,825,928	45,078,746
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>	4,042,823	3,059,000
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	7,208,688	6,413,656
09	Total operating revenues	215,978,159	195,035,909

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 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating</u> Revenues			
10	Federal <u>appropriations</u>		0
11	State <u>appropriations</u>	192,468,360	181,222,251
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	21,247,749	32,867,307
14	State nonoperating grants	11,894,281	10,807,106
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	5,322,268	927,609
17	<u>Investment income</u>	5,223,877	6,447,301
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,807,372	3,982,938
19	Total nonoperating revenues	237,963,907	236,254,512
27	Total operating and nonoperating revenues CV=[B19+B09]	453,942,066	431,290,421
28	<u>12-month Student FTE from E12</u>	15,886	16,009
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,575	26,940

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text"/>	0
21	<u>Capital grants and gifts</u>	10,724,276	10,125,117
22	<u>Additions to permanent endowments</u>	4,385,048	3,299,052
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	15,109,324	13,424,169
25	Total all revenues and other additions	469,051,390	444,714,590

 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 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>	164,495,414	152,083,309	110,650,076	104,346,789
02	<u>Research</u>	16,736,299	13,749,333	7,394,019	6,170,465
03	<u>Public service</u>	5,569,679	5,564,977	2,319,246	2,574,344
05	<u>Academic support</u>	36,480,297	38,465,757	15,489,533	18,752,172
06	<u>Student services</u>	20,375,514	19,786,298	10,182,379	9,770,224
07	<u>Institutional support</u>	35,457,901	33,619,984	20,806,596	19,507,255
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	23,610,632	31,147,710		
11	<u>Auxiliary enterprises</u>	89,428,415	79,764,563	11,415,000	9,975,777
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	<input type="text" value="-1,696,184"/>	5,055,198	0	0
19	Total expenses and deductions	390,457,967	379,237,129	178,256,849	171,097,026


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

Most recent fiscal year ending before October 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1.Column 2 line 19).	178,256,849	171,097,026
19-3	Benefits	31,628,242	34,915,008
19-4	Operation and Maintenance of Plant (as a natural expense).	29,455,507	32,796,344
19-5	Depreciation	19,209,056	16,644,614
19-6	Interest	7,372,230	7,624,150
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	124,536,083	116,159,987
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	390,457,967	379,237,129
20-1	12-month Student FTE (from E12 survey).	15,886	16,009
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	24,579	23,689

 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 2023				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="15,089,779"/>	7,076,309
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="65,577,460"/>	20,525,245
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="893,831"/>	25,897,185
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="42,552,565"/>	23,533,273

 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 2023				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-17,310,467	-3,670,479
06	Net OPEB liability	<input checked="" type="checkbox"/>	201,859,359	264,070,324
07	Deferred inflows related to OPEB		93,959,032	74,937,947
08	Deferred outflows related to OPEB		55,320,704	67,449,723

 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 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	149,845,776	142,918,881
02	Value of endowment net assets at the end of the fiscal year	147,657,266	149,845,776
03	Change in value of endowment net assets CV=[H02-H01]	-2,188,510	6,926,895
03a	New gifts and additions	4,051,048	3,299,052
03b	Endowment net investment return	-310,899	4,390,621
03c	Spending distribution for current use	-6,380,960	-4,254,568
03d	Other CV=[H03-(H03a+H03b+H03c)]	452,301	3,491,790


 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 2023			
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)	69,684,979	56,211,890
02	Operating revenues + nonoperating revenues	449,084,795	425,323,902
03	Change in net position	78,593,423	65,477,461
04	Net position	797,161,315	752,512,411
05	Expendable net assets	73,654,885	78,597,892
06	Plant-related debt	213,105,496	225,076,815
07	Total expenses	390,457,967	379,237,129


 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).

Most recent fiscal year ending before October 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	151,954,478	151,954,478			
02	Sales and services	67,024,889	4,042,823	62,982,066		
03	Federal grants/contracts (excludes Pell Grants)	11,275,040	11,275,040			
Revenue from the state government:						
04	State appropriations, current & capital	192,468,360	192,468,360			
05	State grants and contracts	3,991,209	3,991,209			
Revenue from local governments:						
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	885,103	885,103			
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	12,702,510				
10	Interest earnings	5,195,537				
11	<u>Dividend earnings</u>	5,304,829				
12	<u>Realized capital gains</u>	255,374				

 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 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	35,773,054	32,190,907	3,582,147		
03	Payment to state retirement funds (may be included in line 02 above)	6,089,696	5,651,840	437,856		
04	Current expenditures including salaries	264,637,299	207,948,216	56,689,083		
Capital outlays						
05	Construction	27,671,176	27,671,176			
06	Equipment purchases	5,132,464	5,132,464			
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	7,372,230				

 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 2023		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	225,076,815
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	11,971,319
04	Long-term debt outstanding at end of fiscal year	213,105,496
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 2023			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		102,562
08	Total cash and security assets held at end of fiscal year in bond funds		6,471,119
09	Total cash and security assets held at end of fiscal year in all other funds		381,839,606

 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

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:		<input type="text" value="Megan Wallace"/>			
Email:		<input type="text" value="mewallace@northcarolina.edu"/>			

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text"/>	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 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	129,274,663	31	8,138
State appropriations	192,468,360	47	12,116
Local appropriations	0	0	0
Government grants and contracts	48,270,184	12	3,039
Private gifts, grants, and contracts	8,820,171	2	555
Investment income	5,223,877	1	329
Other core revenues	28,168,207	7	1,773
Total core revenues	412,225,462	100	25,949
Total revenues	469,051,390	N/A	29,526
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	164,495,414	55	10,355
Research	16,736,299	6	1,054
Public service	5,569,679	2	351
Academic support	36,480,297	12	2,296
Institutional support	35,457,901	12	2,232
Student services	20,375,514	7	1,283
Other core expenses	21,914,448	7	1,379
Total core expenses	301,029,552	100	18,949
Total expenses	390,457,967	N/A	24,579
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	15,886	
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				
Upload File	The amount reported is outside the expected range of between 3,893,727 and 11,681,181 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants is expected to vary due to fluctuations in grant activity.			
Screen: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 43,494 and 130,480 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State grants (and the associated discounts and allowances) is expected to vary due to fluctuations in grant activity.			
Upload File	The amount reported is outside the expected range of between 9,377 and 28,129 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	State grants (and the associated discounts and allowances) is expected to vary due to fluctuations in grant activity.			
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 pension and OPEB expenses allocated to this line item. OPEB expenses became an asset in this fiscal year. SSR			
Related Screens	Expenses Part 1			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 4,599,601 and 9,553,017 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. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Upload File	The amount reported is outside the expected range of between 13,341,410 and 27,709,080 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.			
Upload File	The amount reported is outside the expected range of between 16,833,171 and 34,961,199 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred Inflows Related to Pension can vary significantly from year to year depending on differences between projected and actual earnings on pension plan investments, changes in actuarial assumptions, other adjustments, and how those differences are recognized over time. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Upload File	The amount reported is outside the expected range of between 15,296,628 and 31,769,918 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred Outflows Related to Pension can vary significantly from year to year depending on differences between projected and actual earnings on pension plan investments, changes in actuarial assumptions, other adjustments, and how those differences are recognized over time. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between -4,955,146 and -2,385,811 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB 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. The institution obtains these allocations from schedules audited by the NC Office of the State Auditor.			

Upload File	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.			