

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

User ID: P2000041

Finance 2020-21

Institution: Western Carolina University (200004)

User ID: P2000041

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: Western Carolina University (200004)

User ID: P2000041

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: Western Carolina University (200004)

User ID: P2000041

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 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)


- No
 Yes

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Part A - Statement of Net Position Page 1

Most recent fiscal year ending before October 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
<u>Assets</u>			
01	Total <u>current assets</u>	159,919,214	151,636,065
31	Depreciable <u>capital assets</u> , net of depreciation	437,731,758	389,739,118
04	Other noncurrent assets CV=[A05-A31]	246,641,702	223,212,163
05	Total <u>noncurrent assets</u>	684,373,460	612,951,281
06	Total assets CV=(A01+A05)	844,292,674	764,587,346
19	<u>Deferred outflows of resources</u>	51,716,033	44,048,338
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	7,099,967	5,869,349
08	Other current liabilities CV=(A09-A07)	24,424,773	25,794,419
09	Total <u>current liabilities</u>	31,524,740	31,663,768
10	<u>Long-term debt</u>	180,746,189	164,605,346
11	Other noncurrent liabilities CV=(A12-A10)	224,836,634	199,420,565
12	Total <u>noncurrent liabilities</u>	405,582,823	364,025,911
13	Total liabilities CV=(A09+A12)	437,107,563	395,689,679
20	<u>Deferred inflows of resources</u>	98,347,931	119,112,874
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	355,163,960	296154855
15	<u>Restricted-expendable</u>	71,391,460	78,912,829
16	<u>Restricted-nonexpendable</u>	54,155,753	51,676,799
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -120,157,960	-132911352

18	Net position CV=[(A06+A19)-(A13+A20)]	360,553,213	293833131
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Institution: Western Carolina University (200004)

User ID: P2000041

Part A - Statement of Net Position Page 2

Most recent fiscal year ending before October 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	14,710,111	14,579,248
22	<u>Infrastructure</u>	48,409,593	43,102,666
23	<u>Buildings</u>	490,779,504	440,350,976
32	Equipment, including art and <u>library collections</u>	47,607,203	46,695,305
27	<u>Construction in progress</u>	96,922,941	85,332,439
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	698,429,352	630,060,634
28	<u>Accumulated depreciation</u>	148,430,884	139,913,582
33	Intangible assets, net of accumulated amortization	583,920	716,329
34	Other capital assets		0


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Part D - Summary of Changes In Net Position

Most recent fiscal year ending before October 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	316,471,160	301607277
02	Total expenses and deductions for this institution AND all of its child institutions	249,751,078	234459592
03	Change in net position during year CV=(D01-D02)	66,720,082	67147685
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	293,833,131	227458067
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-772621
06	Net position end of year for this institution AND all of its child institutions (from A18)	360553213	293833131


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Part E-1 - Scholarships and Fellowships

Most recent fiscal year ending before October 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)	<input type="text" value="18,106,366"/>	17,824,539
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="4,040,651"/>	1,187,191
03	<u>Grants by state government</u>	<input type="text" value="4,031,690"/>	9,018,513
04	<u>Grants by local government</u>	<input type="text" value="6,536,441"/>	1,583,400
05	<u>Institutional grants from restricted resources</u>	<input type="text" value="2,051,414"/>	1,978,617
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	4,526,966	4,328,760
07	Total revenue that funds scholarships and fellowships	<input type="text" value="39,293,528"/>	35,921,020
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	<input type="text" value="13,362,431"/>	12,498,558
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	<input type="text" value="8,947,571"/>	9,718,184
10	Total discounts and allowances CV=(E08+E09)	22,310,002	22,216,742
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.	16,983,526	13,704,278

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 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)	6,156,862	0	6,156,862
13	Other federal grants (Do NOT include FDSL amounts)	1,373,976		1,373,976
14	Grants by state government	1,371,045		1,371,045
15	Grants by local government	2,222,642		2,222,642
16	Endowments and gifts			0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,237,906	8,947,571	11,185,477
18	Total (from Part E1 line 8, 9 and 10)	13362431	8947571	22,310,002

Institution: Western Carolina University (200004)

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Part B - Revenues by Source (1)

Most recent fiscal year ending before October 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>	43,427,893	43,253,933
Grants and contracts - operating			
02	Federal operating grants and contracts	4,644,343	4,865,850
03	State operating grants and contracts	654,595	655,515
04	Local government/private operating grants and contracts	1,365,495	1,201,697
	04a Local government operating grants and contracts		0
	04b Private operating grants and contracts	1,365,495	1,201,697
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	37,399,156	43,458,810
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>	300,985	285,333
07	<u>Independent operations</u>	4,307,801	4,399,758
08	Other sources - operating CV=[B09-(B01++B07)]	2,707,076	3,030,681
09	Total operating revenues	94,807,344	101,151,577

Institution: Western Carolina University (200004)

User ID: P2000041

Part B - Revenues by Source (2)


Most recent fiscal year ending before October 2020			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	<input type="text"/>	0
11	State <u>appropriations</u>	130,957,542	130,253,495
12	<u>Local appropriations, education district taxes, and similar support</u>	<input type="text"/>	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	29,121,889	21,111,258
14	State nonoperating grants	1,163,980	1,579,937
15	Local government nonoperating grants	<input type="text"/>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,577,736	4,504,615
17	<u>Investment income</u>	4,339,791	8299286
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	284,464	0
19	Total nonoperating revenues	169,445,402	165,748,591
27	Total operating and nonoperating revenues CV=[B19+B09]	264,252,746	266,900,168
28	<u>12-month Student FTE from E12</u>	11,129	10,752
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,745	24,823

Institution: Western Carolina University (200004)

User ID: P2000041

Part B - Revenues by Source (3)

Most recent fiscal year ending before October 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text"/>	17,735,239
21	<u>Capital grants and gifts</u>	<input type="text" value="47,485,596"/>	15,324,114
22	<u>Additions to permanent endowments</u>	<input type="text" value="4,732,818"/>	1647756
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	52,218,414	34707109
25	Total all revenues and other additions	<input type="text" value="316,471,160"/>	301,607,277

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Part C-1 - Expenses by Functional Classification

Most recent fiscal year ending before October 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>	82,373,576	80,059,259	56,036,041	53,856,824
02	<u>Research</u>	2,665,538	3,042,487	1,088,301	1,001,994
03	<u>Public service</u>	<input checked="" type="checkbox"/> 6,765,063	3,935,642	2,103,601	2,070,232
05	<u>Academic support</u>	19,422,469	20,209,419	9,355,141	9,169,710
06	<u>Student services</u>	12,092,426	13,560,094	4,416,014	4,530,251
07	<u>Institutional support</u>	30,219,378	25,095,291	13,261,671	11,441,066
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	16983526	13,704,278		
11	<u>Auxiliary enterprises</u>	63,057,881	65,313,598	15,374,135	14,389,911
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>	4,764,575	4,749,810	658,294	562,723
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	11,406,646	4,789,714	0	0
19	Total expenses and deductions	249,751,078	234,459,592	102,293,198	97,022,711

Institution: Western Carolina University (200004)

User ID: P2000041

Part C-2 - Expenses by Natural Classification

Most recent fiscal year ending before October 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)	102293198	97,022,711
19-3	<u>Benefits</u>	31,266,508	25,000,066
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	19,618,317	21,184,493
19-5	<u>Depreciation</u>	9,628,491	9,183,891
19-6	<u>Interest</u>	6,178,422	4,291,111
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	80,766,142	77,777,320
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	249751078	234,459,592
20-1	<u>12-month Student FTE (from E12 survey)</u>	11,129	10,752
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,441	21,806


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Part M-1 - Pension Information

Most recent fiscal year ending before October 2020			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 12,264,268	7,627,594
02	Net Pension liability	32,601,598	30,655,171
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 65,267	307,645
04	Deferred outflows related to pension	14,393,946	18,167,410


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User ID: P2000041

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

Most recent fiscal year ending before October 2020				
Line No.	Description		Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-2,869,023	-3,716,218
06	Net OPEB liability	<input checked="" type="checkbox"/>	178,250,942	155,538,499
07	Deferred inflows related to OPEB		76,373,726	96,356,135
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	33,141,123	21,391,547


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Institution: Western Carolina University (200004)

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 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	86,509,244	82,013,023
02	Value of endowment net assets at the end of the fiscal year	90,606,569	86,509,244
03	Change in value of endowment net assets CV=[H02-H01]	4,097,325	
03a	New gifts and additions	4,732,818	
03b	Endowment net investment return	3,970,097	
03c	Spending distribution for current use	-3,677,672	
03d	Other CV=[H03-(H03a+H03b+H03c)]	-927,918	


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Part N - Financial Health

Most recent fiscal year ending before October 2020		
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	14,501,669
02	Operating revenues + nonoperating revenues	263,883,052
03	Change in net position	66,720,082
04	Net position	293,833,131
05	Expendable net assets	187,871,406
06	Plant-related debt	186,387,717
07	Total expenses	249,381,384

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2020

Source and type		Total for all funds and operations (includes endowment funds, but excludes component units)	Amount			
			Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	56,790,324	56,790,324			
02	Sales and services	50,955,513	<input type="text" value="4,608,786"/>	46,346,727		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	31,214,668	<input type="text" value="31,214,668"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	178,042,782	<input type="text" value="178,042,782"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	3,881,708	<input type="text" value="3,881,708"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	116,713	<input type="text" value="116,713"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="5,999,769"/>				
10	Interest earnings	<input type="text"/>				
11	<u>Dividend earnings</u>	<input type="text" value="2,790,475"/>				
12	<u>Realized capital gains</u>	<input type="text" value="2,580,862"/>				

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Part K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 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	31,266,507	27,604,729	3,661,778		
03	Payment to state retirement funds (may be included in line 02 above)	6,807,221	5,715,036	1,092,185		
04	Current expenditures including salaries	215,208,380	163,508,827	51,699,553		
Capital outlays						
05	Construction	11,590,503	2,365,249	9,225,254		
06	Equipment purchases	906,897	680,173	226,724		
07	Land purchases	130,863	130,863			
08	Interest on debt outstanding, all funds and activities	6,178,422				


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: Western Carolina University (200004)

User ID: P2000041

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

Most recent fiscal year ending before October 2020		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	168,115,936
02	Long-term debt issued during fiscal year	23,847,145
03	Long-term debt retired during fiscal year	5,929,793
04	Long-term debt outstanding at end of fiscal year	186,033,288
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).

Institution: Western Carolina University (200004)

User ID: P2000041

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

Most recent fiscal year ending before October 2020		
Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	5,551,523
08	Total cash and security assets held at end of fiscal year in bond funds	22,540,269
09	Total cash and security assets held at end of fiscal year in all other funds	248,602,465

 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: Western Carolina University (200004)

User ID: P2000041

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: Western Carolina University (200004)

User ID: P2000041

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	\$43,427,893	16%	\$3,902
State appropriations	\$130,957,542	48%	\$11,767
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$35,584,807	13%	\$3,197
Private gifts, grants, and contracts	\$4,943,231	2%	\$444
Investment income	\$4,339,791	2%	\$390
Other core revenues	\$55,510,939	20%	\$4,988
Total core revenues	\$274,764,203	100%	\$24,689
Total revenues	\$316,471,160	N/A	\$28,437

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	\$82,373,576	45%	\$7,402
Research	\$2,665,538	1%	\$240
Public service	\$6,765,063	4%	\$608
Academic support	\$19,422,469	11%	\$1,745
Institutional support	\$30,219,378	17%	\$2,715
Student services	\$12,092,426	7%	\$1,087
Other core expenses	\$28,390,172	16%	\$2,551
Total core expenses	\$181,928,622	100%	\$16,347
Total expenses	\$249,751,078	N/A	\$22,441

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	11129

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 593,596 and 1,780,786 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: Expenses Part 1				
Upload File	The amount reported is outside the expected range of between 1,967,821 and 5,903,463 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The amount expended for Public Service varies year to year with different programs and initiatives.			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 4,957,937 and 10,297,251 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 199,970 and 415,320 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.			
Screen: OPEB Information				
Upload File	The amount reported is outside the expected range of between -5,016,894 and -2,415,541 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. However, the balance of (2,869,023) is within the expected range of (5,016,89) and (2,415,541).			
Upload File	The amount reported is outside the expected range of between 13,904,506 and 28,878,588 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred Outflows Related to OPEB can vary significantly from year to year depending on differences between projected and actual earnings on OPEB plan investments, differences in actual and expected experience, changes in actuarial assumptions and health care cost trend rates, other adjustments, and how those differences are recognized over time.			
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	<p>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.</p>
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