

IPEDS 2021-22 Data Collection System

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

OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022

User ID: P2353161

Finance 2021-22

Institution: Gonzaga University (235316)

User ID: P2353161

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 2021-22 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 2021-22:

- There are no changes to the 2021-22 collection.

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: Gonzaga University (235316)

Finance - Private not-for-profit institutions and Public institutions using FASB standards

General Information - Fiscal Year and Audit: FASB-Reporting Institutions

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, 2021.)

Beginning: month/year (MMYYYY)	Month:	<input type="text" value="6"/>	Year:	<input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month:	<input type="text" value="5"/>	Year:	<input type="text" value="2021"/>

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

- No
- Yes (report endowment assets)

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)

Intercollegiate athletics revenue is reported in Other Sources Revenue

5. Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution?

- Pass through** (agency)
- Federal grant revenue
- Does not award Pell grants

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Institution: Gonzaga University (235316)


User ID: P2353161

Part A - Statement of Financial Position, Page 1

Fiscal Year: June 1, 2020 - May 31, 2021


If your institution is a parent institution then the amounts reported in Parts A and B should include ALL of your child institutions

Line No.	Assets, Liabilities, and Net Assets	Current year amount	Prior year amount
Assets			
01	<u>Long-term investments</u>	452,934,000	312,289,000
19	Property, plant, and equipment, net of accumulated depreciation	403,187,000	391,962,000
20	Intangible assets, net of accumulated amortization	0	0
02	Total assets	1,049,183,000	909,835,000
Liabilities			
03	Total liabilities	320,236,000	308,484,000
03a	Debt related to Property, Plant, and Equipment	223,349,000	228,236,000
Net assets			
04	<u>Unrestricted net assets</u>	325,460,000	303,299,000
05	Total <u>restricted net assets</u>	403,487,000	298,052,000
05a	<u>Permanently restricted</u> net assets	176,577,000	166,996,000
05b	Temporarily <u>restricted net assets</u>	226,910,000	131,056,000
06	Total net assets (CV=A04+A05)	728,947,000	601,351,000

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Part A - Statement of Financial Position, Page 2

Fiscal Year: June 1, 2020 - May 31, 2021			
Line No.	Plant, Property and Equipment	Ending balance	Prior year Ending balance
11	<u>Land and land improvements</u>	21,503,000	21,101,000
12	<u>Buildings</u>	467,936,000	466,547,000
13	Equipment, including art and <u>library</u> collections	57,201,000	57,305,000
15	<u>Construction in Progress</u>	38,104,000	11,918,000
16	Other	0	0
17	Total Plant, Property, and Equipment CV=[(A11+...A16)]	584,744,000	556,871,000
18	<u>Accumulated depreciation</u>	181,557,000	164,909,000
19	Property, Plant, and Equipment, net of accumulated depreciation (from A19)	403,187,000	391,962,000

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Institution: Gonzaga University (235316)


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Part B - Summary of Changes in Net Assets

Fiscal Year: June 1, 2020 - May 31, 2021


If your institution is a parent institution then the amounts reported in Parts A and B should include ALL of your child institutions

Line No.	Revenues, Expenses, Gains and Losses		Current year amount	Prior year amount
01	Total <u>revenues</u> and <u>investment return</u>	<input checked="" type="checkbox"/>	347,381,000	250,293,000
02	Total <u>expenses</u>		222,881,000	237,985,000
03	<u>Other specific changes in net assets</u> CV=[B04-(B01-B02)]		3,096,000	600,000
04	Change in <u>net assets</u>		127,596,000	12,908,000
05	Net assets, beginning of year		601,351,000	588,443,000
06	Adjustments to beginning of year net assets CV=[B07-(B04+B05)]		0	0
07	Net assets, end of year (from A06)		728,947,000	601,351,000

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Part C-1 - Scholarships and Fellowships

Fiscal Year: June 1, 2020 - May 31, 2021			
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 (federal)</u>	3,032,000	2,757,000
02	<u>Other federal grants</u> Do NOT include FDSL amounts	2,164,000	1,846,000
03	<u>Grants by state government</u>	4,259,000	3,530,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants (restricted)</u>	9,353,000	7,450,000
06	<u>Institutional grants (unrestricted)</u>	116,371,000	115,401,000
07	Total revenue that funds scholarships and fellowships CV=[C01+...+C06]	135,179,000	130,984,000
08	<u>Discounts and Allowances</u> applied to <u>tuition and fees</u>	118,318,000	114,943,000
09	<u>Discounts and Allowances</u> applied to <u>auxiliary enterprise revenues</u>	0	0
10	Total Discounts and Allowances, CV=[C08 + C09]	118,318,000	114,943,000

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Institution: Gonzaga University (235316)


User ID: P2353161

Part C-2 - Sources of Discounts and Allowances

Fiscal Year: June 1, 2020 - May 31, 2021							
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)	0	0	0	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	14,000	12,000	0	0	14,000	12,000
14	Grants by state government	0	0	0	0	0	0
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	9,353,000	7,450,000	0	0	9,353,000	7,450,000
17	Other institutional sources CV=[C18-(C12+C13+ ... +C16)]	108,951,000	107,481,000	0	0	108,951,000	107,481,000
18	Total (from Part C1 line 8, 9 and 10)	118,318,000	114,943,000	0	0	118,318,000	114,943,000

Part D - Revenues by Source

Fiscal Year: June 1, 2020 - May 31, 2021						
Line No.	Source of Funds	Total Amount	Unrestricted	Temporarily restricted	Permanently restricted	Prior Year Total Amount
01	<u>Tuition and fees</u> (net of allowance reported in Part C-1, line 08)	159,401,000	159,401,000	0	0	171,657,000
Government Appropriations						
02	Federal appropriations	0	0	0	0	0
03	State appropriations	0	0	0	0	0
04	Local appropriations	0	0	0	0	0
Government Grants and Contracts						
05	Federal grants and contracts (Do not include FDSL)	5,130,000	3,000	<input checked="" type="checkbox"/> 5,127,000	0	3,239,000
06	State grants and contracts	3,000	0	<input checked="" type="checkbox"/> 3,000	0	0
07	Local government grants and contracts	0	0	0	0	0
Private Gifts, Grants and Contracts						
08	<u>Private gifts, grants and contracts</u>	30,384,000	2,625,000	20,524,000	7,235,000	27,109,000
	08a <u>Private gifts</u>	30,035,000	2,625,000	20,175,000	7,235,000	26,437,000
	08b <u>Private grants and contracts</u>	349,000	0	349,000	0	672,000
09	<u>Contributions from affiliated entities</u>	0	0	0	0	0
Other Revenue						
10	<u>Investment return</u>	120,165,000	22,407,000	97,653,000	105,000	12,172,000
11	<u>Sales and services of educational activities</u>	0	0			0
12	Sales and services of <u>auxiliary enterprises</u> (net of allowance reported in Part C-1, line 09)	21,300,000	21,300,000			22,159,000
13	<u>Hospital revenue</u>	0	0			0
14	<u>Independent operations revenue</u>	0	0	0	0	0
15	Other revenue CV=[D16-(D01+...+D14)]	10,998,000	10,570,000	181,000	247,000	13,957,000
16	Total revenues and investment return	<input checked="" type="checkbox"/> 347,381,000	216,306,000	123,488,000	7,587,000	250,293,000
17	Net assets released from restriction	0	28,428,000	-28,428,000	0	
18	Net total revenues, after assets released from restriction	347,381,000	244,734,000	95,060,000	7,587,000	250,293,000
19	12-month Student FTE from E12	7,087				7,424
20	Total revenues and investment return per student FTE CV=[D16/D19]	49,017				33,714

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Institution: Gonzaga University (235316)

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Part E-1 - Expenses by Functional Classification

Fiscal Year: June 1, 2020 - May 31, 2021

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>	79,981,000	90,547,000	52,591,000	53,979,000
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	0	0	0	0
04	<u>Academic support</u>	26,087,000	28,765,000	10,471,000	10,945,000
05	<u>Student services</u>	58,097,000	58,031,000	23,483,000	21,234,000
06	<u>Institutional support</u>	34,283,000	34,960,000	17,334,000	17,559,000
07	<u>Auxiliary enterprises</u>	23,023,000	24,319,000	892,000	954,000
08	<u>Net grant aid to students, net of discount/allowances</u>	1,410,000	1,363,000		
09	<u>Hospital services</u>	0	0	0	0
10	<u>Independent operations</u>	0	0	0	0
12	Other Functional Expenses and deductions CV=[E13-(E01+...+E10)]	0	0	0	0
13	Total expenses and Deductions	222,881,000	237,985,000	104,771,000	104,671,000

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Part E-2 - Expenses by Natural Classification

Fiscal Year: June 1, 2020 - May 31, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
13-2	<u>Salaries and Wages</u> (from Part E-1, line 13 column 2)	104,771,000	104,671,000
13-3	<u>Benefits</u>	32,856,000	32,417,000
13-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	16,360,000	20,052,000
13-5	<u>Depreciation</u>	17,976,000	17,957,000
13-6	<u>Interest</u>	8,658,000	8,956,000
13-7	<u>Other Natural Expenses and Deductions</u> CV=[E13-1 - (E13-2 + ... + E13-6)]	42,260,000	53,932,000
13-1	Total Expenses and Deductions (from Part E-1, Line 13)	222,881,000	237,985,000
14-1	<u>12-month Student FTE (from E12 survey)</u>	7,087	7,424
15-1	Total expenses and deductions per student FTE CV=[E13/E14]	31,449	32,056

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Part H - Value of Endowment Net Assets

Fiscal Year: June 1, 2020 - May 31, 2021			
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	313,733,000	306,405,000
02	Value of endowment net assets at the end of the fiscal year	429,174,000	313,733,000
03	Change in value of endowment net assets CV=[H02-H01]	115,441,000	7,328,000
03a	New gifts and additions	7,088,000	6,794,000
03b	Endowment net investment return	119,597,000	10,982,000
03c	Spending distribution for current use	-11,244,000	-10,448,000
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Institution: Gonzaga University (235316)

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Part I - Financial Health

Fiscal Year: June 1, 2020 - May 31, 2021

Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions.)</i>	Current year amount	Prior year amount
01	Change in unrestricted net assets	22,161,000	-492,000
02	Total unrestricted operating revenues	226,361,000	236,546,000
03	Change in net assets (from Part B, line 04)	127,596,000	12,908,000
04	Total net assets (from Part B, line 05)	601,351,000	588,443,000
05	Expendable net assets	<input checked="" type="checkbox"/> 338,692,000	212,801,000
06	Plant-related debt	223,349,000	228,236,000
07	Total expenses (from Part B, line 02)	222,881,000	237,985,000

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Institution: Gonzaga University (235316)

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

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

Name:

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" value="3.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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 2021.

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	\$159,401,000	49%	\$22,492
Government grants and contracts	\$5,133,000	2%	\$724
Private gifts, grants, and contracts	\$30,384,000	9%	\$4,287
Investment return	\$120,165,000	37%	\$16,956
Other core revenues	\$10,998,000	3%	\$1,552
Total core revenues	\$326,081,000	100%	\$46,011
Total revenues	\$347,381,000	N/A	\$49,017

Other core revenues include government appropriations (federal, state, and local), sales and services of educational activities; and other sources. 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	\$79,981,000	40%	\$11,286
Research	\$0	0%	\$0
Public service	\$0	0%	\$0
Academic support	\$26,087,000	13%	\$3,681
Institutional support	\$34,283,000	17%	\$4,837
Student services	\$58,097,000	29%	\$8,198
Other core expenses	\$1,410,000	1%	\$199
Total core expenses	\$199,858,000	100%	\$28,201
Total expenses	\$222,881,000	N/A	\$31,449

Other core expenses include net grant aid to students, 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	7,087

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
Global Edits				
Perform Edits	The total revenue is outside the expected range when compared to the total expenses. Please explain. (Error #5434)	Explanation	Yes	
Reason	Large increase is due to an increase in investment returns on endowment investments.			
Related Screens	Revenues, Expenses Part 1			
Screen: Changes in net assets				
Screen Entry	The amount reported is outside the expected range of between 175,205,100 and 325,380,900 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Large increase is due to an increase in investment returns on endowment investments.			
Screen: Revenues				
Screen Entry	This source of revenue is not expected to have restrictions. Please revise your data or provide an explanation for its restriction. (Error #5281)	Explanation	Yes	
Reason	The University adopted ASU 2018-08 (Topic 958) which resulted in certain grants and contracts being recorded as contribution revenue instead of exchange transactions.			
Screen Entry	This source of revenue is not expected to have restrictions. Please revise your data or provide an explanation for its restriction. (Error #5281)	Explanation	Yes	
Reason	The University adopted ASU 2018-08 (Topic 958) which resulted in certain grants and contracts being recorded as contribution revenue instead of exchange transactions.			
Screen Entry	The amount reported is outside the expected range of between 175,205,100 and 325,380,900 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Large increase is due to an increase in investment returns on endowment investments.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 106,400,500 and 319,201,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Large increase is due to an increase in investment returns on endowment investments.			