

## Finance 2020-21

Institution: Indiana University of Pennsylvania-Main Campus (213020)

User ID: P2130201

### Overview

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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**.

## 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.

## 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
- i** Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

**3. Reporting Model**

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

**4. Intercollegiate Athletics**

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

**5. Endowment Assets**

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

- No
- Yes - (report endowment assets)

**6. Pension**


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- i** 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


 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

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

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


Line no.		Current year amount	Prior year amount
<b>Assets</b>			
01	Total <u>current assets</u>	121,643,721	131,955,555
31	Depreciable <u>capital assets</u> , net of depreciation	164,580,567	168,228,323
04	Other noncurrent assets CV=[A05-A31]	25,129,735	22,763,492
05	Total <u>noncurrent assets</u>	189,710,302	190,991,815
06	<b>Total assets</b> CV=(A01+A05)	<b>311,354,023</b>	<b>322,947,370</b>
19	<b>Deferred outflows of resources</b>	27,215,377	41,229,800
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	4,622,497	5,117,741
08	Other current liabilities CV=(A09-A07)	36,535,279	36,638,462
09	Total <u>current liabilities</u>	41,157,776	41,756,203
10	<u>Long-term debt</u>	44,594,293	49,216,792
11	Other noncurrent liabilities CV=(A12-A10)	345,118,826	399,521,577
12	Total <u>noncurrent liabilities</u>	389,713,119	448,738,369
13	<b>Total liabilities</b> CV=(A09+A12)	<b>430,870,895</b>	<b>490,494,572</b>
20	<b>Deferred inflows of resources</b>	92,013,249	67,942,941
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	130,163,114	125,996,712
15	<u>Restricted-expendable</u>	13,685,499	13,710,377
16	<u>Restricted-nonexpendable</u>	4,596,046	5,061,956
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -332,759,403	-339,029,388
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -184,314,744	-194,260,343

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Unfunded pension and other postretirement liabilities.


Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	62,902,247	61,968,130
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	284,406,259	277,880,862
32	Equipment, including art and <u>library collections</u>	56,525,912	55,267,773
27	<u>Construction in progress</u>	7,254,359	4,869,418
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>411,088,777</b>	<b>399,986,183</b>
28	<u>Accumulated depreciation</u>	231,955,482	220,012,621
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	238,587,847	253327208
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	228,642,242	245105054
03	Change in net position during year <b>CV=(D01-D02)</b>	9,945,605	8222154
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	-194,260,343	-202482185
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-6	-312
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	-184314744	-194260343


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Pension and OPEB liability.



Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	15,678,514	17,047,154
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	1,184,391	1,090,337
03	<u>Grants by state government</u>	8,466,811	9,679,564
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	245,042	111,140
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>11,964,611</b>	<b>12,468,578</b>
07	Total revenue that funds scholarships and fellowships	37,539,369	40,396,773
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	25,542,095	30,211,150
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	<b>25,542,095</b>	<b>30,211,150</b>
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	<b>11,997,274</b>	<b>10,185,623</b>

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	10,667,790	0	10,667,790
13	Other federal grants (Do NOT include FDSL amounts)	805,869	0	805,869
14	Grants by state government	5,760,888	0	5,760,888
15	Grants by local government	0	0	0
16	Endowments and gifts	166,729	0	166,729
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	8,140,819	0	8,140,819
18	Total (from Part E1 line 8, 9 and 10)	25542095	0	25,542,095

Part B - Revenues by Source (1)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	96,482,368	106,023,686
Grants and contracts - operating			
02	Federal operating grants and contracts	6,738,532	6,872,696
03	State operating grants and contracts	12,167,602	14,036,971
04	Local government/private operating grants and contracts	<b>4,059,813</b>	<b>4,548,857</b>
04a	Local government operating grants and contracts	91,097	100,874
04b	Private operating grants and contracts	3,968,716	4,447,983
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	18,101,027	24,545,364
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	7,199,549	7,974,092
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>85,308</b>	<b>876,107</b>
09	Total operating revenues	144,834,199	164,877,773

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	1,912,115	0
11	State <u>appropriations</u>	56,058,332	54,846,695
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	26,252,846	18,137,491
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	2,739,567	1,966,077
17	<u>Investment income</u>	2,691,113	3689777
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,521,226	1,490,231
19	Total nonoperating revenues	91,175,199	80,130,271
27	Total operating and nonoperating revenues CV=[B19+B09]	236,009,398	245,008,044
28	<u>12-month Student FTE from E12</u>	9,352	10,426
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,236	23,500

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	2,280,182	2,378,988
21	<u>Capital grants and gifts</u>	298,267	5,940,176
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	2,578,449	8319164
25	Total all revenues and other additions	238,587,847	253,327,208

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No additions to the University's nonexpendable permanent endowments. Most permanent endowments are held by the University's Foundation, which is a component unit and not included in part B.

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2019 - June 30, 2020					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	100,784,850	105,337,555	63,901,172	65,820,879
02	<u>Research</u>	1,107,576	1,518,439	615,226	784,624
03	<u>Public service</u>	8,760,030	8,932,372	3,303,387	3,162,117
05	<u>Academic support</u>	22,503,762	23,602,329	11,816,909	11,529,776
06	<u>Student services</u>	20,487,543	21,249,400	10,479,514	10,363,817
07	<u>Institutional support</u>	34,321,127	33,475,259	14,435,230	14,093,325
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E, line 11)	11997274	10,185,623		
11	<u>Auxiliary enterprises</u>	19,002,633	24,219,983	3,562,222	4,155,203
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	9,677,447	16,584,094	2	0
19	<b>Total expenses and deductions</b>	228,642,242	245,105,054	108,113,662	109,909,741

Part C-2 - Expenses by Natural Classification


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	108113662	109,909,741
19-3	<u>Benefits</u>	37,850,155	48,633,202
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	15,668,534	18,650,788
19-5	<u>Depreciation</u>	12,397,423	11,873,986
19-6	<u>Interest</u>	1,741,349	1,956,354
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	52,871,119	54,080,983
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	228642242	245,105,054
20-1	<u>12-month Student FTE (from E12 survey).</u>	9,352	10,426
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>24,448</b>	<b>23,509</b>

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Line 8 - Auxiliary operation and maintenance of plant \$ 1,601,171  
 Line 8 - E&G operation and maintenance of plant \$13,560,380  
 Line 19-4 Operations and maintenance of plant includes GASB 68 & GASB 75 credit = to \$506,982

Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	14,615,983	20,321,427
02	Net Pension liability	122,750,271	145,892,177
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 12,348,069	3,536,381
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 15,498,011	29,538,067


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Pension expense - pay as you go (PAYG), defined benefit: 13,526,460  
 Pension expense - actuarially calculated in excess of PAYG: 1,089,523  
 Pension expense - defined contribution: 5,294,891



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


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="-9,414,973"/>	-3,742,188
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="207,011,785"/>	238,318,937
07	Deferred inflows related to OPEB	<input type="text" value="79,633,814"/>	64,361,812
08	Deferred outflows related to OPEB	<input type="text" value="11,617,344"/>	11,564,494

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OPEB expense - pay as you go	6,645,238
OPEB expense - actuarially calculated in excess of as you go	(16,060,228)

Part H - Details of Endowment Net Assets


Fiscal Year: July 1, 2019 - June 30, 2020			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	<input checked="" type="checkbox"/> <input type="text" value="70,368,702"/>	49,333,165
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="71,142,781"/>	52,730,749
03	Change in value of endowment net assets CV=[H02-H01]	774,079	
03a	New gifts and additions	<input type="text" value="1,566,116"/>	
03b	Endowment net investment return	<input type="text" value="717,151"/>	
03c	Spending distribution for current use	<input type="text" value="-2,725,905"/>	
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,216,717	

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Prior year data was incorrect; it only included the donor restricted endowment corpus for the component unit.

Part N - Financial Health


Fiscal Year: July 1, 2019 - June 30, 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)	-28,884,292
02	Operating revenues + nonoperating revenues	276,543,939
03	Change in net position	-20,949,383
04	Net position	310,940,582
05	Expendable net assets	133,701,751
06	Plant-related debt	298,843,458
07	Total expenses	300,619,196

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Line 1 - combined component unit unrestricted change in net assets was (\$38.3) million, primarily due to housing operations  
 Line 3 - combined component unit change in net position was (\$36.1) million, primarily due to housing operations


Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	122,024,463	122,024,463			
02	Sales and services	<b>25,300,576</b>	<input type="text" value="7,199,549"/>	18,101,027	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	16,128,473	<input type="text" value="12,337,509"/>	<input type="text" value="3,790,964"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	58,338,514	<input type="text" value="58,338,514"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	3,752,452	<input type="text" value="3,752,452"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	91,097	<input type="text" value="91,097"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="6,954,888"/>				
10	Interest earnings	<input type="text" value="2,622,810"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="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 K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	53,584,408	50,727,784	2,856,624	0	0
03	Payment to state retirement funds (may be included in line 02 above)	13,526,460	12,974,101	552,359	0	0
04	Current expenditures <b>including</b> salaries	201,994,509	183,818,015	18,176,494	0	0
Capital outlays						
05	Construction	9,313,979	9,138,979	175,000	0	0
06	Equipment purchases	1,718,401	1,696,430	21,971	0	0
07	Land purchases	402,258	402,258	0	0	0
08	Interest on debt outstanding, all funds and activities	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 L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02	Long-term debt issued during fiscal year	<input type="text" value="0"/>
03	Long-term debt retired during fiscal year	<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06	Short-term debt outstanding at end of fiscal year	<input type="text" value="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 L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2019 - June 30, 2020		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="98,311,290"/>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Prepared by

**Prepared by**

Reporting Reminders:

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

This survey component was prepared by:			
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:	<input type="text" value="William Buttz"/>		
Email:	<input type="text" value="wbuttz@iup.edu"/>		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="2.00"/>	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? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="24.00"/> hours	<input type="text" value="16.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> 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 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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$96,482,368	44%	\$10,317
State appropriations	\$56,058,332	25%	\$5,994
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$45,250,077	21%	\$4,839
Private gifts, grants, and contracts	\$6,708,283	3%	\$717
Investment income	\$2,691,113	1%	\$288
Other core revenues	\$13,296,647	6%	\$1,422
Total core revenues	\$220,486,820	100%	\$23,576
Total revenues	\$238,587,847	N/A	\$25,512

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	\$100,784,850	48%	\$10,777
Research	\$1,107,576	1%	\$118
Public service	\$8,760,030	4%	\$937
Academic support	\$22,503,762	11%	\$2,406
Institutional support	\$34,321,127	16%	\$3,670
Student services	\$20,487,543	10%	\$2,191
Other core expenses	\$21,674,721	10%	\$2,318
Total core expenses	\$209,639,609	100%	\$22,417
Total expenses	\$228,642,242	N/A	\$24,448

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	9352

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
<b>Screen: Statement of net position (1)</b>				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Unfunded pension and other postretirement benefits liabilities.			
Screen Entry	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason	Unfunded pension and other postretirement liabilities.			
<b>Screen: Revenues Part 3</b>				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 2,298,648 and 4,774,114 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense - Pay-as-you-go (PAYG), defined benefit: 13,526,460 Pension expense - Actuarially calculated in excess of PAYG: 1,089,523 Pension expense - Defined contribution: 5,294,891			
Screen Entry	The amount reported is outside the expected range of between 19,199,744 and 39,876,390 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense - Pay-as-you-go (PAYG), defined benefit: 13,526,460 Pension expense - Actuarially calculated in excess of PAYG: 1,089,523 Pension expense - Defined contribution: 5,294,891			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between -5,051,953 and -2,432,422 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense - PAYG: 6,645,238 OPEB expense - Actuarially calculated in excess of PAYG: (16,060,228)			
Screen Entry	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	OPEB expense - PAYG: 6,645,238 OPEB expense - Actuarially calculated in excess of PAYG: (16,060,228)			
<b>Screen: Endowment data</b>				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	Prior year data was incorrect; it only included the donor restricted endowment corpus for the component unit.			