

Finance 2021-22

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 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**.

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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	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. 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
- 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

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2020 - June 30, 2021

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>	117,958,268	121,643,721
31	Depreciable <u>capital assets</u> , net of depreciation	245,367,596	164,580,567
04	Other noncurrent assets CV=[A05-A31]	18,596,198	25,129,735
05	Total <u>noncurrent assets</u>	263,963,794	189,710,302
06	Total assets CV=(A01+A05)	381,922,062	311,354,023
19	<u>Deferred outflows of resources</u>	64,819,714	27,215,377
Liabilities			
07	<u>Long-term debt, current portion</u>	8,177,723	4,622,497
08	Other current liabilities CV=(A09-A07)	42,466,058	36,535,279
09	Total <u>current liabilities</u>	50,643,781	41,157,776
10	<u>Long-term debt</u>	121,541,295	44,594,293
11	Other noncurrent liabilities CV=(A12-A10)	360,423,283	345,118,826
12	Total <u>noncurrent liabilities</u>	481,964,578	389,713,119
13	Total liabilities CV=(A09+A12)	532,608,359	430,870,895
20	<u>Deferred inflows of resources</u>	97,817,132	92,013,249
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	124,928,696	130,163,114
15	<u>Restricted-expendable</u>	14,770,816	13,685,499
16	<u>Restricted-nonexpendable</u>	3,915,283	4,596,046
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -327,298,510	-332,759,403
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -183,683,715	-184,314,744

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Unrestricted net position is negative due to unfunded pension and other postretirement liabilities.

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	69,982,646	62,902,247
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	369,188,343	284,406,259
32	Equipment, including art and <u>library collections</u>	53,178,541	56,525,912
27	<u>Construction in progress</u>	1,336,277	7,254,359
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	493,685,807	411,088,777
28	<u>Accumulated depreciation</u>	239,300,536	231,955,482
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Increase in buildings is primarily due to capital asset leased from the Foundation.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021			
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	228,619,463	238,587,847
02	Total expenses and deductions for this institution AND all of its child institutions	226,993,019	228,642,242
03	Change in net position during year CV=(D01-D02)	1,626,444	9,945,605
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-184,314,744	-194,260,343
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-995,415	-6
06	Net position end of year for this institution AND all of its child institutions (from A18)	-183,683,715	-184,314,744

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 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</u> (federal)	14,221,941	15,678,514
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	6,832,832	1,184,391
03	<u>Grants by state government</u>	8,087,445	8,466,811
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	632,561	245,042
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	16,313,411	11,964,611
07	Total revenue that funds scholarships and fellowships	46,088,190	37,539,369
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	28,235,362	25,542,095
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)	28,235,362	25,542,095
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.	17,852,828	11,997,274

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Increase in other federal grants is due to HEERF emergency student aid passed through to students.

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 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)	9,918,494	10,667,790	0	0	9,918,494	10,667,790
13	Other federal grants (Do NOT include FDSL amounts)	858,365	805,869	0	0	858,365	805,869
14	Grants by state government	5,640,248	5,760,888	0	0	5,640,248	5,760,888
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> 441,153	166,729	0	0	441,153	166,729
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	11,377,102	8,140,819	0	0	11,377,102	8,140,819
18	Total (from Part E1 line 8, 9 and 10)	28,235,362	25,542,095	0	0	28,235,362	25,542,095

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
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>	84,917,696	96,482,368
Grants and contracts - operating			
02	Federal operating grants and contracts	6,991,972	6,738,532
03	State operating grants and contracts	10,751,730	12,167,602
04	Local government/private operating grants and contracts	2,229,385	4,059,813
04a	Local government operating grants and contracts	66,888	91,097
04b	Private operating grants and contracts	2,162,497	3,968,716
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	17,324,137	18,101,027
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>	3,036,239	7,199,549
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,416,724	85,308
09	Total operating revenues	126,667,883	144,834,199

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal <u>appropriations</u>	1,418,504	1,912,115
11	State <u>appropriations</u>	56,058,332	56,058,332
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	34,025,845	26,252,846
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,196,127	2,739,567
17	<u>Investment income</u>	3,006,354	2,691,113
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,378,693	1,521,226
19	Total nonoperating revenues	99,083,855	91,175,199
27	Total operating and nonoperating revenues CV=[B19+B09]	225,751,738	236,009,398
28	<u>12-month Student FTE from E12</u>	8,897	9,352
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,374	25,236

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	2,631,247	2,280,182
21	<u>Capital grants and gifts</u>	236,478	298,267
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)]	2,867,725	2,578,449
25	Total all revenues and other additions	228,619,463	238,587,847

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Permanently endowed gifts are primarily given to the University's Foundation.

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2020 - June 30, 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>	97,217,517	100,784,850	61,662,018	63,901,172
02	<u>Research</u>	1,122,099	1,107,576	684,621	615,226
03	<u>Public service</u>	6,356,381	8,760,030	3,347,233	3,303,387
05	<u>Academic support</u>	21,646,720	22,503,762	12,019,114	11,816,909
06	<u>Student services</u>	20,207,330	20,487,543	10,444,770	10,479,514
07	<u>Institutional support</u>	36,319,763	34,321,127	14,171,882	14,435,230
10	<u>Scholarships and fellowships expenses,</u> net of discounts and allowances (from Part E-1, line 11)	17,852,828	11,997,274		
11	<u>Auxiliary enterprises</u>	18,632,915	19,002,633	2,867,725	3,562,222
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)]	7,637,466	9,677,447	2	2
19	Total expenses and deductions	226,993,019	228,642,242	105,197,365	108,113,662

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
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).	105,197,365	108,113,662
19-3	<u>Benefits</u>	38,867,636	37,850,155
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	13,149,556	15,668,534
19-5	<u>Depreciation</u>	16,597,257	12,397,423
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 3,091,149	1,741,349
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	50,090,056	52,871,119
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	226,993,019	228,642,242
20-1	<u>12-month Student FTE</u> (from E12 survey).	8,897	9,352
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,513	24,448

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Increase in interest expense is due to capital lease with the Foundation.

Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	10,368,392	14,615,983
02	Net Pension liability	115,110,613	122,750,271
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 22,753,981	12,348,069
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 21,760,574	15,498,011

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Pension expense - Pay-as-you-go, defined benefit	12,603,716
Pension expense - actuarially calculated in excess of pay as you go	(2,235,324)
Pension expense - defined contribution	5,029,613

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> -3,365,325	-9,414,973
06	Net OPEB liability	<input checked="" type="checkbox"/> 234,816,871	207,011,785
07	Deferred inflows related to OPEB	75,038,119	79,633,814
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> 42,943,682	11,617,344

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OPEB expense - pay-as-you-go	4,724,146
OPEB expense - actuarially calculated in excess of pay-as-you-go	(8,809,471)

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 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	71,142,781	70,368,702
02	Value of endowment net assets at the end of the fiscal year	89,369,879	71,142,781
03	Change in value of endowment net assets CV=[H02-H01]	18,227,098	774,079
03a	New gifts and additions	2,163,050	1,566,116
03b	Endowment net investment return	17,704,228	717,151
03c	Spending distribution for current use	-2,695,343	-2,725,905
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,055,163	1,216,717

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021

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 GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	25,801,070	-28,884,292
02	Operating revenues + nonoperating revenues	295,817,533	276,543,939
03	Change in net position	31,987,958	-20,949,383
04	Net position	268,029,507	310,940,582
05	Expendable net assets	152,935,042	133,701,751
06	Plant-related debt	375,973,039	298,843,458
07	Total expenses	269,415,662	300,619,196

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	113,153,058	113,153,058			
02	Sales and services	20,360,376	<input type="text" value="3,036,239"/>	<input type="text" value="17,324,137"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	25,565,082	<input type="text" value="18,620,702"/>	<input type="text" value="6,944,380"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	58,689,579	<input type="text" value="58,689,579"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	2,671,560	<input type="text" value="2,671,560"/>	<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	66,888	<input type="text" value="66,888"/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
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="5,587,828"/>				
10	Interest earnings	<input type="text" value="1,672,353"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	49,276,293	46,720,735	2,555,558	0	0
03	Payment to state retirement funds (may be included in line 02 above)	12,603,716	12,031,535	572,181	0	0
04	Current expenditures including salaries	191,284,438	173,921,089	17,363,349	0	0
Capital outlays						
05	Construction	2,923,569	2,855,370	68,199	0	0
06	Equipment purchases	1,277,425	1,277,425	0	0	0
07	Land purchases	383,030	383,030	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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

Fiscal Year: July 1, 2020 - June 30, 2021

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, 2020 - June 30, 2021

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="100,085,593"/>

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

Prepared by

Prepared by

Reporting Reminders:

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

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input 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"/> hours	<input type="text" value="20.00"/> hours	<input type="text" value="2.00"/> 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	\$84,917,696	40%	\$9,545	
State appropriations	\$56,058,332	27%	\$6,301	
Local appropriations	\$0	0%	\$0	
Government grants and contracts	\$51,836,435	25%	\$5,826	
Private gifts, grants, and contracts	\$5,358,624	3%	\$602	
Investment income	\$3,006,354	1%	\$338	
Other core revenues	\$10,117,885	5%	\$1,137	
Total core revenues	\$211,295,326	100%	\$23,749	
Total revenues	\$228,619,463	N/A	\$25,696	

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	\$97,217,517	47%	\$10,927	
Research	\$1,122,099	1%	\$126	
Public service	\$6,356,381	3%	\$714	
Academic support	\$21,646,720	10%	\$2,433	
Institutional support	\$36,319,763	17%	\$4,082	
Student services	\$20,207,330	10%	\$2,271	
Other core expenses	\$25,490,294	12%	\$2,865	
Total core expenses	\$208,360,104	100%	\$23,419	
Total expenses	\$226,993,019	N/A	\$25,513	

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	8,897

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)				
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	Negative net position due to unfunded pension and other postretirement benefits.			
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	Total net position is negative due to unfunded pension and other postretirement liabilities			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 592,196 and 1,776,586 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in other federal grants is due to HEERF emergency student aid passed through to students.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 83,365 and 250,093 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in endowments and gifts due to Perkins match.			
Screen: Revenues Part 3				
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			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 870,675 and 2,612,023 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in interest expense is due to capital lease with the Foundation.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 8,026,245 and 16,669,893 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense - pay-as-you-go, defined benefit 12,603,716 Pension expense - actuarially calculated in excess of pay as you go (2,235,324) Pension expense - defined contribution 5,029,613			
Screen Entry	The amount reported is outside the expected range of between 10,073,708 and 20,922,314 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense - pay-as-you-go, defined benefit 12,603,716 Pension expense - actuarially calculated in excess of pay as you go (2,235,324) Pension expense - defined contribution 5,029,613			
Screen: OPEB Information				
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The net OPEB liability is actuarially determined.			
Screen Entry	The amount reported is outside the expected range of between -12,710,213 and -6,119,732 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense - pay-as-you-go 4,724,416 OPEB expense - actuarially calculated in excess of pay-as-you-go (8,809,471)			
Screen Entry	The amount reported is outside the expected range of between 7,551,274 and 15,683,414 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense - pay-as-you-go 4,724,416 OPEB expense - actuarially calculated in excess of pay-as-you-go (8,809,471)			