

Finance 2020-21

Institution: Indiana University-Bloomington (151351)

User ID: 88G2401

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: Indiana University-Bloomington (151351)

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: Indiana University-Bloomington (151351)

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 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)

- 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
Assets			
01	Total <u>current assets</u>	444,275,718	364,189,223
31	Depreciable <u>capital assets</u> , net of depreciation	1,701,945,420	1,657,479,006
04	Other noncurrent assets CV=[A05-A31]	1,271,438,617	1,209,199,062
05	Total <u>noncurrent assets</u>	2,973,384,037	2,866,678,068
06	Total assets CV=(A01+A05)	3,417,659,755	3,230,867,291
19	<u>Deferred outflows of resources</u>	39,142,538	42,826,895
Liabilities			
07	<u>Long-term debt, current portion</u>	53,083,109	91,054,230
08	Other current liabilities CV=(A09-A07)	229,944,692	172,766,401
09	Total <u>current liabilities</u>	283,027,801	263,820,631
10	<u>Long-term debt</u>	768,127,413	578,324,246
11	Other noncurrent liabilities CV=(A12-A10)	210,941,636	225,422,053
12	Total <u>noncurrent liabilities</u>	979,069,049	803,746,299
13	Total liabilities CV=(A09+A12)	1,262,096,850	1,067,566,930
20	<u>Deferred inflows of resources</u>	22,813,540	14,403,781
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	1,406,622,565	1347141435
15	<u>Restricted-expendable</u>	157,924,240	130,850,822
16	<u>Restricted-nonexpendable</u>	22,744,819	22,744,719
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	584,600,279	690986499
18	Net position CV=[(A06+A19)-(A13+A20)]	2,171,891,903	2191723475

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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
Capital Assets			
21	<u>Land and land improvements</u>	106,469,935	91,605,087
22	<u>Infrastructure</u>	184,111,168	177,115,730
23	<u>Buildings</u>	2,451,160,920	2,365,866,472
32	Equipment, including art and <u>library collections</u>	489,160,644	483,816,525
27	<u>Construction in progress</u>	235,177,362	131,349,390
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,466,080,029	3,249,753,204
28	<u>Accumulated depreciation</u>	1,384,642,598	1,322,054,817
33	Intangible assets, net of accumulated amortization	351,783	877,538
34	Other capital assets	0	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 AND all of its child institutions	1,693,525,777	1667367193
02	Total expenses and deductions for this institution AND all of its child institutions	1,834,127,223	1737408783
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -140,601,446	-70041590
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	2,191,723,475	2154227676
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	<input checked="" type="checkbox"/> 120,769,874	107537389
06	Net position end of year for this institution AND all of its child institutions (from A18)	2171891903	2191723475

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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	Pell grants (federal)	29,773,303	30,141,447
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 13,261,990	1,818,160
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	52,102,445	56,269,202
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	213,563,404	211,450,760
07	Total revenue that funds scholarships and fellowships	308,701,142	299,679,569
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	200,247,661	203,353,559
09	Discounts and allowances applied to sales and services of auxiliary enterprises	25,668,208	27,887,179
10	Total discounts and allowances CV=(E08+E09)	225,915,869	231,240,738
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.	82,785,273	68,438,831

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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)	19,313,289	2,475,622	21,788,911
13	Other federal grants (Do NOT include FDSL amounts)	8,602,762	1,102,722	9,705,484
14	Grants by state government	0	0	0
15	Grants by local government	0	0	0
16	Endowments and gifts	33,797,713	4,332,269	38,129,982
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	138,533,897	17,757,595	156,291,492
18	Total (from Part E1 line 8, 9 and 10)	200247661	25668208	225,915,869

Institution: Indiana University-Bloomington (151351)

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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 & allowances</u>	774,778,682	745,420,809
Grants and contracts - operating			
02	Federal operating grants and contracts	122,997,522	115,682,409
03	State operating grants and contracts	2,728,541	3,797,839
04	Local government/private operating grants and contracts	34,423,370	29,291,063
04a	Local government operating grants and contracts	884,471	926,754
04b	Private operating grants and contracts	33,538,899	28,364,309
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	230,191,810	268,166,427
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>	12,248,254	4,988,255
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	55,024,697	52,737,884
09	Total operating revenues	1,232,392,876	1,220,084,686

Institution: Indiana University-Bloomington (151351)


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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>	0	0
11	State <u>appropriations</u>	231,579,727	230,505,655
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	55,313,459	31,950,880
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	91,180,956	81,787,339
17	<u>Investment income</u>	59,175,027	76,373,809
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,001,018	1,660,082
19	Total nonoperating revenues	438,250,187	422,277,765
27	Total operating and nonoperating revenues CV=[B19+B09]	1,670,643,063	1,642,362,451
28	<u>12-month Student FTE from E12</u>	41,725	41,336
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	40,039	39,732

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>	14,349,098	13,128,703
21	<u>Capital grants and gifts</u>	8,533,516	11,823,412
22	<u>Additions to permanent endowments</u>	100	52627
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	22,882,714	25004742
25	Total all revenues and other additions	1,693,525,777	1,667,367,193

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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>	690,489,081	669,278,652	373,217,550	363,402,224
02	<u>Research</u>	140,302,393	124,886,300	55,803,746	49,880,359
03	<u>Public service</u>	38,789,961	37,198,593	17,945,880	18,041,100
05	<u>Academic support</u>	219,042,629	209,016,225	103,966,105	100,636,948
06	<u>Student services</u>	68,710,923	64,762,549	37,403,602	34,976,478
07	<u>Institutional support</u>	181,107,627	167,296,802	85,587,767	82,372,235
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	82785273	68,438,831		
11	<u>Auxiliary enterprises</u>	356,091,846	341,070,452	130,019,380	125,114,472
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)]	56,807,490	55,460,379	9,896,047	9,770,056
19	Total expenses and deductions	1,834,127,223	1,737,408,783	813,840,077	784,193,872


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	Salaries and Wages(from Part C-1 Column 2 line 19)	813840077	784,193,872
19-3	Benefits	280,207,861	264,114,720
19-4	Operation and Maintenance of Plant (as a natural expense)	134,348,793	105,394,424
19-5	Depreciation	83,674,234	80,617,634
19-6	Interest	19,238,740	20,266,116
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	502,817,518	482,822,017
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1834127223	1,737,408,783
20-1	12-month Student FTE (from E12 survey)	41,725	41,336
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	43,958	42,031

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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	7,758,152	6,792,101
02	Net Pension liability	36,392,918	38,265,598
03	Deferred inflows related to pension	6,868,834	8,207,007
04	Deferred outflows related to pension	7,054,786	10,273,512

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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"/> 12,571,795	13,797,117
06	Net OPEB liability	<input checked="" type="checkbox"/> 113,701,312	126,752,712
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> 15,944,706	6,196,774
08	Deferred outflows related to OPEB	27,788,588	26,707,528

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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"/> 1,221,384,914	1,154,031,988
02	Value of endowment net assets at the end of the fiscal year	1,209,430,160	1,172,818,454
03	Change in value of endowment net assets CV=[H02-H01]	-11,954,754	
03a	New gifts and additions	67,510,324	
03b	Endowment net investment return	-40,871,246	
03c	Spending distribution for current use	-46,623,830	
03d	Other CV=[H03-(H03a+H03b+H03c)]	8,029,998	

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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)	-163,495,543
02	Operating revenues + nonoperating revenues	1,801,478,194
03	Change in net position	-145,166,520
04	Net position	3,633,274,216
05	Expendable net assets	1,323,009,538
06	Plant-related debt	669,378,476
07	Total expenses	1,964,973,737

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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	975,026,343	975,026,343			
02	Sales and services	268,108,272	<input type="text" value="12,248,254"/>	255,860,018	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	122,997,522	<input type="text" value="122,997,522"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	245,928,825	<input type="text" value="245,928,825"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	2,728,541	<input type="text" value="2,728,541"/>	<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	884,471	<input type="text" value="884,471"/>	<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="124,719,954"/>				
10	Interest earnings	<input type="text" value="23,174,269"/>				
11	<u>Dividend earnings</u>	<input type="text" value="6,061,914"/>				
12	<u>Realized capital gains</u>	<input type="text" value="13,460,532"/>				

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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	280,207,861	238,688,442	41,519,419	0	0
03	Payment to state retirement funds (may be included in line 02 above)	7,112,365	6,058,500	1,053,865	0	0
04	Current expenditures including salaries	1,485,921,050	1,211,713,265	274,207,785	0	0
Capital outlays						
05	Construction	216,220,592	100,688,160	115,532,432	0	0
06	Equipment purchases	23,235,961	14,481,098	8,754,863	0	0
07	Land purchases	5,351,221	3,090,703	2,260,518	0	0
08	Interest on debt outstanding, all funds and activities	11,304,871				

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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	606,460,754
02	Long-term debt issued during fiscal year	325,256,739
03	Long-term debt retired during fiscal year	128,593,168
04	Long-term debt outstanding at end of fiscal year	803,124,324
05	Short-term debt outstanding at beginning of fiscal year	54,200,000
06	Short-term debt outstanding at end of fiscal year	12,754,000

 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="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).

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 Overman"/>		
Email:	<input type="text" value="woverman@iu.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="7.00"/>	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="1.50"/> hours	<input type="text" value="20.00"/> hours	<input type="text" value="1.50"/> hours	<input type="text"/> hours
Other offices	<input type="text" value="1.00"/> hours	<input type="text" value="2.50"/> hours	<input type="text"/> hours	<input type="text" value="0.50"/> 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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$774,778,682	53%	\$18,569
State appropriations	\$231,579,727	16%	\$5,550
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$181,923,993	12%	\$4,360
Private gifts, grants, and contracts	\$124,719,855	9%	\$2,989
Investment income	\$59,175,027	4%	\$1,418
Other core revenues	\$91,156,683	6%	\$2,185
Total core revenues	\$1,463,333,967	100%	\$35,071
Total revenues	\$1,693,525,777	N/A	\$40,588

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	\$690,489,081	47%	\$16,549
Research	\$140,302,393	9%	\$3,363
Public service	\$38,789,961	3%	\$930
Academic support	\$219,042,629	15%	\$5,250
Institutional support	\$181,107,627	12%	\$4,341
Student services	\$68,710,923	5%	\$1,647
Other core expenses	\$139,592,763	9%	\$3,346
Total core expenses	\$1,478,035,377	100%	\$35,423
Total expenses	\$1,834,127,223	N/A	\$43,958

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	41725

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: Changes to Net Position				
Perform Edits	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason	Variances across campus surveys (line 5) net to \$0. This is due to allocations of Investments, Net Transfers, Net Pension Liability, Other Postemployment liabilities, Deferred Inflows, Deferred Outflows, Scholarship discounts and allowances, Operating expenses including interest, and Investment revenue.			
Related Screens	Changes to Net Position			
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 909,080 and 2,727,240 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Current year amount includes CARES Act Part A funding, a significant source of federal grant revenue that was new to the current year.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$254,153,842) to be similar to the scholarship/fellowship revenue reported in Finance (\$308,701,142). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The IPEDS SFA Survey uses several different parameters than the IPEDS Finance survey. The time periods used by these two IPEDS Surveys are different. The IPEDS Finance Survey is for the 12-month fiscal year that starts in July 2019 (part of the 2018-19 academic year). In contrast, IPEDS Student Financial Aid (SFA) instructions ask for data for the 2019-20 academic year, "defined as the period of time generally extending from September to June; usually equated to 2 semesters." In addition, IPEDS SFA is limited to undergraduates who were enrolled at fall 2019 census, while IPEDS Finance is not restricted to a particular student population. Finally, IPEDS SFA Part B item 01 collects "grant and scholarship aid from the federal government, state/local government, the institution, and other sources known to the institution." In contrast, IPEDS Finance excludes funds that are not recognized as revenue such as funds from the State of Indiana and most private scholarship sources.			
Screen: OPEB Information				
Perform Edits	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	The defined benefit plan that leads to the pension expense covers non-exempt staff and closed to new members on July 1, 2013. Staff that were in that plan prior to then are grandfathered. OPEB covers retiree health and life insurance for all eligible faculty and staff and an interim benefit plan for faculty and some exempt staff hired before July 1, 1988. Based on population and benefits, OPEB expense is higher.			
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 defined benefit plan that leads to the pension expense covers non-exempt staff and closed to new members on July 1, 2013. Staff that were in that plan prior to then are grandfathered. OPEB covers retiree health and life insurance for all eligible faculty and staff and an interim benefit plan for faculty and some exempt staff hired before July 1, 1988. Based on population and benefits, OPEB expense is higher.			
Screen Entry	The amount reported is outside the expected range of between 4,027,904 and 8,365,644 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in OPEB deferred inflows of resources related to differences between expected and actual experience of retiree health insurance.			
Screen: Endowment data				
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	The additional information requested for Part H of the survey this year caused a reevaluation of the method used to allocate endowments by campus.			