

Finance 2020-21

Institution: Indiana University-Purdue University-Indianapolis (151111)

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-Purdue University-Indianapolis (151111)

User ID: 88G2401

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-Purdue University-Indianapolis (151111)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.


1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
-  Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

3. Reporting Model

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

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

4. Intercollegiate Athletics

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

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

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

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

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
- Yes - (report endowment assets)

6. Pension


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

- No
-  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- No
- Yes

 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>	399,617,828	233,970,586
31	Depreciable <u>capital assets</u> , net of depreciation	989,127,916	1,014,162,729
04	Other noncurrent assets CV=[A05-A31]	769,922,023	673,186,638
05	Total <u>noncurrent assets</u>	1,759,049,939	1,687,349,367
06	Total assets CV=(A01+A05)	2,158,667,767	1,921,319,953
19	<u>Deferred outflows of resources</u>	34,002,654	37,574,037
Liabilities			
07	<u>Long-term debt, current portion</u>	31,774,361	26,410,968
08	Other current liabilities CV=(A09-A07)	120,643,110	106,100,376
09	Total <u>current liabilities</u>	152,417,471	132,511,344
10	<u>Long-term debt</u>	295,253,108	255,719,916
11	Other noncurrent liabilities CV=(A12-A10)	184,770,783	216,067,247
12	Total <u>noncurrent liabilities</u>	480,023,891	471,787,163
13	Total liabilities CV=(A09+A12)	632,441,362	604,298,507
20	<u>Deferred inflows of resources</u>	17,900,857	10,321,592
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	827,431,244	801,712,682
15	<u>Restricted-expendable</u>	238,545,586	83,906,353
16	<u>Restricted-nonexpendable</u>	37,593,522	35,653,184
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	438,757,850	423,001,672
18	Net position CV=[(A06+A19)-(A13+A20)]	1,542,328,202	1,344,273,891

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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>	54,795,206	54,264,657
22	<u>Infrastructure</u>	61,064,032	61,058,340
23	<u>Buildings</u>	1,659,009,543	1,646,201,624
32	Equipment, including art and <u>library collections</u>	246,916,379	236,768,465
27	<u>Construction in progress</u>	75,941,800	24,976,689
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,097,726,960	2,023,269,775
28	<u>Accumulated depreciation</u>	996,500,265	948,033,528
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 AND all of its child institutions	1,696,882,710	1481362789
02	Total expenses and deductions for this institution AND all of its child institutions	1,401,032,269	1337539643
03	Change in net position during year CV=(D01-D02)	295,850,441	143823146
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,344,273,891	1290777896
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	<input checked="" type="checkbox"/> -97,796,130	-90327151
06	Net position end of year for this institution AND all of its child institutions (from A18)	1542328202	1344273891

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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	<u>Pell grants</u> (federal)	36,391,094	36,622,854
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 12,039,386	1,488,689
03	<u>Grants by state government</u>	0	0
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	21,100,135	19,551,367
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	67,833,434	67,323,249
07	Total revenue that funds scholarships and fellowships	137,364,049	124,986,159
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	82,635,083	79,061,087
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	10,592,356	10,842,154
10	Total discounts and allowances CV=(E08+E09)	93,227,439	89,903,241
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.	44,136,610	35,082,918

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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)	21,892,053	2,806,174	24,698,227
13	Other federal grants (Do NOT include FDSL amounts)	7,242,620	928,376	8,170,996
14	Grants by state government	0	0	0
15	Grants by local government	0	0	0
16	Endowments and gifts	12,693,361	1,627,064	14,320,425
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	40,807,049	5,230,742	46,037,791
18	Total (from Part E1 line 8, 9 and 10)	82635083	10592356	93,227,439

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>	338,099,293	335,207,833
Grants and contracts - operating			
02	Federal operating grants and contracts	273,636,236	241,467,536
03	State operating grants and contracts	12,832,648	15,010,354
04	Local government/private operating grants and contracts	136,260,898	119,655,833
04a	Local government operating grants and contracts	1,340,417	946,622
04b	Private operating grants and contracts	134,920,481	118,709,211
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	80,428,644	89,869,865
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>	16,946,438	20,225,583
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	292,491,979	276,550,798
09	Total operating revenues	1,150,696,136	1,097,987,802

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>	251,936,362	249,605,186
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	54,234,231	38,088,462
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	55,702,137	52,406,396
17	<u>Investment income</u>	36,433,164	41,085,613
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	170,914	256,212
19	Total nonoperating revenues	398,476,808	381,441,869
27	Total operating and nonoperating revenues CV=[B19+B09]	1,549,172,944	1,479,429,671
28	<u>12-month Student FTE from E12</u>	28,272	28,227
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	54,795	52,412

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>	22,076	1,678,995
21	<u>Capital grants and gifts</u>	145,682,540	253,223
22	<u>Additions to permanent endowments</u>	2,005,150	900
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	147,709,766	1933118
25	Total all revenues and other additions	1,696,882,710	1,481,362,789

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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>	535,080,904	525,267,811	290,064,050	282,372,486
02	<u>Research</u>	233,210,677	211,845,324	103,732,065	94,103,725
03	<u>Public service</u>	83,188,088	82,553,988	41,087,231	39,958,410
05	<u>Academic support</u>	269,139,314	254,404,238	149,523,287	141,813,910
06	<u>Student services</u>	42,246,510	41,510,145	22,908,249	22,377,673
07	<u>Institutional support</u>	26,114,761	26,145,067	8,054,873	8,233,310
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	44136610	35,082,918		
11	<u>Auxiliary enterprises</u>	136,929,667	131,276,551	38,916,175	35,545,775
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)]	30,985,738	29,453,601	2,912,267	2,802,037
19	Total expenses and deductions	1,401,032,269	1,337,539,643	657,198,197	627,207,326


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).	657198197	627,207,326
19-3	Benefits	226,275,538	211,242,007
19-4	Operation and Maintenance of Plant (as a natural expense).	44,844,711	50,998,371
19-5	Depreciation	65,710,341	65,378,642
19-6	Interest	8,361,572	9,880,573
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	398,641,910	372,832,724
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1401032269	1,337,539,643
20-1	12-month Student FTE (from E12 survey).	28,272	28,227
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	49,555	47,385

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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	4,736,145	4,154,055
02	Net Pension liability	22,216,908	23,403,272
03	Deferred inflows related to pension	4,193,240	5,019,412
04	Deferred outflows related to pension	4,306,759	6,283,289

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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"/> 10,783,385	11,716,375
06	Net OPEB liability	<input checked="" type="checkbox"/> 97,526,645	107,637,148
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> 13,707,616	5,302,180
08	Deferred outflows related to OPEB	23,844,887	22,683,431

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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"/> <input type="text" value="1,195,426,627"/>	1,177,983,781
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="1,147,557,403"/>	1,241,294,915
03	Change in value of endowment net assets CV=[H02-H01]	-47,869,224	
03a	New gifts and additions	<input type="text" value="33,779,051"/>	
03b	Endowment net investment return	<input type="text" value="-39,774,679"/>	
03c	Spending distribution for current use	<input type="text" value="-46,821,001"/>	
03d	Other CV=[H03-(H03a+H03b+H03c)]	4,947,405	

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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)	148,779,648
02	Operating revenues + nonoperating revenues	1,632,813,782
03	Change in net position	277,241,054
04	Net position	2,784,559,777
05	Expendable net assets	1,151,519,503
06	Plant-related debt	282,130,884
07	Total expenses	1,484,034,135

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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	420,734,376	420,734,376			
02	Sales and services	107,967,438	16,946,438	91,021,000	0	0
03	Federal grants/contracts (excludes Pell Grants)	273,636,236	273,636,236	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	251,958,438	251,958,438	0	0	0
05	State grants and contracts	12,832,648	12,832,648	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	1,340,417	1,340,417	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	192,627,768				
10	Interest earnings	18,555,557				
11	Dividend earnings	4,456,483				
12	Realized capital gains	9,917,993				

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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	226,275,537	213,840,533	12,435,004	0	0
03	Payment to state retirement funds (may be included in line 02 above)	5,743,430	5,427,799	315,631	0	0
04	Current expenditures including salaries	1,223,253,012	1,127,363,991	95,889,021	0	0
Capital outlays						
05	Construction	70,183,274	65,814,913	4,368,361	0	0
06	Equipment purchases	15,486,357	14,333,353	1,153,004	0	0
07	Land purchases	506,696	212,274	294,422	0	0
08	Interest on debt outstanding, all funds and activities	5,671,580				

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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	272,945,334
02	Long-term debt issued during fiscal year	69,984,701
03	Long-term debt retired during fiscal year	21,901,626
04	Long-term debt outstanding at end of fiscal year	321,028,409
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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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	\$338,099,293	21%	\$11,959
State appropriations	\$251,936,362	16%	\$8,911
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$342,043,532	21%	\$12,098
Private gifts, grants, and contracts	\$190,622,618	12%	\$6,742
Investment income	\$36,433,164	2%	\$1,289
Other core revenues	\$457,319,097	28%	\$16,176
Total core revenues	\$1,616,454,066	100%	\$57,175
Total revenues	\$1,696,882,710	N/A	\$60,020

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	\$535,080,904	42%	\$18,926
Research	\$233,210,677	18%	\$8,249
Public service	\$83,188,088	7%	\$2,942
Academic support	\$269,139,314	21%	\$9,520
Institutional support	\$26,114,761	2%	\$924
Student services	\$42,246,510	3%	\$1,494
Other core expenses	\$75,122,348	6%	\$2,657
Total core expenses	\$1,264,102,602	100%	\$44,712
Total expenses	\$1,401,032,269	N/A	\$49,555

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	28272

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: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 744,345 and 2,233,033 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.			
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 3,446,417 and 7,157,943 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.			