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.
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)

User ID: 88G2401

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.)

<table>
<thead>
<tr>
<th>Beginning: month/year (MMYYYY)</th>
<th>Month: 7</th>
<th>Year: 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>And ending: month/year (MMYYYY)</td>
<td>Month: 6</td>
<td>Year: 2020</td>
</tr>
</tbody>
</table>

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).
### 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.

<table>
<thead>
<tr>
<th>Line no.</th>
<th>Description</th>
<th>Current year amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Total current assets</td>
<td>399,617,828</td>
<td>233,970,586</td>
</tr>
<tr>
<td>03</td>
<td>Total current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>05</td>
<td>Total noncurrent assets</td>
<td>1,759,049,939</td>
<td>1,687,349,367</td>
</tr>
<tr>
<td>06</td>
<td>Total assets</td>
<td>2,158,667,767</td>
<td>1,921,319,953</td>
</tr>
<tr>
<td>07</td>
<td>Long-term debt, current portion</td>
<td>31,774,361</td>
<td>26,410,968</td>
</tr>
<tr>
<td>08</td>
<td>Other current liabilities</td>
<td>120,643,110</td>
<td>106,100,376</td>
</tr>
<tr>
<td>09</td>
<td>Total current liabilities</td>
<td>152,417,471</td>
<td>132,511,344</td>
</tr>
<tr>
<td>10</td>
<td>Long-term debt</td>
<td>295,253,108</td>
<td>255,719,916</td>
</tr>
<tr>
<td>11</td>
<td>Other noncurrent liabilities</td>
<td>184,770,783</td>
<td>216,067,247</td>
</tr>
<tr>
<td>12</td>
<td>Total noncurrent liabilities</td>
<td>480,023,891</td>
<td>471,787,163</td>
</tr>
<tr>
<td>13</td>
<td>Total liabilities</td>
<td>632,441,362</td>
<td>604,298,507</td>
</tr>
<tr>
<td>19</td>
<td>Deferred outflows of resources</td>
<td>34,002,654</td>
<td>37,574,037</td>
</tr>
<tr>
<td>20</td>
<td>Deferred inflows of resources</td>
<td>17,900,857</td>
<td>10,321,592</td>
</tr>
<tr>
<td>14</td>
<td>Invested in capital assets, net of related debt</td>
<td>827,431,244</td>
<td>801,712,682</td>
</tr>
<tr>
<td>15</td>
<td>Restricted-expendable</td>
<td>238,545,586</td>
<td>83,906,353</td>
</tr>
<tr>
<td>16</td>
<td>Restricted-nonexpendable</td>
<td>37,593,522</td>
<td>35,653,184</td>
</tr>
<tr>
<td>17</td>
<td>Unrestricted</td>
<td>438,757,850</td>
<td>423,001,672</td>
</tr>
<tr>
<td>18</td>
<td>Net position</td>
<td>1,542,328,202</td>
<td>1,344,273,891</td>
</tr>
</tbody>
</table>

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https://surveys.nces.ed.gov/ipeds/survey/print
<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Ending balance</th>
<th>Prior year Ending balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Land and land improvements</td>
<td>54,795,206</td>
<td>54,264,657</td>
</tr>
<tr>
<td>22</td>
<td>Infrastructure</td>
<td>61,064,032</td>
<td>61,058,340</td>
</tr>
<tr>
<td>23</td>
<td>Buildings</td>
<td>1,659,009,543</td>
<td>1,646,201,624</td>
</tr>
<tr>
<td>32</td>
<td>Equipment, including art and library collections</td>
<td>246,916,379</td>
<td>236,768,465</td>
</tr>
<tr>
<td>27</td>
<td>Construction in progress</td>
<td>75,941,800</td>
<td>24,976,689</td>
</tr>
<tr>
<td></td>
<td><strong>Total for Plant, Property and Equipment</strong></td>
<td><strong>2,097,726,960</strong></td>
<td><strong>2,023,269,775</strong></td>
</tr>
<tr>
<td>28</td>
<td>Accumulated depreciation</td>
<td>996,500,265</td>
<td>948,033,528</td>
</tr>
<tr>
<td>33</td>
<td>Intangible assets, net of accumulated amortization</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>34</td>
<td>Other capital assets</td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

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).

![Context Notes Box]
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions.

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Current year amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Total revenues and other additions for this institution <strong>AND all of its child institutions</strong></td>
<td>1,696,882,710</td>
<td>1,481,362,789</td>
</tr>
<tr>
<td>02</td>
<td>Total expenses and deductions for this institution <strong>AND all of its child institutions</strong></td>
<td>1,401,032,269</td>
<td>1,337,539,643</td>
</tr>
<tr>
<td>03</td>
<td>Change in net position during year <strong>CV=(D01-D02)</strong></td>
<td>295,850,441</td>
<td>143,823,146</td>
</tr>
<tr>
<td>04</td>
<td>Net position beginning of year for this institution <strong>AND all of its child institutions</strong></td>
<td>1,344,273,891</td>
<td>1,290,777,896</td>
</tr>
<tr>
<td>05</td>
<td>Adjustments to beginning net position and other gains or losses <strong>CV=[D06-(D03+D04)]</strong></td>
<td>-97,796,130</td>
<td>-90,327,151</td>
</tr>
<tr>
<td>06</td>
<td>Net position end of year for this institution <strong>AND all of its child institutions (from A18)</strong></td>
<td>1,542,328,202</td>
<td>1,344,273,891</td>
</tr>
</tbody>
</table>
### 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.*

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Scholarships and Fellowships</th>
<th>Current year amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Pell grants (federal)</td>
<td>36,391,094</td>
<td>36,622,854</td>
</tr>
<tr>
<td>02</td>
<td>Other federal grants (Do NOT include FDSL amounts)</td>
<td>12,039,386</td>
<td>1,488,689</td>
</tr>
<tr>
<td>03</td>
<td>Grants by state government</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>04</td>
<td>Grants by local government</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>05</td>
<td>Institutional grants from restricted resources</td>
<td>21,100,139</td>
<td>19,551,367</td>
</tr>
<tr>
<td>06</td>
<td>Institutional grants from unrestricted resources CV=([E07−E01+...+E05])</td>
<td>67,833,434</td>
<td>67,323,249</td>
</tr>
<tr>
<td>07</td>
<td>Total revenue that funds scholarships and fellowships</td>
<td>137,364,049</td>
<td>124,986,159</td>
</tr>
</tbody>
</table>

#### Discounts and Allowances

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Discounts and allowances applied to tuition and fees</th>
<th>Current year amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>08</td>
<td>Discounts and allowances applied to tuition and fees</td>
<td>82,635,083</td>
<td>79,061,087</td>
</tr>
<tr>
<td>09</td>
<td>Discounts and allowances applied to sales and services of auxiliary enterprises</td>
<td>10,892,356</td>
<td>10,842,154</td>
</tr>
<tr>
<td>10</td>
<td>Total discounts and allowances CV=([E08+E09])</td>
<td>93,227,439</td>
<td>89,903,241</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line No.</th>
<th>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.</th>
<th>Current year amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>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.</td>
<td>44,136,610</td>
<td>35,082,918</td>
</tr>
</tbody>
</table>

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).
<table>
<thead>
<tr>
<th>Line No.</th>
<th>Source of Discounts and Allowances</th>
<th>Amount of Source Applied to:</th>
<th>Tuition and fees discounts &amp; allowances</th>
<th>Auxiliary enterprises discounts &amp; allowances</th>
<th>Total discounts &amp; allowances</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Pell grants (federal)</td>
<td></td>
<td>21,892,053</td>
<td>2,806,174</td>
<td>24,698,227</td>
</tr>
<tr>
<td>13</td>
<td>Other federal grants (Do NOT include FDSL amounts)</td>
<td></td>
<td>7,242,620</td>
<td>928,376</td>
<td>8,170,996</td>
</tr>
<tr>
<td>14</td>
<td>Grants by state government</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>15</td>
<td>Grants by local government</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>16</td>
<td>Endowments and gifts</td>
<td></td>
<td>12,693,361</td>
<td>1,627,064</td>
<td>14,320,425</td>
</tr>
<tr>
<td>17</td>
<td>Other institutional sources CV=[E18-(E12+E13+ ... +E16)]</td>
<td></td>
<td>40,807,049</td>
<td>5,239,742</td>
<td>46,037,791</td>
</tr>
<tr>
<td>18</td>
<td>Total (from Part E1 line 8, 9 and 10)</td>
<td></td>
<td>82635083</td>
<td>10592356</td>
<td>93,227,439</td>
</tr>
</tbody>
</table>
## Part B - Revenues by Source (1)

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

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Source of Funds</th>
<th>Current year amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Tuition and fees, after deducting discounts &amp; allowances</td>
<td>338,099,293</td>
<td>335,207,833</td>
</tr>
<tr>
<td></td>
<td>Operating Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>02</td>
<td>Federal operating grants and contracts</td>
<td>273,636,236</td>
<td>241,467,536</td>
</tr>
<tr>
<td>03</td>
<td>State operating grants and contracts</td>
<td>12,832,648</td>
<td>15,010,354</td>
</tr>
<tr>
<td>04</td>
<td>Local government/private operating grants and contracts</td>
<td>136,260,898</td>
<td>119,655,833</td>
</tr>
<tr>
<td>04a</td>
<td>Local government operating grants and contracts</td>
<td>1,340,417</td>
<td>946,622</td>
</tr>
<tr>
<td>04b</td>
<td>Private operating grants and contracts</td>
<td>134,920,481</td>
<td>118,709,211</td>
</tr>
<tr>
<td>05</td>
<td>Sales and services of auxiliary enterprises, after deducting discounts and allowances</td>
<td>80,428,644</td>
<td>89,869,865</td>
</tr>
<tr>
<td>06</td>
<td>Sales and services of hospitals, after deducting patient contractual allowances</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>07</td>
<td>Sales and services of educational activities</td>
<td>16,946,438</td>
<td>20,225,583</td>
</tr>
<tr>
<td>08</td>
<td>Independent operations</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>09</td>
<td>Other sources - operating CV=[B09-(B01+ ...+B07)]</td>
<td>292,491,979</td>
<td>276,550,798</td>
</tr>
<tr>
<td>09</td>
<td>Total operating revenues</td>
<td>1,150,696,136</td>
<td>1,097,987,802</td>
</tr>
</tbody>
</table>
### Fiscal Year: July 1, 2019 - June 30, 2020

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Source of funds</th>
<th>Current year amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Nonoperating Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Federal appropriations</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>11</td>
<td>State appropriations</td>
<td>251,936,362</td>
<td>249,605,186</td>
</tr>
<tr>
<td>12</td>
<td>Local government appropriations, education district taxes, and similar support</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Grants-nonoperating</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Federal nonoperating grants Do NOT include Federal Direct Student Loans</td>
<td>54,234,231</td>
<td>38,088,462</td>
</tr>
<tr>
<td>14</td>
<td>State nonoperating grants</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>15</td>
<td>Local government nonoperating grants</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>16</td>
<td>Gifts, including contributions from affiliated organizations</td>
<td>55,702,137</td>
<td>52,406,396</td>
</tr>
<tr>
<td>17</td>
<td>Investment income</td>
<td>36,433,164</td>
<td>41085613</td>
</tr>
<tr>
<td>18</td>
<td>Other nonoperating revenues CV=[B19-(B10+...+B17)]</td>
<td>170,914</td>
<td>256,212</td>
</tr>
<tr>
<td>19</td>
<td>Total nonoperating revenues</td>
<td>398,476,808</td>
<td>381,441,869</td>
</tr>
<tr>
<td>27</td>
<td>Total operating and nonoperating revenues CV=[B19+B10]</td>
<td>1,549,172,944</td>
<td>1,479,429,671</td>
</tr>
<tr>
<td>28</td>
<td>12-month Student FTE from E12</td>
<td>28,272</td>
<td>28,227</td>
</tr>
<tr>
<td>29</td>
<td>Total operating and nonoperating revenues per student FTE CV=[B27/B28]</td>
<td>54,795</td>
<td>52,412</td>
</tr>
</tbody>
</table>
### Fiscal Year: July 1, 2019 - June 30, 2020

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Source of funds</th>
<th>Current year amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Capital appropriations</td>
<td>22,076</td>
<td>1,678,995</td>
</tr>
<tr>
<td>21</td>
<td>Capital grants and gifts</td>
<td>145,682,540</td>
<td>253,223</td>
</tr>
<tr>
<td>22</td>
<td>Additions to permanent endowments</td>
<td>2,005,150</td>
<td>900</td>
</tr>
<tr>
<td>23</td>
<td>Other revenues and additions CV=[B24-(B20+...+B22)]</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>24</td>
<td>Total other revenues and additions CV=[B25-(B9+B19)]</td>
<td>147,709,766</td>
<td>1933118</td>
</tr>
<tr>
<td>25</td>
<td>Total all revenues and other additions</td>
<td>1,696,882,710</td>
<td>1,481,262,789</td>
</tr>
</tbody>
</table>

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).
<table>
<thead>
<tr>
<th>Line No.</th>
<th>Expense: Functional Classifications</th>
<th>Total amount</th>
<th>Prior Year Total Amount</th>
<th>Salaries and wages</th>
<th>Prior Year Salaries and wages</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>01</td>
<td>Instruction</td>
<td>535,080,904</td>
<td>525,267,811</td>
<td>290,064,050</td>
<td>282,372,486</td>
</tr>
<tr>
<td>02</td>
<td>Research</td>
<td>233,210,677</td>
<td>211,845,324</td>
<td>103,732,065</td>
<td>94,103,725</td>
</tr>
<tr>
<td>03</td>
<td>Public service</td>
<td>83,188,088</td>
<td>82,553,988</td>
<td>41,087,231</td>
<td>39,958,410</td>
</tr>
<tr>
<td>05</td>
<td>Academic support</td>
<td>269,139,314</td>
<td>254,404,238</td>
<td>149,523,287</td>
<td>141,813,910</td>
</tr>
<tr>
<td>06</td>
<td>Student services</td>
<td>42,246,510</td>
<td>41,510,145</td>
<td>22,908,249</td>
<td>22,377,673</td>
</tr>
<tr>
<td>07</td>
<td>Institutional support</td>
<td>26,114,761</td>
<td>26,145,067</td>
<td>8,054,873</td>
<td>8,233,310</td>
</tr>
<tr>
<td>10</td>
<td>Scholarship and fellowships expenses, net of discounts and allowances</td>
<td>441,366,10</td>
<td>35,082,918</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Auxiliary enterprises</td>
<td>136,929,667</td>
<td>131,276,551</td>
<td>38,916,175</td>
<td>35,545,775</td>
</tr>
<tr>
<td>12</td>
<td>Hospital services</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>13</td>
<td>Independent operations</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>14</td>
<td>Other Functional Expenses and deductions CV=C19-[C01+...+C13]</td>
<td>30,985,738</td>
<td>29,453,601</td>
<td>2,912,267</td>
<td>2,802,037</td>
</tr>
<tr>
<td>19</td>
<td>Total expenses and deductions</td>
<td>1,401,032,269</td>
<td>1,337,539,643</td>
<td>657,198,197</td>
<td>627,207,326</td>
</tr>
</tbody>
</table>
### Fiscal Year: July 1, 2019 - June 30, 2020

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Expense: Natural Classifications</th>
<th>Total Amount</th>
<th>Prior year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>19-2</td>
<td>Salaries and Wages [from Part C-1 Column 2 line 19]</td>
<td>657,198,197</td>
<td>572,073,326</td>
</tr>
<tr>
<td>19-3</td>
<td>Benefits</td>
<td>226,275,538</td>
<td>211,424,007</td>
</tr>
<tr>
<td>19-4</td>
<td>Operation and Maintenance of Plant [as a natural expense]</td>
<td>48,844,711</td>
<td>50,998,371</td>
</tr>
<tr>
<td>19-5</td>
<td>Depreciation</td>
<td>85,710,341</td>
<td>65,378,642</td>
</tr>
<tr>
<td>19-6</td>
<td>Interest</td>
<td>8,861,572</td>
<td>9,880,573</td>
</tr>
<tr>
<td>19-7</td>
<td>Other Natural Expenses and Deductions</td>
<td>398,641,910</td>
<td>372,832,724</td>
</tr>
<tr>
<td>19-1</td>
<td>Total Expenses and Deductions</td>
<td>1,401,032,269</td>
<td>1,337,539,643</td>
</tr>
<tr>
<td>20-1</td>
<td>12-month Student FTE [from E12 survey]</td>
<td>28,272</td>
<td>28,227</td>
</tr>
<tr>
<td>21-1</td>
<td>Total expenses and deductions per student FTE</td>
<td>49,555</td>
<td>47,385</td>
</tr>
</tbody>
</table>

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 M-1 - Pension Information

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

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Current year amount</th>
<th>Prior Year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Pension expense</td>
<td>4,736,145</td>
<td>4,154,055</td>
</tr>
<tr>
<td>02</td>
<td>Net Pension liability</td>
<td>22,216,908</td>
<td>23,403,272</td>
</tr>
<tr>
<td>03</td>
<td>Deferred inflows related to pension</td>
<td>4,193,240</td>
<td>5,019,412</td>
</tr>
<tr>
<td>04</td>
<td>Deferred outflows related to pension</td>
<td>4,306,759</td>
<td>6,283,289</td>
</tr>
</tbody>
</table>

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).

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Line No.</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>05</td>
<td>OPEB expense</td>
</tr>
<tr>
<td>06</td>
<td>Net OPEB liability</td>
</tr>
<tr>
<td>07</td>
<td>Deferred inflows related to OPEB</td>
</tr>
<tr>
<td>08</td>
<td>Deferred outflows related to OPEB</td>
</tr>
</tbody>
</table>

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 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.

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Value of Endowment Net Assets</th>
<th>Market Value</th>
<th>Prior Year Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Value of endowment net assets at the beginning of the fiscal year</td>
<td>1,195,426,627</td>
<td>1,177,983,781</td>
</tr>
<tr>
<td>02</td>
<td>Value of endowment net assets at the end of the fiscal year</td>
<td>1,147,557,403</td>
<td>1,241,294,915</td>
</tr>
<tr>
<td>03</td>
<td>Change in value of endowment net assets&lt;br&gt;CV=[H02-H01]</td>
<td>-47,869,224</td>
<td></td>
</tr>
<tr>
<td>03a</td>
<td>New gifts and additions</td>
<td>33,779,051</td>
<td></td>
</tr>
<tr>
<td>03b</td>
<td>Endowment net investment return</td>
<td>-39,774,679</td>
<td></td>
</tr>
<tr>
<td>03c</td>
<td>Spending distribution for current use</td>
<td>-46,821,001</td>
<td></td>
</tr>
<tr>
<td>03d</td>
<td>Other&lt;br&gt;CV=[H03-(H03a+H03b+H03c)]</td>
<td>4,947,405</td>
<td></td>
</tr>
</tbody>
</table>

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).
## Fiscal Year: July 1, 2019 - June 30, 2020

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Description</th>
<th>Current year amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Operating income (Loss) + net nonoperating revenues (expenses)</td>
<td>148,779,648</td>
</tr>
<tr>
<td>02</td>
<td>Operating revenues + nonoperating revenues</td>
<td>1,632,813,782</td>
</tr>
<tr>
<td>03</td>
<td>Change in net position</td>
<td>277,241,054</td>
</tr>
<tr>
<td>04</td>
<td>Net position</td>
<td>2,784,559,777</td>
</tr>
<tr>
<td>05</td>
<td>Expendable net assets</td>
<td>1,151,519,503</td>
</tr>
<tr>
<td>06</td>
<td>Plant-related debt</td>
<td>282,130,884</td>
</tr>
<tr>
<td>07</td>
<td>Total expenses</td>
<td>1,484,034,135</td>
</tr>
</tbody>
</table>

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 J - Revenue Data for the Census Bureau

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

<table>
<thead>
<tr>
<th>Source and type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total for all funds and operations (includes endowment funds, but excludes component units)</td>
<td>(1)</td>
</tr>
<tr>
<td>Education and general/independent operations</td>
<td>(2) 420,734,376</td>
</tr>
<tr>
<td>Auxiliary enterprises</td>
<td>(3) 91,021,000</td>
</tr>
<tr>
<td>Hospitals</td>
<td>(4) 0</td>
</tr>
<tr>
<td>Agriculture extension/experiment services</td>
<td>(5) 0</td>
</tr>
<tr>
<td><strong>Tuition and fees</strong></td>
<td>420,734,376</td>
</tr>
<tr>
<td><strong>Sales and services</strong></td>
<td>16,946,438</td>
</tr>
<tr>
<td><strong>Federal grants/contracts (excludes Pell Grants)</strong></td>
<td>91,021,000</td>
</tr>
<tr>
<td><strong>Revenue from the state government:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>State appropriations, current &amp; capital</strong></td>
<td>251,958,438</td>
</tr>
<tr>
<td><strong>State grants and contracts</strong></td>
<td>12,832,648</td>
</tr>
<tr>
<td><strong>Revenue from local governments:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Local appropriation, current &amp; capital</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Local government grants/contracts</strong></td>
<td>1,340,417</td>
</tr>
<tr>
<td><strong>Receipts from property and non-property taxes</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Gifts and private grants, NOT including capital grants</strong></td>
<td>192,627,768</td>
</tr>
<tr>
<td><strong>Interest earnings</strong></td>
<td>18,555,557</td>
</tr>
<tr>
<td><strong>Dividend earnings</strong></td>
<td>4,456,483</td>
</tr>
<tr>
<td><strong>Realized capital gains</strong></td>
<td>9,917,993</td>
</tr>
</tbody>
</table>

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).

---

This table details the revenue sources for the fiscal year of July 1, 2019, to June 30, 2020, for Indiana University-Purdue University-Indianapolis (151111). The data includes total revenue, revenue from tuition and fees, and revenue from various state and local governmental sources.
## Fiscal Year: July 1, 2019 - June 30, 2020

<table>
<thead>
<tr>
<th>Category</th>
<th>Total for all funds and operations (includes endowment funds, but excludes component units)</th>
<th>Education and general/ independent operations</th>
<th>Auxiliary enterprises</th>
<th>Hospitals</th>
<th>Agriculture extension/ experiment services</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>02 Employee benefits, total</td>
<td>226,275,537</td>
<td>213,840,533</td>
<td>12,435,004</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>03 Payment to state retirement funds (may be included in line 02 above)</td>
<td>5,743,430</td>
<td>5,427,799</td>
<td>315,631</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>04 Current expenditures including salaries</td>
<td>1,223,253,012</td>
<td>1,127,363,091</td>
<td>98,889,021</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Capital outlays

<table>
<thead>
<tr>
<th>Category</th>
<th>Total for all funds and operations (includes endowment funds, but excludes component units)</th>
<th>Education and general/ independent operations</th>
<th>Auxiliary enterprises</th>
<th>Hospitals</th>
<th>Agriculture extension/ experiment services</th>
</tr>
</thead>
<tbody>
<tr>
<td>05 Construction</td>
<td>70,183,274</td>
<td>65,814,913</td>
<td>4,368,361</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>06 Equipment purchases</td>
<td>15,486,357</td>
<td>14,333,353</td>
<td>1,153,004</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>07 Land purchases</td>
<td>506,696</td>
<td>212,274</td>
<td>294,422</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>08 Interest on debt outstanding, all funds and activities</td>
<td>5,671,580</td>
<td>5,671,580</td>
<td>5,671,580</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

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).
<table>
<thead>
<tr>
<th>Debt Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 Long-term debt outstanding at beginning of fiscal year</td>
<td>272,945,334</td>
</tr>
<tr>
<td>02 Long-term debt issued during fiscal year</td>
<td>69,984,701</td>
</tr>
<tr>
<td>03 Long-term debt retired during fiscal year</td>
<td>21,901,626</td>
</tr>
<tr>
<td>04 Long-term debt outstanding at end of fiscal year</td>
<td>321,028,409</td>
</tr>
<tr>
<td>05 Short-term debt outstanding at beginning of fiscal year</td>
<td>0</td>
</tr>
<tr>
<td>06 Short-term debt outstanding at end of fiscal year</td>
<td>0</td>
</tr>
</tbody>
</table>

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).
## Fiscal Year: July 1, 2019 - June 30, 2020

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>07  Total cash and security assets held at end of fiscal year in sinking or debt service funds</td>
<td>0</td>
</tr>
<tr>
<td>08  Total cash and security assets held at end of fiscal year in bond funds</td>
<td>0</td>
</tr>
<tr>
<td>09  Total cash and security assets held at end of fiscal year in all other funds</td>
<td>0</td>
</tr>
</tbody>
</table>
Institution: Indiana University-Purdue University-Indianapolis (151111)

User ID: 88G2401

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:

- Keyholder
- SFA Contact
- HR Contact
- Finance Contact
- Academic Library Contact
- Other

| Name: William Overman | Email: woverman@iu.edu |

| How many staff from your institution only were involved in the data collection and reporting process of this survey component? | 7.00 |

| 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. |

<table>
<thead>
<tr>
<th>Staff member</th>
<th>Collecting Data Needed</th>
<th>Revising Data to Match IPEDS Requirements</th>
<th>Entering Data</th>
<th>Revising and Locking Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your office</td>
<td>1.50 hours</td>
<td>20.00 hours</td>
<td>1.50 hours</td>
<td></td>
</tr>
<tr>
<td>Other offices</td>
<td>1.00 hours</td>
<td>2.50 hours</td>
<td></td>
<td>0.50 hours</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Reported values</th>
<th>Percent of total core revenues</th>
<th>Core revenues per FTE enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition and fees</td>
<td>$338,099,293</td>
<td>21%</td>
<td>$11,959</td>
</tr>
<tr>
<td>State appropriations</td>
<td>$251,936,362</td>
<td>16%</td>
<td>$8,911</td>
</tr>
<tr>
<td>Local appropriations</td>
<td>$0</td>
<td>0%</td>
<td>$0</td>
</tr>
<tr>
<td>Government grants and contracts</td>
<td>$342,043,532</td>
<td>21%</td>
<td>$12,098</td>
</tr>
<tr>
<td>Private gifts, grants, and contracts</td>
<td>$190,622,618</td>
<td>12%</td>
<td>$6,742</td>
</tr>
<tr>
<td>Investment income</td>
<td>$36,433,164</td>
<td>2%</td>
<td>$1,289</td>
</tr>
<tr>
<td>Other core revenues</td>
<td>$457,319,097</td>
<td>28%</td>
<td>$16,175</td>
</tr>
<tr>
<td>Total core revenues</td>
<td>$1,616,454,066</td>
<td>100%</td>
<td>$57,175</td>
</tr>
</tbody>
</table>

Total core revenues: $1,616,454,066

Total revenues: $1,696,882,710

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

<table>
<thead>
<tr>
<th>Expense function</th>
<th>Reported values</th>
<th>Percent of total core expenses</th>
<th>Core expenses per FTE enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$535,080,904</td>
<td>42%</td>
<td>$18,926</td>
</tr>
<tr>
<td>Research</td>
<td>$233,210,677</td>
<td>18%</td>
<td>$8,249</td>
</tr>
<tr>
<td>Public service</td>
<td>$83,188,088</td>
<td>7%</td>
<td>$2,942</td>
</tr>
<tr>
<td>Academic support</td>
<td>$269,139,314</td>
<td>21%</td>
<td>$9,520</td>
</tr>
<tr>
<td>Institutional support</td>
<td>$26,114,761</td>
<td>2%</td>
<td>$924</td>
</tr>
<tr>
<td>Student services</td>
<td>$42,246,510</td>
<td>3%</td>
<td>$1,494</td>
</tr>
<tr>
<td>Other core expenses</td>
<td>$75,122,348</td>
<td>6%</td>
<td>$2,657</td>
</tr>
<tr>
<td>Total core expenses</td>
<td>$1,264,102,602</td>
<td>100%</td>
<td>$44,712</td>
</tr>
</tbody>
</table>

Total expenses: $1,401,032,269

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

<table>
<thead>
<tr>
<th>Calculated value</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE enrollment</td>
<td>28272</td>
</tr>
</tbody>
</table>

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.
## Finance

### Screen: Changes to Net Position

<table>
<thead>
<tr>
<th>Source</th>
<th>Description</th>
<th>Severity</th>
<th>Resolved</th>
<th>Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perform Edits</td>
<td>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)</td>
<td>Explanation</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Reason</td>
<td>Variances across campus surveys (line 5) net to 50. 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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Related Screens</td>
<td>Changes to Net Position</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Screen: Scholarships & Fellowships

<table>
<thead>
<tr>
<th>Source</th>
<th>Description</th>
<th>Severity</th>
<th>Resolved</th>
<th>Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>Screen Entry</td>
<td>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)</td>
<td>Explanation</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Reason</td>
<td>Current year amount includes CARES Act Part A funding, a significant source of federal grant revenue that was new to the current year.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Screen: OPEB Information

<table>
<thead>
<tr>
<th>Source</th>
<th>Description</th>
<th>Severity</th>
<th>Resolved</th>
<th>Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perform Edits</td>
<td>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)</td>
<td>Explanation</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Reason</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perform Edits</td>
<td>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)</td>
<td>Explanation</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Reason</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Screen Entry</td>
<td>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)</td>
<td>Explanation</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Reason</td>
<td>Increase in OPEB deferred inflows of resources related to differences between expected and actual experience of retiree health insurance.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Screen: Endowment data

<table>
<thead>
<tr>
<th>Source</th>
<th>Description</th>
<th>Severity</th>
<th>Resolved</th>
<th>Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>Screen Entry</td>
<td>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)</td>
<td>Explanation</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Reason</td>
<td>The additional information requested for Part H of the survey this year caused a reevaluation of the method used to allocate endowments by campus.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>