

## Finance 2020-21

Institution: Indiana University-Kokomo (151333)

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-Kokomo (151333)

## 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-Kokomo (151333)

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
<b>Assets</b>			
01	Total <u>current assets</u>	8,124,996	6,234,720
31	Depreciable <u>capital assets</u> , net of depreciation	38,308,715	39,534,709
04	Other noncurrent assets CV=[A05-A31]	23,362,227	18,648,524
05	Total <u>noncurrent assets</u>	61,670,942	58,183,233
06	<b>Total assets</b> CV=(A01+A05)	<b>69,795,938</b>	<b>64,417,953</b>
19	<u>Deferred outflows of resources</u>	850,047	931,899
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	1,441,886	1,554,178
08	Other current liabilities CV=(A09-A07)	5,785,647	2,233,240
09	Total <u>current liabilities</u>	7,227,533	3,787,418
10	<u>Long-term debt</u>	0	1,441,886
11	Other noncurrent liabilities CV=(A12-A10)	4,177,480	4,710,810
12	Total <u>noncurrent liabilities</u>	4,177,480	6,152,696
13	<b>Total liabilities</b> CV=(A09+A12)	<b>11,405,013</b>	<b>9,940,114</b>
20	<u>Deferred inflows of resources</u>	551,288	340,307
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	45,261,035	38,996,883
15	<u>Restricted-expendable</u>	3,183,188	3,394,916
16	<u>Restricted-nonexpendable</u>	575,011	575,011
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<b>9,670,450</b>	<b>12,102,621</b>
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>58,689,684</b>	<b>55,069,431</b>

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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
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	3,352,821	3,352,821
22	<u>Infrastructure</u>	2,392,917	2,392,917
23	<u>Buildings</u>	68,507,409	67,973,243
32	Equipment, including art and <u>library collections</u>	4,986,751	4,869,155
27	<u>Construction in progress</u>	6,802,647	828,390
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>86,042,545</b>	<b>79,416,526</b>
28	<u>Accumulated depreciation</u>	39,339,625	37,461,869
33	Intangible assets, net of accumulated amortization	0	0
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 <b>AND all of its child institutions</b>	47,382,093	44643153
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	39,276,876	37554078
03	Change in net position during year CV=(D01-D02)	8,105,217	7089075
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	55,069,431	53117469
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-4,484,964	-5137113
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	58689684	55069431

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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)	4,989,219	5,286,002
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,354,054	107,125
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	351,502	313,579
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,757,807	1,494,751
07	Total revenue that funds scholarships and fellowships	8,452,582	7,201,457
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	4,115,021	3,635,832
09	Discounts and allowances applied to sales and services of auxiliary enterprises	527,473	498,605
10	Total discounts and allowances CV=(E08+E09)	4,642,494	4,134,437
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.	3,810,088	3,067,020

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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)	2,428,931	311,346	2,740,277
13	Other federal grants (Do NOT include FDSL amounts)	659,202	84,498	743,700
14	Grants by state government	0	0	0
15	Grants by local government	0	0	0
16	Endowments and gifts	171,124	21,935	193,059
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	855,764	109,694	965,458
18	Total (from Part E1 line 8, 9 and 10)	4115021	527473	4,642,494



Part B - Revenues by Source (1)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	19,751,765	19,479,664
Grants and contracts - operating			
02	Federal operating grants and contracts	105,261	102,961
03	State operating grants and contracts	62,345	45,149
04	Local government/private operating grants and contracts	265,173	129,118
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts	265,173	129,118
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	477,366	561,507
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>	58,299	71,158
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV</b> =[B09-(B01+ ...+B07)]	991,614	817,187
09	Total operating revenues	21,711,823	21,206,744

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>	17,298,445	15,696,949
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	6,429,934	5,393,281
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	589,576	493,810
17	<u>Investment income</u>	939,129	1079967
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	25,257,084	22,664,007
27	Total operating and nonoperating revenues CV=[B19+B09]	46,968,907	43,870,751
28	<u>12-month Student FTE from E12</u>	2,689	2,689
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	17,467	16,315

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>	33,053	751,402
21	<u>Capital grants and gifts</u>	380,133	21,000
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	413,186	772,402
25	Total all revenues and other additions	47,382,093	44,643,153

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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>	19,536,320	18,962,797	12,069,620	11,690,118
02	<u>Research</u>	1,061,626	1,029,334	61,405	35,742
03	<u>Public service</u>	431,018	424,891	186,057	169,922
05	<u>Academic support</u>	3,971,697	4,056,875	1,940,373	1,974,043
06	<u>Student services</u>	4,899,553	4,543,681	2,770,686	2,605,974
07	<u>Institutional support</u>	2,676,692	2,421,500	1,341,245	1,175,359
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	3810088	3,067,020		
11	<u>Auxiliary enterprises</u>	2,228,560	2,406,045	160,068	158,707
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)]	661,322	641,935	74,803	86,622
19	<b>Total expenses and deductions</b>	39,276,876	37,554,078	18,604,257	17,896,487


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)	18604257	17,896,487
19-3	Benefits	6,405,508	6,027,496
19-4	Operation and Maintenance of Plant (as a natural expense)	1,854,663	2,009,273
19-5	Depreciation	2,254,195	2,229,287
19-6	Interest	58,882	114,470
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	10,099,371	9,277,065
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	39276876	37,554,078
20-1	12-month Student FTE (from E12 survey)	2,689	2,689
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>14,606</b>	<b>13,966</b>

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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	<input type="text" value="181,420"/>	157,852
02	Net Pension liability	<input type="text" value="851,028"/>	889,314
03	Deferred inflows related to pension	<input type="text" value="160,624"/>	190,735
04	Deferred outflows related to pension	<input type="text" value="164,972"/>	238,762

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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"/> 310,333	338,409
06	Net OPEB liability	<input checked="" type="checkbox"/> 2,806,702	3,108,932
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> 390,664	149,571
08	Deferred outflows related to OPEB	685,075	654,848

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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="9,066,990"/>	8,336,794
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="8,837,479"/>	9,392,246
03	Change in value of endowment net assets CV=[H02-H01]	-229,511	
03a	New gifts and additions	<input type="text" value="493,712"/>	
03b	Endowment net investment return	<input type="text" value="-344,369"/>	
03c	Spending distribution for current use	<input type="text" value="-399,012"/>	
03d	Other CV=[H03-(H03a+H03b+H03c)]	20,158	


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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)	7,625,405
02	Operating revenues + nonoperating revenues	48,263,054
03	Change in net position	7,809,583
04	Net position	68,973,323
05	Expendable net assets	19,305,166
06	Plant-related debt	2,996,063
07	Total expenses	40,637,649

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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	23,866,786	23,866,786			
02	Sales and services	1,063,138	58,299	1,004,839	0	0
03	Federal grants/contracts (excludes Pell Grants)	105,261	105,261	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	17,331,498	17,331,498	0	0	0
05	State grants and contracts	62,345	62,345	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	854,750				
10	Interest earnings	503,246				
11	Dividend earnings	99,151				
12	Realized capital gains	219,726				

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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	6,405,508	<input type="text" value="6,354,359"/>	<input type="text" value="51,149"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Payment to state retirement funds (may be included in line 02 above)	162,587	<input type="text" value="161,289"/>	<input type="text" value="1,298"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
04	Current expenditures <b>including</b> salaries	31,147,117	<input type="text" value="30,356,932"/>	<input type="text" value="790,185"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital outlays						
05	Construction	6,700,984	<input type="text" value="6,700,984"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
06	Equipment purchases	301,565	<input type="text" value="296,380"/>	<input type="text" value="5,185"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Land purchases	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="4,500"/>				

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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	2,957,775
02	Long-term debt issued during fiscal year	88,737
03	Long-term debt retired during fiscal year	1,604,626
04	Long-term debt outstanding at end of fiscal year	1,441,886
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2019 - June 30, 2020		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$19,751,765	42%	\$7,345
State appropriations	\$17,298,445	37%	\$6,433
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$6,597,540	14%	\$2,454
Private gifts, grants, and contracts	\$854,749	2%	\$318
Investment income	\$939,129	2%	\$349
Other core revenues	\$1,463,099	3%	\$544
<b>Total core revenues</b>	<b>\$46,904,727</b>	<b>100%</b>	<b>\$17,443</b>
Total revenues	\$47,382,093	N/A	\$17,621

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	\$19,536,320	53%	\$7,265
Research	\$1,061,626	3%	\$395
Public service	\$431,018	1%	\$160
Academic support	\$3,971,697	11%	\$1,477
Institutional support	\$2,676,692	7%	\$995
Student services	\$4,899,553	13%	\$1,822
Other core expenses	\$4,471,410	12%	\$1,663
<b>Total core expenses</b>	<b>\$37,048,316</b>	<b>100%</b>	<b>\$13,778</b>
Total expenses	\$39,276,876	N/A	\$14,606

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	2689

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 53,563 and 160,687 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 (\$13,325,553) to be similar to the scholarship/fellowship revenue reported in Finance (\$8,452,582). 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.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 97,222 and 201,920 when compared with the prior year value. Please correct your data or explain. (Error #5301)	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 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	Increase in OPEB deferred inflows of resources related to differences between expected and actual experience of retiree health insurance.			
<b>Screen: Endowment data</b>				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	The additional information requested for Part H of the survey this year caused a reevaluation of the method used to allocate endowments by campus.			