

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022
User ID: 88G2401

Finance 2021-22

Institution: Indiana University-Bloomington (151351)

User ID: 88G2401

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: Indiana University-Bloomington (151351)

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: Indiana University-Bloomington (151351)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

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

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

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

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

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
- Yes - (report endowment assets)

6. Pension

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

- No
- Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- Yes

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, 2020 - June 30, 2021

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions


Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	330,329,672	444,275,718
31	Depreciable <u>capital assets</u> , net of depreciation	1,917,315,445	1,701,945,420
04	Other noncurrent assets CV=[A05-A31]	1,373,516,073	1,271,438,617
05	Total <u>noncurrent assets</u>	3,290,831,518	2,973,384,037
06	Total assets CV=(A01+A05)	3,621,161,190	3,417,659,755
19	<u>Deferred outflows of resources</u>	38,744,406	39,142,538
Liabilities			
07	<u>Long-term debt, current portion</u>	72,205,695	53,083,109
08	Other current liabilities CV=(A09-A07)	227,083,009	229,944,692
09	Total <u>current liabilities</u>	299,288,704	283,027,801
10	<u>Long-term debt</u>	731,387,702	768,127,413
11	Other noncurrent liabilities CV=(A12-A10)	190,679,497	210,941,636
12	Total <u>noncurrent liabilities</u>	922,067,199	979,069,049
13	Total liabilities CV=(A09+A12)	1,221,355,903	1,262,096,850
20	<u>Deferred inflows of resources</u>	30,277,218	22,813,540
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	1,432,494,222	1,406,622,565
15	<u>Restricted-expendable</u>	173,752,614	157,924,240
16	<u>Restricted-nonexpendable</u>	22,745,085	22,744,819
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	779,280,554	584,600,279
18	Net position CV=[(A06+A19)-(A13+A20)]	2,408,272,475	2,171,891,903

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Part A - Statement of Net Position Page 2

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

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	108,111,687	106,469,935
22	<u>Infrastructure</u>	188,607,140	184,111,168
23	<u>Buildings</u>	2,722,809,073	2,451,160,920
32	Equipment, including art and <u>library collections</u>	486,667,722	489,160,644
27	<u>Construction in progress</u>	150,697,607	235,177,362
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,656,893,229	3,466,080,029
28	<u>Accumulated depreciation</u>	1,441,027,320	1,384,642,598
33	Intangible assets, net of accumulated amortization	213,607	351,783
34	Other capital assets	0	0


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Part D - Summary of Changes In Net Position

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

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	1,802,519,004	1,693,525,777
02	Total expenses and deductions for this institution AND all of its child institutions	1,725,687,047	1,834,127,223
03	Change in net position during year CV=(D01-D02)	76,831,957	-140,601,446
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	2,171,891,903	2,191,723,475
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	<input checked="" type="checkbox"/> 159,548,615	120,769,874
06	Net position end of year for this institution AND all of its child institutions (from A18)	2,408,272,475	2,171,891,903

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Part E-1 - Scholarships and Fellowships

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

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	30,048,231	29,773,303
02	Other federal grants (Do NOT include FDSL amounts)	8,459,753	13,261,990
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	53,031,403	52,102,445
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	218,634,556	213,563,404
07	Total revenue that funds scholarships and fellowships	310,173,943	308,701,142
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	197,892,096	200,247,661
09	Discounts and allowances applied to sales and services of auxiliary enterprises	20,571,487	25,668,208
10	Total discounts and allowances CV=(E08+E09)	218,463,583	225,915,869
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.	91,710,360	82,785,273

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	19,170,880	19,313,289	1,992,871	2,475,622	21,163,751	21,788,911
13	Other federal grants (Do NOT include FDSL amounts)	5,397,353	8,602,762	561,071	1,102,722	5,958,424	9,705,484
14	Grants by state government	0	0	0	0	0	0
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	33,834,227	33,797,713	3,517,171	4,332,269	37,351,398	38,129,982
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	139,489,636	138,533,897	14,500,374	17,757,595	153,990,010	156,291,492
18	Total (from Part E1 line 8, 9 and 10)	197,892,096	200,247,661	20,571,487	25,668,208	218,463,583	225,915,869

Part B - Revenues by Source (1)


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	802,892,654	774,778,682
Grants and contracts - operating			
02	Federal operating grants and contracts	122,613,163	122,997,522
03	State operating grants and contracts	3,496,187	2,728,541
04	Local government/private operating grants and contracts	37,731,683	34,423,370
04a	Local government operating grants and contracts	650,455	884,471
04b	Private operating grants and contracts	37,081,228	33,538,899
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	178,907,846	230,191,810
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>	10,000,676	12,248,254
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	32,633,245	55,024,697
09	Total operating revenues	1,188,275,454	1,232,392,876

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	220,885,564	231,579,727
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	80,714,784	55,313,459
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	76,321,413	91,180,956
17	<u>Investment income</u>	212,237,636	59,175,027
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	754,033	1,001,018
19	Total nonoperating revenues	590,913,430	438,250,187
27	Total operating and nonoperating revenues CV=[B19+B09]	1,779,188,884	1,670,643,063
28	<u>12-month Student FTE from E12</u>	41,847	41,725
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	42,517	40,039

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	14,349,098	14,349,098
21	<u>Capital grants and gifts</u>	8,980,756	8,533,516
22	<u>Additions to permanent endowments</u>	266	100
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	23,330,120	22,882,714
25	Total all revenues and other additions	1,802,519,004	1,693,525,777


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Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2020 - June 30, 2021					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	645,150,055	690,489,081	363,695,022	373,217,550
02	<u>Research</u>	148,858,344	140,302,393	63,014,256	55,803,746
03	<u>Public service</u>	33,066,044	38,789,961	18,794,067	17,945,880
05	<u>Academic support</u>	205,358,150	219,042,629	100,641,351	103,966,105
06	<u>Student services</u>	61,063,401	68,710,923	35,614,099	37,403,602
07	<u>Institutional support</u>	184,698,894	181,107,627	88,292,686	85,587,767
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	91,710,360	82,785,273		
11	<u>Auxiliary enterprises</u>	306,568,108	356,091,846	113,761,128	130,019,380
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)]	49,213,691	56,807,490	8,641,882	9,896,047
19	Total expenses and deductions	1,725,687,047	1,834,127,223	792,454,491	813,840,077


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19).	792,454,491	813,840,077
19-3	Benefits	253,423,468	280,207,861
19-4	Operation and Maintenance of Plant (as a natural expense).	126,822,590	134,348,793
19-5	Depreciation	88,263,195	83,674,234
19-6	Interest	15,759,354	19,238,740
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	448,963,949	502,817,518
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,725,687,047	1,834,127,223
20-1	12-month Student FTE (from E12 survey).	41,847	41,725
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	41,238	43,958

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="3,030,936"/>	7,758,152
02	Net Pension liability	<input type="text" value="32,143,060"/>	36,392,918
03	Deferred inflows related to pension	<input type="text" value="8,779,312"/>	6,868,834
04	Deferred outflows related to pension	<input type="text" value="8,753,547"/>	7,054,786

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 10,375,576	12,571,795
06	Net OPEB liability	<input checked="" type="checkbox"/> 102,891,571	113,701,312
07	Deferred inflows related to OPEB	21,497,906	15,944,706
08	Deferred outflows related to OPEB	26,581,848	27,788,588


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Part H - Details of Endowment Net Assets

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


Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.

Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	1,209,430,160	1,221,384,914
02	Value of endowment net assets at the end of the fiscal year	1,668,817,459	1,209,430,160
03	Change in value of endowment net assets CV=[H02-H01]	459,387,299	-11,954,754
03a	New gifts and additions	82,363,966	67,510,324
03b	Endowment net investment return	426,967,955	-40,871,246
03c	Spending distribution for current use	-61,478,260	-46,623,830
03d	Other CV=[H03-(H03a+H03b+H03c)]	11,533,638	8,029,998

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	70,240,309	-163,495,543
02	Operating revenues + nonoperating revenues	1,901,637,819	1,801,478,194
03	Change in net position	503,631,241	-145,166,520
04	Net position	3,608,498,689	3,633,274,216
05	Expendable net assets	1,556,203,867	1,323,009,538
06	Plant-related debt	803,593,397	669,378,476
07	Total expenses	1,856,860,907	1,964,973,737

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	1,000,784,750	1,000,784,750			
02	Sales and services	209,480,009	10,000,676	199,479,333	0	0
03	Federal grants/contracts (excludes Pell Grants)	122,613,163	122,613,163	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	235,234,662	235,234,662	0	0	0
05	State grants and contracts	3,496,187	3,496,187	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	650,455	650,455	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	113,402,907				
10	Interest earnings	17,124,503				
11	Dividend earnings	6,592,455				
12	Realized capital gains	6,091,132				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	234,620,019	200,231,385	34,388,634	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,772,084	5,779,489	992,595	0	0
04	Current expenditures including salaries	1,322,647,788	1,095,167,097	227,480,691	0	0
Capital outlays						
05	Construction	196,764,498	99,388,946	97,375,552	0	0
06	Equipment purchases	24,783,870	12,501,781	12,282,089	0	0
07	Land purchases	1,301,889	1,301,889	0	0	0
08	Interest on debt outstanding, all funds and activities	12,684,725				

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	803,124,324
02	Long-term debt issued during fiscal year	3,757,385
03	Long-term debt retired during fiscal year	43,196,342
04	Long-term debt outstanding at end of fiscal year	763,685,367
05	Short-term debt outstanding at beginning of fiscal year	12,754,000
06	Short-term debt outstanding at end of fiscal year	30,654,000

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="0"/>

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Prepared by

Prepared by

Reporting Reminders:

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

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

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

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.40"/> hours	<input type="text" value="20.00"/> hours	<input type="text" value="1.40"/> hours	<input type="text" value="0.50"/> hours
Other offices	<input type="text" value="1.10"/> hours	<input type="text" value="2.40"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2021.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$802,892,654	49%	\$19,186
State appropriations	\$220,885,564	14%	\$5,278
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$207,474,589	13%	\$4,958
Private gifts, grants, and contracts	\$113,402,641	7%	\$2,710
Investment income	\$212,237,636	13%	\$5,072
Other core revenues	\$66,718,074	4%	\$1,594
Total core revenues	\$1,623,611,158	100%	\$38,799
Total revenues	\$1,802,519,004	N/A	\$43,074

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	\$645,150,055	45%	\$15,417
Research	\$148,858,344	10%	\$3,557
Public service	\$33,066,044	2%	\$790
Academic support	\$205,358,150	14%	\$4,907
Institutional support	\$184,698,894	13%	\$4,414
Student services	\$61,063,401	4%	\$1,459
Other core expenses	\$140,924,051	10%	\$3,368
Total core expenses	\$1,419,118,939	100%	\$33,912
Total expenses	\$1,725,687,047	N/A	\$41,238

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	41,847

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: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 5,042,799 and 10,473,505 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. Pension expense will decrease as grandfathered participants leave the plan.			
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, the OPEB liability is higher.			