

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-East (151388)

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-East (151388)

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-East (151388)

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>	8,855,750	10,038,822
31	Depreciable <u>capital assets</u> , net of depreciation	21,244,972	22,707,938
04	Other noncurrent assets CV=[A05-A31]	29,297,999	17,923,492
05	Total <u>noncurrent assets</u>	50,542,971	40,631,430
06	Total assets CV=(A01+A05)	59,398,721	50,670,252
19	<u>Deferred outflows of resources</u>	819,332	793,004
Liabilities			
07	<u>Long-term debt, current portion</u>	0	400,000
08	Other current liabilities CV=(A09-A07)	2,376,027	2,593,105
09	Total <u>current liabilities</u>	2,376,027	2,993,105
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	3,266,171	3,624,676
12	Total <u>noncurrent liabilities</u>	3,266,171	3,624,676
13	Total liabilities CV=(A09+A12)	5,642,198	6,617,781
20	<u>Deferred inflows of resources</u>	697,324	510,468
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	25,563,953	23,519,930
15	<u>Restricted-expendable</u>	2,618,271	3,220,536
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	25,696,307	17,594,541
18	Net position CV=[(A06+A19)-(A13+A20)]	53,878,531	44,335,007

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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>	3,263,478	3,263,478
22	<u>Infrastructure</u>	3,386,884	3,386,884
23	<u>Buildings</u>	41,785,985	41,772,463
32	Equipment, including art and <u>library collections</u>	2,813,905	2,938,330
27	<u>Construction in progress</u>	3,269,898	167,555
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	54,520,150	51,528,710
28	<u>Accumulated depreciation</u>	28,956,197	27,604,133
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, 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	48,889,554	46,460,425
02	Total expenses and deductions for this institution AND all of its child institutions	35,576,195	38,296,459
03	Change in net position during year CV=(D01-D02)	13,313,359	8,163,966
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	44,335,007	40,901,366
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-3,769,835	-4,730,325
06	Net position end of year for this institution AND all of its child institutions (from A18)	53,878,531	44,335,007

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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)	5,471,636	5,966,186
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,134,678	655,608
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	537,416	309,791
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	3,199,236	2,656,893
07	Total revenue that funds scholarships and fellowships	10,342,966	9,588,478
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	6,609,943	5,043,928
09	Discounts and allowances applied to sales and services of auxiliary enterprises	687,124	646,542
10	Total discounts and allowances CV=(E08+E09)	7,297,067	5,690,470
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.	3,045,899	3,898,008

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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)	<input type="text" value="3,496,792"/>	3,138,455	<input type="text" value="363,502"/>	402,294	3,860,294	3,540,749
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="725,145"/>	344,876	<input checked="" type="checkbox"/> <input type="text" value="75,381"/>	44,207	800,526	389,083
14	Grants by state government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> <input type="text" value="343,450"/>	162,963	<input checked="" type="checkbox"/> <input type="text" value="35,703"/>	20,889	379,153	183,852
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,044,556	1,397,634	212,538	179,152	2,257,094	1,576,786
18	Total (from Part E1 line 8, 9 and 10)	6,609,943	5,043,928	687,124	646,542	7,297,067	5,690,470

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>	19,267,940	22,498,798
Grants and contracts - operating			
02	Federal operating grants and contracts	336,622	102,924
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	8,360	27,360
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	8,360	27,360
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	153,553	368,607
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>	41,381	46,056
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	522,056	929,261
09	Total operating revenues	20,329,912	23,973,006

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>	13,468,457	14,249,485
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	8,730,468	6,596,242
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	471,024	319,324
17	<u>Investment income</u>	4,027,787	1,195,773
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	26,697,736	22,360,824
27	Total operating and nonoperating revenues CV=[B19+B09]	47,027,648	46,333,830
28	<u>12-month Student FTE from E12</u>	2,627	2,906
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	17,902	15,944

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>	1,861,906	126,595
21	<u>Capital grants and gifts</u>	0	0
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)]	1,861,906	126,595
25	Total all revenues and other additions	48,889,554	46,460,425


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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>	19,087,289	19,629,070	12,595,705	12,635,214
02	<u>Research</u>	732,480	719,727	7,962	2,073
03	<u>Public service</u>	152,143	125,999	4,412	2,927
05	<u>Academic support</u>	3,219,108	3,625,160	1,697,351	1,679,274
06	<u>Student services</u>	4,908,851	5,164,422	3,065,426	3,162,974
07	<u>Institutional support</u>	2,658,874	2,812,423	1,349,071	1,394,064
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	3,045,899	3,898,008		
11	<u>Auxiliary enterprises</u>	1,309,491	1,700,458	88,151	188,765
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)]	462,060	621,192	82,221	100,697
19	Total expenses and deductions	<input checked="" type="checkbox"/> 35,576,195	38,296,459	18,890,299	19,165,988


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)	18,890,299	19,165,988
19-3	Benefits	6,041,035	6,598,914
19-4	Operation and Maintenance of Plant (as a natural expense)	685,237	977,132
19-5	Depreciation	1,415,303	1,420,873
19-6	Interest	<input checked="" type="checkbox"/> 2,375	8,645
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	8,541,946	10,124,907
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	35,576,195	38,296,459
20-1	12-month Student FTE (from E12 survey)	2,627	2,906
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	13,543	13,178

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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="60,003"/>	151,373
02	Net Pension liability	<input type="text" value="636,330"/>	710,080
03	Deferred inflows related to pension	<input type="text" value="173,802"/>	134,021
04	Deferred outflows related to pension	<input type="text" value="173,292"/>	137,649

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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"/> 252,027	296,420
06	Net OPEB liability	<input checked="" type="checkbox"/> 2,499,279	2,680,870
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> 523,522	376,446
08	Deferred outflows related to OPEB	646,040	655,355

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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	6,121,065	6,506,640
02	Value of endowment net assets at the end of the fiscal year	8,439,320	6,121,065
03	Change in value of endowment net assets CV=[H02-H01]	2,318,255	-385,575
03a	New gifts and additions	329,943	98,407
03b	Endowment net investment return	2,220,932	-234,382
03c	Spending distribution for current use	-255,404	-265,045
03d	Other CV=[H03-(H03a+H03b+H03c)]	22,784	15,445

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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)	11,444,394	7,967,413
02	Operating revenues + nonoperating revenues	47,770,992	46,849,143
03	Change in net position	<input checked="" type="checkbox"/> 15,247,836	7,997,201
04	Net position	55,326,398	52,018,655
05	Expendable net assets	32,924,013	26,532,832
06	Plant-related debt	<input checked="" type="checkbox"/> 0	807,177
07	Total expenses	36,385,755	38,881,730

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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	25,877,883	25,877,883			
02	Sales and services	882,058	<input type="text" value="41,381"/>	840,677	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	336,622	<input type="text" value="336,622"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	15,330,362	<input type="text" value="15,330,362"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="479,384"/>				
10	Interest earnings	<input type="text" value="433,223"/>				
11	<u>Dividend earnings</u>	<input type="text" value="168,386"/>				
12	<u>Realized capital gains</u>	<input type="text" value="155,330"/>				

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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	14,309,955	14,283,337	26,618	0	0
03	Payment to state retirement funds (may be included in line 02 above)	413,043	412,275	768	0	0
04	Current expenditures including salaries	75,439,478	74,850,444	589,034	0	0
Capital outlays						
05	Construction	3,115,865	3,115,865	0	0	0
06	Equipment purchases	39,128	39,128	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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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	400,000
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	400,000
04	Long-term debt outstanding at end of fiscal year	0
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Fiscal Year: July 1, 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"/> hours	<input type="text"/> 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	\$19,267,940	40%	\$7,335
State appropriations	\$13,468,457	28%	\$5,127
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$9,067,090	19%	\$3,451
Private gifts, grants, and contracts	\$479,384	1%	\$182
Investment income	\$4,027,787	8%	\$1,533
Other core revenues	\$2,425,343	5%	\$923
Total core revenues	\$48,736,001	100%	\$18,552
Total revenues	\$48,889,554	N/A	\$18,610

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	\$19,087,289	56%	\$7,266
Research	\$732,480	2%	\$279
Public service	\$152,143	0%	\$58
Academic support	\$3,219,108	9%	\$1,225
Institutional support	\$2,658,874	8%	\$1,012
Student services	\$4,908,851	14%	\$1,869
Other core expenses	\$3,507,959	10%	\$1,335
Total core expenses	\$34,266,704	100%	\$13,044
Total expenses	\$35,576,195	N/A	\$13,543

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	2,627

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: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 327,804 and 983,412 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Per instructions, HEERF funding for student aid is included in this line and accounts for the increase.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 172,438 and 517,314 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Per instructions, HEERF funding for student aid is included in this line and accounts for the increase.			
Screen Entry	The amount reported is outside the expected range of between 22,104 and 66,310 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Per instructions, HEERF funding for student aid is included in this line and accounts for the increase.			
Screen Entry	The amount reported is outside the expected range of between 81,482 and 244,444 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in scholarship funding from grant accounts.			
Screen Entry	The amount reported is outside the expected range of between 10,445 and 31,333 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in scholarship funding from grant accounts.			
Screen: Expenses Part 1				
Perform Edits	The ratio between the sum of the amounts reported in Part B for total operating revenues (line 09) and total nonoperating revenues (line 19) and the amount reported in Part C for total expenses and deductions (line 19) is different than expected. Please confirm that the data reported are correct. (Error #5180)	Confirmation	Yes	
Related Screens	Revenues Part 1, Revenues Part 2, Expenses Part 1			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 4,323 and 12,967 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Remaining long term debt was retired during FY21, resulting in a decrease in interest expense.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 98,393 and 204,353 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				
Screen Entry	The amount reported is outside the expected range of between 244,690 and 508,202 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, the OPEB liability 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 deferred inflows related to differences between expected and actual experience in retiree health insurance.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 3,998,601 and 11,995,801 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increased nonoperating revenues related to investment income and HEERF funding combined with lower expenses resulting from the pandemic and remote learning.			

Screen Entry	The amount reported is outside the expected range of between 403,589 and 1,210,765 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Remaining long term debt was retired during FY21.			