

IPEDS

2024-25  
Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027  
User ID: 88G2401

Finance 2024-25

Institution: Indiana University-Indianapolis (151111)

User ID: 88G2401

Overview

Overview

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

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes to reporting:

No changes for the 2024-25 data collection period.

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**.

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## 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.

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, 2024.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2023
And ending: month/year (MMYYYY)	Month: 6	Year: 2024

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

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below
- a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☒ Auxiliary enterprises
- ☐ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
- ☒ Yes - select category(s) where these revenues are included [check all that apply]

- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ 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 details of endowment net 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

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Institution: Indiana University-Indianapolis (151111)


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## Part A - Statement of Net Position Page 1

## Fiscal Year: July 1, 2023 - June 30, 2024


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><u>Assets</u></b>			
01	Total <u>current assets</u>	323,062,951	359,098,938
31	Depreciable <u>capital assets</u> , net of depreciation	1,078,004,179	1,070,234,567
04	Other noncurrent assets CV=[A05-A31]	1,461,716,713	1,351,814,202
05	Total <u>noncurrent assets</u>	2,539,720,892	2,422,048,769
06	<b>Total assets</b> CV=(A01+A05)	2,862,783,843	2,781,147,707
19	<b><u>Deferred outflows of resources</u></b>	29,839,762	31,956,130
<b><u>Liabilities</u></b>			
07	<u>Long-term debt, current portion</u>	47,629,969	46,160,667
08	Other current liabilities CV=(A09-A07)	117,269,912	97,947,780
09	Total <u>current liabilities</u>	164,899,881	144,108,447
10	<u>Long-term debt</u>	245,434,350	268,767,745
11	Other noncurrent liabilities CV=(A12-A10)	138,553,551	140,730,279
12	Total <u>noncurrent liabilities</u>	383,987,901	409,498,024
13	<b>Total liabilities</b> CV=(A09+A12)	548,887,782	553,606,471
20	<b><u>Deferred inflows of resources</u></b>	38,451,842	37,486,694
<b><u>Net Position</u></b>			
14	<u>Invested in capital assets, net of related debt</u>	989,288,518	892,361,176
15	<u>Restricted-expendable</u>	393,414,504	557,181,411
16	<u>Restricted-nonexpendable</u>	25,914,380	26,471,172
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	896,666,579	745,996,913
18	<b><u>Net position</u></b> CV=[(A06+A19)-(A13+A20)]	2,305,283,981	2,222,010,672

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	69,652,489	66,041,626
22	<u>Infrastructure</u>	63,062,473	61,134,435
23	<u>Buildings</u>	1,846,607,849	1,803,782,511
32	Equipment, including art and <u>library collections</u>	254,117,425	251,994,498
27	<u>Construction in progress</u>	143,078,663	74,877,834
	<b>Total for Plant, Property and Equipment</b> <b>CV = (A21+ .. A27)</b>	<b>2,376,518,899</b>	2,257,830,904
28	<u>Accumulated depreciation</u>	1,191,674,527	1,144,853,130
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	75,828,854	71,693,691

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	<div>1,782,718,150</div>	1,693,087,896
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	<div>1,558,775,542</div>	1,497,112,322
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>223,942,608</b>	195,975,574
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	<div>2,222,010,672</div>	1,933,665,519
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<div><input checked="" type="checkbox"/> -140,669,299</div>	92,369,579
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	2,305,283,981	2,222,010,672

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	36,737,337	34,365,857
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	1,693,275	2,321,796
03	<u>Grants by state government</u>	0	0
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	27,413,545	25,071,192
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	65,497,798	70,391,022
07	Total revenue that funds scholarships and fellowships	131,341,955	132,149,867
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	78,191,493	85,229,654
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	13,382,450	12,200,462
10	Total discounts and allowances CV=(E08+E09)	91,573,943	97,430,116
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	39,768,012	34,719,751

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Institution: Indiana University-Indianapolis (151111)

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## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024							
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)	21,870,751	22,164,155	3,743,172	3,172,756	25,613,923	25,336,911
13	Other federal grants (Do NOT include FDSL amounts)	1,008,053	1,497,435	172,528	214,355	1,180,581	1,711,790
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	16,320,041	16,169,589	2,793,170	2,314,646	19,113,211	18,484,235
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	38,992,648	45,398,475	6,673,580	6,498,705	45,666,228	51,897,180
18	Total (from Part E1 line 8, 9 and 10)	78,191,493	85,229,654	13,382,450	12,200,462	91,573,943	97,430,116

Institution: Indiana University-Indianapolis (151111)

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## Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	311,370,313	316,787,002
Grants and contracts - operating			
02	Federal operating grants and contracts	370,172,636	347,834,757
03	State operating grants and contracts	23,635,878	21,161,354
04	Local government/private operating grants and contracts	<b>135,305,915</b>	156,925,012
04a	Local government operating grants and contracts	567,444	4,860,974
04b	Private operating grants and contracts	134,738,471	152,064,038
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	94,526,739	90,040,222
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	26,603,823	23,522,872
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	<b>281,583,054</b>	256,232,938
09	Total operating revenues	1,243,198,358	1,212,504,157

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## Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	286,626,068	268,727,775
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	38,414,992	62,442,779
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	74,553,881	63,532,527
17	<u>Investment income</u>	139,698,858	84,822,474
18	Other nonoperating revenues <b>CV</b> =[B19-(B10+...+B17)]	219,443	243,208
19	Total nonoperating revenues	539,513,242	479,768,763
27	Total operating and nonoperating revenues <b>CV</b> =[B19+B09]	1,782,711,600	1,692,272,920
28	<u>12-month Student FTE from E12</u>	24,590	25,071
29	Total operating and nonoperating revenues per student FTE <b>CV</b> =[B27/B28]	72,497	67,499

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants and gifts</u>	6,000	814,426
22	<u>Additions to permanent endowments</u>	550	550
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	6,550	814,976
25	Total all revenues and other additions	1,782,718,150	1,693,087,896

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## Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2023 - June 30, 2024					
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>	577,032,957	573,141,972	323,659,503	307,764,762
02	<u>Research</u>	270,350,163	263,028,524	122,284,851	115,183,433
03	<u>Public service</u>	99,686,401	92,258,927	48,933,818	46,216,124
05	<u>Academic support</u>	319,866,716	298,268,786	181,307,505	166,981,544
06	<u>Student services</u>	44,729,855	43,790,599	24,848,114	23,469,659
07	<u>Institutional support</u>	16,926,262	17,709,469	7,755,085	8,023,652
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	39,768,012	34,719,751		
11	<u>Auxiliary enterprises</u>	167,379,916	150,388,380	48,402,885	43,464,859
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)]	23,035,260	23,805,914	3,402,590	3,177,138
19	<b>Total expenses and deductions</b>	1,558,775,542	1,497,112,322	760,594,351	714,281,171


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	760,594,351	714,281,171
19-3	Benefits	233,223,519	239,537,756
19-4	Operation and Maintenance of Plant (as a natural expense)	36,756,890	36,376,802
19-5	Depreciation	64,695,754	63,790,424
19-6	Interest	7,762,262	8,081,791
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	455,742,766	435,044,378
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,558,775,542	1,497,112,322
20-1	12-month Student FTE (from E12 survey)	24,590	25,071
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	63,391	59,715

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Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="3,666,893"/>	2,619,066
02	Net Pension liability		<input type="text" value="22,993,882"/>	20,740,108
03	Deferred inflows related to pension		<input type="text" value="2,431,252"/>	2,875,030
04	Deferred outflows related to pension		<input type="text" value="9,389,193"/>	8,280,248

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

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="6,925,670"/>	7,303,429
06	Net OPEB liability	<input checked="" type="checkbox"/>	<input type="text" value="71,685,220"/>	78,090,097
07	Deferred inflows related to OPEB		<input type="text" value="26,148,825"/>	23,367,800
08	Deferred outflows related to OPEB		<input type="text" value="17,952,366"/>	20,599,735

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2023 - June 30, 2024			
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	2,342,605,594	2,180,644,869
02	Value of endowment net assets at the end of the fiscal year	2,452,144,361	2,342,605,594
03	Change in value of endowment net assets CV=[H02-H01]	109,538,767	161,960,725
03a	New gifts and additions	147,930,027	169,775,421
03b	Endowment net investment return	185,950,479	94,551,711
03c	Spending distribution for current use	-170,833,786	-161,051,052
03d	Other CV=[H03-(H03a+H03b+H03c)]	-53,507,953	58,684,645

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Part N - Financial Health

Fiscal Year: July 1, 2023 - June 30, 2024			
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)	316,007,413	316,185,169
02	Operating revenues + nonoperating revenues	2,093,779,157	2,037,351,755
03	Change in net position	385,976,817	329,429,001
04	Net position	4,799,829,625	4,371,394,144
05	Expendable net assets	2,598,187,542	2,528,972,966
06	Plant-related debt	215,530,215	239,653,404
07	Total expenses	1,766,292,745	1,694,913,092

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	389,561,806	389,561,806			
02	Sales and services	134,513,012	26,603,823	107,909,189	0	0
03	Federal grants/contracts (excludes Pell Grants)	370,172,636	370,172,636	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	286,626,068	286,626,068	0	0	0
05	State grants and contracts	23,635,878	23,635,878	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	567,444	567,444	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	74,553,881				
10	Interest earnings	61,080,086				
11	<u>Dividend earnings</u>	6,453,798				
12	<u>Realized capital gains</u>	-11,638,103				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	233,223,519	219,078,256	14,145,263	0	0
03	Payment to state retirement funds (may be included in line 02 above)	3,659,188	3,437,254	221,934	0	0
04	Current expenditures <b>including</b> salaries	1,402,376,953	1,286,745,110	115,631,843	0	0
Capital outlays						
05	Construction	116,289,983	116,284,969	5,014	0	0
06	Equipment purchases	17,666,660	11,814,220	5,852,440	0	0
07	Land purchases	3,567,012	3,567,012	0	0	0
08	Interest on debt outstanding, all funds and activities	3,641,010				

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		239,653,404
02	Long-term debt issued during fiscal year		678,548
03	Long-term debt retired during fiscal year		-24,801,738
04	Long-term debt outstanding at end of fiscal year		215,530,215
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, 2023 - June 30, 2024			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		26,965
08	Total cash and security assets held at end of fiscal year in bond funds		0
09	Total cash and security assets held at end of fiscal year in all other funds		3,286,923

 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 type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:		<input type="text" value="Corbin Neu"/>			
Email:		<input type="text" value="neuc@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="4.00"/>	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="3.00"/> hours	<input type="text" value="15.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="0.25"/> hours
Other offices	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2025.

Please review your data for accuracy. If you have questions about the data displayed below or 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	311,370,313	18	12,662
State appropriations	286,626,068	17	11,656
Local appropriations	0	0	0
Government grants and contracts	432,790,950	26	17,600
Private gifts, grants, and contracts	209,292,352	12	8,511
Investment income	139,698,858	8	5,681
Other core revenues	308,412,870	18	12,542
Total core revenues	1,688,191,411	100	68,654
Total revenues	1,782,718,150	N/A	72,498
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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	577,032,957	41	23,466
Research	270,350,163	19	10,994
Public service	99,686,401	7	4,054
Academic support	319,866,716	23	13,008
Institutional support	16,926,262	1	688
Student services	44,729,855	3	1,819
Other core expenses	62,803,272	5	2,554
Total core expenses	1,391,395,626	100	56,584
Total expenses	1,558,775,542	N/A	63,391
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	
FTE enrollment	24,590	
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: Part D - Summary of Changes In Net Position				
Screen Entry	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: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 1,702,393 and 3,535,739 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense is influenced by investment income carried forward. The measurement date is done one year in arrears. Pension expense increased due to low market returns as of the measurement date at the end of year 2023. Consequently, the pension expense for the year 2024 is calculated based on this negative investment return. To counterbalance the adverse impact of the prior year's negative investment returns, an increase in pension expense was necessary.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	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 expense is higher.			
Screen Entry	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.			