

# IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

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User ID: P1381871

## Finance 2021-22

Institution: Valencia College (138187)

User ID: P1381871

### 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**.

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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.

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## 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

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## 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
<b>Assets</b>			
01	Total <u>current assets</u>	64,989,279	62,174,591
31	Depreciable <u>capital assets</u> , net of depreciation	242,856,329	232,950,161
04	Other noncurrent assets CV=[A05-A31]	64,896,719	79,568,222
05	Total <u>noncurrent assets</u>	307,753,048	312,518,383
06	<b>Total assets</b> CV=(A01+A05)	372,742,327	374,692,974
19	<b>Deferred outflows of resources</b>	47,629,240	44,264,937
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	608,925	527,261
08	Other current liabilities CV=(A09-A07)	21,132,066	25,103,646
09	Total <u>current liabilities</u>	21,740,991	25,630,907
10	<u>Long-term debt</u>	15,940,062	15,905,947
11	Other noncurrent liabilities CV=(A12-A10)	144,111,381	122,109,701
12	Total <u>noncurrent liabilities</u>	160,051,443	138,015,648
13	<b>Total liabilities</b> CV=(A09+A12)	181,792,434	163,646,555
20	<b>Deferred inflows of resources</b>	4,529,807	7,585,246
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	260,468,351	265,578,224
15	<u>Restricted-expendable</u>	33,961,634	33,414,163
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -60,380,659	-51,266,277
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	234,049,326	247,726,110

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Unrestricted net position is negative due to reporting of deferred outflows and deferred inflows.

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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
<b><u>Capital Assets</u></b>				
21	<u>Land and land improvements</u>		32,987,698	32,987,698
22	<u>Infrastructure</u>		3,139,252	1,731,345
23	<u>Buildings</u>		340,116,390	324,491,920
32	Equipment, including art and <u>library collections</u>		29,445,372	26,889,161
27	<u>Construction in progress</u>		1,173,312	16,073,572
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		<b>406,862,024</b>	<b>402,173,696</b>
28	<u>Accumulated depreciation</u>		158,979,678	148,653,737
33	Intangible assets, net of accumulated amortization		0	0
34	Other capital assets		29,134,993	28,491,471

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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 <b>AND all of its child institutions</b>	321,079,723	310,938,526
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	334,756,507	321,085,201
03	Change in net position during year <b>CV=(D01-D02)</b>	<input checked="" type="checkbox"/> -13,676,784	-10,146,675
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	247,726,110	257,874,285
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	-1,500
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	234,049,326	247,726,110

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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)	81,961,142	85,975,500
02	Other federal grants (Do NOT include FDSL amounts)	9,610,244	14,250,584
03	Grants by state government	12,634,333	12,452,860
04	Grants by local government	0	0
05	Institutional grants from restricted resources	7,190,301	6,076,556
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	5,936,895	584,980
07	Total revenue that funds scholarships and fellowships	117,332,915	119,340,480
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	47,636,757	57,456,630
09	Discounts and allowances applied to sales and services of auxiliary enterprises	4,535,571	6,353,008
10	Total discounts and allowances CV=(E08+E09)	52,172,328	63,809,638
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.	65,160,587	55,530,842

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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)	33,275,940	37,587,192	3,168,255	4,156,034	36,444,195	41,743,226
13	Other federal grants (Do NOT include FDSL amounts)	5,803,721	0	552,581	0	6,356,302	0
14	Grants by state government	<input checked="" type="checkbox"/> 5,129,495	12,452,860	<input checked="" type="checkbox"/> 488,387	1,376,919	5,617,882	13,829,779
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> 1,097,362	3,576,097	<input checked="" type="checkbox"/> 104,482	395,411	1,201,844	3,971,508
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,330,239	3,840,481	221,866	424,644	2,552,105	4,265,125
18	Total (from Part E1 line 8, 9 and 10)	47,636,757	57,456,630	4,535,571	6,353,008	52,172,328	63,809,638

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## 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 &amp; allowances</u>	70,691,974	63,924,966
Grants and contracts - operating			
02	Federal operating grants and contracts	1,130,065	1,389,687
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	7,220,367	8,232,492
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>	33,040	137,349
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV</b> =[B09-(B01+ ....+B07)]	901,731	764,754
09	Total operating revenues	79,977,177	74,449,248

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## 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>	95,308,089	90,771,268
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>	103,669,207	112,738,544
14	State nonoperating grants	34,269,621	23,240,282
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	333,423	1,513,673
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	352,264	327,478
19	Total nonoperating revenues	233,932,604	228,591,245
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	313,909,781	303,040,493
28	<u>12-month Student FTE from E12</u>	34,507	33,607
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	9,097	9,017

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## 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>	1,263,200	1,183,200
21	<u>Capital grants and gifts</u>	5,906,742	6,714,833
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	7,169,942	7,898,033
25	Total all revenues and other additions	321,079,723	310,938,526

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The college has no permanent endowments. Our foundation holds the permanent endowments.

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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>	114,961,413	109,493,632	73,588,563	71,638,831
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	35,700,003	25,396,074	15,325,291	13,332,634
06	<u>Student services</u>	35,297,139	41,608,329	18,630,148	21,004,029
07	<u>Institutional support</u>	47,620,198	50,890,730	16,328,988	17,971,287
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	65,160,587	55,530,842		
11	<u>Auxiliary enterprises</u>	12,237,375	15,311,457	1,069,633	1,033,921
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)]	23,779,792	22,854,137	23,779,792	22,854,137
19	<b>Total expenses and deductions</b>	334,756,507	321,085,201	148,722,415	147,834,839

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## 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	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	148,722,415	147,834,839
19-3	<u>Benefits</u>	51,334,394	50,031,433
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	27,109,996	26,836,885
19-5	<u>Depreciation</u>	11,017,586	10,552,199
19-6	<u>Interest</u>	548,299	558,484
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	96,023,817	85,271,361
19-1	<b>Total Expenses and Deductions</b> <b>(from Part C-1, Line 19)</b>	334,756,507	321,085,201
20-1	<u>12-month Student FTE</u> (from E12 survey).	34,507	33,607
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>9,701</b>	<b>9,554</b>


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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		22,684,499	22,139,629
02	Net Pension liability		125,161,923	106,845,614
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	4,266,508	7,284,124
04	Deferred outflows related to pension		44,035,777	41,325,968

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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"/>	1,095,293	714,508
06	Net OPEB liability		8,289,292	6,933,103
07	Deferred inflows related to OPEB		263,299	301,122
08	Deferred outflows related to OPEB		3,593,463	2,938,969

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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	<input checked="" type="checkbox"/> <input type="text" value="66,035,930"/>	77,952,690
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="88,705,021"/>	69,517,388
03	Change in value of endowment net assets CV=[H02-H01]	22,669,091	-8,435,302
03a	New gifts and additions	<input type="text" value="333,565"/>	403,772
03b	Endowment net investment return	<input type="text" value="25,065,976"/>	-7,258,387
03c	Spending distribution for current use	<input type="text" value="-2,730,450"/>	1,580,687
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	-3,161,374


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## Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description (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.)	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-20,242,687	-25,797,875
02	Operating revenues + nonoperating revenues	350,966,665	309,855,714
03	Change in net position	6,782,591	-22,379,576
04	Net position	334,294,066	356,673,642
05	Expendable net assets	123,289,256	102,593,868
06	Plant-related debt	15,940,062	15,905,947
07	Total expenses	344,184,073	332,235,290


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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	118,328,731	118,328,731			
02	Sales and services	11,788,978	33,040	11,755,938	0	0
03	Federal grants/contracts (excludes Pell Grants)	29,182,443	29,182,443	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	75,823,918	75,823,918	0	0	0
05	State grants and contracts	34,269,621	34,269,621	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	0				
10	Interest earnings	138,635				
11	<u>Dividend earnings</u>	307,141				
12	<u>Realized capital gains</u>	0				


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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	51,334,394	50,476,407	857,987	0	0
03	Payment to state retirement funds (may be included in line 02 above)	12,230,663	12,103,055	127,608	0	0
04	Current expenditures <b>including</b> salaries	276,799,687	274,935,726	1,863,961	0	0
Capital outlays						
05	Construction	8,345,052	8,345,052	0	0	0
06	Equipment purchases	3,593,889	3,589,307	4,582	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	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 1

Fiscal Year: July 1, 2020 - June 30, 2021			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		16,433,208
02	Long-term debt issued during fiscal year		643,521
03	Long-term debt retired during fiscal year		527,742
04	Long-term debt outstanding at end of fiscal year		16,548,987
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, 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		34,514
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		64,919,943

 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:

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="8.00"/> hours	<input type="text" value="24.00"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours



Institution: Valencia College (138187)

User ID: P1381871

## 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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$70,691,974	23%	\$2,049
State appropriations	\$95,308,089	30%	\$2,762
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$139,068,893	44%	\$4,030
Private gifts, grants, and contracts	\$0	0%	\$0
Investment income	\$333,423	0%	\$10
Other core revenues	\$8,456,977	3%	\$245
Total core revenues	\$313,859,356	100%	\$9,096
Total revenues	\$321,079,723	N/A	\$9,305
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	\$114,961,413	36%	\$3,332
Research	\$0	0%	\$0
Public service	\$0	0%	\$0
Academic support	\$35,700,003	11%	\$1,035
Institutional support	\$47,620,198	15%	\$1,380
Student services	\$35,297,139	11%	\$1,023
Other core expenses	\$88,940,379	28%	\$2,577
Total core expenses	\$322,519,132	100%	\$9,346
Total expenses	\$334,756,507	N/A	\$9,701
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	34,507
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: Statement of net position (1)</b>				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Unrestricted net position is negative due to reporting of deferred outflows and deferred inflows.			
<b>Screen: Changes to Net Position</b>				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
<b>Screen: Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 6,226,430 and 18,679,290 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount reported is outside the expected range as a result of a lesser portion of tuition and books paid by state and endowment funds when compared to the portion paid by students and third parties on behalf of students.			
Screen Entry	The amount reported is outside the expected range of between 688,460 and 2,065,378 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount reported is outside the expected range as a result of a lesser portion of tuition and books paid by state and endowment funds when compared to the portion paid by students and third parties on behalf of students.			
Screen Entry	The amount reported is outside the expected range of between 1,788,049 and 5,364,145 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount reported is outside the expected range as a result of a lesser portion of tuition and books paid by state and endowment funds when compared to the portion paid by students and third parties on behalf of students.			
Screen Entry	The amount reported is outside the expected range of between 197,706 and 593,116 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount reported is outside the expected range as a result of a lesser portion of tuition and books paid by state and endowment funds when compared to the portion paid by students and third parties on behalf of students.			
<b>Screen: Revenues Part 3</b>				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 4,734,681 and 9,833,567 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount reported is outside the expected range as a result of an increase in the net pension liability defined pension plan because of a decrease in the expected long term rate of return on plan investments.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 464,431 and 964,585 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amounts reported are outside the expected range as a result of differences between expected and actual experience, rates and changes in assumptions.			
<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	Amount reported as endowment in prior year included amount that was not part of the endowment fund.
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