

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P1055251

Finance 2022-23

Institution: Pima Community College (105525)

User ID: P1055251

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 in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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: Pima Community College (105525)

User ID: P1055251

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: Pima Community College (105525)

User ID: P1055251

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

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
- i** 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 AssetsDoes 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, 2021 - June 30, 2022

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>	110,645,107	111,278,103
31	Depreciable <u>capital assets</u> , net of depreciation	79,855,286	68,442,264
04	Other noncurrent assets CV=[A05-A31]	203,354,884	198,056,679
05	Total <u>noncurrent assets</u>	283,210,170	266,498,943
06	Total assets CV=(A01+A05)	393,855,277	377,777,046
19	<u>Deferred outflows of resources</u>	23,059,302	22,417,170
Liabilities			
07	<u>Long-term debt, current portion</u>	3,775,388	3,334,372
08	Other current liabilities CV=(A09-A07)	26,215,390	31,643,789
09	Total <u>current liabilities</u>	29,990,778	34,978,161
10	<u>Long-term debt</u>	56,821,762	57,880,794
11	Other noncurrent liabilities CV=(A12-A10)	89,731,020	122,020,324
12	Total <u>noncurrent liabilities</u>	146,552,782	179,901,118
13	Total liabilities CV=(A09+A12)	176,543,560	214,879,279
20	<u>Deferred inflows of resources</u>	33,464,475	6,575,519
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	106,323,112	100,032,307
15	<u>Restricted-expendable</u>	65,942,454	51,522,969
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	34,640,978	27,184,142
18	Net position CV=[(A06+A19)-(A13+A20)]	206,906,544	178,739,418

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	18,897,506	15,247,506
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	197,430,952	184,940,778
32	Equipment, including art and <u>library collections</u>	46,052,196	43,746,390
27	<u>Construction in progress</u>	48,851,182	39,030,198
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	311,231,836	282,964,872
28	<u>Accumulated depreciation</u>	164,902,371	160,244,904
33	Intangible assets, net of accumulated amortization	1,147,059	0
34	Other capital assets	0	0

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Institution: Pima Community College (105525)


User ID: P1055251

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022

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	243,000,021	211,553,057
02	Total expenses and deductions for this institution AND all of its child institutions	214,795,470	186,806,515
03	Change in net position during year CV=(D01-D02)	28,204,551	24,746,542
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	178,739,418	153,993,559
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-37,425	-683
06	Net position end of year for this institution AND all of its child institutions (from A18)	206,906,544	178,739,418

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Institution: Pima Community College (105525)


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

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)	19,700,482	20,687,945
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 19,443,745	9,610,076
03	<u>Grants by state government</u>	69,996	83,156
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,246,047	694,785
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	1,186,578	1,047,276
07	Total revenue that funds scholarships and fellowships	41,646,848	32,123,238
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	11,967,622	11,629,963
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	11,967,622	11,629,963
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.	29,679,226	20,493,275

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In addition to the PELL Grant we receive PELL ACA (Administrative Cost Allowance), which isn't part of the grants/scholarships to students. This amount is reported in the total revenues and other additions for this institution.
For the other Federal Grants the College received additional Higher Education Emergency Relief Fund (HEERF) for FY22.

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
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)	9,304,259	9,537,935	0	0	9,304,259	9,537,935
13	Other federal grants (Do NOT include FDSL amounts)	369,200	465,616	0	0	369,200	465,616
14	Grants by state government	49,649	56,692	0	0	49,649	56,692
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,244,514	1,569,720	0	0	2,244,514	1,569,720
18	Total (from Part E1 line 8, 9 and 10)	11,967,622	11,629,963	0	0	11,967,622	11,629,963

Institution: Pima Community College (105525)

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
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 and allowances</u>	23,631,157	22,860,179
Grants and contracts - operating			
02	Federal operating grants and contracts	517,676	656,146
03	State operating grants and contracts	381,486	0
04	Local government/private operating grants and contracts	3,165,677	2,989,828
	04a Local government operating grants and contracts	1,004,954	693,075
	04b Private operating grants and contracts	2,160,723	2,296,753
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	287,579	272,189
26	<u>Sales and services of educational activities</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	778,611	446,251
09	Total operating revenues	28,762,186	27,224,593

Institution: Pima Community College (105525)


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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	8,699,822	2,074,314
12	<u>Local appropriations, education district taxes, and similar support</u>	124,001,512	123,095,091
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	77,840,182	52,388,148
14	State nonoperating grants	1,144,706	1,011,841
15	Local government nonoperating grants	757,703	554,246
16	<u>Gifts, including contributions from affiliated organizations</u>	1,183,919	753,382
17	<u>Investment income</u>	-3,312,543	794,012
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,855,320	3,633,505
19	Total nonoperating revenues	214,170,621	184,304,539
27	Total operating and nonoperating revenues CV=[B19+B09]	242,932,807	211,529,132
28	<u>12-month Student FTE from E12</u>	11,251	11,326
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,592	18,676

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="67,214"/>	23,925
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="67,214"/>	23,925
25	Total all revenues and other additions	<input type="text" value="243,000,021"/>	211,553,057

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Institution: Pima Community College (105525)

User ID: P1055251

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

Fiscal Year: July 1, 2021 - June 30, 2022

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>	61,512,639	60,054,307	38,974,460	37,450,563
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	31,031,411	27,858,103	17,412,288	16,187,316
06	<u>Student services</u>	31,206,059	29,670,656	17,474,485	16,698,591
07	<u>Institutional support</u>	56,644,130	43,183,725	20,655,020	19,842,804
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	29,679,226	20,493,275		
11	<u>Auxiliary enterprises</u>	825,238	574,654	121,617	95,303
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	3,896,767	4,971,795	3,417,625	0
19	Total expenses and deductions	214,795,470	186,806,515	98,055,495	90,274,577

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

Fiscal Year: July 1, 2021 - June 30, 2022			
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).	98,055,495	90,274,577
19-3	<u>Benefits</u>	19,650,144	19,960,153
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	19,767,680	20,816,787
19-5	<u>Depreciation</u>	6,925,594	6,501,698
19-6	<u>Interest</u>	1,948,384	1,947,842
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	68,448,173	47,305,458
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	214,795,470	186,806,515
20-1	<u>12-month Student FTE (from E12 survey).</u>	11,251	11,326
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,091	16,494

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="1,979,916"/>	4,399,545
02	Net Pension liability	<input type="text" value="86,246,056"/>	117,343,952
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="29,508,122"/>	5,603,064
04	Deferred outflows related to pension	<input type="text" value="22,533,274"/>	21,128,871

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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description		Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="-292,855"/>	276,124
06	Net OPEB liability	<input checked="" type="checkbox"/>	<input type="text" value="-3,229,718"/>	-144,427
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="2,722,148"/>	972,455
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="526,028"/>	1,288,299

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Institution: Pima Community College (105525)


User ID: P1055251

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022

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	<u>Market Value</u>	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	<input checked="" type="checkbox"/> 7,997,718	5,549,611
02	Value of endowment net assets at the end of the fiscal year	6,820,779	5,763,442
03	Change in value of endowment net assets CV=[H02-H01]	-1,176,939	213,831
03a	New gifts and additions	113,543	108,476
03b	Endowment net investment return	-1,141,429	0
03c	Spending distribution for current use	-173,171	105,355
03d	Other CV=[H03-(H03a+H03b+H03c)]	24,118	0

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During the year ended June 30, 2022, the Foundation determined that some net assets had been incorrectly classified as of June 30, 2021. As a result, net assets with donor restrictions have been decreased by \$862,761, net assets without donor restrictions.


Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
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)	28,099,912	24,721,934
02	Operating revenues + nonoperating revenues	242,932,807	211,528,449
03	Change in net position	28,167,126	24,745,859
04	Net position	178,739,418	153,993,559
05	Expendable net assets	137,459,132	156,570,652
06	Plant-related debt	60,597,150	61,215,166
07	Total expenses	214,832,895	186,807,198

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	35,598,779	35,598,779			
02	Sales and services	287,579	<input type="text" value="0"/>	287,579		<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	-19,700,482	<input type="text" value="-19,700,482"/>	<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	8,699,822	<input type="text" value="8,699,822"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	1,526,192	<input type="text" value="1,526,192"/>	<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	1,334,418	<input type="text" value="1,334,418"/>	<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="124,001,512"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="3,652,183"/>				
10	Interest earnings	<input type="text" value="-3,312,543"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	19,650,144	19,623,830	26,314	0	0
03	Payment to state retirement funds (may be included in line 02 above)	10,857,630	10,857,630	0	0	0
04	Current expenditures including salaries	133,277,336	132,632,755	644,581	0	0
Capital outlays						
05	Construction	27,037,079	27,037,079	0	0	0
06	Equipment purchases	3,847,882	3,847,882	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,948,384				

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

Fiscal Year: July 1, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	3,479,503
02	Long-term debt issued during fiscal year	1,933,492
03	Long-term debt retired during fiscal year	1,273,594
04	Long-term debt outstanding at end of fiscal year	4,139,401
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, 2021 - June 30, 2022		
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="26,703,075"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="224,256,037"/>

 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 checked="" type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input 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="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="6.00"/> hours
Other offices	<input type="text" value="4.00"/> hours	<input type="text" value="11.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="16.00"/> hours

Institution: Pima Community College (105525)

User ID: P1055251

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 2023.

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	\$23,631,157	10%	\$2,100
State appropriations	\$8,699,822	4%	\$773
Local appropriations	\$124,001,512	51%	\$11,021
Government grants and contracts	\$81,646,707	34%	\$7,257
Private gifts, grants, and contracts	\$3,344,642	1%	\$297
Investment income	-\$3,312,543	-1%	-\$294
Other core revenues	\$4,701,145	2%	\$418
Total core revenues	\$242,712,442	100%	\$21,573
Total revenues	\$243,000,021	N/A	\$21,598

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	\$61,512,639	29%	\$5,467
Research	\$0	0%	\$0
Public service	\$0	0%	\$0
Academic support	\$31,031,411	15%	\$2,758
Institutional support	\$56,644,130	26%	\$5,035
Student services	\$31,206,059	15%	\$2,774
Other core expenses	\$33,575,993	16%	\$2,984
Total core expenses	\$213,970,232	100%	\$19,018
Total expenses	\$214,795,470	N/A	\$19,091

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	11,251

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 4,805,038 and 14,415,114 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In addition to the PELL Grant we receive PELL ACA (Administrative Cost Allowance), which isn't part of the grants/scholarships to students. This amount is reported in the total revenues and other additions for this institution. For the other Federal Grants the College received additional Higher Education Emergency Relief Fund (HEERF) for FY22.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$12,453,243) to be similar to the scholarship/fellowship revenue reported in Finance (\$41,646,848). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	In addition to the PELL Grant we receive PELL ACA (Administrative Cost Allowance), which isn't part of the grants/scholarships to students. This amount is reported in the total revenues and other additions for this institution. For the other Federal Grants the College received additional Higher Education Emergency Relief Fund (HEERF) for FY22.			
Perform Edits	The value of Pell grants reported in Finance component is out of range compared to the Pell grants reported in the Student Financial Aid component. Please correct your data or explain. (Error #5308)	Explanation	Yes	
Reason	In addition to the PELL Grant we receive PELL ACA (Administrative Cost Allowance), which isn't part of the grants/scholarships to students. This amount is reported in the total revenues and other additions for this institution. For the other Federal Grants the College received additional Higher Education Emergency Relief Fund (HEERF) for FY22.			
Screen: Revenues Part 3				
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			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 2,859,705 and 5,939,385 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This information is based on actuary numbers			
Screen Entry	The amount reported is outside the expected range of between 3,641,992 and 7,564,136 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This information is based on actuary numbers			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 179,481 and 372,767 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This information is based on actuary numbers For deferred outflows additional contributions were made for PSPRS			
Screen Entry	The amount reported is outside the expected range of between -194,976 and -93,877 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This information is based on actuary numbers For deferred outflows additional contributions were made for PSPRS			
Screen Entry	The amount reported is outside the expected range of between 632,096 and 1,312,814 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This information is based on actuary numbers For deferred outflows additional contributions were made for PSPRS			
Screen Entry	The amount reported is outside the expected range of between 837,395 and 1,739,203 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This information is based on actuary numbers For deferred outflows additional contributions were made for PSPRS			

Screen: Endowment data			
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	During the year ended June 30, 2022, the Foundation determined that some net assets had been incorrectly classified as of June 30, 2021. As a result, net assets with donor restrictions have been decreased by \$862,761, net assets without donor restrictions.		