

# IPEDS 2024-25 Data Collection System

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OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027  
User ID: P1055251

## Finance 2024-25

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 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**.

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)

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: <input type="text" value="7"/>	Year: <input type="text" value="2023"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="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
- 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 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
- i** 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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Foundation restarted - no permanent endowment funds, but there re still endowments.

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>Assets</b>			
01	Total <u>current assets</u>	81,296,803	91,921,403
31	Depreciable <u>capital assets</u> , net of depreciation	140,590,170	134,894,488
04	Other noncurrent assets CV=[A05-A31]	154,500,420	156,398,946
05	Total <u>noncurrent assets</u>	295,090,590	291,293,434
06	<b>Total assets</b> CV=(A01+A05)	<b>376,387,393</b>	<b>383,214,837</b>
19	<b>Deferred outflows of resources</b>	23,567,039	18,605,102
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	6,123,399	5,977,566
08	Other current liabilities CV=(A09-A07)	30,968,434	26,340,525
09	Total <u>current liabilities</u>	37,091,833	32,318,091
10	<u>Long-term debt</u>	52,988,674	57,744,884
11	Other noncurrent liabilities CV=(A12-A10)	116,376,928	107,149,675
12	Total <u>noncurrent liabilities</u>	169,365,602	164,894,559
13	<b>Total liabilities</b> CV=(A09+A12)	<b>206,457,435</b>	<b>197,212,650</b>
20	<b>Deferred inflows of resources</b>	7,666,579	9,130,346
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	128,655,446	115,172,346
15	<u>Restricted-expendable</u>	15,879,817	27,432,257
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	41,295,155	52,872,340
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>185,830,418</b>	<b>195,476,943</b>

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Increase in depreciable assets are due to capitalization of buildings as well as the implementation of the new GASB 96 SBITA.

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>	18,897,506	18,897,506
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	258,790,172	248,388,883
32	Equipment, including art and <u>library collections</u>	53,736,806	48,691,677
27	<u>Construction in progress</u>	27,773,722	16,923,900
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>359,198,206</b>	<b>332,901,966</b>
28	<u>Accumulated depreciation</u>	178,677,974	172,186,425
33	Intangible assets, net of accumulated amortization	6,894,329	7,618,467
34	Other capital assets	0	0

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GABS 87 created intangible assets.

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>	236,665,334	218,393,400
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	246,311,859	229,823,001
03	Change in net position during year <b>CV=(D01-D02)</b>	<input checked="" type="checkbox"/> -9,646,525	-11,429,601
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	195,476,943	206,906,544
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	185,830,418	195,476,943

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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)	25,850,709	22,580,388
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,212,958	1,405,188
03	<u>Grants by state government</u>	65,555	74,621
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,587,434	1,246,825
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	1,573,287	1,370,480
07	Total revenue that funds scholarships and fellowships	31,289,943	26,677,502
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	14,854,625	13,047,274
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)	14,854,625	13,047,274
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>	16,435,318	13,630,228

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In addition to PELL Grant we receive PELL ACA (Administrative Cost Allowance), which is not part of the grants/scholarships to students. This amount is reported in the total revenues and other additions for this institution.

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)	11,314,739	10,111,279	0	0	11,314,739	10,111,279
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 781,334	518,310	0	0	781,334	518,310
14	Grants by state government	47,684	50,824	0	0	47,684	50,824
15	Grants by local government	<input checked="" type="checkbox"/> 0	18,726	0	0	0	18,726
16	Endowments and gifts	488,152	0	0	0	488,152	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	2,222,716	2,348,135	0	0	2,222,716	2,348,135
18	Total (from Part E1 line 8, 9 and 10)	14,854,625	13,047,274	0	0	14,854,625	13,047,274

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 and allowances</u>	25,254,675	24,638,886
Grants and contracts - operating			
02	Federal operating grants and contracts	1,139,088	659,941
03	State operating grants and contracts	4,003,253	858,019
04	Local government/private operating grants and contracts	<b>4,628,187</b>	<b>3,866,929</b>
04a	Local government operating grants and contracts	1,652,707	1,048,580
04b	Private operating grants and contracts	2,975,480	2,818,349
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	695,257	650,586
26	<u>Sales and services of educational activities</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B26)]	2,077,733	1,098,291
09	Total operating revenues	37,798,193	31,772,652

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>	10,882,155	8,673,683
12	<u>Local appropriations, education district taxes, and similar support</u>	131,410,349	130,435,154
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	40,808,822	36,115,580
14	State nonoperating grants	954,785	963,851
15	Local government nonoperating grants	572,126	513,421
16	<u>Gifts, including contributions from affiliated organizations</u>	1,608,689	1,292,633
17	<u>Investment income</u>	8,124,985	3,753,241
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,472,408	4,322,832
19	Total nonoperating revenues	198,834,319	186,070,395
27	Total operating and nonoperating revenues CV=[B19+B09]	236,632,512	217,843,047
28	<u>12-month Student FTE from E12</u>	13,023	12,396
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,170	17,574

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>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="32,822"/>	550,353
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="32,822"/>	550,353
25	Total all revenues and other additions	<input type="text" value="236,665,334"/>	218,393,400

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College does not have any permanent endowments.

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>	74,639,314	70,235,362	42,950,655	41,707,382
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	44,175,069	39,056,665	23,675,772	21,338,294
06	<u>Student services</u>	38,065,548	36,064,290	19,818,921	19,486,558
07	<u>Institutional support</u>	56,140,652	60,985,437	24,282,215	22,431,911
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	16,435,318	13,630,228		
11	<u>Auxiliary enterprises</u>	1,084,395	1,331,636	192,891	168,087
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	15,771,563	8,519,383	3,876,230	3,777,847
19	<b>Total expenses and deductions</b>	246,311,859	229,823,001	114,796,684	108,910,079

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	<u>Salaries and Wages (from Part C-1, Column 2 line 19)</u>	114,796,684	108,910,079
19-3	<u>Benefits</u>	22,050,971	20,241,830
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	25,584,402	24,447,529
19-5	<u>Depreciation</u>	12,453,951	9,955,915
19-6	<u>Interest</u>	1,948,634	2,061,670
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	69,477,217	64,205,978
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	246,311,859	229,823,001
20-1	<u>12-month Student FTE (from E12 survey)</u>	13,023	12,396
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>18,914</b>	<b>18,540</b>

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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"/> 16,088,749	8,928,913
02	Net Pension liability	111,683,991	102,919,062
03	Deferred inflows related to pension	5,003,893	5,931,408
04	Deferred outflows related to pension	23,020,469	18,210,490

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Numbers are based on actuarial data. Additional contributions were made to PSPRS.

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	-353,352	-452,057
06	Net OPEB liability	-3,690,156	-3,538,666
07	Deferred inflows related to OPEB	1,894,255	2,201,909
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> 546,570	394,612

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Numbers are based on actuarial data. Additional contributions were made to PSPRS.

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	<input checked="" type="checkbox"/> <input type="text" value="7,199,441"/>	6,820,779
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="9,127,890"/>	7,707,216
03	Change in value of endowment net assets CV=[H02-H01]	1,928,449	886,437
03a	New gifts and additions	<input type="text" value="1,187,824"/>	755,687
03b	Endowment net investment return	<input type="text" value="778,387"/>	438,171
03c	Spending distribution for current use	<input type="text" value="-38,862"/>	-310,244
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,100	2,823

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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)	-9,679,347	-11,979,954
02	Operating revenues + nonoperating revenues	236,632,512	217,843,047
03	Change in net position	-9,646,525	-11,429,601
04	Net position	195,476,943	206,906,544
05	Expendable net assets	84,642,251	104,351,309
06	Plant-related debt	53,148,198	56,441,975
07	Total expenses	246,311,859	229,823,001

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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	40,109,300	40,109,300			
02	Sales and services	695,257	<input type="text" value="0"/>	695,257		<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	16,097,202	<input type="text" value="16,097,202"/>	<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	10,882,155	<input type="text" value="10,882,155"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	4,958,038	<input type="text" value="4,958,038"/>	<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	1,902,986	<input type="text" value="1,902,986"/>	<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="131,410,349"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="4,904,875"/>				
10	Interest earnings	<input type="text" value="8,124,985"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="0"/>				

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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	22,050,971	22,014,650	36,321	0	0
03	Payment to state retirement funds (may be included in line 02 above)	13,287,378	13,287,378	0	0	0
04	Current expenditures <b>including</b> salaries	164,359,649	163,572,862	786,787	0	0
Capital outlays						
05	Construction	20,840,933	20,840,933	0	0	0
06	Equipment purchases	5,691,578	5,691,578	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,948,634				

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Line 04 excludes employee benefits that are already included on line 02.

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	2,977,830
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	989,775
04	Long-term debt outstanding at end of fiscal year	1,988,055
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	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="3,280,608"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="165,601,045"/>

 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).

Institution: Pima Community College (105525)

User ID: P1055251

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="Brenda Lee"/>					
Email: <input type="text" value="blee34@pima.edu"/>					

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="9.00"/> hours
Other offices	<input type="text" value="15.00"/> hours	<input type="text" value="25.00"/> hours	<input type="text" value="6.00"/> hours	<input type="text" value="15.00"/> hours

Institution: Pima Community College (105525)

User ID: P1055251

## 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	25,254,675	11	1,939
State appropriations	10,882,155	5	836
Local appropriations	131,410,349	56	10,091
Government grants and contracts	49,130,781	21	3,773
Private gifts, grants, and contracts	4,584,169	2	352
Investment income	8,124,985	3	624
Other core revenues	6,582,963	3	505
Total core revenues	235,970,077	100	18,119
<b>Total revenues</b>	236,665,334	N/A	18,173

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	74,639,314	30	5,731
Research	0	0	0
Public service	0	0	0
Academic support	44,175,069	18	3,392
Institutional support	56,140,652	23	4,311
Student services	38,065,548	16	2,923
Other core expenses	32,206,881	13	2,473
Total core expenses	245,227,464	100	18,830
<b>Total expenses</b>	246,311,859	N/A	18,914

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	
<b>FTE enrollment</b>	13,023

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: Part D - Summary of Changes In 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: Part E-1 - Scholarships and Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 702,594 and 2,107,782 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In addition to PELL Grant we receive PELL ACA (Administrative Cost Allowance), which is not part of the grants/scholarships to students. This amount is reported in the total revenues and other additions for this institution.			
<b>Screen: Part E-2 - Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 9,363 and 28,089 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Corrected the groupings by source.			
Screen Entry	The amount reported is outside the expected range of between 259,155 and 777,465 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Corrected the groupings by source.			
<b>Screen: Part B - Revenues and Other Additions, Page 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: Part M-1 - Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 5,803,794 and 12,054,032 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Numbers are based on actuarial data. Additional contributions were made to PSPRS.			
<b>Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information</b>				
Screen Entry	The amount reported is outside the expected range of between 256,498 and 532,726 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Numbers are based on actuarial data. Additional contributions were made to PSPRS.			
<b>Screen: Part H - Details of Endowment Net Assets</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	Numbers are based on actuarial data. Additional contributions were made to PSPRS.			