

Finance 2020-21

Institution: Alabama State University (100724)

User ID: P1007241

Overview

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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 2020-21 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 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

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](tel:877-225-2568).

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="10"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2020"/>

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

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
 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)


- No
 Yes

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

The University expect the FY 2020 audit complete by April 30, 2021.

Part A - Statement of Net Position Page 1


Fiscal Year: October 1, 2019 - September 30, 2020			
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>	70,024,213	56,771,111
31	Depreciable <u>capital assets</u> , net of depreciation	254,801,097	263,583,480
04	Other noncurrent assets CV=[A05-A31]	711,775	1,262,004
05	Total <u>noncurrent assets</u>	255,512,872	264,845,484
06	Total assets CV=(A01+A05)	325,537,085	321,616,595
19	Deferred outflows of resources	25,414,221	26,123,806
Liabilities			
07	<u>Long-term debt, current portion</u>	9,684,986	10,399,795
08	Other current liabilities CV=(A09-A07)	27,429,445	28,011,480
09	Total <u>current liabilities</u>	37,114,431	38,411,275
10	<u>Long-term debt</u>	195,581,775	203,995,815
11	Other noncurrent liabilities CV=(A12-A10)	121,617,428	122,311,706
12	Total <u>noncurrent liabilities</u>	317,199,203	326,307,521
13	Total liabilities CV=(A09+A12)	354,313,634	364,718,796
20	Deferred inflows of resources	37,115,428	17,848,235
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	65,835,724	67,898,979
15	<u>Restricted-expendable</u>	19,813,941	15,806,724
16	<u>Restricted-nonexpendable</u>	250,000	250,000
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -126,377,421	-118,782,333
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -40,477,756	-348,266,300

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Part A - Statement of Net Position Page 2

Fiscal Year: October 1, 2019 - September 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	21,200,141	21,200,142
22	<u>Infrastructure</u>	86,942,823	86,942,823
23	<u>Buildings</u>	281,686,597	280,674,553
32	Equipment, including art and <u>library collections</u>	26,221,006	25,311,647
27	<u>Construction in progress</u>	101,250	0
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	416,151,817	414,129,165
28	<u>Accumulated depreciation</u>	173,094,739	162,289,702
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	11,744,019	11,744,019

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Part D - Summary of Changes In Net Position

Fiscal Year: October 1, 2019 - September 30, 2020			
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	156,473,993	143365283
02	Total expenses and deductions for this institution AND all of its child institutions	142,857,923	145562439
03	Change in net position during year CV=(D01-D02)	13,616,070	-2197156
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-34,826,630	-14781240
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	<input checked="" type="checkbox"/> -19,267,196	-17848234
06	Net position end of year for this institution AND all of its child institutions (from A18)	-40477756	-34826630

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Part E-1 - Scholarships and Fellowships

Fiscal Year: October 1, 2019 - September 30, 2020			
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)	11,454,301	15,879,890
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 3,372,372	303,888
03	<u>Grants by state government</u>	170,200	0
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	1,860,867	2,746,208
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	12,827,000	11,733,035
07	Total revenue that funds scholarships and fellowships	29,684,740	30,663,021
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	10,759,214	7,788,247
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,067,786	3,944,788
10	Total discounts and allowances CV=(E08+E09)	12,827,000	11,733,035
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.	16,857,740	18,929,986

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: October 1, 2019 - September 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	0	0	0
14	Grants by state government	0	0	0
15	Grants by local government	0	0	0
16	Endowments and gifts	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	10,759,214	2,067,786	12,827,000
18	Total (from Part E1 line 8, 9 and 10)	10759214	2067786	12,827,000

Part B - Revenues by Source (1)


Fiscal Year: October 1, 2019 - September 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	37,003,390	40,677,087
Grants and contracts - operating			
02	Federal operating grants and contracts	26,982,917	14,384,727
03	State operating grants and contracts	4,802,345	3,546,356
04	Local government/private operating grants and contracts	2,501,592	2,745,725
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	2,501,592	2,745,725
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	10,955,090	8,372,141
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>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	3,916,867	9,366,277
09	Total operating revenues	86,162,201	79,092,313

Part B - Revenues by Source (2)

Fiscal Year: October 1, 2019 - September 30, 2020			
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>	49,983,014	46,919,592
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	14,826,673	16,183,778
14	State nonoperating grants	170,200	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	223,867	439,846
17	<u>Investment income</u>	506,827	729,754
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,249,961	0
19	Total nonoperating revenues	69,960,542	64,272,970
27	Total operating and nonoperating revenues CV=[B19+B09]	156,122,743	143,365,283
28	<u>12-month Student FTE from E12</u>	3,978	4,243
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	39,247	33,789

Part B - Revenues by Source (3)

Fiscal Year: October 1, 2019 - September 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	351,250	0
21	<u>Capital grants and gifts</u>		0
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)]	351,250	0
25	Total all revenues and other additions	156,473,993	143,365,283


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Part C-1 - Expenses by Functional Classification

Fiscal Year: October 1, 2019 - September 30, 2020					
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>	38,106,455	39,655,073	23,295,461	24,610,416
02	<u>Research</u>	3,857,482	3,527,160	1,405,590	1,107,468
03	<u>Public service</u>	5,307,800	5,232,807	975,687	781,540
05	<u>Academic support</u>	12,928,881	12,487,990	4,701,912	4,964,463
06	<u>Student services</u>	15,714,772	16,109,713	7,532,568	7,799,685
07	<u>Institutional support</u>	39,907,944	36,291,965	9,392,821	8,911,577
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, line 11)	16857740	18,929,986		
11	<u>Auxiliary enterprises</u>	10,176,849	10,673,529	1,854,880	2,055,696
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)]	0	2,654,216	0	0
19	Total expenses and deductions	142,857,923	145,562,439	49,158,919	50,230,845


Part C-2 - Expenses by Natural Classification

Fiscal Year: October 1, 2019 - September 30, 2020			
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).	49158919	50,230,845
19-3	<u>Benefits</u>	10,251,863	14,088,420
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u> .	13,094,482	13,517,879
19-5	<u>Depreciation</u>	10,830,766	11,186,367
19-6	<u>Interest</u>	7,807,637	8,685,814
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	51,714,256	47,853,114
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	142857923	145,562,439
20-1	<u>12-month Student FTE (from E12 survey)</u> .	3,978	4,243
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	35,912	34,306

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Part M-1 - Pension Information

Fiscal Year: October 1, 2019 - September 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	4,124,291	688,709
02	Net Pension liability		70,894,091	66,769,800
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	8,196,000	13,034,000
04	Deferred outflows related to pension		11,233,219	10,834,435

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

Fiscal Year: October 1, 2019 - September 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="-27,801,134"/>	1,965,507
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="18,459,776"/>	56,260,910
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="28,919,428"/>	4,814,235
08	Deferred outflows related to OPEB	<input type="checkbox"/> <input type="text" value="6,991,319"/>	7,549,790

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Part H - Details of Endowment Net Assets

Fiscal Year: October 1, 2019 - September 30, 2020			
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	94,536,751	99,638,681
02	Value of endowment net assets at the end of the fiscal year	111,315,175	94,536,751
03	Change in value of endowment net assets CV=[H02-H01]	16,778,424	
03a	New gifts and additions	157,197	
03b	Endowment net investment return	8,305,028	
03c	Spending distribution for current use	895,886	
03d	Other CV=[H03-(H03a+H03b+H03c)]	7,420,313	

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Part N - Financial Health

Fiscal Year: October 1, 2019 - September 30, 2020		
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 FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	16,308,737
02	Operating revenues + nonoperating revenues	152,224,032
03	Change in net position	16,308,737
04	Net position	94,574,688
05	Expendable net assets	0
06	Plant-related debt	203,995,814
07	Total expenses	145,173,225

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Part J - Revenue Data for the Census Bureau

Fiscal Year: October 1, 2019 - September 30, 2020						
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	47,762,604	47,762,604			
02	Sales and services	13,022,876	<input type="text" value="0"/>	13,022,876	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	26,982,917	<input type="text" value="26,982,917"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	50,334,264	<input type="text" value="50,334,264"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	4,802,345	<input type="text" value="4,802,345"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non- property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="2,501,592"/>				
10	Interest earnings	<input type="text" value="260,749"/>				
11	<u>Dividend earnings</u>	<input type="text" value="149,983"/>				
12	<u>Realized capital gains</u>	<input type="text"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: October 1, 2019 - September 30, 2020						
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	10,251,863	<input type="text" value="9,777,320"/>	<input type="text" value="474,543"/>	<input type="text"/>	<input type="text"/>
03	Payment to state retirement funds (may be included in line 02 above)	5,532,219	<input type="text" value="5,390,528"/>	<input type="text" value="141,691"/>	<input type="text"/>	<input type="text"/>
04	Current expenditures including salaries	138,607,962	<input type="text" value="128,466,739"/>	<input type="text" value="10,141,223"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction	101,250	<input type="text" value="101,250"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Equipment purchases	884,035	<input type="text" value="884,035"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Land purchases	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="6,767,970"/>				

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

Fiscal Year: October 1, 2019 - September 30, 2020		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	203,995,815
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	7,741,550
04	Long-term debt outstanding at end of fiscal year	196,254,265
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

 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: October 1, 2019 - September 30, 2020		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	12,750,196
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	31,383,246

 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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:	<input type="text" value="Alondrea Pritchett"/>		
Email:	<input type="text" value="apritchett@alasu.edu"/>		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="1.00"/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text"/> hours	<input type="text"/> 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

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 2020.

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](tel: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	\$37,003,390	25%	\$9,302
State appropriations	\$49,983,014	34%	\$12,565
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$46,782,135	32%	\$11,760
Private gifts, grants, and contracts	\$2,725,459	2%	\$685
Investment income	\$506,827	0%	\$127
Other core revenues	\$8,518,078	6%	\$2,141
Total core revenues	\$145,518,903	100%	\$36,581
Total revenues	\$156,473,993	N/A	\$39,335

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	\$38,106,455	29%	\$9,579
Research	\$3,857,482	3%	\$970
Public service	\$5,307,800	4%	\$1,334
Academic support	\$12,928,881	10%	\$3,250
Institutional support	\$39,907,944	30%	\$10,032
Student services	\$15,714,772	12%	\$3,950
Other core expenses	\$16,857,740	13%	\$4,238
Total core expenses	\$132,681,074	100%	\$33,354
Total expenses	\$142,857,923	N/A	\$35,912

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
FTE enrollment	3978

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: Statement of net position (1)				
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	The Unrestricted net assets on the Financial Statements are -89,261,994. The deferred inflows for pensions and OPEB is added back to net assets resulting in -\$126,377,421. Net position on the financials is -\$3,362,329. If deferred inflows and outflows for Pension and OPEB is added back, the total net position is \$40,477,756. The Financial Statements ending net position in 2019 was -16,978,396 excluding \$17,848,235 deferred inflows. The IPEDs net position is showing -\$34,826,630 (-17,848,235 plus -16,978,396) due to Pension and OPEB inflows.			
Screen Entry	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason	Net position on the financials is -\$3,362,329. If deferred inflows and outflows for Pension and OPEB is added back, the total net position is \$40,477,756. The Financial Statements ending net position in 2019 was -16,978,396 excluding \$17,848,235 deferred inflows. The IPEDs net position is showing -\$34,826,630 (-17,848,235 plus -16,978,396) due to Pension and OPEB inflows.			
Screen: Changes to Net Position				
Perform Edits	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason	The Unrestricted net assets on the Financial Statements are -89,261,994. The deferred inflows for pensions and OPEB is added back to net assets resulting in -\$126,377,421 unrestricted net position. Total net position on the financials is -\$3,362,329. If deferred inflows and outflows for Pension and OPEB is added back, the total net position is \$40,477,756. This will result in adjustments of \$19,267,196 due to Pensions and OPEB. Net position on the financials is -\$3,362,329. If deferred inflows and outflows for Pension and OPEB is added back, the total net position is \$40,477,756. The Financial Statements ending net position in 2019 was -16,978,396 excluding \$17,848,235 deferred inflows. The IPEDs net position is showing -\$34,826,630 (-17,848,235 plus -16,978,396) due to Pension and OPEB inflows.			
Related Screens	Changes to Net Position			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 151,944 and 455,832 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	We awarded Cares Act Grants to students in the amount of \$3,083,272. It is included in the \$3,372,372.			
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 447,661 and 929,757 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	According to the report received from the State of AL, the amount was \$4,124,291 in FY 20. Pension Expense 4,124,291 plus deferred inflows and outflows expense in the amount of \$295,435 equates to \$4,419,726 combined. The additional revenue for deferred outflows of \$5,532,219 net with expenses for inflows and outflows of \$4,419,726 is \$1,112,493 (revenue). The \$1,112,493 revenue for Pension plus the \$3,137,470 OPEB revenue is in Part B line 18 of non operating revenue.			
Screen Entry	The amount reported is outside the expected range of between 8,472,100 and 17,595,900 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	According to the report received from the State of AL, the deferred inflows were \$8,196,000			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 1,277,580 and 2,653,434 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	The final amounts for FY 19 was \$46,260,910 and the current year was \$18,459,776 according to the State of AL reports. As such, the net OPEB liability reported in 2019 was \$46,260,910 which would decrease \$27,801,134 in order to have a net liability of \$18,459,776 in FY 2020. The OPEB revenue since the liability decreased \$27,801,134 net with the deferred inflows and outflows expense for OPEB in the amount of \$26,088,768 resulted in net revenue of \$1,712,366. Additional revenue recorded for outflows in the amount of \$1,425,104. This has a net effect of \$3,137,470 in revenue (\$1,712,366 plus \$1,425,104). The amount is recorded in Part B, line 18 of non operating revenue. If you add the net effect of Pension Revenue and OPEB revenue, it equates to \$4,249,963 in Part B, line 18. See comment in Pension Information for amounts.			
Screen Entry	The amount reported is outside the expected range of between 36,569,592 and 75,952,228 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The final amounts for FY 19 was \$46,260,910 and the current year was \$18,459,776 according to the State of AL reports. As such, the net OPEB liability reported in 2019 was \$46,260,910 which would decrease \$27,801,134 in order to have a net liability of \$18,59,776 in FY 2020.			
Screen Entry	The amount reported is outside the expected range of between 3,129,253 and 6,499,217 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	These amounts are in accordance with the State of AL report provided for FY 20.			