

# IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022  
User ID: 88G5321

## Finance 2020-21

Institution: Bemidji State University (173124)

User ID: 88G5321

### Overview

#### Overview

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

#### Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 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**.

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## Finance - Public Institutions' Reporting Standard

### Reporting Standard

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

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

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

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## Finance - Public Institutions Using GASB Standards

## General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

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


## 1. Fiscal Year Calendar

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

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	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
- ☐  Qualified (Explain in box below)
- ☐ Don't know OR in progress (Explain in box below)

## 3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- ☒ Business-type activities
- ☐ Governmental Activities
- ☐ Governmental Activities with Business-Type Activities

## 4. Intercollegiate Athletics

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- ☐ Auxiliary enterprises
- ☒ Student services
- ☐ Does not participate in intercollegiate athletics
- ☐ Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ Does not have intercollegiate athletics revenue
- ☐ Other (specify in box below)

## 5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- ☐ No
- ☒ Yes - (report endowment assets)

## 6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
- ☒  Yes

## 7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- ☐ No
- ☒ Yes

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## Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 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
<b>Assets</b>			
01	Total <u>current assets</u>	51,059,000	48,607,000
31	Depreciable <u>capital assets</u> , net of depreciation	76,150,000	68,382,000
04	Other noncurrent assets CV=[A05-A31]	3,475,000	4,193,000
05	Total <u>noncurrent assets</u>	79,625,000	72,575,000
06	<b>Total assets</b> CV=(A01+A05)	130,684,000	121,182,000
19	<b>Deferred outflows of resources</b>	12,989,000	21,903,000
<b>Liabilities</b>			
07	<u>Long-term debt</u> , current portion	2,166,000	2,111,000
08	Other current liabilities CV=(A09-A07)	13,618,000	12,972,000
09	Total <u>current liabilities</u>	15,784,000	15,083,000
10	<u>Long-term debt</u>	23,029,000	21,484,000
11	Other noncurrent liabilities CV=(A12-A10)	17,613,000	17,322,000
12	Total <u>noncurrent liabilities</u>	40,642,000	38,806,000
13	<b>Total liabilities</b> CV=(A09+A12)	56,426,000	53,889,000
20	<b>Deferred inflows of resources</b>	25,102,000	33,458,000
<b>Net Position</b>			
14	<u>Invested in capital assets</u> , net of related debt	55,865,000	50,289,000
15	<u>Restricted-expendable</u>	10,197,000	10,240,000
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -3,917,000	-479,1000
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	62,145,000	55,738,000


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## Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	1,149,000	1,149,000
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	156,346,000	153,550,000
32	Equipment, including art and <u>library collections</u>	9,605,000	9,381,000
27	<u>Construction in progress</u>	18,023,000	9,459,000
	<b>Total for Plant, Property and Equipment</b> <b>CV = (A21+ .. A27)</b>	<b>185,123,000</b>	<b>173,539,000</b>
28	<u>Accumulated depreciation</u>	107,824,000	104,008,000
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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## Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 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 <b>AND all of its child institutions</b>	87,605,000	85100000
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	81,198,000	70697000
03	Change in net position during year <b>CV</b> =(D01-D02)	6,407,000	14403000
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	55,738,000	41335000
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV</b> =[D06-(D03+D04)]	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	62145000	55738000

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## Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 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	Pell grants (federal)	5,950,000	6,306,000
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,349,000	1,283,000
03	Grants by state government	4,039,000	4,284,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	3,306,000	3,192,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	112,000	268,000
07	Total revenue that funds scholarships and fellowships	15,756,000	15,333,000
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	13,232,000	13,368,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	686,000	726,000
10	Total discounts and allowances CV=(E08+E09)	13,918,000	14,094,000
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.	1,838,000	1,239,000

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

Fiscal Year: July 1, 2019 - June 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)	<input type="text" value="5,950,000"/>	<input type="text" value="0"/>	5,950,000
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="1,140,000"/>	<input type="text" value="0"/>	1,140,000
14	Grants by state government	<input type="text" value="4,039,000"/>	<input type="text" value="0"/>	4,039,000
15	Grants by local government	<input type="text" value="0"/>	<input type="text" value="0"/>	0
16	Endowments and gifts	<input type="text" value="2,103,000"/>	<input type="text" value="686,000"/>	2,789,000
17	Other institutional sources <b>CV</b> =[E18-(E12+E13+ ... +E16)]	<input type="text" value="0"/>	<input type="text" value="0"/>	0
18	Total (from Part E1 line 8, 9 and 10)	13232000	686000	13,918,000

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## Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	22,343,000	22,560,000
Grants and contracts - operating			
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	10,275,000	13,647,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	779,000	750,000
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	1,129,000	756,000
09	Total operating revenues	34,526,000	37,713,000

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## Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	24,929,000	22,188,000
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	11,959,000	10,348,000
14	State nonoperating grants	4,487,000	4,733,000
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	2,435,000	2,617,000
17	Investment income	670,000	787,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	44,480,000	40,673,000
27	Total operating and nonoperating revenues CV=[B19+B09]	79,006,000	78,386,000
28	12-month Student FTE from E12	4,019	4,167
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,658	18,811

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## Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	8,502,000	6,695,000
21	Capital grants and gifts	91,000	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	6,000	19,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,599,000	6714000
25	Total all revenues and other additions	87,605,000	85,100,000

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## Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2019 - June 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>	29,511,000	28,814,000	16,889,000	16,690,000
02	<u>Research</u>	105,000	205,000	48,000	97,000
03	<u>Public service</u>	267,000	286,000	125,000	124,000
05	<u>Academic support</u>	10,552,000	8,912,000	5,074,000	3,924,000
06	<u>Student services</u>	16,024,000	15,866,000	7,432,000	7,353,000
07	<u>Institutional support</u>	10,129,000	10,046,000	4,336,000	4,311,000
10	<u>Scholarships and fellowships expenses,</u> <u>net of discounts and allowances</u> (from Part E, line 11)	1838000	1,239,000		
11	<u>Auxiliary enterprises</u>	11,875,000	13,971,000	3,049,000	3,397,000
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)]	897,000	-8,642,000	0	0
19	<b>Total expenses and deductions</b>	81,198,000	70,697,000	36,953,000	35,896,000

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## Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	36953000	35,896,000
19-3	Benefits	<input checked="" type="checkbox"/> 13,395,000	3,159,000
19-4	Operation and Maintenance of Plant (as a natural expense)	6,913,000	5,390,000
19-5	Depreciation	6,248,000	6,149,000
19-6	Interest	816,000	755,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	16,873,000	19,348,000
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	81198000	70,697,000
20-1	12-month Student FTE (from E12 survey)	4,019	4,167
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>20,204</b>	16,966


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Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="1,558,000"/>	-7,723,000
02	Net Pension liability		<input type="text" value="10,651,000"/>	10,575,000
03	Deferred inflows related to pension		<input type="text" value="24,706,000"/>	33,203,000
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="12,567,000"/>	21,452,000


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

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		276,000	272,000
06	Net OPEB liability		2,403,000	2,469,000
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	292,000	139,000
08	Deferred outflows related to OPEB		346,000	365,000

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## Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 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	26,934,000	26,440,000
02	Value of endowment net assets at the end of the fiscal year	27,491,000	26,934,000
03	Change in value of endowment net assets <b>CV</b> =[H02-H01]	557,000	
03a	New gifts and additions	1,422,000	
03b	Endowment net investment return	295,000	
03c	Spending distribution for current use	-1,160,000	
03d	Other <b>CV</b> =[H03-(H03a+H03b+H03c)]	0	

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## Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020

Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-1,768,000
02	Operating revenues + nonoperating revenues	82,268,000
03	Change in net position	7,608,000
04	Net position	111,249,000
05	Expendable net assets	37,654,000
06	Plant-related debt	25,195,000
07	Total expenses	84,036,000

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## Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 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	35,575,000	35,575,000			
02	Sales and services	11,740,000	<input type="text" value="779,000"/>	10,961,000	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	6,009,000	<input type="text" value="6,009,000"/>	<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	33,431,000	<input type="text" value="33,431,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	4,487,000	<input type="text" value="4,487,000"/>	<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	0	<input type="text" value="0"/>	<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="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="2,526,000"/>				
10	Interest earnings	<input type="text" value="670,000"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="6,000"/>				

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## Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 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	13,906,000	12,729,000	1,177,000	0	0
03	Payment to state retirement funds (may be included in line 02 above)	2,490,000	2,361,000	129,000	0	0
04	Current expenditures including salaries	68,908,000	59,698,000	9,210,000	0	0
Capital outlays						
05	Construction	11,362,000	10,876,000	486,000	0	0
06	Equipment purchases	223,000	211,000	12,000	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	343,000				


 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: Bemidji State University (173124)

User ID: 88G5321

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

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	19,396,000
02	Long-term debt issued during fiscal year	4,232,000
03	Long-term debt retired during fiscal year	1,807,000
04	Long-term debt outstanding at end of fiscal year	21,821,000
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).

Institution: Bemidji State University (173124)

User ID: 88G5321

## Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
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="10,684,000"/>
09	Total cash and security assets held at end of fiscal year in all other funds		<input type="text" value="35,736,000"/>

 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: Bemidji State University (173124)

User ID: 88G5321

## 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 type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input checked="" type="radio"/>	Other
Name:	<input type="text"/>				
Email:	<input type="text"/>				

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text"/>	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

Institution: Bemidji State University (173124)

User ID: 88G5321

## 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 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	\$22,343,000	29%	\$5,559
State appropriations	\$24,929,000	32%	\$6,203
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$16,446,000	21%	\$4,092
Private gifts, grants, and contracts	\$2,435,000	3%	\$606
Investment income	\$670,000	1%	\$167
Other core revenues	\$10,507,000	14%	\$2,614
Total core revenues	\$77,330,000	100%	\$19,241
Total revenues	\$87,605,000	N/A	\$21,798

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	\$29,511,000	43%	\$7,343
Research	\$105,000	0%	\$26
Public service	\$267,000	0%	\$66
Academic support	\$10,552,000	15%	\$2,626
Institutional support	\$10,129,000	15%	\$2,520
Student services	\$16,024,000	23%	\$3,987
Other core expenses	\$2,735,000	4%	\$681
Total core expenses	\$69,323,000	100%	\$17,249
Total expenses	\$81,198,000	N/A	\$20,204

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	4019

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.



Institution: Bemidji State University (173124)

User ID: 88G5321

## 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	ok per audited financial statements			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 641,500 and 1,924,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	ok per audited financial statements			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 1,579,500 and 4,738,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Large increase from prior year due to GASB 68 pension adjustment.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -10,426,050 and -5,019,950 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	ok per audited financial statements			
Screen Entry	The amount reported is outside the expected range of between 13,943,800 and 28,960,200 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Ok per audited financial statements			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 90,350 and 187,650 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Ok per audited financial statements			