

## Finance 2020-21

Institution: Parkland College (147916)

User ID: P1479161

### 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**.

## 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="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
- 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).

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>	54,848,429	51,741,569
31	Depreciable <u>capital assets</u> , net of depreciation	95,608,858	99,516,774
04	Other noncurrent assets CV=[A05-A31]	0	0
05	Total <u>noncurrent assets</u>	95,608,858	99,516,774
06	<b>Total assets</b> CV=(A01+A05)	<b>150,457,287</b>	<b>151,258,343</b>
19	<b>Deferred outflows of resources</b>	945,309	989,963
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	13,573,103	13,510,934
08	Other current liabilities CV=(A09-A07)	0	0
09	Total <u>current liabilities</u>	13,573,103	13,510,934
10	<u>Long-term debt</u>	85,141,162	87,762,269
11	Other noncurrent liabilities CV=(A12-A10)	1,804,126	1,588,498
12	Total <u>noncurrent liabilities</u>	86,945,288	89,350,767
13	<b>Total liabilities</b> CV=(A09+A12)	<b>100,518,391</b>	<b>102,861,701</b>
20	<b>Deferred inflows of resources</b>	6,076,267	4,937,233
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	46,375,359	49833823
15	<u>Restricted-expendable</u>	14,285,603	14,071,838
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -15,853,024	-19456289
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>44,807,938</b>	<b>44449372</b>

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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><u>Capital Assets</u></b>			
21	<u>Land and land improvements</u>	1,841,745	1,841,745
22	<u>Infrastructure</u>	52,573,707	50,660,559
23	<u>Buildings</u>	116,623,250	116,623,250
32	Equipment, including art and <u>library collections</u>	28,015,019	26,140,117
27	<u>Construction in progress</u>	220,923	620,791
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>199,274,644</b>	<b>195,886,462</b>
28	<u>Accumulated depreciation</u>	103,665,786	96,369,688
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>	114,547,013	110476885
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	114,188,447	111395778
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>358,566</b>	<b>-918893</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	44,449,372	45368265
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>	44807938	44449372

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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	<u>Pell grants</u> (federal)	8,200,975	8,733,398
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	193,829	200,272
03	<u>Grants by state government</u>	1,185,499	1,284,942
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>		0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	0	0
07	Total revenue that funds scholarships and fellowships	9,580,303	10,218,612
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	9,580,303	10,218,612
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)	9,580,303	10,218,612
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>	<input checked="" type="checkbox"/> 0	0

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This is consistent with prior years.

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="0"/>	<input type="text" value="0"/>	0
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="0"/>	<input type="text"/>	0
14	Grants by state government	<input type="text" value="0"/>	<input type="text"/>	0
15	Grants by local government	<input type="text"/>	<input type="text"/>	0
16	Endowments and gifts	<input type="text"/>	<input type="text"/>	0
17	Other institutional sources <b>CV</b> =[E18-(E12+E13+ ... +E16)]	9,580,303	0	9,580,303
18	Total (from Part E1 line 8, 9 and 10)	9580303	0	9,580,303

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
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts and allowances</u>	19,111,774	20,018,817
Grants and contracts - operating			
02	Federal operating grants and contracts		0
03	State operating grants and contracts		0
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts		0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	3,165,049	3,798,771
26	<u>Sales and services of educational activities</u>		0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B26)]	1,438,693	1,462,579
09	Total operating revenues	23,715,516	25,280,167

## 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
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	4,878,241	4,575,250
12	<u>Local appropriations, education district taxes, and similar support</u>	33,922,272	32,051,999
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	18,310,101	18,565,285
14	State nonoperating grants	3,124,786	2,327,567
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	25,284,954	22,716,664
17	<u>Investment income</u>	878,033	869,453
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	4,433,110	4,090,500
19	Total nonoperating revenues	90,831,497	85,196,718
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	114,547,013	110,476,885
28	<u>12-month Student FTE from E12</u>	4,551	4,942
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	25,170	22,355

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	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="0"/>	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions <b>CV</b> =[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions <b>CV</b> =[B25-(B9+B19)]	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
25	Total all revenues and other additions	<input type="text" value="114,547,013"/>	110,476,885

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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>	36,172,841	36,366,142	21,641,732	21,824,722
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	3,070,262	3,470,938	1,358,965	1,449,361
05	<u>Academic support</u>	7,880,286	8,047,528	3,421,387	3,380,159
06	<u>Student services</u>	7,083,812	7,206,158	4,115,562	4,048,206
07	<u>Institutional support</u>	18,869,516	17,546,413	8,028,685	7,195,630
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, E11)	0	0		
11	<u>Auxiliary enterprises</u>	3,631,164	3,470,965	1,126,030	1,088,731
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	37,480,566	35,287,634	3,098,733	3,024,372
19	<b>Total expenses and deductions</b>	114,188,447	111,395,778	42,791,094	42,011,181


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	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	42791094	42,011,181
19-3	<u>Benefits</u>	7,822,804	7,255,015
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	7,044,082	7,659,757
19-5	<u>Depreciation</u>	7,296,098	7,378,277
19-6	<u>Interest</u>	2,071,331	3,530,818
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	47,163,038	43,560,730
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	114188447	111,395,778
20-1	<u>12-month Student FTE (from E12 survey).</u>	4,551	4,942
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>25,091</b>	<b>22,541</b>

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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="0"/>	0
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
04	Deferred outflows related to pension	<input type="text" value="79,454"/>	62,972

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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	<input checked="" type="checkbox"/>	1,352,356	0
06	Net OPEB liability	<input checked="" type="checkbox"/>	34,597,679	0
07	Deferred inflows related to OPEB		6,076,267	0
08	Deferred outflows related to OPEB		843,825	0

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This reporting is similar to prior years and appear on the GASB statements. The dollars are reported are currently the responsibility of the State of Illinois, but are reported as Parkland's proportionate share if that responsibility was shifted to all Illinois colleges.

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	8,969,931	7,843,008
02	Value of endowment net assets at the end of the fiscal year	9,358,259	8,969,931
03	Change in value of endowment net assets CV=[H02-H01]	388,328	
03a	New gifts and additions	110,375	
03b	Endowment net investment return	277,953	
03c	Spending distribution for current use	0	
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	

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Part N - Financial Health

**Fiscal Year: July 1, 2019 - June 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)	637,201
02	Operating revenues + nonoperating revenues	137,718,629
03	Change in net position	637,201
04	Net position	94,754,486
05	Expendable net assets	96,744,043
06	Plant-related debt	46,540,000
07	Total expenses	115,795,809

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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	28,692,077	28,692,077			
02	Sales and services	<b>3,333,663</b>	<input type="text" value="168,614"/>	3,165,049		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	4,433,110	<input type="text" value="4,433,110"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	0	<input type="text" value="0"/>	<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="33,922,272"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="0"/>				
10	Interest earnings	<input type="text" value="487,767"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau


Fiscal Year: July 1, 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	7,822,804	7,426,035	396,769		
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures <b>including</b> salaries	76,707,881	73,076,717	3,631,164		
Capital outlays						
05	Construction	0				
06	Equipment purchases	1,874,902	1,874,902			
07	Land purchases	0	0			
08	Interest on debt outstanding, all funds and activities	2,071,331				

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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	94,481,336
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	2,970,000
04	Long-term debt outstanding at end of fiscal year	92,992,503
05	Short-term debt outstanding at beginning of fiscal year	5,130,569
06	Short-term debt outstanding at end of fiscal year	6,047,062

 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, 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"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text"/>
09	Total cash and security assets held at end of fiscal year in all other funds	36,476,234

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

## Prepared by

### Prepared by

#### Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:	<input type="text" value="Dave Donsbach"/>				
Email:	<input type="text" value="ddonsbach@parkland.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="2.00"/>	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?

*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="15.00"/> hours	<input type="text" value="8.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="2.00"/> 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 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	\$19,111,774	17%	\$4,199
State appropriations	\$4,878,241	4%	\$1,072
Local appropriations	\$33,922,272	30%	\$7,454
Government grants and contracts	\$21,434,887	19%	\$4,710
Private gifts, grants, and contracts	\$25,284,954	23%	\$5,556
Investment income	\$878,033	1%	\$193
Other core revenues	\$5,871,803	5%	\$1,290
Total core revenues	\$111,381,964	100%	\$24,474
Total revenues	\$114,547,013	N/A	\$25,170

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	\$36,172,841	33%	\$7,948
Research	\$0	0%	\$0
Public service	\$3,070,262	3%	\$675
Academic support	\$7,880,286	7%	\$1,732
Institutional support	\$18,869,516	17%	\$4,146
Student services	\$7,083,812	6%	\$1,557
Other core expenses	\$37,480,566	34%	\$8,236
Total core expenses	\$110,557,283	100%	\$24,293
Total expenses	\$114,188,447	N/A	\$25,091

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

Calculated value	
	Calculated value
FTE enrollment	4551

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
<b>Screen: Statement of net position (1)</b>				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The negative unrestricted amount is due to the employer proportionate share of net pension liability. The amount of proportionate share to be recognized by the college is zero.			
<b>Screen: Scholarships &amp; Fellowships</b>				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$10,976,809) to be similar to the scholarship/fellowship revenue reported in Finance (\$9,580,303). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	Amount of SFA awarded was more than amount disbursed.			
Screen Entry	The value of this field is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5147)	Confirmation	Yes	
<b>Screen: Revenues Part 3</b>				
Screen Entry	The amount of total other revenues and additions reported in Part B (line 24) is expected to be greater than zero. Please correct your data or explain. (Error #5196)	Explanation	Yes	
Reason	This number agrees to fiscal year 2020 audit.			
Related Screens	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			
<b>Screen: Pension Information</b>				
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason	Overridden by administrator. Institution participates in a special funding situation pension plan with the state of Illinois (SURS) where the liability and expenses are absorbed by the state. Deferred outflows are contributions made subsequent to the measurement date. SSR			
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason	Overridden by administrator. Institution participates in a special funding situation pension plan with the state of Illinois (SURS) where the liability and expenses are absorbed by the state. Deferred outflows are contributions made subsequent to the measurement date. SSR			
Screen Entry	The value of this field is expected to be greater. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5449)	Fatal	Yes	
Reason	Overridden by administrator. Institution participates in a special funding situation pension plan with the state of Illinois (SURS) where the liability and expenses are absorbed by the state. Deferred outflows are contributions made subsequent to the measurement date. SSR			
<b>Screen: OPEB Information</b>				
Perform Edits	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	This reporting is similar to prior years and appear on the GASB statements. The dollars are reported are currently the responsibility of the State of Illinois, but are reported as Parkland's proportionate share if that responsibility was shifted to all Illinois colleges.			

Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	This reporting is similar to prior years and appear on the GASB statements. The dollars are reported are currently the responsibility of the State of Illinois, but are reported as Parkland's proportionate share if that responsibility was shifted to all Illinois colleges.			