

IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022
User ID: P2163391

Finance 2020-21

Institution: Temple University (216339)

User ID: P2163391

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**.

Institution: Temple University (216339)

User ID: P2163391

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

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

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

Institution: Temple University (216339)

User ID: P2163391

Finance - Private not-for-profit institutions and Public institutions using FASB standards

General Information - Fiscal Year and Audit: FASB-Reporting Institutions

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

- No
- Yes (report endowment assets)

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. Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution?

- Pass through** (agency)
- Federal grant revenue
- Does not award Pell grants


 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 Financial 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 B should include ALL of your child institutions

Line No.	Assets, Liabilities, and Net Assets	Current year amount	Prior year amount
Assets			
01	<u>Long-term investments</u>	882,553,000	880,172,000
19	Property, plant, and equipment, net of accumulated depreciation	1,870,854,000	1,915,178,000
20	Intangible assets, net of accumulated amortization	3,574,000	1,697,600
02	Total assets	5,453,339,000	5,018,917,000
Liabilities			
03	Total liabilities	2,311,147,000	2,031,314,000
03a	Debt related to Property, Plant, and Equipment	1,137,295,000	1,174,929,000
Net assets			
04	<u>Unrestricted net assets</u>	2,512,662,000	2,219,495,000
05	Total <u>restricted net assets</u>	629,530,000	768,108,000
05a	<u>Permanently restricted</u> net assets	522,806,000	507,565,000
05b	Temporarily <u>restricted net assets</u>	106,724,000	260,543,000
06	Total net assets (CV=A04+A05)	3,142,192,000	2,987,603,000

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Part A - Statement of Financial Position, Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Plant, Property and Equipment	Ending balance	Prior year Ending balance
11	<u>Land and land improvements</u>	124,731,000	114,812,000
12	<u>Buildings</u>	2,563,385,000	2,412,984,000
13	Equipment, including art and <u>library</u> collections	1,241,444,000	1,285,191,000
15	<u>Construction in Progress</u>	43,447,000	189,652,000
16	Other		0
17	Total Plant, Property, and Equipment CV= [(A11+...A16)]	3,973,007,000	4002639000
18	<u>Accumulated depreciation</u>	2,102,153,000	2087461000
19	Property, Plant, and Equipment, net of accumulated depreciation (from A19)	1,870,854,000	1915178000

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Part B - Summary of Changes in Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
If your institution is a parent institution then the amounts reported in Parts A and B should include ALL of your child institutions			
Line No.	Revenues, Expenses, Gains and Losses	Current year amount	Prior year amount
01	Total <u>revenues</u> and <u>investment return</u>	3,628,172,000	3,651,428,000
02	Total <u>expenses</u>	3,432,630,000	3,452,269,000
03	<u>Other specific changes in net assets</u> CV=[B04-(B01-B02)]	-40,953,000	-29903000
04	Change in <u>net assets</u>	154,589,000	169,256,000
05	Net assets, beginning of year	2,987,603,000	2,818,347,000
06	Adjustments to beginning of year net assets CV=[B07-(B04+B05)]	0	0
07	Net assets, end of year (from A06)	3142192000	2,987,603,000

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Part C-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).	41,573,000	42,918,000
02	Other federal grants Do NOT include FDSL amounts	17,366,000	259,000
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants (restricted).	36,429,000	17,292,000
06	Institutional grants (unrestricted).	136,254,000	134,920,000
07	Total revenue that funds scholarships and fellowships CV=[C01+...+C06]	231,622,000	195,389,000
08	Discounts and Allowances applied to tuition and fees	152,840,000	147,600,000
09	Discounts and Allowances applied to auxiliary enterprise revenues	0	0
10	Total Discounts and Allowances, CV=[C08 + C09]	152,840,000	147,600,000

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Line 13 includes Coronavirus Aid, Relief, and Economic Security Act ("Cares Act") funds of \$14,652,000.

Institution: Temple University (216339)


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Part C-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)	41,573,000	0	41,573,000
13	Other federal grants (Do NOT include FDSL amounts)	17,366,000	0	17,366,000
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=[C18-(C12+C13+ ... +C16)]	93,901,000	0	93,901,000
18	Total (from Part C1 line 8, 9 and 10)	152840000	0	152,840,000

Part D - Revenues by Source

Fiscal Year: July 1, 2019 - June 30, 2020						
Line No.	Source of Funds	Total Amount	Unrestricted	Temporarily restricted	Permanently restricted	Prior Year Total Amount
01	<u>Tuition and fees</u> (net of allowance reported in Part C, line 08)	838,770,000	838,770,000	0	0	849,962,000
Government Appropriations						
02	Federal appropriations	0		0	0	0
03	State appropriations	86,603,000	86,603,000	0	0	94,404,000
04	Local appropriations	0	0	0	0	0
Government Grants and Contracts						
05	Federal grants and contracts (Do not include FDSL)	169,217,000	169,217,000	0	0	147,470,000
06	State grants and contracts	16,544,000	16,544,000	0	0	64,444,000
07	Local government grants and contracts	4,283,000	4,283,000	0	0	4,996,000
Private Gifts, Grants and Contracts						
08	<u>Private gifts, grants and contracts</u>	173,493,000	150,663,000	3,840,000	18,990,000	109160000
08a	<u>Private gifts</u>	116,232,000	93,402,000	3,840,000	18,990,000	54227000
08b	<u>Private grants and contracts</u>	57,261,000	57,261,000	0	0	54933000
09	<u>Contributions from affiliated entities</u>	0	0	0	0	0
Other Revenue						
10	<u>Investment return</u>	64,334,000	77,662,000	-10,147,000	-3,181,000	82,214,000
11	<u>Sales and services of educational activities</u>	9,069,000	9,069,000			11,489,000
12	Sales and services of <u>auxiliary enterprises</u> (net of allowance reported in Part C, line 09)	93,591,000	93,591,000			127,221,000
13	<u>Hospital revenue</u>	2,009,317,000	2,009,317,000			2,112,564,000
14	<u>Independent operations revenue</u>	0	0	0	0	0
15	Other revenue CV=[D16-(D01+...+D14)]	162,951,000	162,951,000	0	0	47,504,000
16	Total revenues and investment return	3,628,172,000	3,618,670,000	-6,307,000	15,809,000	3,651,428,000
17	Net assets released from restriction	0	5,487,000	-5,487,000	0	
18	Net total revenues, after assets released from restriction	3628172000	3,624,157,000	-11,794,000	15,809,000	3,651,428,000
19	12-month Student FTE from E12	35,710				36,541
20	Total revenues and investment return per student FTE CV=[D16/D19]	101,601				99,927

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Institution: Temple University (216339)

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Part E-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>	550,525,000	533,819,000	320,340,000	340,181,000
02	<u>Research</u>	218,356,000	216,551,000	106,745,000	78,588,000
03	<u>Public service</u>	22,571,000	22,495,000	10,341,000	10,557,000
04	<u>Academic support</u>	175,996,000	178,243,000	87,935,000	102,718,000
05	<u>Student services</u>	81,098,000	84,932,000	38,978,000	40,125,000
06	<u>Institutional support</u>	144,383,000	175,429,000	77,803,000	78,759,000
07	<u>Auxiliary enterprises</u>	138,130,000	148,411,000	27,672,000	26,071,000
08	<u>Net grant aid to students, net of discount/allowances</u>	<input checked="" type="checkbox"/> 28,536,000	13,601,000		
09	<u>Hospital services</u>	2,073,035,000	2,078,788,000	966,430,000	914,934,000
10	<u>Independent operations</u>	0	0	0	0
12	Other Functional Expenses and deductions CV=[E13-(E01+...+E10)]	0	0	0	0
13	Total expenses and Deductions	3,432,630,000	3,452,269,000	1,636,244,000	1,591,933,000


Part E-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
13-2	<u>Salaries and Wages</u> (from Part E-1, line 13 column 2).	1636244000	1,591,933,000
13-3	<u>Benefits</u>	421,767,000	408,968,000
13-4	<u>Operation and Maintenance of Plant (as a natural expense)</u> .	41,778,000	45,006,000
13-5	<u>Depreciation</u>	152,165,000	145,736,000
13-6	<u>Interest</u>	49,690,000	50,781,000
13-7	<u>Other Natural Expenses and Deductions</u> CV=[E13-1 - (E13-2 + ... + E13-6)]	1,130,986,000	1,209,845,000
13-1	Total Expenses and Deductions (from Part E-1, Line 13)	3,432,630,000	3,452,269,000
14-1	<u>12-month Student FTE (from E12 survey)</u> .	35,710	36,541
15-1	Total expenses and deductions per student FTE CV=[E13/E14]	96,125	94,477

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Part H - Value 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	682,202,000	683,965,000
02	Value of endowment net assets at the end of the fiscal year	680,097,000	682,202,000
03	Change in value of endowment net assets CV=[H02-H01]	-2,105,000	
03a	New gifts and additions	19,979,000	
03b	Endowment net investment return	6,121,000	
03c	Spending distribution for current use	-30,305,000	
03d	Other CV=[H03-(H03a+H03b+H03c)]	2,100,000	

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Line 01 - Excludes donor restricted funds held in trust by others of \$74,756,000.
 Line 02 - Excludes donor restricted funds held in trust by others of \$72,848,000.

Part I - 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.)</i>	Current year amount
01	Change in unrestricted net assets	293,167,000
02	Total unrestricted operating revenues	3,624,157,000
03	Change in net assets (from Part B, line 04)	154589000
04	Total net assets (from Part B, line 05)	2987603000
05	Expendable net assets	0
06	Plant-related debt (from Part A, line 03a)	1137295000
07	Total expenses (from Part B, line 02)	3,432,630,000

 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).

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="Robert Cahall"/>		
Email:	<input type="text" value="robert.cahall@temple.edu"/>		

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)
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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"/> 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 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$838,770,000	55%	\$23,488
Government grants and contracts	\$190,044,000	12%	\$5,322
Private gifts, grants, and contracts	\$173,493,000	11%	\$4,858
Investment return	\$64,334,000	4%	\$1,802
Other core revenues	\$258,623,000	17%	\$7,242
Total core revenues	\$1,525,264,000	100%	\$42,713
Total revenues	\$3,628,172,000	N/A	\$101,601

Other core revenues include government appropriations (federal, state, and local), sales and services of educational activities; and other sources. 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	\$550,525,000	45%	\$15,417
Research	\$218,356,000	18%	\$6,115
Public service	\$22,571,000	2%	\$632
Academic support	\$175,996,000	14%	\$4,928
Institutional support	\$144,383,000	12%	\$4,043
Student services	\$81,098,000	7%	\$2,271
Other core expenses	\$28,536,000	2%	\$799
Total core expenses	\$1,221,465,000	100%	\$34,205
Total expenses	\$3,432,630,000	N/A	\$96,125

Other core expenses include net grant aid to students, 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	35710

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: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 6,800,500 and 20,401,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Line 08 includes Coronavirus Aid, Relief, and Economic Security Act ("Cares Act") funds of \$14,652,000.			