

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: P2190461

Finance 2020-21

Institution: Black Hills State University (219046)

User ID: P2190461

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: Black Hills State University (219046)

User ID: P2190461

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: Black Hills State University (219046)

User ID: P2190461

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 AssetsDoes 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).



Institution: Black Hills State University (219046)


User ID: P2190461

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
Assets			
01	Total <u>current assets</u>	14,667,624	14,478,364
31	Depreciable <u>capital assets</u> , net of depreciation	84,672,051	84,051,900
04	Other noncurrent assets CV=[A05-A31]	1,037,079	1,398,418
05	Total <u>noncurrent assets</u>	85,709,130	85,450,318
06	Total assets CV=(A01+A05)	100,376,754	99,928,682
19	Deferred outflows of resources	64,516	69,393
Liabilities			
07	<u>Long-term debt</u> , current portion	1,367,669	1,144,241
08	Other current liabilities CV=(A09-A07)	3,281,518	2,350,510
09	Total <u>current liabilities</u>	4,649,187	3,494,751
10	<u>Long-term debt</u>	15,300,117	14,049,792
11	Other noncurrent liabilities CV=(A12-A10)	4,175,759	4,316,380
12	Total <u>noncurrent liabilities</u>	19,475,876	18,366,172
13	Total liabilities CV=(A09+A12)	24,125,063	21,860,923
20	Deferred inflows of resources	0	0
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	68,068,781	68,927,261
15	<u>Restricted-expendable</u>	1,923,194	1,881,141
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	6,324,232	7,328,750
18	Net position CV=[(A06+A19)-(A13+A20)]	76,316,207	78,137,152

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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
Capital Assets			
21	Land and land improvements	8,013,626	7,339,057
22	Infrastructure	15,093,272	10,951,335
23	Buildings	108,357,103	108,172,875
32	Equipment, including art and library collections	14,936,914	14,728,078
27	Construction in progress	2,529,719	2,482,592
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	148,930,634	143,673,937
28	Accumulated depreciation	64,258,583	59,622,036
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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User ID: P2190461

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 AND all of its child institutions	48,823,797	49828657
02	Total expenses and deductions for this institution AND all of its child institutions	50,913,838	51553480
03	Change in net position during year CV=(D01-D02)	✔ -2,090,041	-1724823
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	78,137,152	79312593
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	269,096	549382
06	Net position end of year for this institution AND all of its child institutions (from A18)	76316207	78137152

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User ID: P2190461

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)	3,839,493	4,232,385
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	412,029	286,500
03	<u>Grants by state government</u>	459,550	488,525
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	3,125,632	2,139,094
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	451,307	1,323,698
07	Total revenue that funds scholarships and fellowships	8,288,011	8,470,202
Discounts and Allowances			
08	<u>Discounts and allowances applied to tuition and fees</u>	4,617,045	4,640,442
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	1,176,508	1,662,287
10	Total discounts and allowances CV=(E08+E09)	5,793,553	6,302,729
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.	2,494,458	2,167,473

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Institution: Black Hills State University (219046)

User ID: P2190461

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)	2,138,886	545,027	2,683,913
13	Other federal grants (Do NOT include FDSL amounts)	229,531	58,449	287,980
14	Grants by state government	256,004	65,235	321,239
15	Grants by local government	0	0	0
16	Endowments and gifts			0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1,992,624	507,797	2,500,421
18	Total (from Part E1 line 8, 9 and 10)	4617045	1176508	5,793,553

Institution: Black Hills State University (219046)

User ID: P2190461

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	<u>Tuition and fees, after deducting discounts & allowances</u>	16,231,685	16,618,140
Grants and contracts - operating			
02	Federal operating grants and contracts	3,235,791	3,479,302
03	State operating grants and contracts	892,003	934,687
04	Local government/private operating grants and contracts	203,213	283,162
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	203,213	283,162
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	3,391,135	4,312,584
06	<u>Sales and services of hospitals, after deducting 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)]	2,698,646	3,456,511
09	Total operating revenues	26,652,473	29,084,386

Institution: Black Hills State University (219046)

User ID: P2190461

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	10,562,596	9,655,537
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	5,855,337	4,343,554
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	3,124,456	3,113,992
17	Investment income	14,638	-4187
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	503,702	173,360
19	Total nonoperating revenues	20,060,729	17,282,256
27	Total operating and nonoperating revenues CV=[B19+B09]	46,713,202	46,366,642
28	12-month Student FTE from E12	2,618	2,709
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	17,843	17,116

Institution: Black Hills State University (219046)

User ID: P2190461

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	996,102	1,026,606
21	Capital grants and gifts	1,111,753	2,432,066
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,740	3,343
24	Total other revenues and additions CV=[B25-(B9+B19)]	2,110,595	3462015
25	Total all revenues and other additions	48,823,797	49,828,657

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User ID: P2190461

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>	19,078,079	18,073,797	10,693,297	10,406,845
02	<u>Research</u>	1,361,050	1,597,907	572,746	629,317
03	<u>Public service</u>	887,339	1,269,121	402,294	524,311
05	<u>Academic support</u>	5,460,565	5,168,293	2,435,082	2,485,651
06	<u>Student services</u>	7,844,357	8,788,070	3,226,707	3,587,098
07	<u>Institutional support</u>	7,125,061	7,142,726	3,369,674	3,369,792
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	2494458	2,167,473		
11	<u>Auxiliary enterprises</u>	6,276,680	7,173,265	1,268,181	1,356,928
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	<u>Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]</u>	386,249	172,828	0	1
19	Total expenses and deductions	50,913,838	51,553,480	21,967,981	22,359,943


Institution: Black Hills State University (219046)

User ID: P2190461

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)	21967981	22,359,943
19-3	Benefits	6,741,555	5,706,942
19-4	Operation and Maintenance of Plant (as a natural expense)	4,457,628	4,463,185
19-5	Depreciation	4,632,756	4,505,575
19-6	Interest	637,050	633,266
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	12,476,868	13,884,569
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	50913838	51,553,480
20-1	12-month Student FTE (from E12 survey)	2,618	2,709
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,448	19,030

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Institution: Black Hills State University (219046)


User ID: P2190461

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	12,705,076	12,305,996
02	Value of endowment net assets at the end of the fiscal year	17,168,251	12,705,076
03	Change in value of endowment net assets CV=[H02-H01]	4,463,175	
03a	New gifts and additions	695,594	
03b	Endowment net investment return	2,082,776	
03c	Spending distribution for current use	602,725	
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,082,080	

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User ID: P2190461

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)	-251,582
02	Operating revenues + nonoperating revenues	51,850,401
03	Change in net position	2,188,597
04	Net position	80,103,603
05	Expendable net assets	14,033,326
06	Plant-related debt	32,108,683
07	Total expenses	53,554,993

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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	20,848,730	20,848,730			
02	Sales and services	7,242,810	<input type="text" value="2,675,167"/>	4,567,643	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	3,586,391	<input type="text" value="3,586,391"/>	<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	11,066,298	<input type="text" value="11,066,298"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	892,003	<input type="text" value="892,003"/>	<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="3,327,669"/>				
10	Interest earnings	<input type="text" value="14,638"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 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	5,488,977	5,170,731	318,246	0	0
03	Payment to state retirement funds (may be included in line 02 above)	1,252,578	1,203,589	48,989	0	0
04	Current expenditures including salaries	37,978,227	33,600,998	4,377,229	0	0
Capital outlays						
05	Construction	2,529,719	2,340,369	189,350	0	0
06	Equipment purchases	208,836	208,836	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	637,050				

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Institution: Black Hills State University (219046)

User ID: P2190461

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	14,049,792
02	Long-term debt issued during fiscal year	2,705,281
03	Long-term debt retired during fiscal year	1,454,956
04	Long-term debt outstanding at end of fiscal year	15,300,117
05	Short-term debt outstanding at beginning of fiscal year	1,144,271
06	Short-term debt outstanding at end of fiscal year	1,367,669

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Institution: Black Hills State University (219046)

User ID: P2190461

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="0"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="9,815,227"/>

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Institution: Black Hills State University (219046)

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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:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="10.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> 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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$16,231,685	36%	\$6,200
State appropriations	\$10,562,596	23%	\$4,035
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$9,983,131	22%	\$3,813
Private gifts, grants, and contracts	\$3,327,669	7%	\$1,271
Investment income	\$14,638	0%	\$6
Other core revenues	\$5,312,943	12%	\$2,029
Total core revenues	\$45,432,662	100%	\$17,354
Total revenues	\$48,823,797	N/A	\$18,649

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	\$19,078,079	43%	\$7,287
Research	\$1,361,050	3%	\$520
Public service	\$887,339	2%	\$339
Academic support	\$5,460,565	12%	\$2,086
Institutional support	\$7,125,061	16%	\$2,722
Student services	\$7,844,357	18%	\$2,996
Other core expenses	\$2,880,707	6%	\$1,100
Total core expenses	\$44,637,158	100%	\$17,050
Total expenses	\$50,913,838	N/A	\$19,448

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	2618

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: Black Hills State University (219046)

User ID: P2190461

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	