



MANUAL

CTCLINK FIN IPEDS REPORTING PROCEDURES

Revisions

Change reference	Date	Version
Original	4/5/2022	1.0
Updated for clarification	5/15/2023	1.1

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Table of Contents

Revisions	2
Contacts.....	2
Table of Contents	3
IPEDS Finance SURVEY	4
IPEDS FIN PeopleSoft Data Verification and Submission Process.....	4

IPEDS Finance SURVEY

IPEDS FIN PeopleSoft Data Verification and Submission Process

The process of submitting Finance survey data to IPEDS for PeopleSoft colleges is like the process in Legacy. In Legacy, colleges received a preliminary report from SBCTC to aid in filling out the IPEDS survey. Once the colleges validated and adjusted the data, the college would fill out the survey in the IPEDS system. There was very little interaction with the State Board Data Services team for this survey.

Two options exist for completing the IPEDS Finance surveys –

1. If financial statements have been completed (submitted for audit but not necessary to have the audit opinion issued prior to IPEDS completion) then SBCTC distributes an excel workbook for completing IPEDS starting from the financial statement workbook.
2. Use the IPEDS nVision reports as detailed below.

In PeopleSoft, the Finance IPEDS data is available to the colleges through nVision reports in Finance ctcLink and a retirement query in Finance ctcLink.

Link to the Report Catalog:

[Finance IPEDS Reports](#)

Audience: Colleges

There are nVision reports by Fiscal Year beginning in FY2020 that provide the IPEDS Financial Reports Part A – Part C1. These reports are secure to specific users at the local Finance College office. Data downloads to an Excel spreadsheet that mirrors the Finance IPEDS report for that reporting section. The rows expand and collapse to show Chart field details to the Account, Fund, and Class, while the column expands to include the Operating Unit.

Detailed instructions for running the nVision reports can be found on the SBCTC's Accounting and Business Services webpage under the

“Accounting” section. Lori Carambot, Assoc. Dir. of Accounting , is the contact person and administrator of these reports.

These 4 reports are used to answer all parts of the IPEDS Finance Survey. The report name is a combination of the Part and the Fiscal Year, example for IPEDS Fiscal Year 2021:

A_FY21

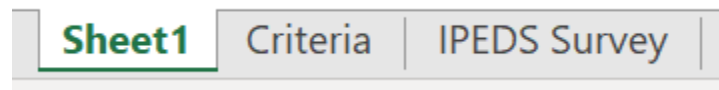
B_FY21

C1_FY21*

*Has a supporting query in HCM, details in nVision report: QFS_HR_ACCTG_IPEDS_RETIRE C2_FY21. Colleges need to move the DRS contributions made during the year to line 14 from each functional expense category.

From IPEDS Part C-1 Instructions: “As a result of the implementation of GASB Statement No. 68 and 75, "Accounting and Financial Reporting for Pensions" and "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (OPEB)," public institutions with defined pension and other postemployment benefit plans will be required to report an actuarially based pension and OPEB liability and related expenses and deferrals in their GPFS. The pension and OPEB expense that is recognized by GASB 68 and 75, as reported on the GPFS, should be allocated to Line 14-Other Functional Expenses and Deductions. Do not allocate these expenses across the functions.”

The reports are secure to designated local finance users.



Each report has a Sheet1, Criteria and IPEDS Survey worksheet.

Sheet1 has the data and follows the outline of the IPEDS Survey line by line.

Line No.	Operating Unit	Account	Fund	Class	Amount	College Adjusted Amount	Adjusted Amount
01		Instruction - Total Amount Including Salary & Allocation			\$47,706,020.89	\$0.00	\$47,706,020.89
01a		Instruction - Amount Including Salary but not Allocation			\$39,819,838.42	\$0.00	\$39,819,838.42
01b		Instruction - Salaries & Wages			\$28,870,955.77	\$0.00	\$28,870,955.77
01c		Instruction - Allocation Amount			\$7,886,182.47	\$0.00	\$7,886,182.47
02		Research			\$0.00	\$0.00	\$0.00
03		Public service			\$0.00	\$0.00	\$0.00
05		Academic support - Total Amount Including Salary & Allocation			\$11,466,102.85	\$0.00	\$11,466,102.85
05a		Academic support - Amount including salary but not Allocation			\$9,691,279.06	\$0.00	\$9,691,279.06
05b		Academic support - Salaries & Wages			\$6,497,549.25	\$0.00	\$6,497,549.25

The rows expand to display Account, Fund and Class details.

Line No.	Operating Unit	Account	Fund	Class	Amount	College Adjusted Amount	Adjusted Amount
01		Instruction - Total Amount Including Salary & Allocation			\$47,706,020.89	\$0.00	\$47,706,020.89
			001	012	\$94,721.04		
			148		\$94,721.04		
			241		\$5,318.79		
		5000020			\$129,383.83		
		5000030			\$499,012.34		

The column expands to display the Operating Unit details.

Line No.	Operating Unit	Account	Fund	Class	Amount	College Adjusted Amount	Adjusted Amount
			149	111	48680.17	10794.73	5667
			149		48680.17	10794.73	5667
			149		30951.24	0	0
			149		0	2600	0
		500020			78821.41	14204.73	5667
		500030			48680.17	10794.73	5667

The **Criteria** tab shows the Trees/Branches or Calculated Values for each line in the report.

Additional queries that can be used to get a list of Chart Field details for the specific trees used in this reporting are in ctcLink Finance pillar and the Query Folder called TREES.

IPEDS Finance - Public Institutions Part C1 - Expenses by Functional Class			
Data Source	Timespan Fiscal Year = Determined by the As of Date of Report YTDADJ Definition: Monthly Calendar = 01 starting 7/1 Periods 1- 12 Does not include Balance Forward Includes Adjustment Periods 13 - 999	Amount Field from Data Source	
LEDGER - LOCAL		POSTED_TOTAL_AMT	<i>CY - CALCULATED VALUE</i>
			Tree Queries for Chartfield Detail are located in the Query Folder: TREES
			Account Tree & Node(s) CTC_IPED_ACCT_FY20
			Fund Tree & Node(s) CTC_IPED_FND_FY20
			Class Tree & Node(s) CTC_IPED_CLS_FY20
01	Instruction - Total Amount including Salary & Allocation		<i>CY - LINE 01A - LINE 01C</i>
01a	Instruction - Amount including Salary but not Allocation		Non_Alloc_Exp
01b	Instruction - Salaries & Wages		Sal_Wage
01c	Instruction - Allocation Amount		All but 840
02	Research		All but 840
03	Public service		INSTRC
05	Academic support - Total Amount including Salary & Allocation		<i>CY - (LINE 05B / LINE 19 Salary & Wages) * Allocated Total Amount</i>
05a	Academic support - Amount including Salary but not Allocation		<i>Not Applicable</i>
05b	Academic support - Salaries & Wages		<i>Not Applicable</i>
05c	Academic support - Allocation Amount		<i>CY - LINE 05A - LINE 05C</i>
			Non_Alloc_Exp
			Sal_Wage
			All but 840
			ACADM_SPPRT
			ACADM_SPPRT

The **IPEDS Survey** worksheet is a page shot of the blank survey and the descriptions for each part and line.

Part C-1 - Expenses by Functional Classification					
Most recent fiscal year ending before October 2020					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	Instruction				
02	Research				
03	Public service				
05	Academic support				
06	Student services				
07	Institutional support				

Part C-1 - Expenses and Other Deductions: Functional Classification
This part is intended to collect expenses by function. All expenses recognized in this section are consistent with NACUBO Advisory Report 2000-8, Higher Education Institutions.
The total for expenses on line 19 should agree with the total expenses reported on line 19 of the operating expenses and nonoperating expenses and deductions. Include all operating expenses and nonoperating expenses and deductions, activities. Included are the costs incurred for salaries and wages, goods, and the acquisition cost of capital assets, such as equipment and library books. Do not include losses or other unusual or nonrecurring items in Part C. (See Operation and maintenance of plant is no longer reported as a separate functional expense category. NACUBO has prepared guidance to assist Institutions: Methodologies for Allocating Depreciation, Operation and Maintenance here.)
The advisory report also has detailed definitions for the expense categories FARM referenced in the instructions below.
As a result of the implementation of GASB Statement No. 68 and 75, "Acco



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Washington State Board for Community and Technical Colleges