

Institution: Indiana University-Bloomington (151351)
User ID: 88G2401

Overview

Finance Overview

Purpose

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

There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.

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 1-877-225-2568**.

Institution: Indiana University-Bloomington (151351)
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Finance - Public institutions

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: Indiana University-Bloomington (151351)
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Finance - Public institutions

General Information GASB-Reporting Institutions (aligned form)

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, 2013.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2013"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> Don't know (Explain in box below)
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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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

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

<input checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

5. Endowment Assets

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

<input checked="" type="radio"/> Yes - (report endowment assets)
<input type="radio"/> No

You may use the space below to provide context for the data you've reported above.

Institution: Indiana University-Bloomington (151351)
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Part A - Statement of Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

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
	Current Assets		
01	Total <u>current assets</u>	382,784,132	166,529,077
	Noncurrent Assets		
31	Depreciable <u>capital assets</u> , net of depreciation	1,436,712,989	1,330,867,421
04	Other noncurrent assets CV=[A05-A31]	988,191,740	1,212,382,539
05	Total noncurrent assets	2,424,904,729	2,543,249,960
06	Total assets CV=(A01+A05)	2,807,688,861	2,709,779,037
	Current Liabilities		
07	Long-term debt, current portion	25,255,044	23,551,764
08	Other current liabilities CV=(A09-A07)	225,235,222	263,239,350
09	Total current liabilities	250,490,266	286,791,114
	Noncurrent Liabilities		
10	Long-term debt	441,743,479	441,595,309
11	Other noncurrent liabilities CV=(A12-A10)	86,964,810	85,227,285
12	Total noncurrent liabilities	528,708,289	526,822,594
13	Total liabilities CV=(A09+A12)	779,198,555	813,613,708
	Net Assets		
14	Invested in <u>capital assets</u> , net of related debt	1,005,571,533	942,704,365
15	Restricted-expendable	96,976,645	77,256,217
16	Restricted-nonexpendable	16,205,755	14,813,205
17	Unrestricted CV=[A18-(A14+A15+A16)]	909,736,373	861,391,542
18	Total net assets CV=(A06-A13)	2,028,490,306	1,896,165,329

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	60,472,367	52,286,257
22	Infrastructure	110,881,616	103,837,880
23	Buildings	1,672,838,776	1,566,761,204
32	Equipment, including art and library collections	460,499,570	447,328,084
27	Construction in progress	128,683,461	113,648,076
Total for Plant, Property and Equipment CV = (A21+ .. A27)		2,433,375,790	2,283,861,501
28	Accumulated depreciation	1,006,997,431	955,684,079
33	Intangible assets, net of accumulated amortization	10,334,631	2,690,000
34	Other capital assets		0

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2012 - June 30, 2013

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	26,389,945	27,212,573
02	Other federal grants (Do NOT include FDSL amounts)	1,814,558	1,808,996
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	43,063,165	40,637,232
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	156,898,712	146,028,456
07	Total gross scholarships and fellowships	228,166,380	215,687,257
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	133,824,403	121,863,086
09	Discounts and allowances applied to sales and services of auxiliary enterprises	15,432,202	13,778,817
10	Total discounts and allowances CV=(E08+E09)	149,256,605	135,641,903
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.	78,909,775	80,045,354

You may use the space below to provide context for the data you've reported above.

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	654,939,232	638,672,230
02	Grants and contracts - operating Federal operating grants and contracts	117,242,593	116,202,270
03	State operating grants and contracts	6,264,486	6,818,421
04	Local government/private operating grants and contracts	61,736,757	34,263,897
04a	Local government operating grants and contracts	734,487	952,635
04b	Private operating grants and contracts	61,002,270	33,311,262
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	246,306,328	199,151,588
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	14,828,126	14,253,597
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	40,397,044	54,219,096
09	Total operating revenues	1,141,714,566	1,063,581,099

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	203,138,828	210,876,779
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	32,231,545	31,088,201
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	54,291,159	51,080,699
17	Investment income	29,804,972	73,436,021
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	319,466,504	366,481,700
27	Total operating and nonoperating revenues CV=[B19+B09]	1,461,181,070	1,430,062,799
28	12-month Student FTE from E12	40,366	42,314
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	36,198	33,796

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
20	Other Revenues and Additions Capital appropriations	0	5,189,494
21	Capital grants and gifts	15,927,658	15,461,116
22	Additions to permanent endowments	1,017,956	498,116
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	16,945,614	21,148,726
25	Total all revenues and other additions CV=[B09+B19+B24]	1,478,126,684	1,451,211,525

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013
 Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	543,761,075	321,843,503	115,890,784	20,437,594	9,574,166	2,455,707	73,559,321	529,700,366
02	Research	111,346,217	45,857,662	14,349,932	6,855,708	13,201,592	2,072,715	29,008,608	112,966,326
03	Public service	54,603,926	19,850,274	6,593,409	499,291	144,244	49,892	27,466,816	52,364,871
05	Academic support	123,672,461	51,060,664	22,635,065	8,991,292	16,333,639	712,186	23,939,615	93,940,582
06	Student services	54,307,973	27,968,294	7,801,188	3,430,334	1,157,871	1,166,501	12,783,785	51,881,506
07	Institutional support	95,037,723	49,147,331	2,251,296	4,291,637	7,611,007	2,123,016	29,613,436	111,310,443
08	Operation and maintenance of plant (see instructions)	0	28,485,926	9,748,552	-111,319,738			73,085,260	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	78,909,775						78,909,775	80,045,354
11	Auxiliary enterprises	282,428,772	88,686,221	29,036,568	66,813,882	24,999,788	4,373,507	68,518,806	263,727,001
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	8,228,113	5,471,950	2,756,163	0	0	0	0	7,717,293
19	Total expenses and deductions	1,352,296,035	638,371,825	211,062,957	0	73,022,307	12,953,524	416,885,422	1,303,653,742
	Prior year amount	1,303,653,742	632,977,612	197,970,557		67,952,913	13,255,669	391,496,991	
20	12-month Student FTE from E12	40,366							42,314
21	Total expenses and deductions per student FTE CV=[C19/C20]	33,501							30,809

You may use the space below to provide context for the data you've reported above.

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	1,478,126,684	1,451,211,525
02	Total expenses and deductions (from C19)	1,352,296,035	1,303,653,742
03	Change in net position during year CV=(D01-D02)	125,830,649	147,557,783
04	Net position beginning of year	1,896,165,329	1,727,099,069
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	6,494,328	21,508,477
06	Net position end of year (from A18)	2,028,490,306	1,896,165,329

You may use the space below to provide context for the data you've reported above.

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	772,185,113	807,627,336
02	Value of <u>endowment assets</u> at the end of the fiscal year	835,123,313	772,185,113

You may use the space below to provide context for the data you've reported above.

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Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013					
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	788,763,635	788,763,635			
02 Sales and services	276,566,656		261,738,530	0	
03 Federal grants/contracts (excludes Pell Grants)	117,242,593	117,242,593			
Revenue from the state government:					
04 State appropriations, current & capital	203,138,827	203,138,827			
05 State grants and contracts	6,264,486	6,264,486			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	734,487	734,487			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	71,236,774				
10 Interest earnings	28,972,297				
11 Dividend earnings					
12 Realized capital gains	11,082,369				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

Category	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 Salaries and wages	638,371,825		88,686,221		
		549,685,604			
02 Employee benefits, total	211,062,956		29,036,568		
		182,026,388			
03 Payment to state retirement funds (maybe included in line 02 above)	12,058,791				
		10,399,827	1,658,964		
04 Current expenditures other than salaries	317,695,619				
Capital outlay:					
05 Construction	87,578,218				
		87,578,218			
06 Equipment purchases	32,344,418				
		29,619,916	2,724,502		
07 Land purchases	62,757,248				
		62,507,248	250,000		
08 Interest on debt outstanding, all funds and activities	11,692,228				
09 Scholarships/fellowships	228,166,380	228,166,380			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2012 - June 30, 2013

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	246,242,453
02 Long-term debt issued during fiscal year	36,006,984
03 Long-term debt retired during fiscal year	46,606,679
04 Long-term debt outstanding at end of fiscal year	235,642,759
05 Short-term debt outstanding at beginning of fiscal year	10,269,827
06 Short-term debt outstanding at end of fiscal year	10,599,695

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2012 - June 30, 2013

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	0

You may use the space below to provide context for the data you've reported above.

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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 2014.

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	\$654,939,232	53%	\$16,225
Government appropriations	\$203,138,828	16%	\$5,032
Government grants and contracts	\$156,473,111	13%	\$3,876
Private gifts, grants, and contracts	\$115,293,429	9%	\$2,856
Investment income	\$29,804,972	2%	\$738
Other core revenues	\$72,170,784	6%	\$1,788
Total core revenues	\$1,231,820,356	100%	\$30,516
Total revenues	\$1,478,126,684		\$36,618

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$543,761,075	51%	\$13,471
Research	\$111,346,217	10%	\$2,758
Public service	\$54,603,926	5%	\$1,353
Academic support	\$123,672,461	12%	\$3,064
Institutional support	\$95,037,723	9%	\$2,354

Core Expenses

Student services	\$54,307,973	5%	\$1,345
Other core expenses	\$87,137,888	8%	\$2,159
Total core expenses	\$1,069,867,263	100%	\$26,504
Total expenses	\$1,352,296,035		\$33,501

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	40,366

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 contact hours). All doctor's degree students are reported as graduate students.

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Edit Report

Finance

Indiana University-Bloomington (151351)

There are no errors for the selected survey and institution.