

## Finance 2014-15

Institution: Indiana University-Bloomington (151351)

User ID: 88G2401

**Overview**

<b>Finance Overview</b>	
<b>Purpose</b>	
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 are changes made to the 2014-15 Finance data collection from the 2013-14 collection. The finance form for private for-profit schools have been revised to make it more comparable with the finance public and private not-for-profit forms.	
<b>Resources:</b>	
To download the survey materials for this component: <a href="#">Survey Materials</a>	
To access your prior year data submission for this component: <a href="#">Reported Data</a>	
If you have questions about completing this survey, please contact the <b>IPEDS Help Desk at 1-877-225-2568</b> .	

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**Finance - Public institutions****Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**


<input checked="" type="radio"/>	GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
<input type="radio"/>	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.

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**Finance - Public institutions**

<b>General Information</b>		
<b>GASB-Reporting Institutions (aligned form)</b>		
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.		
<b>1. Fiscal Year Calendar</b>		
<b>This report covers financial activities for the 12-month fiscal year:</b> (The fiscal year reported should be the most recent fiscal year ending before October 1, 2014.)		
Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2013"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2014"/>
<b>2. Audit Opinion</b>		
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)
<b>3. Reporting Model</b>		
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	
<b>4. Intercollegiate Athletics</b>		
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)	
<b>5. Endowment Assets</b>		
Does this institution or any of its foundations or other affiliated organizations own <u>endowment assets</u> ?		
<input checked="" type="radio"/>	Yes - (report endowment assets)	
<input type="radio"/>	No	
<b>You may use the space below to provide context for the data you've reported above.</b>		
<div style="border: 1px solid gray; height: 80px; width: 100%; position: relative;"> <div style="position: absolute; top: -15px; right: -15px; text-align: center;"> <span style="font-size: 10px;">^</span>  <span style="font-size: 10px;">v</span> </div> <div style="position: absolute; bottom: -15px; left: -15px; text-align: center;"> <span style="font-size: 10px;">&lt;</span> <span style="font-size: 10px;">&gt;</span> </div> </div>		

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**Part A - Statement of Financial Position****Fiscal Year: July 1, 2013 - June 30, 2014****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
	<u>Current Assets</u>		
01	Total <u>current assets</u>	355,299,023	382,784,132
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	1,457,548,350	1,436,712,989
04	Other noncurrent assets CV=[A05-A31]	1,030,340,109	988,191,740
05	Total noncurrent assets	2,487,888,459	2,424,904,729
06	Total assets CV=(A01+A05)	2,843,187,482	2,807,688,861
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	26,922,439	25,255,044
08	Other <u>current liabilities</u> CV=(A09-A07)	211,687,096	225,235,222
09	Total current liabilities	238,609,535	250,490,266
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	418,057,845	441,743,479
11	Other noncurrent liabilities CV=(A12-A10)	86,467,158	86,964,810
12	Total noncurrent liabilities	504,525,003	528,708,289
13	Total liabilities CV=(A09+A12)	743,134,538	779,198,555
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	1,027,604,712	1,005,571,533
15	<u>Restricted-expendable</u>	113,523,901	96,976,645
16	<u>Restricted-nonexpendable</u>	17,062,516	16,205,755
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	941,861,815	909,736,373
18	Total net assets CV=(A06-A13)	2,100,052,944	2,028,490,306

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

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**Part A - Statement of Financial Position (Page 2)****Fiscal Year: July 1, 2013 - June 30, 2014**

Line No.	Description	Ending balance	Prior year Ending balance
	<b>Capital Assets</b>		
21	<u>Land and land improvements</u>	63,684,886	<b>60,472,367</b>
22	<u>Infrastructure</u>	120,565,113	<b>110,881,616</b>
23	<u>Buildings</u>	1,793,802,207	<b>1,672,838,776</b>
32	Equipment, including art and <u>library collections</u>	471,997,870	<b>460,499,570</b>
27	<u>Construction in progress</u>	70,802,567	<b>128,683,461</b>
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	2,520,852,643	<b>2,433,375,790</b>
28	<u>Accumulated depreciation</u>	1,074,896,533	<b>1,006,997,431</b>
33	Intangible assets, net of accumulated amortization	11,592,240	<b>10,334,631</b>
34	Other capital assets		<b>0</b>

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

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**Part E - Scholarships and Fellowships****Fiscal Year: July 1, 2013 - June 30, 2014****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)	26,339,781	26,389,945
02	Other federal grants (Do NOT include FDSL amounts)	1,822,905	1,814,558
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	44,859,587	43,063,165
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	162,409,771	156,898,712
07	Total gross scholarships and fellowships	235,432,044	228,166,380
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	140,178,752	133,824,403
09	Discounts and allowances applied to sales and services of auxiliary enterprises	17,316,844	15,432,202
10	Total discounts and allowances CV=(E08+E09)	157,495,596	149,256,605
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.	77,936,448	78,909,775

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, 2013 - June 30, 2014**

Line No.	Source of Funds	Current year amount	Prior year amount
	<b><u>Operating Revenues</u></b>		
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	680,313,029	654,939,232
	Grants and contracts - operating		
02	Federal operating grants and contracts	119,528,477	117,242,593
03	State operating grants and contracts	4,304,147	6,264,486
04	Local government/private operating grants and contracts	43,538,495	61,736,757
04a	Local government operating grants and contracts	483,233	734,487
04b	Private operating grants and contracts	43,055,262	61,002,270
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	267,097,751	246,306,328
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	16,007,607	14,828,126
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ .....+B07)]	34,891,279	40,397,044
09	Total operating revenues	1,165,680,785	1,141,714,566

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**Part B - Revenues and Other Additions****Fiscal Year: July 1, 2013 - June 30, 2014**

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	205,652,914	203,138,828
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	30,001,999	32,231,545
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	60,964,575	54,291,159
17	<u>Investment income</u>	60,770,898	29,804,972
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	357,390,386	319,466,504
27	Total operating and nonoperating revenues CV=[B19+B09]	1,523,071,171	1,461,181,070
28	<b>12-month Student FTE from E12</b>	41,358	40,366
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	36,827	36,198



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**Part B - Revenues and Other Additions****Fiscal Year: July 1, 2013 - June 30, 2014**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	5,486,000	0
21	<u>Capital grants and gifts</u>	1,927,448	15,927,658
22	<u>Additions to permanent endowments</u>	100,428	1,017,956
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	7,513,876	16,945,614
25	Total all revenues and other additions CV=[B09+B19+B24]	1,530,585,047	1,478,126,684

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**Part C - Expenses and Other Deductions****Fiscal Year: July 1, 2013 - June 30, 2014****Report Total Operating AND Nonoperating Expenses in this section**

	1	2	3	4	5	6	7	8	
Line No.	Description	Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount
	<b>Expenses and Deductions</b>								
01	Instruction	567,846,457	331,292,801	123,689,223	21,945,745	10,361,318	1,910,354	78,647,016	543,761,075
02	Research	103,546,168	42,739,422	13,984,074	5,988,061	11,339,109	1,568,619	27,926,883	111,346,217
03	Public service	44,332,484	17,177,979	6,109,610	452,837	124,360	24,908	20,442,790	54,603,926
05	Academic support	166,778,001	76,073,500	28,432,728	9,669,832	15,958,255	450,825	36,192,861	123,672,461
06	Student services	53,478,657	26,297,976	5,611,627	3,542,080	1,145,332	974,830	15,906,812	54,307,973
07	Institutional support	116,224,591	55,287,160	15,408,868	4,298,309	9,228,550	1,756,659	30,245,045	95,037,723
08	Operation and maintenance of plant (see instructions)	0	33,794,763	17,093,198	-114,867,921	0	0	63,979,960	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	77,936,448						77,936,448	78,909,775
11	Auxiliary enterprises	322,208,100	93,232,083	29,558,922	68,971,057	27,915,202	10,447,931	92,082,905	282,428,772
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	8,531,277	5,482,824	3,048,453	0	0	0	0	8,228,113
19	<b>Total expenses and deductions</b>	<b>1,460,882,183</b>	<b>681,378,508</b>	<b>242,936,703</b>	<b>0</b>	<b>76,072,126</b>	<b>17,134,126</b>	<b>443,360,720</b>	<b>1,352,296,035</b>
	Prior year amount	<b>1,352,296,035</b>	<b>638,371,825</b>	<b>211,062,957</b>		<b>73,022,307</b>	<b>12,953,524</b>	<b>416,885,422</b>	
20	<b>12-month Student FTE from E12</b>	41,358							<b>40,366</b>
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	35,323							<b>33,501</b>

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, 2013 - June 30, 2014**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	1,530,585,047	1,478,126,684
02	Total expenses and deductions (from C19)	1,460,882,183	1,352,296,035
03	Change in net position during year CV=(D01-D02)	69,702,864	125,830,649
04	Net position beginning of year	2,028,490,306	1,896,165,329
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1,859,774	6,494,328
06	Net position end of year (from A18)	2,100,052,944	2,028,490,306

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, 2013 - June 30, 2014**

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	835,123,313	772,185,113
02	Value of <u>endowment assets</u> at the end of the fiscal year	961,053,869	835,123,313

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**

<b>Fiscal Year: July 1, 2013 - June 30, 2014</b>						
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	820,491,781	820,491,781			
02	Sales and services	300,422,202	16,007,607	284,414,595	0	
03	Federal grants/contracts (excludes Pell Grants)	119,528,477	119,528,477			
Revenue from the state government:						
04	State appropriations, current & capital	211,138,914	211,138,914			
05	State grants and contracts	4,304,147	4,304,147			
Revenue from local governments:						
06	Local appropriation, current & capital	0	0			
07	Local government grants/contracts	483,233	483,233			
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, including capital grants	62,992,451				
10	Interest earnings	25,758,856				
11	Dividend earnings	0				
12	Realized capital gains	-6,108,253				
<p><b>You may use the space below to provide context for the data you've reported above.</b></p> <div style="border: 1px solid gray; height: 60px; width: 100%; position: relative;"> <div style="position: absolute; top: -15px; right: -15px; text-align: center;"> <span style="font-size: 10px;">^</span>  <span style="font-size: 10px;">v</span> </div> <div style="position: absolute; bottom: -15px; left: -15px; text-align: center;"> <span style="font-size: 10px;">&lt;</span> <span style="font-size: 10px;">&gt;</span> </div> </div>						

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**Part K - Expenditure Data for Bureau of Census****Fiscal Year: July 1, 2013 - June 30, 2014**

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	692,961,867	599,729,784	93,232,083	0	
02 Employee benefits, total	247,460,568	217,901,646	29,558,922	0	
03 Payment to state retirement funds (maybe included in line 02 above)	14,224,582	12,525,470	1,699,112		
04 Current expenditures other than salaries	356,268,144	268,945,084	87,323,060		
Capital outlay:					
05 Construction	40,944,925	40,551,461	393,464		
06 Equipment purchases	15,559,869	13,957,592	1,602,277		
07 Land purchases	41,788,035	41,565,178	222,857		
08 Interest on debt outstanding, all funds and activities	11,315,528				
09 Scholarships/fellowships	235,432,044	235,432,044			

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

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**Part L - Debt and Assets, page 1****Fiscal Year: July 1, 2013 - June 30, 2014****Debt**

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	235,642,759
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	10,937,298
04	Long-term debt outstanding at end of fiscal year	224,705,460
05	Short-term debt outstanding at beginning of fiscal year	10,599,695
06	Short-term debt outstanding at end of fiscal year	10,937,298

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

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**Part L - Debt and Assets, page 2****Fiscal Year: July 1, 2013 - June 30, 2014****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="0"/>

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



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**Prepared by**

<b>This survey component was prepared by:</b>					
<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="Melody Amato"/>				
Email:	<input type="text" value="mamato@iu.edu"/>				
How long did it take to prepare this survey component?					
	<input type="text" value="21"/>	hours		<input type="text" value="30"/>	minutes
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.					

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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 2015.

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).

<b>Core Revenues</b>			
<b>Revenue Source</b>	<b>Reported values</b>	<b>Percent of total core revenues</b>	<b>Core revenues per FTE enrollment</b>
Tuition and fees	\$680,313,029	54%	\$16,449
State appropriations	\$205,652,914	16%	\$4,973
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$154,317,856	12%	\$3,731
Private gifts, grants, and contracts	\$104,019,837	8%	\$2,515
Investment income	\$60,770,898	5%	\$1,469
Other core revenues	\$58,412,762	5%	\$1,412
<b>Total core revenues</b>	<b>\$1,263,487,296</b>	<b>100%</b>	<b>\$30,550</b>
<b>Total revenues</b>	<b>\$1,530,585,047</b>		<b>\$37,008</b>

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.

<b>Core Expenses</b>			
<b>Expense function</b>	<b>Reported values</b>	<b>Percent of total core expenses</b>	<b>Core expenses per FTE enrollment</b>
Instruction	\$567,846,457	50%	\$13,730
Research	\$103,546,168	9%	\$2,504
Public service	\$44,332,484	4%	\$1,072
Academic support	\$166,778,001	15%	\$4,033
Institutional support	\$116,224,591	10%	\$2,810
Student services	\$53,478,657	5%	\$1,293
Other core expenses	\$86,467,725	8%	\$2,091
<b>Total core expenses</b>	<b>\$1,138,674,083</b>	<b>100%</b>	<b>\$27,532</b>
<b>Total expenses</b>	<b>\$1,460,882,183</b>		<b>\$35,323</b>

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.

FTE enrollment	41,358
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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.