

Institution: Indiana University-East (151388)
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-East (151388)
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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-East (151388)
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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.

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>	4,298,030	10,762,737
	Noncurrent Assets		
31	Depreciable <u>capital assets</u> , net of depreciation	21,828,110	21,935,820
04	Other noncurrent assets CV=[A05-A31]	7,660,155	480,898
05	Total noncurrent assets	29,488,265	22,416,718
06	Total assets CV=(A01+A05)	33,786,295	33,179,455
	Current Liabilities		
07	Long-term debt, current portion	851,103	796,468
08	Other current liabilities CV=(A09-A07)	2,529,215	2,127,264
09	Total current liabilities	3,380,318	2,923,732
	Noncurrent Liabilities		
10	Long-term debt	5,459,025	6,283,741
11	Other noncurrent liabilities CV=(A12-A10)	542,097	736,727
12	Total noncurrent liabilities	6,001,122	7,020,468
13	Total liabilities CV=(A09+A12)	9,381,440	9,944,200
	Net Assets		
14	Invested in <u>capital assets</u> , net of related debt	15,517,982	14,855,611
15	Restricted-expendable	1,226,117	955,243
16	Restricted-nonexpendable		0
17	Unrestricted CV=[A18-(A14+A15+A16)]	7,660,756	7,424,401
18	Total net assets CV=(A06-A13)	24,404,855	23,235,255

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	2,191,444	1,996,667
22	Infrastructure	1,738,480	1,720,603
23	Buildings	34,501,183	33,974,157
32	Equipment, including art and library collections	2,810,219	2,798,598
27	Construction in progress	422,588	192,040
Total for Plant, Property and Equipment CV = (A21+ .. A27)		41,663,914	40,682,065
28	Accumulated depreciation	19,835,815	18,746,245
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	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)	6,649,780	6,596,555
02	Other federal grants (Do NOT include FDSL amounts)	65,215	65,300
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	247,511	275,805
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	972,110	900,541
07	Total gross scholarships and fellowships	7,934,616	7,838,201
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	4,280,631	4,086,399
09	Discounts and allowances applied to sales and services of auxiliary enterprises	493,629	462,041
10	Total discounts and allowances CV=(E08+E09)	4,774,260	4,548,440
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.	3,160,356	3,289,761

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

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	13,530,735	12,653,832
02	Grants and contracts - operating Federal operating grants and contracts	2,674,289	1,778,807
03	State operating grants and contracts	324,542	1,622,587
04	Local government/private operating grants and contracts	356,939	80,351
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	356,939	80,351
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	528,598	488,931
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	77,806	68,284
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,254,410	1,336,454
09	Total operating revenues	18,747,319	18,029,246

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	9,686,516	9,730,593
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	6,717,411	6,688,399
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	307,830	378,953
17	Investment income	187,871	23,555
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	16,899,628	16,821,500
27	Total operating and nonoperating revenues CV=[B19+B09]	35,646,947	34,850,746
28	12-month Student FTE from E12	2,867	2,690
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	12,434	12,956

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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
	Other Revenues and Additions		
20	Capital appropriations	0	433,465
21	Capital grants and gifts	320	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	320	433,465
25	Total all revenues and other additions CV=[B09+B19+B24]	35,647,267	35,284,211

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	15,118,025	9,170,633	3,154,480	1,107,433	431,409	431,481	822,589	14,010,084
02	Research	8,006	7,340	14	0	0	0	652	0
03	Public service	4,265,982	1,514,824	507,595	286,043	22,464	35,784	1,899,272	4,522,635
05	Academic support	2,089,386	923,833	296,991	170,141	210,863	19,406	468,152	1,824,971
06	Student services	3,365,907	1,581,648	535,906	280,459	149,319	102,390	716,185	3,121,797
07	Institutional support	3,608,527	2,118,357	59,282	394,436	170,108	99,595	766,749	3,429,571
08	Operation and maintenance of plant (see instructions)	0	583,019	198,281	-2,558,085	0	0	1,776,785	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	3,160,356						3,160,356	3,289,761
11	Auxiliary enterprises	1,146,055	100,159	17,164	319,573	302,468	149,172	257,519	1,037,018
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)]	128,812	128,812	0	0	0	0	0	133,748
19	Total expenses and deductions	32,891,056	16,128,625	4,769,713	0	1,286,631	837,828	9,868,259	31,369,585
	Prior year amount	31,369,585	14,470,468	4,685,503		1,238,510	799,024	10,176,080	
20	12-month Student FTE from E12	2,867							2,690
21	Total expenses and deductions per student FTE CV=[C19/C20]	11,472							11,662

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)	35,647,267	35,284,211
02	Total expenses and deductions (from C19)	32,891,056	31,369,585
03	Change in net position during year CV=(D01-D02)	2,756,211	3,914,626
04	Net position beginning of year	23,235,255	20,779,311
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-1,586,611	-1,458,682
06	Net position end of year (from A18)	24,404,855	23,235,255

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	4,930,920	5,233,885
02	Value of <u>endowment assets</u> at the end of the fiscal year	5,252,700	4,930,920

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	17,811,366	17,811,366			
02 Sales and services	1,100,033		1,022,227	0	
03 Federal grants/contracts (excludes Pell Grants)	2,674,289				
Revenue from the state government:					
04 State appropriations, current & capital	9,686,516	9,686,516			
05 State grants and contracts	324,542	324,542			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	0	0			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	308,150				
10 Interest earnings	217,040				
11 Dividend earnings	0				
12 Realized capital gains	86,898				

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	16,128,624		100,159		0
		16,028,465			
02 Employee benefits, total	4,769,714		17,164		0
		4,752,550			
03 Payment to state retirement funds (maybe included in line 02 above)	272,511				
		271,530	981		
04 Current expenditures other than salaries	6,695,483				
		6,437,964	257,519		
Capital outlay:					
05 Construction	278,008				
		278,008			
06 Equipment purchases	209,029				
		202,819	6,210		
07 Land purchases	692,221				
		692,221			
08 Interest on debt outstanding, all funds and activities	0				
09 Scholarships/fellowships	7,934,616	7,934,616			

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	<input type="text" value="0"/>
02 Long-term debt issued during fiscal year	<input type="text" value="0"/>
03 Long-term debt retired during fiscal year	<input type="text" value="0"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05 Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06 Short-term debt outstanding at end of fiscal year	<input type="text" value="0"/>

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.

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	\$13,530,735	39%	\$4,719
Government appropriations	\$9,686,516	28%	\$3,379
Government grants and contracts	\$9,716,242	28%	\$3,389
Private gifts, grants, and contracts	\$664,769	2%	\$232
Investment income	\$187,871	1%	\$66
Other core revenues	\$1,332,536	4%	\$465
Total core revenues	\$35,118,669	100%	\$12,249
Total revenues	\$35,647,267		\$12,434

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	\$15,118,025	48%	\$5,273
Research	\$8,006	0%	\$3
Public service	\$4,265,982	13%	\$1,488
Academic support	\$2,089,386	7%	\$729
Institutional support	\$3,608,527	11%	\$1,259

Core Expenses

Student services	\$3,365,907	11%	\$1,174
Other core expenses	\$3,289,168	10%	\$1,147
Total core expenses	\$31,745,001	100%	\$11,073
Total expenses	\$32,891,056		\$11,472

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	2,867
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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.

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Edit Report

Finance

Indiana University-East (151388)

There are no errors for the selected survey and institution.