

Finance 2014-15
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Institution: Indiana University-East (151388)

User ID: 88G2401

**Overview**

Finance Overview	
<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**

**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, 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"/>

**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.

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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>	4,094,470	4,298,030
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	21,490,641	21,828,110
04	Other noncurrent assets CV=[A05-A31]	10,362,116	7,660,155
05	Total noncurrent assets	31,852,757	29,488,265
06	Total assets CV=(A01+A05)	35,947,227	33,786,295
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	1,090,725	851,103
08	Other <u>current liabilities</u> CV=(A09-A07)	1,990,601	2,529,215
09	Total current liabilities	3,081,326	3,380,318
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	4,632,173	5,459,025
11	Other noncurrent liabilities CV=(A12-A10)	451,110	542,097
12	Total noncurrent liabilities	5,083,283	6,001,122
13	Total liabilities CV=(A09+A12)	8,164,609	9,381,440
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	16,024,805	15,517,982
15	<u>Restricted-expendable</u>	1,236,842	1,226,117
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	10,520,971	7,660,756
18	Total net assets CV=(A06-A13)	27,782,618	24,404,855

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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>	2,461,658	<b>2,191,444</b>
22	<u>Infrastructure</u>	1,837,105	<b>1,738,480</b>
23	<u>Buildings</u>	34,893,468	<b>34,501,183</b>
32	Equipment, including art and <u>library collections</u>	2,640,311	<b>2,810,219</b>
27	<u>Construction in progress</u>	346,287	<b>422,588</b>
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	42,178,829	<b>41,663,914</b>
28	<u>Accumulated depreciation</u>	20,688,188	<b>19,835,815</b>
33	Intangible assets, net of accumulated amortization	0	<b>0</b>
34	Other capital assets	0	<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	<u>Pell grants</u> (federal)	6,487,696	6,649,780
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	58,732	65,215
03	<u>Grants by state government</u>	0	0
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	275,494	247,511
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	1,131,221	972,110
07	Total gross scholarships and fellowships	7,953,143	7,934,616
	<u>Discounts and Allowances</u>		
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	4,416,208	4,280,631
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	545,552	493,629
10	Total discounts and allowances CV=(E08+E09)	4,961,760	4,774,260
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.	2,991,383	3,160,356

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, after deducting discounts &amp; allowances</u>	14,579,162	13,530,735
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,436,568	2,674,289
03	State operating grants and contracts	1,349,133	324,542
04	Local government/private operating grants and contracts	17,424	356,939
	04a Local government operating grants and contracts	2,749	0
	04b Private operating grants and contracts	14,675	356,939
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	532,652	528,598
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	65,199	77,806
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ .....+B07)]	1,764,225	1,254,410
09	Total operating revenues	19,744,363	18,747,319

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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>Nonoperating Revenues</u></b>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	10,193,498	9,686,516
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>	6,557,402	6,717,411
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	328,787	307,830
17	<u>Investment income</u>	373,103	187,871
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	17,452,790	16,899,628
27	Total operating and nonoperating revenues CV=[B19+B09]	37,197,153	35,646,947
28	<b><u>12-month Student FTE from E12</u></b>	2,956	2,867
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	12,584	12,434



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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>	150,000	0
21	<u>Capital grants and gifts</u>	0	320
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	150,000	320
25	Total all revenues and other additions CV=[B09+B19+B24]	37,347,153	35,647,267

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

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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**

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
	<b>Expenses and Deductions</b>								
01	<u>Instruction</u>	16,095,838	9,907,953	3,448,924	1,277,391	428,789	261,503	771,278	15,118,025
02	<u>Research</u>	4,805	2,803	194	0	0	4	1,804	8,006
03	<u>Public service</u>	4,102,667	1,398,183	502,009	329,969	19,574	5,400	1,847,532	4,265,982
05	<u>Academic support</u>	2,736,398	1,318,926	530,697	195,778	196,887	1,767	492,343	2,089,386
06	<u>Student services</u>	3,369,210	1,567,889	609,145	322,888	149,170	54,856	665,262	3,365,907
07	<u>Institutional support</u>	2,652,023	831,345	390,992	455,007	168,426	46,574	759,679	3,608,527
08	<u>Operation and maintenance of plant</u> (see instructions)	0	870,992	328,211	-3,013,520	0	0	1,814,317	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances</u> (from E11)	2,991,383						2,991,383	3,160,356
11	<u>Auxiliary enterprises</u>	1,196,295	110,079	30,428	432,487	330,620	94,645	198,036	1,146,055
12	<u>Hospital services</u>	0	0	0	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	116,107	116,107	0	0	0	0	0	128,812
19	<b>Total expenses and deductions</b>	33,264,726	16,124,277	5,840,600	0	1,293,466	464,749	9,541,634	32,891,056
	Prior year amount	32,891,056	16,128,625	4,769,713		1,286,631	837,828	9,868,259	
20	<b>12-month Student FTE from E12</b>	2,956							2,867
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	11,253							11,472

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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)	37,347,153	<b>35,647,267</b>
02	Total expenses and deductions (from C19)	33,264,726	<b>32,891,056</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	4,082,427	<b>2,756,211</b>
04	<u>Net position</u> beginning of year	24,404,855	<b>23,235,255</b>
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-704,664	<b>-1,586,611</b>
06	Net position end of year (from A18)	27,782,618	<b>24,404,855</b>

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	5,252,700	4,930,920
02	Value of <u>endowment assets</u> at the end of the fiscal year	5,781,534	5,252,700

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	18,995,370	18,995,370			
02 Sales and services	1,143,403	<input type="text" value="65,199"/>	1,078,204	0	<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)	1,436,568	<input type="text" value="1,436,568"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital	10,343,498	<input type="text" value="10,343,498"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts	1,349,133	<input type="text" value="1,349,133"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
06 Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts	2,749	<input type="text" value="2,749"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Receipts from property and non-property taxes	<input type="text" value="0"/>				
09 Gifts and private grants, including capital grants	<input type="text" value="328,788"/>				
10 Interest earnings	<input type="text" value="201,692"/>				
11 <u>Dividend earnings</u>	<input type="text" value="0"/>				
12 <u>Realized capital gains</u>	<input type="text" value="-43,788"/>				
<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: 80px; width: 100%; position: relative;"> <div style="position: absolute; top: -15px; right: -15px; text-align: center;"> <span style="font-size: 12px;">^</span>  <span style="font-size: 12px;">v</span> </div> <div style="position: absolute; bottom: -15px; left: -15px; text-align: center;"> <span style="font-size: 12px;">&lt;</span> <span style="font-size: 12px;">&gt;</span> </div> </div>					

Institution: Indiana University-East (151388)

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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	16,124,277	16,014,198	110,079	0	
02 Employee benefits, total	5,840,601	5,810,173	30,428	0	
03 Payment to state retirement funds (maybe included in line 02 above)	335,731	333,982	1,749		
04 Current expenditures other than salaries	6,527,932	6,329,895	198,037		
Capital outlay:					
05 Construction	125,559	125,559			
06 Equipment purchases	236,011	234,622	1,389		
07 Land purchases	633,933	633,933			
08 Interest on debt outstanding, all funds and activities	0				
09 Scholarships/fellowships	7,953,143	7,953,143			

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	<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.

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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).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$14,579,162	40%	\$4,932
State appropriations	\$10,193,498	28%	\$3,448
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$9,345,852	25%	\$3,162
Private gifts, grants, and contracts	\$343,462	1%	\$116
Investment income	\$373,103	1%	\$126
Other core revenues	\$1,979,424	5%	\$670
Total core revenues	\$36,814,501	100%	\$12,454
Total revenues	\$37,347,153		\$12,634

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.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$16,095,838	50%	\$5,445
Research	\$4,805	0%	\$2
Public service	\$4,102,667	13%	\$1,388
Academic support	\$2,736,398	9%	\$926
Institutional support	\$2,652,023	8%	\$897
Student services	\$3,369,210	11%	\$1,140
Other core expenses	\$3,107,490	10%	\$1,051
Total core expenses	\$32,068,431	100%	\$10,849
Total expenses	\$33,264,726		\$11,253

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.

	<b>Calculated value</b>
FTE enrollment	2,956

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.