

Institution: Indiana University-Northwest (151360)
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-Northwest (151360)
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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-Northwest (151360)
User ID: 88G2401

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>	8,171,667	22,027,583
	Noncurrent Assets		
31	Depreciable <u>capital assets</u> , net of depreciation	54,504,903	55,244,770
04	Other noncurrent assets CV=[A05-A31]	16,174,566	805,656
05	Total noncurrent assets	70,679,469	56,050,426
06	Total assets CV=(A01+A05)	78,851,136	78,078,009
	Current Liabilities		
07	Long-term debt, <u>current portion</u>	2,183,479	2,091,662
08	Other current liabilities CV=(A09-A07)	3,409,033	3,338,790
09	Total current liabilities	5,592,512	5,430,452
	Noncurrent Liabilities		
10	Long-term <u>debt</u>	18,596,930	20,737,885
11	Other noncurrent liabilities CV=(A12-A10)	1,222,448	1,152,871
12	Total noncurrent liabilities	19,819,378	21,890,756
13	Total liabilities CV=(A09+A12)	25,411,890	27,321,208
	Net Assets		
14	Invested in <u>capital assets</u> , net of related debt	33,724,494	32,415,223
15	Restricted- <u>expendable</u>	3,226,686	2,687,808
16	Restricted- <u>nonexpendable</u>	10,000	10,000
17	Unrestricted CV=[A18-(A14+A15+A16)]	16,478,066	15,643,770
18	Total net assets CV=(A06-A13)	53,439,246	50,756,801

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	4,422,038	3,682,568
22	Infrastructure	3,285,431	3,285,431
23	Buildings	84,977,139	84,053,555
32	Equipment, including art and library collections	7,232,893	7,213,455
27	Construction in progress	540,307	553,615
Total for Plant, Property and Equipment CV = (A21+ .. A27)		100,457,808	98,788,624
28	Accumulated depreciation	45,952,905	43,543,854
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)	10,285,212	10,985,775
02	Other federal grants (Do NOT include FDSL amounts)	174,249	147,201
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	543,537	613,576
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,402,295	1,009,673
07	Total gross scholarships and fellowships	12,405,293	12,756,225
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	6,696,326	6,646,766
09	Discounts and allowances applied to sales and services of auxiliary enterprises	772,199	751,537
10	Total discounts and allowances CV=(E08+E09)	7,468,525	7,398,303
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.	4,936,768	5,357,922

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	22,449,484	22,774,148
02	Grants and contracts - operating Federal operating grants and contracts	636,227	930,574
03	State operating grants and contracts	5,885	110,976
04	Local government/private operating grants and contracts	103,017	130,347
04a	Local government operating grants and contracts	0	7,200
04b	Private operating grants and contracts	103,017	123,147
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	1,195,340	1,170,185
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	514,292	373,306
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,070,604	915,591
09	Total operating revenues	25,974,849	26,405,127

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	18,940,826	18,846,958
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	10,459,417	11,230,391
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	392,238	556,163
17	Investment income	333,820	69,013
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	30,126,301	30,702,525
27	Total operating and nonoperating revenues CV=[B19+B09]	56,101,150	57,107,652
28	12-month Student FTE from E12	4,390	4,485
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	12,779	12,733

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	514,759
21	Capital grants and gifts	0	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	0	514,759
25	Total all revenues and other additions CV=[B09+B19+B24]	56,101,150	57,622,411

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	28,453,725	15,918,624	5,728,895	2,733,127	1,341,783	578,230	2,153,066	28,165,561
02	Research	565,881	14,079	5,275	221,259	227,977	93,579	3,712	658,675
03	Public service	604,842	392,162	114,101	5,413	2,632	1,196	89,338	1,016,100
05	Academic support	7,793,926	3,767,018	1,175,393	1,181,483	737,055	115,850	817,127	7,301,495
06	Student services	4,934,710	2,153,747	720,037	638,433	343,858	380,830	697,805	5,262,343
07	Institutional support	4,035,453	2,256,091	101,890	429,127	199,946	97,078	951,321	3,722,541
08	Operation and maintenance of plant (see instructions)	0	2,160,671	727,208	-5,814,050		0	2,926,171	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	4,936,768						4,936,768	5,357,922
11	Auxiliary enterprises	1,897,538	184,673	61,647	605,208	373,667	120,431	551,912	2,321,617
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)]	127,039	127,039	0	0	0	0	0	201,257
19	Total expenses and deductions	53,349,882	26,974,104	8,634,446	0	3,226,918	1,387,194	13,127,220	54,007,511
	Prior year amount	54,007,511	26,174,235	8,979,914		3,121,882	1,433,923	14,297,557	
20	12-month Student FTE from E12	4,390							4,485
21	Total expenses and deductions per student FTE CV=[C19/C20]	12,153							12,042

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)	56,101,150	57,622,411
02	Total expenses and deductions (from C19)	53,349,882	54,007,511
03	Change in net position during year CV=(D01-D02)	2,751,268	3,614,900
04	Net position beginning of year	50,756,801	48,565,526
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-68,823	-1,423,625
06	Net position end of year (from A18)	53,439,246	50,756,801

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	7,879,144	8,417,583
02	Value of <u>endowment assets</u> at the end of the fiscal year	8,445,595	7,879,144

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	29,145,810	29,145,810			
02 Sales and services	2,481,831		1,967,539	0	
03 Federal grants/contracts (excludes Pell Grants)	636,227	636,227			
Revenue from the state government:					
04 State appropriations, current & capital	18,940,826	18,940,826			
05 State grants and contracts	5,885	5,885			
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	392,238				
10 Interest earnings	442,848				
11 Dividend earnings	0				
12 Realized capital gains	190,366				

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	26,974,104		184,673		0
		26,789,431			
02 Employee benefits, total	8,634,446		61,647		0
		8,572,799			
03 Payment to state retirement funds (maybe included in line 02 above)	493,317				
		489,795	3,522		
04 Current expenditures other than salaries	8,163,945				
		7,612,033	551,912		
Capital outlay:					
05 Construction	403,817				
		403,817			
06 Equipment purchases	632,101				
		583,713	48,388		
07 Land purchases	1,502,027				
		1,502,027			
08 Interest on debt outstanding, all funds and activities	0				
09 Scholarships/fellowships	12,405,293	12,405,293			

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	\$22,449,484	41%	\$5,114
Government appropriations	\$18,940,826	34%	\$4,315
Government grants and contracts	\$11,101,529	20%	\$2,529
Private gifts, grants, and contracts	\$495,255	1%	\$113
Investment income	\$333,820	1%	\$76
Other core revenues	\$1,584,896	3%	\$361
Total core revenues	\$54,905,810	100%	\$12,507
Total revenues	\$56,101,150		\$12,779

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	\$28,453,725	55%	\$6,481
Research	\$565,881	1%	\$129
Public service	\$604,842	1%	\$138
Academic support	\$7,793,926	15%	\$1,775
Institutional support	\$4,035,453	8%	\$919

Core Expenses

Student services	\$4,934,710	10%	\$1,124
Other core expenses	\$5,063,807	10%	\$1,153
Total core expenses	\$51,452,344	100%	\$11,720
Total expenses	\$53,349,882		\$12,153

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	4,390
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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.

Institution: Indiana University-Northwest (151360)

User ID: 88G2401

Edit Report

Finance

Indiana University-Northwest (151360)

There are no errors for the selected survey and institution.