

Institution: Indiana University-Purdue University-Indianapolis (151111)
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-Purdue University-Indianapolis (151111)
User ID: 88G2401

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.

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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>	211,903,147	592,963,462
	Noncurrent Assets		
31	Depreciable <u>capital assets</u> , net of depreciation	953,637,189	901,996,783
04	Other noncurrent assets CV=[A05-A31]	481,949,188	118,794,502
05	Total noncurrent assets	1,435,586,377	1,020,791,285
06	Total assets CV=(A01+A05)	1,647,489,524	1,613,754,747
	Current Liabilities		
07	Long-term debt, current portion	24,047,410	22,199,145
08	Other current liabilities CV=(A09-A07)	110,835,508	117,919,614
09	Total current liabilities	134,882,918	140,118,759
	Noncurrent Liabilities		
10	Long-term debt	334,848,209	349,814,303
11	Other noncurrent liabilities CV=(A12-A10)	81,175,264	73,411,114
12	Total noncurrent liabilities	416,023,473	423,225,417
13	Total liabilities CV=(A09+A12)	550,906,391	563,344,176
	Net Assets		
14	Invested in <u>capital assets</u> , net of related debt	605,440,443	584,125,346
15	Restricted-expendable	74,943,297	64,356,995
16	Restricted-nonexpendable	11,205,781	11,442,120
17	Unrestricted CV=[A18-(A14+A15+A16)]	404,993,612	390,486,110
18	Total net assets CV=(A06-A13)	1,096,583,133	1,050,410,571

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	30,690,549	21,290,661
22	Infrastructure	47,423,558	46,389,466
23	Buildings	1,294,865,524	1,269,966,985
32	Equipment, including art and library collections	231,148,001	227,720,918
27	Construction in progress	70,114,022	21,318,964
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,674,241,654	1,586,686,994
28	Accumulated depreciation	720,604,465	684,690,211
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)	36,684,752	37,175,039
02	Other federal grants (Do NOT include FDSL amounts)	1,093,336	549,630
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	16,941,835	16,039,476
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	28,010,922	27,489,531
07	Total gross scholarships and fellowships	82,730,845	81,253,676
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	49,205,883	47,739,702
09	Discounts and allowances applied to sales and services of auxiliary enterprises	5,674,265	5,397,833
10	Total discounts and allowances CV=(E08+E09)	54,880,148	53,137,535
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.	27,850,697	28,116,141

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

Institution: Indiana University-Purdue University-Indianapolis (151111)
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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	285,475,568	269,473,708
02	Grants and contracts - operating Federal operating grants and contracts	184,318,691	204,206,175
03	State operating grants and contracts	12,495,823	11,046,899
04	Local government/private operating grants and contracts	78,705,314	69,435,490
04a	Local government operating grants and contracts	618,841	1,085,914
04b	Private operating grants and contracts	78,086,473	68,349,576
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	94,872,150	104,194,857
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	45,298,233	46,903,428
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	174,638,049	167,226,604
09	Total operating revenues	875,803,828	872,487,161

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	217,234,362	214,869,901
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	38,039,456	38,134,082
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	43,061,997	50,981,988
17	Investment income	15,824,900	893,677
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	314,160,715	304,879,648
27	Total operating and nonoperating revenues CV=[B19+B09]	1,189,964,543	1,177,366,809
28	12-month Student FTE from E12	27,127	31,493
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	43,866	37,385

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	6,538,465
21	Capital grants and gifts	5,053,582	4,310,710
22	Additions to permanent endowments	3,777	1,350
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	5,057,359	10,850,525
25	Total all revenues and other additions CV=[B09+B19+B24]	1,195,021,902	1,188,217,334

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	415,341,288	243,641,470	80,218,163	15,903,120	11,328,638	3,045,191	61,204,706	398,734,922
02	Research	178,914,651	67,495,764	25,299,844	7,403,672	10,881,621	2,533,855	65,299,895	180,186,304
03	Public service	91,982,636	40,190,347	14,581,103	1,196,361	1,067,214	177,214	34,770,397	98,518,806
05	Academic support	222,805,387	117,365,898	46,637,741	5,575,297	10,367,963	585,121	42,273,367	204,003,921
06	Student services	39,399,908	17,035,484	6,624,658	2,441,485	1,485,031	1,309,226	10,504,024	38,287,340
07	Institutional support	31,118,131	17,218,671	2,161,763	2,472,664	2,978,691	653,214	5,633,128	24,570,819
08	Operation and maintenance of plant (see instructions)	0	21,636,145	7,831,774	-74,461,465	0	0	44,993,546	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	27,850,697						27,850,697	28,116,141
11	Auxiliary enterprises	140,486,458	41,334,409	16,059,555	39,468,866	13,373,543	2,532,766	27,717,319	143,344,437
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)]	2,224,192	1,858,193	365,999	0	0	0	0	2,267,629
19	Total expenses and deductions	1,150,123,348	567,776,381	199,780,600	0	51,482,701	10,836,587	320,247,079	1,118,030,319
	Prior year amount	1,118,030,319	545,637,557	205,886,596		50,476,575	11,027,966	305,001,625	
20	12-month Student FTE from E12	27,127							31,493
21	Total expenses and deductions per student FTE CV=[C19/C20]	42,398							35,501

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)	1,195,021,902	1,188,217,334
02	Total expenses and deductions (from C19)	1,150,123,348	1,118,030,319
03	Change in net position during year CV=(D01-D02)	44,898,554	70,187,015
04	Net position beginning of year	1,050,410,571	991,587,927
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1,274,008	-11,364,371
06	Net position end of year (from A18)	1,096,583,133	1,050,410,571

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

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Institution: Indiana University-Purdue University-Indianapolis (151111)
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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	634,978,972	632,003,923
02	Value of <u>endowment assets</u> at the end of the fiscal year	709,877,078	634,978,972

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	334,681,451	334,681,451			
02 Sales and services	145,844,648		100,546,415	0	
03 Federal grants/contracts (excludes Pell Grants)	184,318,691	184,318,691			
Revenue from the state government:					
04 State appropriations, current & capital	217,234,362	217,234,362			
05 State grants and contracts	12,495,823	12,495,823			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	618,841	618,841			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	48,119,356				
10 Interest earnings	16,082,669				
11 Dividend earnings	0				
12 Realized capital gains	4,890,553				

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	567,776,381		41,334,409	0	
		526,441,972			
02 Employee benefits, total	199,780,600		16,059,555	0	
		183,721,045			
03 Payment to state retirement funds (maybe included in line 02 above)	11,414,190				
		10,496,649	917,541		
04 Current expenditures other than salaries	281,304,985				
Capital outlay:					
05 Construction	58,377,547				
		58,377,547			
06 Equipment purchases	18,797,293				
		17,288,188	1,509,105		
07 Land purchases	26,987,443				
		26,987,443			
08 Interest on debt outstanding, all funds and activities	6,704,373				
09 Scholarships/fellowships	82,730,845	82,730,845			

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	110,095,597
02 Long-term debt issued during fiscal year	263,688
03 Long-term debt retired during fiscal year	7,478,054
04 Long-term debt outstanding at end of fiscal year	102,881,230
05 Short-term debt outstanding at beginning of fiscal year	6,809,054
06 Short-term debt outstanding at end of fiscal year	7,214,366

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, 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	\$285,475,568	26%	\$10,524
Government appropriations	\$217,234,362	20%	\$8,008
Government grants and contracts	\$235,472,811	21%	\$8,680
Private gifts, grants, and contracts	\$121,148,470	11%	\$4,466
Investment income	\$15,824,900	1%	\$583
Other core revenues	\$224,993,641	20%	\$8,294
Total core revenues	\$1,100,149,752	100%	\$40,556
Total revenues	\$1,195,021,902		\$44,053

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	\$415,341,288	41%	\$15,311
Research	\$178,914,651	18%	\$6,595
Public service	\$91,982,636	9%	\$3,391
Academic support	\$222,805,387	22%	\$8,213
Institutional support	\$31,118,131	3%	\$1,147

Core Expenses

Student services	\$39,399,908	4%	\$1,452
Other core expenses	\$30,074,889	3%	\$1,109
Total core expenses	\$1,009,636,890	100%	\$37,219
Total expenses	\$1,150,123,348		\$42,398

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	27,127
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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-Purdue University-Indianapolis (151111) User ID: 88G2401

Edit Report

Finance

Indiana University-Purdue University-Indianapolis (151111)

Source	Description	Severity	Resolved	Options
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 274,815 and 824,445 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	In FY13, Federal Work Study earnings were considerably lower than expected. Available FWS funds were transferred to the SEOG program so that funds could be allocated to eligible students in the form of grants instead of work eligibility.			