

## Finance 2014-15

Institution: Indiana University-Purdue University-Indianapolis (151111)

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****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>	194,931,566	211,903,147
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	971,846,627	953,637,189
04	Other noncurrent assets CV=[A05-A31]	566,241,694	481,949,188
05	Total noncurrent assets	1,538,088,321	1,435,586,377
06	Total assets CV=(A01+A05)	1,733,019,887	1,647,489,524
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	25,772,330	24,047,410
08	Other <u>current liabilities</u> CV=(A09-A07)	98,265,811	110,835,508
09	Total current liabilities	124,038,141	134,882,918
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	341,915,399	334,848,209
11	Other noncurrent liabilities CV=(A12-A10)	81,136,520	81,175,264
12	Total noncurrent liabilities	423,051,919	416,023,473
13	Total liabilities CV=(A09+A12)	547,090,060	550,906,391
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	631,150,846	605,440,443
15	<u>Restricted-expendable</u>	75,186,492	74,943,297
16	<u>Restricted-nonexpendable</u>	27,618,895	11,205,781
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	451,973,594	404,993,612
18	Total net assets CV=(A06-A13)	1,185,929,827	1,096,583,133

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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>	37,509,673	<b>30,690,549</b>
22	<u>Infrastructure</u>	49,280,028	<b>47,423,558</b>
23	<u>Buildings</u>	1,397,479,697	<b>1,294,865,524</b>
32	Equipment, including art and <u>library collections</u>	224,083,205	<b>231,148,001</b>
27	<u>Construction in progress</u>	12,628,846	<b>70,114,022</b>
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	1,720,981,449	<b>1,674,241,654</b>
28	<u>Accumulated depreciation</u>	749,134,821	<b>720,604,465</b>
33	Intangible assets, net of accumulated amortization	0	<b>0</b>
34	Other capital assets	0	<b>0</b>

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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)	37,996,681	36,684,752
02	Other federal grants (Do NOT include FDSL amounts)	941,808	1,093,336
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	16,620,043	16,941,835
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	33,046,044	28,010,922
07	Total gross scholarships and fellowships	88,604,576	82,730,845
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	54,602,653	49,205,883
09	Discounts and allowances applied to sales and services of auxiliary enterprises	6,745,285	5,674,265
10	Total discounts and allowances CV=(E08+E09)	61,347,938	54,880,148
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.	27,256,638	27,850,697

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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>	293,919,787	285,475,568
	Grants and contracts - operating		
02	Federal operating grants and contracts	167,578,640	184,318,691
03	State operating grants and contracts	12,922,552	12,495,823
04	Local government/private operating grants and contracts	103,538,751	78,705,314
	04a Local government operating grants and contracts	861,522	618,841
	04b Private operating grants and contracts	102,677,229	78,086,473
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	92,875,609	94,872,150
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>	47,867,536	45,298,233
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ .....+B07)]	181,747,662	174,638,049
09	Total operating revenues	900,450,537	875,803,828

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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>	223,236,617	217,234,362
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>	39,198,636	38,039,456
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	43,473,223	43,061,997
17	<u>Investment income</u>	30,391,513	15,824,900
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	336,299,989	314,160,715
27	Total operating and nonoperating revenues CV=[B19+B09]	1,236,750,526	1,189,964,543
28	<b>12-month Student FTE from E12</b>	27,747	27,127
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	44,572	43,866



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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>	4,160,000	0
21	<u>Capital grants and gifts</u>	15,459,802	5,053,582
22	<u>Additions to permanent endowments</u>	286,807	3,777
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	19,906,609	5,057,359
25	Total all revenues and other additions CV=[B09+B19+B24]	1,256,657,135	1,195,021,902

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**

<b>Fiscal Year: July 1, 2013 - June 30, 2014</b>									
<b>Report Total Operating AND Nonoperating Expenses in this section</b>									
Line No.	Description	1 Total amount	2 <u>Salaries and wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 <u>Interest</u>	7 All other	8 PY Total Amount
	<b>Expenses and Deductions</b>								
01	<u>Instruction</u>	429,228,714	248,383,111	77,254,157	18,195,094	12,586,621	2,289,006	70,520,725	<b>415,341,288</b>
02	<u>Research</u>	173,856,438	65,307,501	25,812,840	8,779,714	11,731,508	2,225,738	59,999,137	<b>178,914,651</b>
03	<u>Public service</u>	90,062,910	36,535,939	14,288,492	1,115,874	963,842	97,462	37,061,301	<b>91,982,636</b>
05	<u>Academic support</u>	235,384,902	119,656,683	46,463,972	6,404,045	10,070,857	287,493	52,501,852	<b>222,805,387</b>
06	<u>Student services</u>	42,682,055	17,326,702	6,691,696	2,754,134	1,452,393	1,044,561	13,412,569	<b>39,399,908</b>
07	<u>Institutional support</u>	19,483,589	8,329,198	4,002,770	2,674,224	3,088,407	455,831	933,159	<b>31,118,131</b>
08	<u>Operation and maintenance of plant</u> (see instructions)	0	21,486,855	8,847,417	-84,482,839	0	0	54,148,567	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances</u> (from E11)	27,256,638						27,256,638	<b>27,850,697</b>
11	<u>Auxiliary enterprises</u>	143,091,301	40,041,093	15,948,757	44,559,754	12,892,388	7,977,220	21,672,089	<b>140,486,458</b>
12	<u>Hospital services</u>	0	0	0	0	0	0	0	<b>0</b>
13	<u>Independent operations</u>	0	0	0	0	0	0	0	<b>0</b>
14	Other expenses and deductions CV= [C19-(C01+...+C13)]	2,309,096	1,938,646	370,450	0	0	0	0	<b>2,224,192</b>
19	<b>Total expenses and deductions</b>	1,163,355,643	559,005,728	199,680,551	0	52,786,016	14,377,311	337,506,037	<b>1,150,123,348</b>
	Prior year amount	<b>1,150,123,348</b>	<b>567,776,381</b>	<b>199,780,600</b>		<b>51,482,701</b>	<b>10,836,587</b>	<b>320,247,079</b>	
20	<b>12-month Student FTE from E12</b>	27,747							<b>27,127</b>
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	41,927							<b>42,398</b>

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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)	1,256,657,135	<b>1,195,021,902</b>
02	Total expenses and deductions (from C19)	1,163,355,643	<b>1,150,123,348</b>
03	Change in net position during year CV=(D01-D02)	93,301,492	<b>44,898,554</b>
04	Net position beginning of year	1,096,583,133	<b>1,050,410,571</b>
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-3,954,798	<b>1,274,008</b>
06	Net position end of year (from A18)	1,185,929,827	<b>1,096,583,133</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	709,877,078	634,978,972
02	Value of <u>endowment assets</u> at the end of the fiscal year	834,833,559	709,877,078

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	348,522,440	348,522,440			
02 Sales and services	147,488,430	47,867,536	99,620,894	0	
03 Federal grants/contracts (excludes Pell Grants)	167,578,640	167,578,640			
Revenue from the state government:					
04 State appropriations, current & capital	227,396,617	227,396,617			
05 State grants and contracts	12,922,552	12,922,552			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	861,522	861,522			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	59,219,831				
10 Interest earnings	13,968,007				
11 Dividend earnings	0				
12 Realized capital gains	-3,165,093				
<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	551,301,240	511,260,147	40,041,093	0	
02 Employee benefits, total	196,671,573	180,722,816	15,948,757	0	
03 Payment to state retirement funds (maybe included in line 02 above)	11,305,118	10,388,348	916,770		
04 Current expenditures other than salaries	294,545,321	273,868,302	20,677,019		
Capital outlay:					
05 Construction	8,464,612	7,960,797	503,815		
06 Equipment purchases	17,824,914	17,308,521	516,393		
07 Land purchases	50,063,079	50,063,079			
08 Interest on debt outstanding, all funds and activities	6,346,848				
09 Scholarships/fellowships	88,604,576	88,604,576			

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	137,747,978
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	8,735,370
04 Long-term debt outstanding at end of fiscal year	129,012,611
05 Short-term debt outstanding at beginning of fiscal year	8,913,054
06 Short-term debt outstanding at end of fiscal year	8,735,368

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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	\$293,919,787	25%	\$10,593
State appropriations	\$223,236,617	19%	\$8,045
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$220,561,350	19%	\$7,949
Private gifts, grants, and contracts	\$146,150,452	13%	\$5,267
Investment income	\$30,391,513	3%	\$1,095
Other core revenues	\$249,521,807	21%	\$8,993
<b>Total core revenues</b>	<b>\$1,163,781,526</b>	<b>100%</b>	<b>\$41,943</b>
<b>Total revenues</b>	<b>\$1,256,657,135</b>		<b>\$45,290</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	\$429,228,714	42%	\$15,469
Research	\$173,856,438	17%	\$6,266
Public service	\$90,062,910	9%	\$3,246
Academic support	\$235,384,902	23%	\$8,483
Institutional support	\$19,483,589	2%	\$702
Student services	\$42,682,055	4%	\$1,538
Other core expenses	\$29,565,734	3%	\$1,066
<b>Total core expenses</b>	<b>\$1,020,264,342</b>	<b>100%</b>	<b>\$36,770</b>
<b>Total expenses</b>	<b>\$1,163,355,643</b>		<b>\$41,927</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	27,747
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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.