

Institution: Indiana University-Southeast (151379)
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-Southeast (151379)
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.

Institution: Indiana University-Southeast (151379)
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>	9,870,291	33,058,230
	Noncurrent Assets		
31	Depreciable <u>capital assets</u> , net of depreciation	76,270,834	77,209,633
04	Other noncurrent assets CV=[A05-A31]	23,700,870	1,983,545
05	Total noncurrent assets	99,971,704	79,193,178
06	Total assets CV=(A01+A05)	109,841,995	112,251,408
	Current Liabilities		
07	<u>Long-term debt, current portion</u>	2,784,817	2,569,871
08	Other current liabilities CV=(A09-A07)	4,122,968	5,812,987
09	Total current liabilities	6,907,785	8,382,858
	Noncurrent Liabilities		
10	<u>Long-term debt</u>	43,038,970	45,739,725
11	Other noncurrent liabilities CV=(A12-A10)	2,622,091	2,755,643
12	Total noncurrent liabilities	45,661,061	48,495,368
13	Total liabilities CV=(A09+A12)	52,568,846	56,878,226
	Net Assets		
14	<u>Invested in capital assets, net of related debt</u>	33,897,047	32,773,792
15	<u>Restricted-expendable</u>	2,872,384	3,223,185
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	20,503,718	19,376,205
18	Total net assets CV=(A06-A13)	57,273,149	55,373,182

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	4,542,421	3,661,985
22	Infrastructure	2,974,247	2,802,458
23	Buildings	105,081,232	103,867,326
32	Equipment, including art and library collections	10,396,018	10,398,868
27	Construction in progress	858,669	969,303
Total for Plant, Property and Equipment CV = (A21+ .. A27)		123,852,587	121,699,940
28	Accumulated depreciation	47,581,752	44,490,308
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)	9,702,445	10,430,313
02	Other federal grants (Do NOT include FDSL amounts)	138,121	122,626
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	834,436	759,413
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	1,024,223	1,250,348
07	Total gross scholarships and fellowships	11,699,225	12,562,700
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	6,297,659	6,570,740
09	Discounts and allowances applied to sales and services of auxiliary enterprises	726,226	742,941
10	Total discounts and allowances CV=(E08+E09)	7,023,885	7,313,681
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.	4,675,340	5,249,019

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	26,039,897	26,656,735
02	Grants and contracts - operating Federal operating grants and contracts	482,613	525,772
03	State operating grants and contracts	45,911	196,464
04	Local government/private operating grants and contracts	41,144	49,589
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	41,144	49,589
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	4,523,093	4,200,912
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	600,823	749,731
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,357,924	1,413,508
09	Total operating revenues	33,091,405	33,792,711

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	21,870,745	21,988,981
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	9,853,358	10,570,937
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,060,425	937,704
17	Investment income	554,972	73,410
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	33,339,500	33,571,032
27	Total operating and nonoperating revenues CV=[B19+B09]	66,430,905	67,363,743
28	12-month Student FTE from E12	5,050	5,335
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	13,155	12,627

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	571,052
21	Capital grants and gifts	65,429	3,233
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	65,429	574,285
25	Total all revenues and other additions CV=[B09+B19+B24]	66,496,334	67,938,028

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	32,884,846	19,899,772	7,190,599	1,948,188	1,057,814	564,105	2,224,368	32,791,838
02	Research	195,953	38,302	8,747	53,596	50,590	27,608	17,110	227,632
03	Public service	331,052	171,129	42,945	1,373	832	475	114,298	729,233
05	Academic support	8,381,439	3,639,280	1,233,851	622,944	1,027,935	465,344	1,392,085	8,010,388
06	Student services	4,590,003	2,491,132	864,062	68,131	47,790	28,701	1,090,187	5,450,350
07	Institutional support	4,183,967	2,156,746	118,953	259,874	118,059	68,665	1,461,670	4,360,347
08	Operation and maintenance of plant (see instructions)	0	1,922,020	641,836	-5,368,846	0	0	2,804,990	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	4,675,340						4,675,340	5,249,019
11	Auxiliary enterprises	6,684,165	758,379	225,394	2,414,740	1,585,301	537,987	1,162,364	5,725,824
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)]	212,129	212,129	0	0	0	0	0	247,702
19	Total expenses and deductions	62,138,894	31,288,889	10,326,387	0	3,888,321	1,692,885	14,942,412	62,792,333
	Prior year amount	62,792,333	31,150,923	10,898,417		3,753,382	1,708,989	15,280,622	
20	12-month Student FTE from E12	5,050							5,335
21	Total expenses and deductions per student FTE CV=[C19/C20]	12,305							11,770

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

Institution: Indiana University-Southeast (151379)
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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)	66,496,334	67,938,028
02	Total expenses and deductions (from C19)	62,138,894	62,792,333
03	Change in net position during year CV=(D01-D02)	4,357,440	5,145,695
04	Net position beginning of year	55,373,182	53,385,412
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-2,457,473	-3,157,925
06	Net position end of year (from A18)	57,273,149	55,373,182

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	12,842,081	12,998,198
02	Value of <u>endowment assets</u> at the end of the fiscal year	13,946,537	12,842,081

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	32,337,556	32,337,556			
02 Sales and services	5,850,142		5,249,319	0	
03 Federal grants/contracts (excludes Pell Grants)	482,613	482,613			
Revenue from the state government:					
04 State appropriations, current & capital	21,870,745	21,870,745			
05 State grants and contracts	45,911	45,911			
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	1,125,854				
10 Interest earnings	646,138				
11 Dividend earnings	0				
12 Realized capital gains	260,699				

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	31,288,888		758,379		0
		30,530,509			
02 Employee benefits, total	10,326,386		225,394		0
		10,100,992			
03 Payment to state retirement funds (maybe included in line 02 above)	589,984				
		577,106	12,878		
04 Current expenditures other than salaries	10,274,628				
		9,112,265	1,162,363		
Capital outlay:					
05 Construction	302,673				
		302,673			
06 Equipment purchases	802,888				
		722,401	80,487		
07 Land purchases	1,852,823				
		1,852,823			
08 Interest on debt outstanding, all funds and activities	1,089,320				
09 Scholarships/fellowships	11,699,225	11,699,225			

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	23,651,299
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	609,245
04 Long-term debt outstanding at end of fiscal year	23,042,054
05 Short-term debt outstanding at beginning of fiscal year	394,245
06 Short-term debt outstanding at end of fiscal year	609,245

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	\$26,039,897	42%	\$5,156
Government appropriations	\$21,870,745	35%	\$4,331
Government grants and contracts	\$10,381,882	17%	\$2,056
Private gifts, grants, and contracts	\$1,101,569	2%	\$218
Investment income	\$554,972	1%	\$110
Other core revenues	\$2,024,176	3%	\$401
Total core revenues	\$61,973,241	100%	\$12,272
Total revenues	\$66,496,334		\$13,168

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	\$32,884,846	59%	\$6,512
Research	\$195,953	0%	\$39
Public service	\$331,052	1%	\$66
Academic support	\$8,381,439	15%	\$1,660
Institutional support	\$4,183,967	8%	\$829

Core Expenses

Student services	\$4,590,003	8%	\$909
Other core expenses	\$4,887,469	9%	\$968
Total core expenses	\$55,454,729	100%	\$10,981
Total expenses	\$62,138,894		\$12,305

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	5,050

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-Southeast (151379)

User ID: 88G2401

[Edit Report](#)

Finance

Indiana University-Southeast (151379)

Source	Description	Severity	Resolved	Options
Screen: Expenses				
Screen Entry	The amount reported is outside the expected range of between 364,617 and 1,093,849 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Reduction in contracts and grants.			