

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 are a few new changes to the 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

**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**.

## 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.

## 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, 2016.)

Beginning: month/year (MMYYYY)

Month: 7      Year: 2015


And ending: month/year (MMYYYY)

Month: 6      Year: 2016

#### 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.)

Unqualified

 Qualified  
(Explain in  
box below)

Don't know  
(Explain in  
box below)

#### 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?

Business Type Activities

Governmental Activities

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?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

#### 5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

No

Yes - (report endowment assets)

#### 6. Pension

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

No

 Yes

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

**Part A - Statement of Net Position Page 1**

Fiscal Year: July 1, 2015 - June 30, 2016

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
	<b>Assets</b>		
01	Total current assets	9,974,462	11,303,520
31	Depreciable capital assets, net of depreciation	75,371,861	77,022,946
04	Other noncurrent assets CV=[A05-A31]	24,220,166	24,421,175
05	Total noncurrent assets	99,592,027	101,444,121
06	<b>Total assets</b> CV=(A01+A05)	109,566,489	112,747,641
19	<b>Deferred outflows of resources</b>	2,455,058	
	<b>Liabilities</b>		
07	Long-term debt, current portion	3,068,342	2,874,632
08	Other current liabilities CV=(A09-A07)	4,118,795	4,826,368
09	Total current liabilities	7,187,137	7,701,000
10	Long-term debt	33,307,408	35,293,779
11	Other noncurrent liabilities CV=(A12-A10)	4,719,059	4,838,526
12	Total noncurrent liabilities	38,026,467	40,132,305
13	<b>Total liabilities</b> CV=(A09+A12)	45,213,604	47,833,305
20	<b>Deferred inflows of resources</b>	488,879	
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	40,379,149	39,557,780
15	Restricted-expendable	4,797,372	6,020,269
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	21,142,543	19,336,287
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	66,319,064	64,914,336

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

**Part A - Statement of Net Position Page 2**

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	4,657,092	4,577,596
22	Infrastructure	3,790,018	3,442,202
23	Buildings	112,759,391	110,497,365
32	Equipment, including art and library collections	9,731,982	10,345,466
27	Construction in progress	635,366	1,535,729
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	131,573,849	130,398,358
28	Accumulated depreciation	56,201,988	53,375,412
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 D - Summary of Changes In Net Position**

Fiscal Year: July 1, 2015 - June 30, 2016

**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.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	64,727,405	<b>69,656,918</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	60,795,961	<b>60,794,980</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	3,931,444	<b>8,861,938</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	64,914,336	<b>60,508,106</b>
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-2,526,716	<b>-4,455,708</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	66,319,064	<b>64,914,336</b>

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, 2015 - June 30, 2016

**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)	8,711,011	9,538,436
02	Other federal grants (Do NOT include FDSL amounts)	115,494	99,430
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	866,134	837,556
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	858,979	1,007,129
07	Total revenue that funds scholarships and fellowships	10,551,618	11,482,551
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	6,142,131	6,539,409
09	Discounts and allowances applied to sales and services of auxiliary enterprises	798,629	823,732
10	Total discounts and allowances CV=(E08+E09)	6,940,760	7,363,141
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.	3,610,858	4,119,410

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

**Part B - Revenues by Source (1)**

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	26,101,082	25,317,059
	Grants and contracts - operating		
02	Federal operating grants and contracts	414,051	209,514
03	State operating grants and contracts	0	2,000
04	Local government/private operating grants and contracts	25,353	55,542
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	25,353	55,542
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	3,319,606	3,427,135
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	636,805	624,469
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	1,375,726	1,288,922
09	Total operating revenues	31,872,623	30,924,641



**Part B - Revenues by Source (2)**

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	21,691,410	21,553,159
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	8,853,628	9,665,804
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,222,227	1,361,087
17	Investment income	420,225	255,439
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	32,187,490	32,835,489
27	Total operating and nonoperating revenues CV=[B19+B09]	64,060,113	63,760,130
28	<b>12-month Student FTE from E12</b>	4,618	4,818
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	13,872	13,234

**Part B - Revenues by Source (3)**

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	649,398	5,300,000
21	Capital grants and gifts	17,894	596,788
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	667,292	5,896,788
25	Total all revenues and other additions	64,727,405	69,656,918

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

**Part C-1 - Expenses by Functional Classification**

Fiscal Year: July 1, 2015 - June 30, 2016

**Report Total Operating AND Nonoperating Expenses in this section**

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	32,643,116	32,930,832	21,342,780	20,683,062
02	Research	94,552	104,344	11,418	307
03	Public service	194,346	221,040	60,588	99,148
05	Academic support	9,028,185	8,820,334	4,062,968	3,829,105
06	Student services	4,379,273	4,230,198	2,430,610	2,244,877
07	Institutional support	3,499,194	2,985,597	1,556,463	1,346,171
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	3,610,858	4,119,410		
11	Auxiliary enterprises	7,168,216	7,174,974	1,527,210	874,430
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	178,221	208,251	166,089	198,468
19	<b>Total expenses and deductions</b>	60,795,961	60,794,980	31,158,126	30,981,316

**Part C-2 - Expenses by Natural Classification**

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	31,158,126	30,981,316
19-3	Benefits	11,631,158	11,510,209
19-4	Operation and Maintenance of Plant (as a natural expense)	4,894,857	5,108,500
19-5	Depreciation	4,017,873	3,859,176
19-6	Interest	1,337,839	1,435,654
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	7,756,108	
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	60,795,961	60,794,980
20-1	12-month Student FTE (from E12 survey)	4,618	4,818
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	13,165	12,618

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

**Part M - Pension Information**

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	438,002	-250,439
02	Net Pension liability	2,433,566	2,332,866
03	Deferred inflows related to pension	488,879	697,952
04	Deferred outflows related to pension	1,072,020	424,456

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

### Part H - Details of Endowment Assets

Fiscal Year: July 1, 2015 - June 30, 2016

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	14,554,369	15,443,383
02	Value of <u>endowment assets</u> at the end of the fiscal year	15,213,862	14,554,369

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

**Part J - Revenue Data for the Census Bureau**

Fiscal Year: July 1, 2015 - June 30, 2016

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	32,243,213	32,243,213			
02 Sales and services	4,742,704	624,469	4,118,235	0	
03 Federal grants/contracts (excludes Pell Grants)	414,051	414,051			
Revenue from the state government:					
04 State appropriations, current & capital	22,340,809	22,340,809			
05 State grants and contracts	0	0			
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, NOT including capital grants	1,240,120				
10 Interest earnings	566,689				
11 Dividend earnings	0				
12 Realized capital gains	0				

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

**Part K - Expenditure Data for the Census Bureau**

Fiscal Year: July 1, 2015 - June 30, 2016					
Category	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)
02 Employee benefits, total	11,631,157	11,069,157	562,000		
03 Payment to state retirement funds (maybe included in line 02 above)	440,505	419,220	21,285		
04 Current expenditures <b>including</b> salaries	39,201,759	36,151,900	3,049,859		
<b>Capital outlays</b>					
05 Construction	111,040	111,040	0		
06 Equipment purchases	518,443	0	518,443		
07 Land purchases	1,686,830	1,686,830	0		
08 Interest on debt outstanding, all funds and activities	882,338				

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



**Part L - Debt and Assets for Census Bureau, page 1**

Fiscal Year: July 1, 2015 - June 30, 2016

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	18,955,167
02 Long-term debt issued during fiscal year	789,968
03 Long-term debt retired during fiscal year	608,173
04 Long-term debt outstanding at end of fiscal year	19,136,962
05 Short-term debt outstanding at beginning of fiscal year	624,395
06 Short-term debt outstanding at end of fiscal year	701,215

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

**Part L - Debt and Assets for Census Bureau, page 2**

Fiscal Year: July 1, 2015 - June 30, 2016

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.

## Prepared by

This survey component was prepared by:

<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: Melody Amato  
Email: mamato@iu.edu

How long did it take to prepare this survey component?	120hours	minutes
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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.

**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 2016.

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	\$26,101,082	43%	\$5,652
State appropriations	\$21,691,410	35%	\$4,697
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$9,267,679	15%	\$2,007
Private gifts, grants, and contracts	\$1,247,580	2%	\$270
Investment income	\$420,225	1%	\$91
Other core revenues	\$2,679,823	4%	\$580
<b>Total core revenues</b>	<b>\$61,407,799</b>	<b>100%</b>	<b>\$13,297</b>
<b>Total revenues</b>	<b>\$64,727,405</b>		<b>\$14,016</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. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$32,643,116	61%	\$7,069
Research	\$94,552	0%	\$20
Public service	\$194,346	0%	\$42
Academic support	\$9,028,185	17%	\$1,955
Institutional support	\$3,499,194	7%	\$758
Student services	\$4,379,273	8%	\$948
Other core expenses	\$3,789,079	7%	\$821
<b>Total core expenses</b>	<b>\$53,627,745</b>	<b>100%</b>	<b>\$11,613</b>
<b>Total expenses</b>	<b>\$60,795,961</b>		<b>\$13,165</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. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value
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FTE enrollment	4,618
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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.

Finance

Indiana University-Southeast (151379)

Source	Description	Severity	Resolved	Options
<b>Screen: Pension</b>				
Screen Entry	The value is outside the expected range. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5275)	Fatal	Yes	
Reason:	Overridden by administrator. Data are correct and based on this locations shared proportion of the total. SSD			
Screen Entry	The value is outside the expected range. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5275)	Fatal	Yes	
Reason:	Overridden by administrator. Data are correct and based on this locations shared proportion of the total. SSD			