

National Center for Education Statistics

IPEDS Data Center

Indiana University of Pennsylvania-Main Campus

UnitID 213020
OPEID 00327700
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Web Address www.iup.edu

Finance 2013-014
Institution: Indiana University of Pennsylvania-Main Campus (213020)

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.

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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: 7	Year: 2013
And ending: month/year (MMYYYY)	Month: 6	Year: 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"/> <input checked="" type="checkbox"/> Qualified (Explain in box below)	<input type="radio"/> 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?	
<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 type="radio"/> 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 ?



Yes - (report endowment assets)



No

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

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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
	Current Assets		
01	Total current assets	126,581,789	140,869,182
	Noncurrent Assets		
31	Depreciable capital assets, net of depreciation	128,945,930	134,732,619
04	Other noncurrent assets CV=[A05-A31]	27,335,348	16,792,274
05	Total noncurrent assets	156,281,278	151,524,893
06	Total assets CV=(A01+A05)	282,863,067	292,394,075
	Current Liabilities		
07	Long-term debt, current portion	3,723,378	11,765,130
08	Other current liabilities CV=(A09-A07)	33,320,009	30,604,072
09	Total current liabilities	37,043,387	42,369,202
	Noncurrent Liabilities		
10	Long-term debt	47,187,303	63,138,487
11	Other noncurrent liabilities CV=(A12-A10)	153,024,182	143,226,882
12	Total noncurrent liabilities	200,211,485	206,365,369
13	Total liabilities CV=(A09+A12)	237,254,872	248,734,571
	Net Assets		
14	Invested in capital assets, net of related debt	106,028,440	74,191,575
15	Restricted-expendable	3,467,505	3,666,682
16	Restricted-nonexpendable	5,097,046	3,687,316

17	Unrestricted CV =[A18-(A14+A15+A16)]	 -68,984,796	-37,886,069
18	Total net assets CV =(A06-A13)	45,608,195	43,659,504

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

Unfunded Post Retirement Benefits Liability

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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
Capital Assets			
21	Land and land improvements	46,766,256	45,130,183
22	Infrastructure	0	0
23	Buildings	212,953,602	210,945,158
32	Equipment, including art and library collections	47,472,721	46,376,728
27	Construction in progress	11,582,086	1,647,007
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	318,774,665	304,099,076
28	Accumulated depreciation	172,619,378	162,522,861
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.

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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)	19,525,784	19,723,813
02	Other federal grants (Do NOT include FDSL amounts)	736,991	736,991

03	Grants by state government	12,767,366	11,886,492
04	Grants by local government	0	0
05	Institutional grants from restricted resources	59,329	122,659
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	7,250,457	6,164,362
07	Total gross scholarships and fellowships	40,339,927	38,634,317
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	28,183,013	27,009,262
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	28,183,013	27,009,262
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.	12,156,914	11,625,055

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

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	113,252,665	113,579,403
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,364,509	6,269,558
03	State operating grants and contracts	16,369,844	14,956,613
04	Local government/private operating grants and contracts	4,449,815	2,939,746
	04a Local government operating grants and contracts	67,720	73,411
	04b Private operating grants and contracts	4,382,095	2,866,335
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	28,183,085	29,370,960
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	9,818,026	7,609,288
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	1,748,407	504,305
09	Total operating revenues	180,186,351	175,229,873

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	52,382,984	52,981,220
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	20,262,775	20,460,804
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,797,770	1,575,929
17	Investment income	2,222,506	1,962,847
18	Other nonoperating revenues CV =[B19-(B10+...+B17)]	626,618	159,259
19	Total nonoperating revenues	77,292,653	77,140,059
27	Total operating and nonoperating revenues CV =[B19+B09]	257,479,004	252,369,932
28	12-month Student FTE from E12	14,073	14,532
29	Total operating and nonoperating revenues per student FTE CV =[B27/B28]	18,296	17,366

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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	Capital appropriations	1,766,976	1,496,244
21	Capital grants and gifts	709,609	3,417,279
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	2,476,585	4,913,523
25	Total all revenues and other additions CV =[B09+B19+B24]	259,955,589	257,283,455

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

confirm - no additions

Institution: Indiana University of Pennsylvania-Main Campus (213020)

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2013 - June 30, 2014

Report Total Operating AND Nonoperating Expenses in this section

Line Description No.	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
Expenses and Deductions								
01 Instruction	126,950,297	67,532,491	33,907,689	11,460,467	5,462,348	2,500,583	6,086,719	123,211,265
02 Research	945,464	294,915	187,912	85,352	40,681	18,623	317,981	866,299
03 Public service	8,758,895	2,693,077	1,229,277	790,711	376,873	172,527	3,496,430	7,938,182
05 Academic support	25,869,042	11,101,943	4,988,115	2,335,334	1,113,079	509,551	5,821,020	24,474,573
06 Student services	21,903,081	9,397,032	5,355,058	1,977,306	942,434	431,432	3,799,819	20,803,848
07 Institutional support	35,268,024	13,596,617	7,513,425	3,183,829	1,517,493	694,686	8,761,974	31,113,277
08 Operation and maintenance of plant (see instructions)	0	5,584,162	4,025,223	-21,378,084	0	0	11,768,699	0
10 Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	12,156,914						12,156,914	11,625,055
11 Auxiliary enterprises	25,817,390	4,636,977	3,613,812	1,545,085	1,221,091	558,997	14,241,428	24,338,107
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	0	0	0	0	0	0	0	0
CV=[C19-(C01+...+C13)]								
19 Total expenses and deductions	257,669,107	114,837,214	60,820,511	0	10,673,999	4,886,399	66,450,984	244,370,606
Prior year amount	244,370,606	111,850,710	56,798,213		10,983,973	2,928,609	61,809,101	
20 12-month Student FTE from E12	14,073							14,532
21 Total expenses and deductions per student FTE CV=[C19/C20]	18,309							16,816

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

Confirm - correct amount

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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)	259,955,589	257,283,455
02	Total expenses and deductions (from C19)	257,669,107	244,370,606
03	Change in net position during year CV=(D01-D02)	2,286,482	12,912,849
04	Net position beginning of year	43,659,504	30,749,172

05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-337,791	-2,517
06	Net position end of year (from A18)	45,608,195	43,659,504

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

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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 endowment assets at the beginning of the fiscal year	39,429,730	38,018,487
02	Value of endowment assets at the end of the fiscal year	41,636,547	39,429,730

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

Institution: Indiana University of Pennsylvania-Main Campus (213020)

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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$113,252,665	49%	\$8,048
State appropriations	\$52,382,984	23%	\$3,722
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$43,064,848	19%	\$3,060
Private gifts, grants, and contracts	\$6,179,865	3%	\$439
Investment income	\$2,222,506	1%	\$158
Other core revenues	\$14,669,636	6%	\$1,042
Total core revenues	\$231,772,504	100%	\$16,469

Core Revenues			
Total revenues	\$259,955,589		\$18,472
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.			

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$126,950,297	55%	\$9,021
Research	\$945,464	0%	\$67
Public service	\$8,758,895	4%	\$622
Academic support	\$25,869,042	11%	\$1,838
Institutional support	\$35,268,024	15%	\$2,506
Student services	\$21,903,081	9%	\$1,556
Other core expenses	\$12,156,914	5%	\$864
Total core expenses	\$231,851,717	100%	\$16,475
Total expenses	\$257,669,107		\$18,309
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.			

	Calculated value
FTE enrollment	14,073
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.	