

National Center for Education Statistics

IPEDS Data Center

Indiana University of Pennsylvania-Main Campus

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Finance 2016-017

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:

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 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, 2017.)

Beginning: month/year (MMYYYY) Month: 7 Year: 2016

And ending: month/year (MMYYYY) Month: 6 Year: 2017

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 OR in progress
(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.

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

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2016 - June 30, 2017

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
Assets			
01	Total current assets	130,915,469	129,690,965
31	Depreciable capital assets, net of depreciation	138,804,103	139,964,240
04	Other noncurrent assets CV=[A05-A31]	41,120,543	24,403,260
05	Total noncurrent assets	179,924,646	164,367,500
06	Total assets CV=(A01+A05)	310,840,115	294,058,465
19	Deferred outflows of resources	31,831,496	25,134,167
Liabilities			
07	Long-term debt, current portion	4,575,252	8,625,966
08	Other current liabilities CV=(A09-A07)	29,765,970	29,103,321
09	Total current liabilities	34,341,222	37,729,287
10	Long-term debt	53,588,042	39,545,192
11	Other noncurrent liabilities CV=(A12-A10)	320,865,870	304,047,586
12	Total noncurrent liabilities	374,453,912	343,592,778
13	Total liabilities CV=(A09+A12)	408,795,134	381,322,065
20	Deferred inflows of resources	6,424,834	4,086,237
Net Position			
14	Invested in capital assets, net of related debt		104,148,775

		112,110,733	
15	Restricted-expendable	2,919,427	4,611,975
16	Restricted-nonexpendable	5,088,496	5,068,871
17	Unrestricted CV=[A18-(A14+A15+A16)]	⚠ -192,667,013	-180,045,291
18	Net position CV=[(A06+A19)-(A13+A20)]	⚠ -72,548,357	-66,215,670

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

Unfunded post retirement benefit liability

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

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	53,491,224	51,336,781
22	Infrastructure	0	0
23	Buildings	240,440,746	238,178,205
32	Equipment, including art and library collections	50,146,134	48,808,196
27	Construction in progress	24,520,692	8,269,896
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	368,598,796	346,593,078
28	Accumulated depreciation	199,646,730	192,731,671
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 D - Summary of Changes In Net Position

Fiscal Year: July 1, 2016 - June 30, 2017

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
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01	Total revenues and other additions for this institution AND all of its child institutions	256,525,892	254,624,809
02	Total expenses and deductions for this institution AND all of its child institutions	262,400,041	263,110,698
03	Change in net position during year CV=(D01-D02)	-5,874,149	-8,485,889
04	Net position beginning of year for this institution AND all of its child institutions	-66,215,670	-57,729,767
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-458,538	-14
06	Net position end of year for this institution AND all of its child institutions (from A18)	-72,548,357	-66,215,670

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

Amounts are correct

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

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2016 - June 30, 2017

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)	17,530,498	19,222,568
02	Other federal grants (Do NOT include FDSL amounts)	1,056,329	736,991
03	Grants by state government	11,357,754	12,106,939
04	Grants by local government	0	0
05	Institutional grants from restricted resources	77,453	537,769
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	10,644,386	10,112,474
07	Total revenue that funds scholarships and fellowships	40,666,420	42,716,741
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	29,842,431	30,734,602
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	29,842,431	30,734,602
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.	10,823,989	11,982,139

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 by Source (1)

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	113,971,752	111,403,751
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,129,374	6,478,104
03	State operating grants and contracts	15,475,179	15,791,418
04	Local government/private operating grants and contracts	5,364,502	3,852,187
	04a Local government operating grants and contracts	70,669	76,861
	04b Private operating grants and contracts	5,293,833	3,775,326
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	25,427,420	27,710,625
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	8,506,893	7,661,252
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	1,496,921	163,709
09	Total operating revenues	176,372,041	173,061,046

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

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	53,308,167	54,355,710
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	18,586,827	19,959,559
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,451,700	1,913,183
17	Investment income	2,431,206	1,380,534
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,704,011	1,490,645
19	Total nonoperating revenues	77,481,911	79,099,631
27	Total operating and nonoperating revenues CV=[B19+B09]	253,853,952	252,160,677
28	12-month Student FTE from E12	12,024	13,024
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,112	19,361

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

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,139,061	2,020,470
21	Capital grants and gifts	532,879	443,662
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)]	2,671,940	2,464,132
25	Total all revenues and other additions	256,525,892	254,624,809

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

confirmed - no additions

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

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2016 - June 30, 2017

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	128,162,348	128,298,627	66,884,168	67,687,438
02	Research	1,427,129	1,335,081	608,160	538,994
03	Public service	8,532,033	7,480,897	2,921,094	2,578,333
05	Academic support	28,780,501	27,037,408	12,757,284	11,578,584
06	Student services	24,269,277	23,320,783	10,226,276	9,961,068
07	Institutional support	34,296,408	38,070,681	12,519,604	13,201,967
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	10,823,989	11,982,139		
11	Auxiliary enterprises	26,108,356	25,585,082	4,167,787	4,478,836
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0
19	Total expenses and deductions	262,400,041	263,110,698	110,084,373	110,025,220

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

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	110,084,373	110,025,220
19-3	Benefits	66,725,568	66,479,769
19-4	Operation and Maintenance of Plant (as a natural expense)	20,643,712	20,182,825
19-5	Depreciation	10,709,024	10,866,398
19-6	Interest	⚠ 1,626,075	727,998
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	52,611,289	54,828,488
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	262,400,041	263,110,698
20-1	12-month Student FTE (from E12 survey)	12,024	13,024
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	21,823	20,202

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

correct amount

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

Part M - Pension Information

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	19,746,805	17,064,170
02	Net Pension liability	140,398,093	129,779,870
03	Deferred inflows related to pension	⚠ 6,353,321	4,001,341
04	Deferred outflows related to pension	31,775,499	25,068,574

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 H - Details of Endowment Assets

Fiscal Year: July 1, 2016 - June 30, 2017

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	43,274,291	46,363,680
02	Value of endowment assets at the end of the fiscal year	44,821,068	43,274,291

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 2017.

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	\$113,971,752	49%	\$9,479
State appropriations	\$53,308,167	23%	\$4,433
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$40,262,049	17%	\$3,348
Private gifts, grants, and contracts	\$6,745,533	3%	\$561
Investment income	\$2,431,206	1%	\$202
Other core revenues	\$14,379,765	6%	\$1,196
Total core revenues	\$231,098,472	100%	\$19,220
Total revenues	\$256,525,892		\$21,334

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	\$128,162,348	54%	\$10,659
Research	\$1,427,129	1%	\$119
Public service	\$8,532,033	4%	\$710
Academic support	\$28,780,501	12%	\$2,394
Institutional support	\$34,296,408	15%	\$2,852
Student services	\$24,269,277	10%	\$2,018
Other core expenses	\$10,823,989	5%	\$900
Total core expenses	\$236,291,685	100%	\$19,652
Total expenses	\$262,400,041		\$21,823

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
FTE enrollment	12,024

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.