



# 2012-13 Financial Report

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03/28/2014

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## ***Financial Report 2012-13***

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# Message from the President



**Michael A. McRobbie**  
*President, Indiana University*

The Honorable  
Michael R. Pence  
Governor, State of Indiana  
State House, Room 206  
200 West Washington Street  
Indianapolis, IN 46204

Dear Governor Pence:

On behalf of the Trustees of Indiana University, I am pleased to present to you IU's 2012-13 Financial Report.

For nearly 200 years, Indiana University and the State of Indiana have been united in a powerful partnership in which the citizens of the state have entrusted us with land, with resources, and with the education of their children. We have returned that trust by building a community of scholars who contribute in transformative and innovative ways to the prosperity and progress of the state, the nation, and the world.

It is abundantly clear that—more than ever before in history—the future of our state and nation in a global, digital, information economy depends on the quality of our higher education. At Indiana University, we continue to steadfastly embrace the enduring value of a rigorous college education, and we are taking steps that will ensure that Indiana University offers the kinds of educational opportunities that one would expect of a university that aspires to be one of the finest universities of the 21st century.

## **Ensuring the Quality, Value, and Affordability of an IU Education**

As a public university, we have an obligation to ensure that an IU education remains accessible and affordable for qualified Hoosier students. In recent years, we have redoubled our efforts to ensure quality, value and affordability in a number of ways.

Tuition increases for this biennium are the lowest in almost half a century with the undergraduate resident tuition increase at 1.75 percent.

IU's "Finish in Four" program guarantees no tuition increases for juniors and seniors who are on track to finish their degrees on time, and the Summer Tuition program provides a 25 percent tuition discount to students taking courses over the summer sessions.

We have also increased undergraduate and graduate financial aid from \$139 million in 2007 to \$255 million last year—an increase of 83 percent.

We have undertaken a complete and ongoing overhaul of career and academic advising.

We have also established programs for all students in financial literacy aimed at helping ensure lower student debt and better debt management.

We have conducted a comprehensive review of the university's financial

structure with a focus on consolidation and scale in administrative and student services, procurement processes, health care and capital financing, resulting in cumulative cost containment, efficiencies and avoidance totaling nearly \$400 million.

We established IU Online to coordinate and manage IU's online initiatives. IU, incidentally, now has over 100 online programs, over 1,000 online courses and, by 2015, all schools expect to offer fully online graduate certificates or degrees.

We have completed fund-raising campaigns for IU Bloomington and IUPUI totaling over \$2.5 billion with a major focus on student scholarships and fellowships.

We have made targeted investments in new facilities and renovations to expand and enhance IU's core academic educational strengths. And we have begun a comprehensive university-wide program of repair and rehabilitation aimed at making the most efficient and effective use of IU's physical assets.

## **Recognition of IU's Value**

For the sixth consecutive year, Indiana University was named among the top 40 public schools on the list of "100 Best Values in Public Colleges" released by *Kiplinger's Personal Finance*. IU rose one spot from last year's list to 39th overall and ranks fourth among Big Ten universities.

More recently, *Washington Monthly* ranked IU Bloomington at 17th overall in its "Best Bang for the Buck" survey of over 1,500 universities. IU Bloomington ranks first in the survey among Big Ten universities, and fourth among members of the prestigious Association of American Universities.

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## **Record Enrollments**

Indiana University continues to attract record numbers of highly qualified students from around the state, the nation, and the world.

This fall, we enrolled a record 115,400 students across the state. Most of IU's campuses also achieved record enrollment, including a record 46,817 students in Bloomington. And on nearly every measure of quality and achievement this is also a record class across the entire university.

As these record enrollments clearly show, more than ever before, students and their families recognize the value of an Indiana University education. Nevertheless, we cannot rest on these laurels. In all the areas mentioned above and more, we must continue to redouble our efforts to ensure the continued value and affordability of an IU education.

## **A Leading Public Research University**

Our outstanding faculty members continue to successfully compete with top researchers across the nation and around the world for research funding that is becoming increasingly scarce.

Indiana University received nearly \$452 million in grants and awards for research and other sponsored programs in fiscal year 2013. At a time when research universities are facing unprecedented financial challenges and dwindling funding opportunities, Indiana University has been able to sustain its research excellence. The breadth, depth, and quality of our research clearly signal IU's continuing status as one of the leading public research universities in the world.

## **Transforming Indiana University for the 21st Century**

The issue of the value of an IU education and career opportunities for our graduates in the contemporary economy was a central focus of the *New Academic Directions* report of April, 2011, when it asked "is IU offering the kinds of degrees and educational opportunities that one would expect of a university that aspires to be one of the finest universities of the 21st century?"

In response to this, we have seen the most comprehensive academic restructuring in IU's history, with the establishment, merger, transformation or closure of seven schools. In the last year, we have seen the formal establishment of the Fairbanks School of Public Health at IUPUI, the School of Public Health at IU Bloomington, the Lilly Family School of Philanthropy, the School of Global and International Studies, and the inauguration of the newly configured School of Informatics and Computing, which now includes all programs previously offered by the IU's School of Library and Information Science.

I am also pleased to note that, at their October 2013 meeting, the IU Board of Trustees voted to approve the formation of a new school that will provide a nexus for IU's acclaimed programs of education and research in journalism, telecommunications, communications and culture, and film. The new IU Media School, which will officially come into existence on July 1, 2014, will be housed in the College of Arts and Sciences. The innovative new IU Media School will ensure that IU is at the forefront of teaching, research, and service about the understanding and production of media as it continues its dramatic evolution and transformation. The culmination of many years of productive discussions, it will build upon and honor the traditions of excellence IU has attained in

the fields that will serve as the school's academic foundation. At the same time, it will position the university for a future in which IU is the nation's leading gateway for students seeking to master the professional skills needed to actively engage in multiple platforms of media, both traditional and emerging, and to fully understand how media affect and inform our attitudes, beliefs and values.

## **A Leading International University**

By any measure, Indiana University is one of America's leading international universities, and we continue to increase our international engagement. We now rank seventh in the



country in the overall number of students who are studying abroad. Study and service abroad are essential components of a 21st Century education meant to prepare students to live and work in a flat world. We also rank 11th nationally in the number of international students enrolled.

Today, without question, increased international integration and global interconnectivity truly are the major forces driving and shaping our contemporary society. The need for internationally minded and diplomatically skillful citizens is greater than ever. Understanding and responding to these forces is a paramount concern for us all.

This spring, we celebrated two historic milestones in the life of Indiana University that will help address these crucial challenges and help prepare this generation and future generations to collaborate across cultures and nations and forge global solutions: the inauguration of the School of Global and International Studies within the College of Arts and Sciences, and the beginning of construction on the school's new home. The building will be financed entirely through university sources. Approximately half of the funding is coming from IU's revenues from our athletics conference's television network, the Big Ten Network. This represents, by far, the largest commitment from athletics revenue to support the core academic mission of Indiana University that has ever been made, and, one of the largest ever in the nation.

IU has extraordinary resources and strengths in global and international studies, including:

- more than 70 foreign languages taught, (more than any other university);



- 11 international area studies programs that receive funding through the U.S. Department of Education's Title VI Program (again, more than any other university);
- a great breadth and depth of international research and scholarship; and
- a high level and wide variety of international engagement.

By bringing together into the new School of Global and International Studies the core of IU's extraordinary resources in global and international studies, the university stands poised to join the most eminent programs in the world in these truly vital areas. The new school will expand the opportunities for international education for all students, and offer Hoosier students even more opportunities for the global education so necessary to their future success.

### **Conclusion**

The importance of Indiana's public institutions of higher education to the long-term economic vitality of the state is immense. We are incubators for jobs and economic growth. Our researchers make discoveries that save and improve the lives of Indiana's citizens. We help to retain Indiana's own top students, keeping them in the state as our next generation of leaders. Our professors also attract top students from across the United States, many of whom stay in Indiana to become business, civic, and political leaders.

As this financial report illustrates, Indiana University continues to regard the funding it receives as a public trust. We are deeply grateful for the support we receive from state

appropriations, donor contributions, grants, contracts, and student fees, and are committed to achieving the best return on all of those investments.

As we approach Indiana University's bicentenary, which we will celebrate during the 2019-20 academic year, we must commit to strengthening our partnership with the State of Indiana and its citizens and to extending that partnership over the next 200 years.

We will continue to work diligently to make Indiana University more efficient, more affordable, more accessible, and to preserve and enhance its quality. The actions we have taken in recent years illustrate our dedication to preserving and strengthening the academic core of the university as we fulfill IU's fundamental missions of education and research. We look forward to continuing to work with the State of Indiana and our many external partners to preserve high-quality higher education as an asset that can efficiently serve our state and our students for years to come.

Yours sincerely,

Michael A. McRobbie  
President

## Message from the Vice President, Chief Financial Officer and Treasurer



**MaryFrances McCourt**  
*Vice President, Chief Financial Officer and Treasurer, Indiana University*

Dear President McRobbie and the Trustees of Indiana University:

I am very pleased to present you with the consolidated financial report for Indiana University for the fiscal year ended June 30, 2013.

We continue to be recognized by Moody's Investors Services as one of only eight public institutions of higher education holding a Aaa long-term credit rating. This highest rating reflects not only IU's strong financial performance and focus on the highest standards of financial management, but also the effective governance of our senior leadership team and the Board of Trustees, our ability to plan for both the short and the long term, and our ongoing self-assessment and drive toward operating efficiency.

We are at an inflection point in higher education as disruptive forces impact the market. Every aspect of higher education, from the academic delivery system to the operational financing, is being closely scrutinized. We continue to see significant headwinds across all revenue sources combined

with pressures to reduce operating expenses. Indiana University takes these issues seriously, and continues to examine all aspects of its operation with heightened focus.

Despite these recent market trends, Indiana University has continued its strong financial track record and has further strengthened its balance sheet. Continued efficiencies in our operation, strong investment performance, further restructuring of our debt, and the continued generosity of our donors have resulted in continued growth of our net position—a significant indicator of financial health—by \$189 million, or 5.9%.

Among the initiatives that contributed to IU's positive performance for fiscal year 2013 were:

- Limiting employee headcount growth, with FY 2013 full-time headcount ending almost flat with FY2012 headcount and down from headcount two years prior;
- Curtailing the upward trend in healthcare costs;
- Delivering procurement savings through increased focus on managed spend;
- Maximizing the efficiency of our cash;
- Optimizing investment returns; and
- Further restructuring of the debt portfolio.

### **Operating Efficiency Initiatives**

We recently announced a second Early Retirement Incentive Program to provide an attractive retirement package for employees who are at or near retirement age while delivering significant savings to the university.

We have also taken several steps to reduce healthcare costs, which continue to be one of most significant drivers of operating expense increases. IU partnered with IU Health to offer a same-day primary care clinic in Indianapolis to serve IU employees and

dependents age 16 or older covered by an IU-sponsored medical plan. We also enhanced our high-deductible health care plan for our employees. Under this plan, the employee and the university put pre-tax money in a special savings account that can be used for current or future health care costs. Employees benefit from building tax-free balances for health care and having increased flexibility, while the university saves money because employees enrolled in the plan tend to spend more prudently.

We are also engaged in ongoing collaboration with faculty members in the new Fairbanks School of Public Health on the IUPUI campus and the School of Public Health—Bloomington to increase our focus on wellness and encourage IU employees to adopt healthy lifestyles.

Beginning in 2010, IU conducted an institution-wide review of 187 business processes in the areas of admissions, financial aid, student records, and the office of the bursar, which revealed duplication of services and



found potential for the increased use of shared resources to minimize duplication and to expand and improve services. In addition, the project recommended the adoption of “one-stop” points of service on each campus in the student service area, where customers can obtain assistance from all of the functions within student services. As we continue to refine the Student Services Initiative, our goals are to achieve standardization of processes, to identify ways we can deliver better service through the use of technology, and to develop processes that can be centralized to achieve cost efficiency without diminishing the human interaction necessary to answer student questions about grades, finances, course advising, and other operations.

In the upcoming fiscal year, we will conduct a focused review of Indiana University’s auxiliary enterprises across all campuses to identify similar efficiencies through leveraging resources and standardized processes.

### **Student Affordability**

As outlined in President Michael McRobbie’s introduction to this report, we have also instituted a number of programs, including the “Finish in Four” on-time completion award and the 25% Summer Tuition Discount. The university also just delivered the lowest university-wide tuition increase for both undergraduate and graduate students in almost 40 years.

During the fiscal year the university announced and began implementation of a comprehensive student financial literacy program designed to reach students across all seven campuses through varied delivery systems – from traditional Kelley Business School credit courses, to online mandatory course work, peer counseling, and a dedicated website. In addition, we have increased our investment in people and technology to increase advising/ counseling

resources and enable the development/ tracking of academic pathways to graduation. Student success remains a top priority.

### **Kuali Implementation**

Indiana University implemented and fully transitioned to the Kuali Financial System, an open source software that was created to fit the needs of colleges and universities, in February 2013. As a result, we saved nearly \$20 million by joining with other universities to reduce administrative costs for essential financial software systems.

The Kuali Financial System gives IU faculty and administration one common place to monitor and approve purchases, research grants, human resources transactions, compliance, and other administrative tasks that used too much personal interaction and paper. With the Kuali Financial System, IU will route, approve and act on more than 3 million electronic documents this year.

The Kuali Financial System is another example of Indiana University’s continued mission to be on the



leading edge of using technology to streamline functional operations. In addition, Kuali open source allowed us to benefit from best-in-class processing and ideas across the higher education industry.

### **Navigating the Future**

We must continue to contain expenses while increasing top line growth to successfully navigate the future. Our current position of financial strength and the continued strong demand for an Indiana University education will allow us to take an offensive approach and we embrace these challenges as opportunities for improvement.

The results detailed in this report send a clear message that we are on solid financial ground as we continue our journey to better serve our students and the State of Indiana. I encourage you to closely examine the report and welcome your questions and ideas.

Thank you for your continued support and leadership of Indiana University.

Sincerely,

MaryFrances McCourt  
Vice President, Chief Financial  
Officer and Treasurer



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AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF INDIANA UNIVERSITY, BLOOMINGTON, INDIANA

***Report on the Financial Statements***

We have audited the accompanying financial statements of the business-type activities and aggregate discretely presented component unit of Indiana University (University), a component unit of the State of Indiana, as of and for the years ended June 30, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the University's basic financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of Indiana University Foundation, a component unit of the University as discussed in Note 1, which represents 100% of the assets and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Indiana University Foundation, is based solely on the report of the other auditor. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the University's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

INDEPENDENT AUDITOR'S REPORT  
(Continued)

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, based on our audits and the reports of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component unit of Indiana University as of June 30, 2013 and 2012, and the respective changes in its financial position and its cash flows, thereof, for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis (MD&A), the Schedule of Funding Progress for IU Replacement Retirement Plan, the Schedule of Funding Progress for Other Postemployment Benefits Plans, and the Schedule of Funding Progress for Public Employees' Retirement Fund be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. The Message from the President, Message from the Vice President, Chief Financial Officer and Treasurer, Trustees and Administrative Officers of Indiana University, and Additional Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Message from the President, Message from the Vice President, Chief Financial Officer and Treasurer, Trustees and Administrative Officers of Indiana University, and Additional Information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on this information.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2013, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.



Bruce Hartman  
State Examiner

October 23, 2013

# Management's Discussion and Analysis

The following discussion and analysis provides an overview of the financial position and activities of Indiana University (the "university") for the fiscal years ended June 30, 2013, and 2012, along with comparative financial information for fiscal year ended June 30, 2011. This discussion has been prepared to assist readers in understanding the accompanying financial statements and footnotes.

The university's financial report includes three financial statements: the Statement of Net Position; the Statement of Revenues, Expenses, and Changes in Net Position; and the Statement of Cash Flows. The university's financial statements, related footnote disclosures, and discussion and analysis are the responsibility of university management and have been prepared in accordance with Governmental Accounting Standards Board (GASB) principles.

The Statement of Net Position presents the university's financial position by reporting all assets, liabilities, and net position at the end of the fiscal years audited. The statement as a whole provides information about the adequacy of resources to meet current and future operating and capital needs. Net position is the residual of all other elements presented in the Statement of Net Position and is one indicator of the current financial condition of the university.

The Statement of Revenues, Expenses, and Changes in Net Position presents the total revenues earned and expenses incurred by the university during the fiscal year. This statement illustrates the university's revenue streams, along with the categories of expenses supported by that revenue. Changes in net position are an indication of improvement or decline in the university's overall financial condition.

The Statement of Cash Flows provides additional information about the university's financial results by presenting detailed information about the cash activity of the university during the year. The statement reports the major sources and uses of cash and is useful in the assessment of the university's ability to generate future net cash flow, the ability to meet obligations as they come due, and the need for external financing.



## Statement of Net Position

A comparison of the university's assets, liabilities and net position at June 30, 2013, 2012, and 2011, is summarized as follows:

<b>Condensed Statement of Net Position</b>			
<i>(in thousands of dollars)</i>			
	<i>June 30, 2013</i>	<i>June 30, 2012</i>	<i>June 30, 2011</i>
Current assets	\$ 635,060	\$ 888,419	\$ 961,001
Capital assets, net	2,695,502	2,533,362	2,422,233
Other assets	1,559,666	1,337,428	1,173,342
<b>Total assets</b>	<b>4,890,228</b>	<b>4,759,209</b>	<b>4,556,576</b>
Current liabilities	415,503	462,063	554,715
Noncurrent liabilities	1,084,727	1,096,472	1,042,860
<b>Total liabilities</b>	<b>1,500,230</b>	<b>1,558,535</b>	<b>1,597,575</b>
Net investment in capital assets	1,779,033	1,694,440	1,621,228
Restricted net position	213,279	163,304	190,939
Unrestricted net position	1,397,686	1,342,930	1,146,834
<b>Total net position</b>	<b>\$ 3,389,998</b>	<b>\$ 3,200,674</b>	<b>\$ 2,959,001</b>

### Assets

Current assets include those that are used to support current operations and consist primarily of cash and cash equivalents, net receivables, and short-term investments. Cash balances support commitments to strategic initiatives, future employee benefit and retirement costs, self-liquidity requirements, and other areas of operational focus.

In fiscal year 2013, current assets declined \$253,359,000 to \$635,060,000 at June 30, 2013. This decline is primarily due to investment portfolio rebalancing to optimize yield. Spending of invested bond proceeds on capital projects also contributed to the decline in cash equivalents, resulting in a \$91,182,000 net reduction of these balances compared to June 30, 2012. Current net accounts receivable increased \$15,843,000, to \$132,489,000 during 2013, primarily due to clinical activities and transactions related to affiliated hospitals.

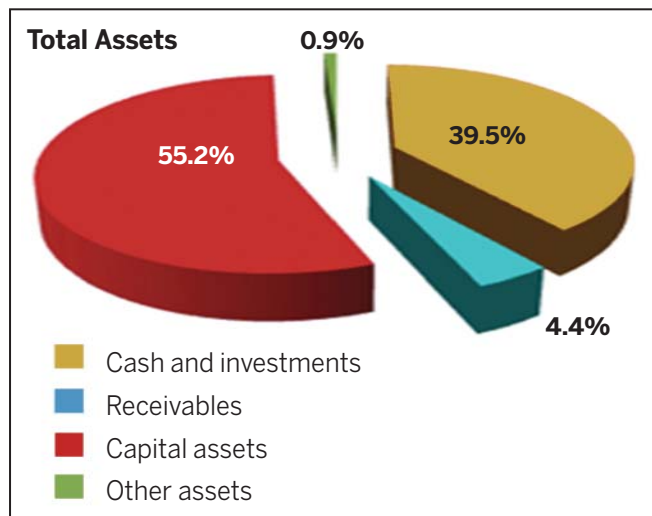
Major components of noncurrent assets are endowment and operating investments, and capital assets, net of accumulated depreciation. Noncurrent notes receivable are made up of student loan balances scheduled for collection beyond the current year reported. Noncurrent assets

increased \$384,378,000, to \$4,255,168,000 at June 30, 2013. The increase of \$222,134,000 in the university's noncurrent investment portfolio, from \$1,269,390,000 at June 30, 2012, to \$1,491,524,000 at June 30, 2013, was largely due to operating portfolio rebalancing and unrealized gains in endowment investments. Unrealized losses in the operating portfolio partially offset the increase.

As detailed in the Capital Assets section of Management's Discussion and Analysis, the university continues to invest actively in its campus master plans for capital improvements. The university's facilities are an essential element in sustaining and enhancing the mission of the university, contributing importantly to research and education, as well as the student life experience.

The following table and chart represent the composition of total assets:

<b>Total Assets</b> <i>(in thousands of dollars)</i>		
Cash and investments	\$ 1,933,856	39.5%
Receivables	215,047	4.4%
Capital assets	2,695,502	55.2%
Other assets	45,823	0.9%
<b>Total assets</b>	<b>\$ 4,890,228</b>	<b>100.0%</b>



### Liabilities

Current liabilities are those that are expected to become due and are payable over the course of the next fiscal year. Current liabilities consist of accounts payable, accrued compensation and compensated absences,

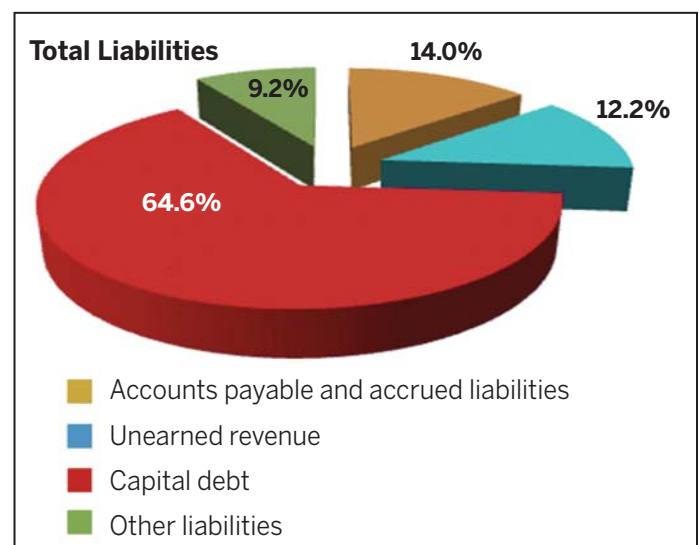
unearned revenue, the current portion of long-term debt, and the current portion of capital lease obligations.

During fiscal year 2013, current liabilities decreased \$46,560,000 to \$415,503,000. Unearned revenue is comprised of receipts for which recognition of the related revenue will be recognized in future periods. Unearned revenue consists primarily of summer session student fees and funds received in advance of expenditures on sponsored projects. The decrease of \$32,839,000 in current unearned revenue is due to spending related to capital and other grants for which receipts were received in advance of related expenditures.

The university's capital debt outstanding of \$969,233,000 at June 30, 2013, and \$984,456,000 at June 30, 2012, represents 64.6% and 63.2% of total liabilities. A discussion of the university's capital financing activities appears in Note 7, Bonds and Notes Payable, Note 8, Lease Obligations, and in the Debt and Financing activity section below.

The following table and chart represent the composition of total liabilities:

<b>Total Liabilities</b> <i>(in thousands of dollars)</i>		
Accounts payable and accrued liabilities	\$ 210,378	14.0%
Unearned revenue	182,029	12.2%
Capital debt	969,233	64.6%
Other liabilities	138,590	9.2%
<b>Total liabilities</b>	<b>\$ 1,500,230</b>	<b>100.0%</b>



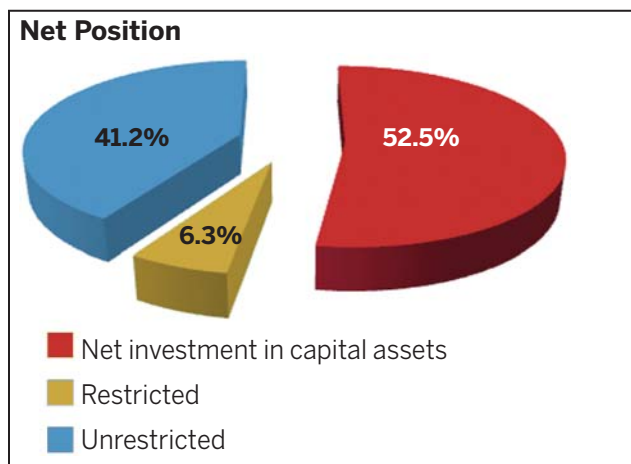
## Net Position

Net position is the residual of all other elements presented in the Statement of Net Position. Net position is classified into three major categories:

- Net investment in capital assets consists of the university's investment in capital assets, such as equipment, buildings, land, infrastructure, and improvements, net of accumulated depreciation and related debt.
- Restricted net position consists of amounts that have been restricted by external parties and are divided into two sub-categories:
  - Restricted non-expendable net assets must be held inviolate and in perpetuity. These balances represent the university's permanent endowment funds received for the purpose of creating present and future income.
  - Restricted expendable funds are available for expenditure by the university, but must be spent according to restrictions imposed by third parties.
- Unrestricted net position includes amounts institutionally designated or committed to support specific purposes.

The following table and chart represent the composition of net position:

<b>Total Net Position</b> <i>(in thousands of dollars)</i>		
Net investment in capital assets	\$ 1,779,033	52.5%
Restricted	213,279	6.3%
Unrestricted	1,397,686	41.2%
<b>Total net position</b>	<b>\$ 3,389,998</b>	<b>100.0%</b>



Net position in total increased \$189,324,000, or 5.9%, at June 30, 2013, compared to June 30, 2012.

The \$84,593,000 increase in the university's net investment in capital assets reflects the institutional investment in physical facilities and infrastructure net of related capital debt. Growth in this area is managed according to the university's long-range capital plans.

Unrestricted net position is subject to internal designations and commitments for academic and research initiatives, capital projects, and unrestricted quasi and term endowment spending plans. Unrestricted net position increased by \$54,756,000 in 2013. This category of resources is essential for ongoing operational needs, as well as providing flexibility to support the university's mission in changing economic environments.



## Statement of Revenues, Expenses, and Changes in Net Position

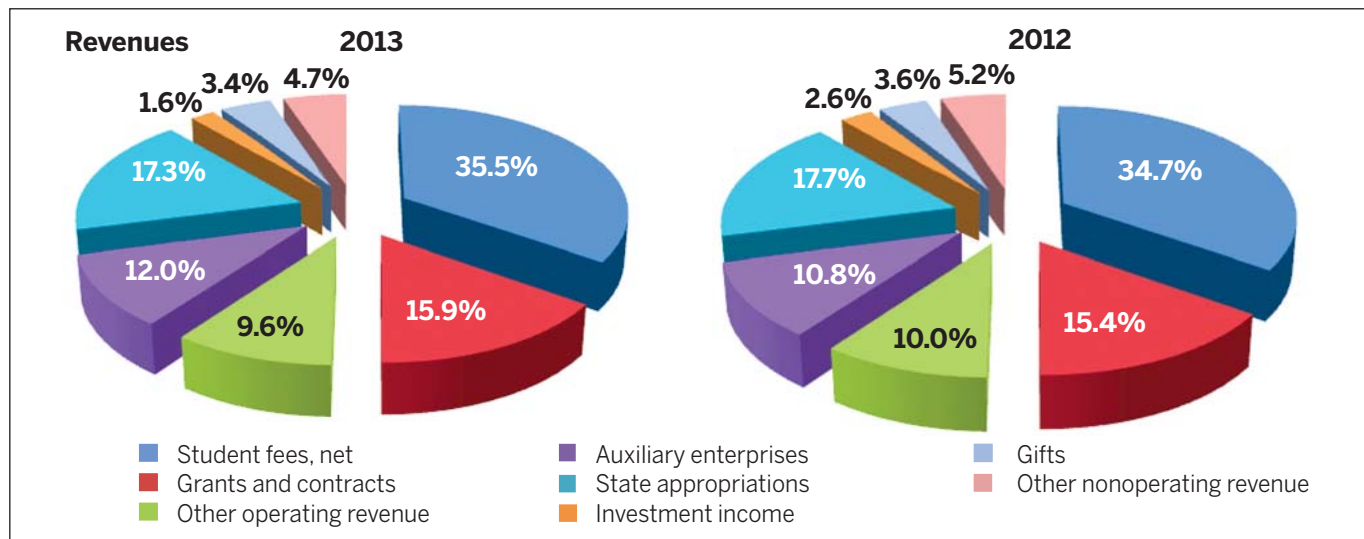
Revenues and expenses are classified as either operating or nonoperating. Trends in the relationship between operating revenues and expenses are important indicators of financial condition. Generally, operating revenues are received for providing goods and services and include tuition and fees, grants and contracts, sales and services, and auxiliary revenue. Nonoperating revenues include state appropriations, gifts, and investment income. Operating expenses are those incurred to carry out the normal operations of the university. As a public university, Indiana University is required by GASB standards to report certain revenue sources that are an integral part of operations as nonoperating revenues.

Total revenues increased \$29,695,000, or 1%, to \$2,941,595,000 in fiscal year 2013 compared to fiscal year 2012. Total expenses increased \$82,044,000, or 3.1%, to \$2,752,271,000 in fiscal year 2013 compared to fiscal year 2012.

A summarized comparison of the university’s revenues, expenses, and changes in net position is presented below:

<b>Condensed Statement of Revenues, Expenses, and Changes in Net Position</b>			
<i>(in thousands of dollars)</i>			
	<i>Fiscal Year Ended</i>		
	<i>June 30, 2013</i>	<i>June 30, 2012</i>	<i>June 30, 2011</i>
Operating revenues	\$ 2,146,736	\$ 2,065,918	\$ 2,003,416
Operating expenses	(2,721,541)	(2,639,127)	(2,579,131)
<b>Total operating loss</b>	<b>(574,805)</b>	<b>(573,209)</b>	<b>(575,715)</b>
Nonoperating revenues	772,775	811,550	864,410
Nonoperating expenses	(30,730)	(31,100)	(33,155)
Income before other revenues, expenses, gains and losses	167,240	207,241	255,540
Other revenues	22,084	34,432	26,594
<b>Increase in net position</b>	<b>189,324</b>	<b>241,673</b>	<b>282,134</b>
Net position, beginning of year	3,200,674	2,959,001	2,676,867
<b>Net position, end of year</b>	<b>\$ 3,389,998</b>	<b>\$ 3,200,674</b>	<b>\$ 2,959,001</b>

The following charts represent revenues by major source for fiscal years 2013 and 2012:



Total operating revenues increased by \$80,818,000, or 3.9%, from \$2,065,918,000 in fiscal year 2012 to \$2,146,736,000 in fiscal year 2013. The university supports its operations with diverse revenue sources. The largest single source of operating revenue is student tuition and fees. Tuition and fees, net of scholarship allowances, increased \$32,549,000, or 3.2% over the prior fiscal year. Tuition and fee revenue is influenced by tuition rate increases, along with enrollment change and changes in the mix of student levels and residency. The university implemented a repair and rehabilitation fee beginning in 2012, which accounted for a \$12,516,000 increase in

total tuition and fee revenue in 2013. The university recognized total revenue of \$466,828,000 for research and other sponsored programs, as IU faculty continue to compete successfully with researchers and scholars worldwide. Reflecting a national trend in constrained federal funding sources, federal grants and contracts revenue declined \$18,684,000, or 5.7% from the prior year. Nongovernmental grants and contracts revenue of \$139,802,000 represents an increase of \$37,845,000 over fiscal year 2012. The increase is attributable to a combination of natural variability in the awarding of foundation and not-for-profit agency grants, along with recognition of previously unearned revenue.

Total operating expenses increased by \$82,414,000, or 3.1%, from \$2,639,127,000 in fiscal year 2012 to \$2,721,541,000 in fiscal year 2013. The combined total of scholarship allowances and student financial aid expense increased by \$8,977,000, or 2.5%, as the university continued to focus on student affordability and access to education. Effective July 1, 2012, the Federal Pell Grant Program reduced eligibility for Pell grants to no more than twelve semesters, resulting in a decline in federal financial aid of \$3,201,000 compared to fiscal year 2012. Compensation and benefits, at 65.5% of total operating expenses, represent the largest single university expense. Compensation and benefits expense increased \$37,364,000 over the prior year, or 2.1%, to \$1,781,973,000. The university is taking a measured approach to providing benefits that attract and retain employees, with specific initiatives to reduce benefit program expenses. For example, all new employees are covered by a defined contribution retirement plan, with lower employer contributions than existing defined benefit plans. In addition, the university promotes a High Deductible Health Plan (HDHP) with much lower employer premiums. Approximately 70% of employees were enrolled in an HDHP in fiscal year 2013. The university continues to realize reductions in the number of staff positions as the Indiana University School of Medicine transitions clinical activities to Indiana University Health Partners (IUHP). The shift is part of a restructuring plan to achieve efficiencies and enhance and align collaboration between the university and IUHP.

Nonoperating revenues, net of expenses, declined \$38,405,000, or 4.9%, to \$742,045,000 in fiscal year 2013. Fiscal year 2013 is the second year of the state's biennial budget cycle, and as such, operating appropriations are

unchanged from fiscal year 2012. Fee replacement appropriations are made for the purpose of reimbursing a portion of debt service for certain academic facilities. These funds are claimed according to the university's fee replacement-supported debt service schedules, and those claims declined by \$5,776,000 compared to fiscal year 2012. Investment income declined from \$74,637,000 in fiscal year 2012 to \$47,668,000 in fiscal year 2013 primarily due to an increase in operating portfolio unrealized losses, partially offset by an increase in endowment unrealized gains.

Capital appropriations in fiscal year 2012 reflected spending of federal fiscal stabilization funds authorized by the American Recovery and Reinvestment Act of 2009. Spending of these funds was completed in fiscal year 2012. Capital grants received during the year include funding for projects for the Kelley School of Business and for the Jacobs School of Music on the Bloomington campus.

### Statement of Cash Flows

The Statement of Cash Flows provides information about the university's financial results by reporting the major sources and uses of cash during the fiscal year. The statement assists in evaluating the university's ability to generate future net cash flows to meet its obligations as they become due and aids in determining the need for external financing. The statement is divided into four sections based on major activity: operating, noncapital financing, capital and related financing, and investing. A fifth section reconciles the operating income or loss on the Statement of Revenues, Expenses, and Changes in Net Position to the net cash used in operations.

A summarized comparison of the university's changes in cash and cash equivalents is presented below:

<b>Comparative Statement of Cash Flows</b>			
<i>(in thousands of dollars)</i>			
	<i>Fiscal Year Ended</i>		
	<i>June 30, 2013</i>	<i>June 30, 2012</i>	<i>June 30, 2011</i>
Net cash provided (used) by:			
Operating activities	\$ (476,724)	\$ (446,436)	\$ (417,254)
Noncapital financing activities	723,772	750,452	763,296
Capital and related financing activities	(336,521)	(166,036)	(303,733)
Investing activities	(220,405)	(72,943)	(133,492)
Net increase (decrease) in cash and cash equivalents	(309,878)	65,037	(91,183)
Beginning cash and cash equivalents	645,147	580,110	671,293
<b>Ending cash and cash equivalents</b>	<b>\$ 335,269</b>	<b>\$ 645,147</b>	<b>\$ 580,110</b>

Cash received from operations consists primarily of student fees, grants and contracts, and auxiliary enterprise receipts. Payments to employees represent the largest use of cash for operations. Significant sources of cash provided by noncapital financing activities are used to fund operating activities, including state appropriations, federal Pell grants, and private noncapital gifts. Fluctuations in capital and related financing activities reflect decisions made relative to the university's capital and financing plans. Cash flows from investing activities include shifts between cash equivalents and longer term investments

## **Capital Asset Activity**

Indiana University President Michael McRobbie has set forth goals to "ensure that the university has the new and renovated physical facilities and infrastructure essential to achieve the Principles of Excellence, while recognizing the importance of historical stewardship, an environment that reflects IU's values, and the imperative to meet future needs in accordance with long-term master plans."

The university's investment in capital assets, which include land, art and museum objects, infrastructure, equipment, and buildings, increased \$162,140,000 over June 30, 2012. Additions to capital assets represent new construction, repairs and renovation, as well as major investments in equipment and information technology. Construction in progress includes academic building projects, major student residence hall improvements, and construction for research facilities.

The Rose Avenue Residence Hall, housing students beginning in August 2013, is a new 155,000 square foot complex located on the Bloomington campus. The residence hall complex consists of 450 beds comprised of a variety of room styles, including double and single occupancy units. The complex embodies the university's commitment to bring the academic life into student living environments. The residence hall offers common spaces, lounges, academic classrooms, fitness facilities, a cafe, and computer labs. The project was completed at a cost of \$36,000,000.

The Bart Kaufman Baseball Field and Andy Mohr Softball Field Complex was completed in March 2013, creating important new venues for the intercollegiate baseball and softball teams. The facilities are named in honor of major gifts to Indiana University Athletics from Bart Kaufman and Andy Mohr. The complex is part of a new generation of state-of-the-art resources for student athletes, with a synthetic turf field for baseball, a natural grass field for softball, and indoor/outdoor batting cages. Enhanced fan



*Bart Kaufman Field, IU Bloomington*

amenities include ample parking, entry plaza, concessions areas, and spectator seating.

A grant from the National Center for Research Resources of the National Institutes of Health to the School of Medicine on the Indiana University Purdue University Indianapolis campus made possible the renovation of a former research floor of the Riley Hospital for Children. The space was transformed into a state-of-the-art facility for conducting clinical research trials designed for children. The renovations were completed in the spring of 2013 at a cost of \$6,100,000. The 18,650 square foot center houses laboratory space, exam rooms, bio-storage, administrative offices, and high-tech video conferencing facilities.

The major renovation of the Education and Arts Building on the South Bend campus was completed in August 2013 at a cost of \$22,000,000. The building was renovated to house the School of Education, dental education, art studios, rehearsal rooms, and an art gallery and auditorium. The building design emphasizes student spaces with enhanced computer clusters, help desk, and group-work lounges. Classrooms have been updated with advanced technology and distance-education capabilities.

## **Debt and Financing Activity**

Institutional borrowing capacity is a valuable resource that is actively managed in support of the institutional mission. Bonds, notes, and capital lease obligations totaled \$969,233,000 and \$984,456,000 at June 30, 2013, and June 30, 2012, respectively.

On October 26, 2012, the university issued Indiana University Tax Exempt Student Fee Bonds, Series V-1 and Taxable Student Fee Bonds, Series V-2 in the total par amount of \$107,750,000, of which \$95,875,000 were refunding bonds

and \$11,875,000 were new money bonds. The purpose of the issue was to provide financing for qualified energy savings projects on the Indianapolis and South Bend campuses. The proceeds of the bonds were also used to refund all or a portion of Student Fee Bonds, Series P, Q, and R, and Qualified Energy Savings Notes, Series 2005, 2007, and 2008. The refunding portion of the transaction generated future debt service savings of \$8,729,000, which equated to a net present value savings of \$7,961,000. The all-in true interest cost for Series V-1 was 1.98% and for Series V-2 was 1.79%.

On March 8, 2013, the university issued natural fixed rate Certificates of Participation, Series 2013A with a par amount of \$22,515,000. The proceeds financed the construction of the Global and International Studies Building on the Bloomington campus and costs to issue the bonds, including underwriters' discount. The all-in true interest cost was 2.86%.

The University's ratings on debt obligations were reviewed and reaffirmed in February 2013. On February 14, 2013, Moody's Investors Service reaffirmed its underlying rating of 'Aaa' with a stable outlook on student fee bonds, student residence system bonds, facility revenue bonds, consolidated revenue bonds, and certificates of participation. On February 15, 2013, Standard & Poor's Ratings Services reaffirmed its underlying rating of 'AA+' with a stable outlook on student fee bonds, student residence system bonds, facility revenue bonds, consolidated revenue bonds, and certificates of participation.

## **Economic Outlook**

With the state able to provide a 3.8% increase in Indiana state university operating appropriations for fiscal year 2014, the long-term trend of decreasing state funding as a percentage of total funding has been temporarily stalled. Because the state employs a performance funding formula that is administered at both the institutional and campus level, funding increases at Indiana University's campuses ranged from a high of 7.9% at IU's East campus to 0.6% at the Southeast campus. For the entire Indiana University system, operating appropriations increased by 3.6%.

The ability of the state to provide an operating funding increase was due to improved state finances and continued recovery from the 2008 "Great Recession." While state revenue growth slowed considerably from a 6.4% increase in fiscal year 2012 over fiscal year 2011 to a 2.4% increase in fiscal year 2013 over fiscal year 2012, revenues exceeded forecast by \$91,000,000. Indicative of the state's recovery from the recession, total combined state reserves at the close of fiscal year 2013 were



*East Studio Building, Jacobs School of Music, IU Bloomington*

\$1,980,000,000 or 13% of operating revenue, nearly identical to the amount of reserves at the close of fiscal year 2012.

Unfortunately, Indiana's unemployment rate remains stubbornly high, ending fiscal year 2013 with an 8.4% rate in June, slightly higher than the 8.2% rate at the beginning of the fiscal year in July 2012. Thus, unemployment remains a major concern and impediment to increased state revenue growth and overall state economic wellbeing.

For fiscal year 2014, total revenues are forecast to increase by a modest 2.5%. In addition to concerns about continued state high unemployment, national and international threats to the economy remain, perhaps at slightly lower levels than a year ago.

Student enrollment for the university is projected to remain strong during the 2013-14 academic year. Overall, the financial position of the university is favorable and management will continue to monitor state and national economic conditions as part of its critical financial decision-making process.

## Statement of Net Position

<i>(in thousands of dollars)</i>	<i>June 30, 2013</i>	<i>June 30, 2012</i>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 335,269	\$ 645,147
Accounts receivable, net	132,489	116,646
Current portion of notes and pledges receivable	14,416	15,985
Inventories	11,078	11,389
Short-term investments	107,063	61,475
Other assets	34,745	37,777
<b>Total current assets</b>	<b>635,060</b>	<b>888,419</b>
<b>Noncurrent assets</b>		
Accounts receivable	10,634	10,640
Notes and pledges receivable	57,508	57,398
Investments	1,491,524	1,269,390
Capital assets, net	2,695,502	2,533,362
<b>Total noncurrent assets</b>	<b>4,255,168</b>	<b>3,870,790</b>
<b>Total assets</b>	<b>4,890,228</b>	<b>4,759,209</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	210,378	228,958
Unearned revenue	145,074	177,913
Current portion of capital lease obligations	1,249	1,538
Current portion of long-term debt	58,802	53,654
<b>Total current liabilities</b>	<b>415,503</b>	<b>462,063</b>
<b>Noncurrent liabilities</b>		
Capital lease obligations	1,103	1,853
Notes payable	61,315	43,449
Assets held in custody for others	76,677	76,383
Unearned revenue	36,955	35,102
Bonds payable	846,764	883,962
Other long-term liabilities	61,913	55,723
<b>Total noncurrent liabilities</b>	<b>1,084,727</b>	<b>1,096,472</b>
<b>Total liabilities</b>	<b>1,500,230</b>	<b>1,558,535</b>
<b>NET POSITION</b>		
Net investment in capital assets	1,779,033	1,694,440
Restricted for:		
Nonexpendable - endowments	27,998	26,521
Expendable		
Scholarships, research, instruction and other	136,955	100,135
Loans	19,830	15,979
Capital projects	8,249	398
Debt service	20,247	20,271
Unrestricted	1,397,686	1,342,930
<b>Total net position</b>	<b>3,389,998</b>	<b>3,200,674</b>
<b>Total liabilities and net position</b>	<b>\$ 4,890,228</b>	<b>\$ 4,759,209</b>

See accompanying notes to the financial statements.

**Indiana University Foundation  
Statement of Financial Position  
As of June 30, 2013**

	Unrestricted		Temporarily Restricted		Permanently Restricted		Total
	Foundation	Agency	Foundation	University	Foundation	University	
<b>Assets:</b>							
Cash and cash equivalents	\$ -	\$ 8,620,065	\$ 57,829	\$ 78,597,965	\$ -	\$ -	\$ 87,275,859
Collateral under securities lending agreement	1,720,220	8,828,675	180,723	15,046,901	863,456	40,294,636	66,934,611
Receivables and other assets	7,876,763	4,522,751	91,939	10,970,772	441,695	28,777,321	52,681,241
Promises to give, net	81,144	-	3,079,939	67,615,854	891,048	70,699,677	142,367,662
Investments	209,022,708	219,228,507	7,921,401	389,498,933	21,527,283	1,027,883,856	1,875,082,688
Property, plant and equipment, net	53,223,439	-	-	-	-	-	53,223,439
<b>Total assets</b>	<b>\$ 271,924,274</b>	<b>\$ 241,199,998</b>	<b>\$ 11,331,831</b>	<b>\$ 561,730,425</b>	<b>\$ 23,723,482</b>	<b>\$ 1,167,655,490</b>	<b>\$ 2,277,565,500</b>
<b>Liabilities and net assets:</b>							
<b>Liabilities:</b>							
Accounts payable and other	\$ 3,559,892	\$ 5,221,585	\$ 394,456	\$ 4,374,855	\$ 650,723	\$ 25,364,818	\$ 39,566,329
Payable under securities lending agreement	1,720,220	8,828,675	180,723	15,046,901	863,456	40,294,636	66,934,611
Debt	3,785,883	-	-	-	-	58,083	3,843,966
Accrued trust obligation to life beneficiaries	461,418	-	3,105,951	6,301,006	-	26,318,100	36,186,475
Due to (from)	222,797,098	(598,508)	(274,333)	(220,116,328)	423	(1,808,352)	-
Interfund financing	(1,150,000)	-	-	1,150,000	-	-	-
Assets held for the University	-	205,620,826	-	-	-	-	205,620,826
Assets held for University affiliates	-	22,127,420	-	-	-	-	22,127,420
<b>Total liabilities</b>	<b>231,174,511</b>	<b>241,199,998</b>	<b>3,406,797</b>	<b>(193,243,566)</b>	<b>1,514,602</b>	<b>90,227,285</b>	<b>374,279,627</b>
<b>Net assets</b>	<b>40,749,763</b>	<b>-</b>	<b>7,925,034</b>	<b>754,973,991</b>	<b>22,208,880</b>	<b>1,077,428,205</b>	<b>1,903,285,873</b>
<b>Total liabilities and net assets</b>	<b>\$ 271,924,274</b>	<b>\$ 241,199,998</b>	<b>\$ 11,331,831</b>	<b>\$ 561,730,425</b>	<b>\$ 23,723,482</b>	<b>\$ 1,167,655,490</b>	<b>\$ 2,277,565,500</b>

The accompanying notes are an integral part of these financial statements.



## **Statement of Revenues, Expenses, and Changes in Net Position**

<i>(in thousands of dollars)</i>	<i>Fiscal Year Ended</i>	
	<i>June 30, 2013</i>	<i>June 30, 2012</i>
<b>OPERATING REVENUES</b>		
Student fees	\$ 1,255,936	\$ 1,210,085
Less scholarship allowance	(211,509)	(198,207)
Federal grants and contracts	306,524	325,208
State and local grants and contracts	20,502	21,881
Nongovernmental grants and contracts	139,802	101,957
Sales and services of educational units	61,724	62,975
Other revenue	220,912	227,540
Auxiliary enterprises (net of scholarship allowance of \$24,391 in 2013 and \$22,411 in 2012)	352,845	314,479
<b>Total operating revenues</b>	<b>2,146,736</b>	<b>2,065,918</b>
<b>OPERATING EXPENSES</b>		
Compensation and benefits	1,781,973	1,744,609
Student financial aid	159,240	163,565
Energy and utilities	70,504	71,561
Travel	47,245	47,449
Supplies and general expense	521,813	478,461
Depreciation and amortization expense	140,766	133,482
<b>Total operating expenses</b>	<b>2,721,541</b>	<b>2,639,127</b>
<b>Total operating loss</b>	<b>(574,805)</b>	<b>(573,209)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
State appropriations	509,598	515,421
Grants, contracts, and other	115,250	116,257
Investment income	47,668	74,637
Gifts	100,259	105,235
Interest expense	(30,730)	(31,100)
<b>Net nonoperating revenues</b>	<b>742,045</b>	<b>780,450</b>
<b>Income before other revenues, expenses, gains, or losses</b>	<b>167,240</b>	<b>207,241</b>
Capital appropriations	–	14,157
Capital gifts and grants	21,062	19,775
Additions to permanent endowments	1,022	500
<b>Total other revenues</b>	<b>22,084</b>	<b>34,432</b>
<b>Increase in net position</b>	<b>189,324</b>	<b>241,673</b>
<b>Net position, beginning of year</b>	<b>3,200,674</b>	<b>2,959,001</b>
<b>Net position, end of year</b>	<b>\$ 3,389,998</b>	<b>\$ 3,200,674</b>

See accompanying notes to the financial statements.

**Indiana University Foundation  
Statement of Activities  
For the year ended June 30, 2013**

	Temporarily Restricted		Permanently Restricted		Total
	Foundation	University	Foundation	University	
<b>Revenue and support:</b>					
Contributions, net	\$ 1,014,864	\$ 82,053,896	\$ 403,943	\$ 43,128,810	\$ 126,958,208
Investment income including net gains (losses), net of outside investment management fees	6,428,326	96,186,687	1,295,855	55,607,563	159,910,720
Management/administrative fees	15,265,680	(12,638,810)	-	(40,660)	2,553,453
Grants	-	1,931,650	-	-	1,931,650
Other income	8,245,708	4,148,187	(1,236)	602,579	12,995,238
Development service fees from the University	4,923,219	-	-	-	4,923,219
Net assets released from restriction	106,324,948	(107,584,073)	-	1,872,239	-
Total revenue and support	142,202,745	64,097,537	1,698,562	101,170,531	309,272,488
<b>Expenditures:</b>					
Program expenditures	111,939,441	-	-	-	111,939,441
Management and general	11,083,777	2,088,005	658	(837,275)	12,347,941
Fundraising	15,738,251	-	-	-	15,738,251
Change in value of split interest agreement obligation to life beneficiaries	48,991	(721,472)	7,600	(3,097,577)	(3,958,353)
Total expenditures	138,810,460	(183,119)	8,258	(3,934,852)	136,067,280
<b>Change in net assets:</b>					
Unrestricted	3,392,285	-	-	-	3,392,285
Temporarily restricted	-	286,232	-	-	63,017,236
Permanently restricted	-	-	1,690,304	105,105,383	106,795,687
Total change in net assets	3,392,285	286,232	1,690,304	105,105,383	173,205,208
Beginning net assets	37,357,478	7,638,802	20,518,576	972,322,822	1,730,080,665
Ending net assets	\$ 40,749,763	\$ 7,925,034	\$ 22,208,880	\$ 1,077,428,205	\$ 1,903,285,873

The accompanying notes are an integral part of these financial statements.



# Statement of Cash Flows

<i>(in thousands of dollars)</i>	<i>Fiscal Year Ended</i>	
	<i>June 30, 2013</i>	<i>June 30, 2012</i>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Student fees	\$ 1,043,398	\$ 1,004,520
Grants and contracts	400,472	444,877
Sales and services of educational activities	61,251	62,548
Auxiliary enterprise charges	350,830	314,593
Other operating receipts	221,969	246,365
Payments to employees	(1,760,333)	(1,756,363)
Payments to suppliers	(639,401)	(604,822)
Student financial aid	(156,893)	(158,942)
Student loans collected	11,064	7,226
Student loans issued	(9,081)	(6,438)
<b>Net cash used in operating activities</b>	<b>(476,724)</b>	<b>(446,436)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
State appropriations	509,598	525,118
Nonoperating grants and contracts	115,250	116,257
Gifts and grants received for other than capital purposes	100,387	106,865
Direct lending receipts	600,943	615,458
Direct lending payments	(602,406)	(613,246)
<b>Net cash provided by noncapital financing activities</b>	<b>723,772</b>	<b>750,452</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital appropriations	–	14,157
Capital grants and gifts received	16,885	20,015
Purchase of capital assets	(303,479)	(244,954)
Proceeds from issuance of capital debt, including refunding activity	40,820	134,816
Principal payments on capital debt	(50,096)	(46,697)
Principal paid on capital leases	(1,660)	(1,664)
Interest paid on capital debt and leases	(38,991)	(41,709)
<b>Net cash used in capital and related financing activities</b>	<b>(336,521)</b>	<b>(166,036)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sales and maturities of investments	2,808,571	3,150,406
Investment income	45,242	33,968
Purchase of investments	(3,074,218)	(3,257,317)
<b>Net cash used in investing activities</b>	<b>(220,405)</b>	<b>(72,943)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(309,878)</b>	<b>65,037</b>
Cash and cash equivalents, beginning of year	645,147	580,110
<b>Cash and cash equivalents, end of year</b>	<b>\$ 335,269</b>	<b>\$ 645,147</b>

See accompanying notes to the financial statements.

## Statement of Cash Flows

(continued from previous page)

(in thousands of dollars)	Fiscal Year Ended	
	June 30, 2013	June 30, 2012
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:</b>		
Operating loss	\$ (574,805)	\$ (573,209)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation and amortization expense	140,766	133,482
Loss on disposal of capital assets	6,513	2,568
Changes in assets and liabilities:		
Accounts receivable	(14,272)	(6,642)
Inventories	311	631
Other assets	(4,633)	(4,402)
Notes receivable	1,458	(438)
Accounts payable and accrued liabilities	(18,544)	3,848
Unearned revenue	(23,320)	(1,185)
Assets held in custody for others	294	591
Other noncurrent liabilities	9,508	(1,680)
<b>Net cash used in operating activities</b>	<b>\$ (476,724)</b>	<b>\$ (446,436)</b>

See accompanying notes to the financial statements.

# Indiana University Notes to the Financial Statements

June 30, 2013 and June 30, 2012

## Note 1—Organization and Summary of Significant Accounting Policies

### ORGANIZATION

Indiana University (university) is a state-supported institution that is fiscally responsible for operations and has students enrolled on seven campuses. Campuses are located in Bloomington, Indianapolis (IUPUI), Richmond (East), Kokomo, Gary (Northwest), South Bend, and New Albany (Southeast). The financial statements include the individual schools, colleges, and departments as part of the comprehensive reporting entity. The university was established by state legislative act, under Indiana Code Section IC 20-12-23, in 1838, changing the name of its predecessor, Indiana College, to Indiana University. The university's governing body, the Trustees of Indiana University (trustees), is comprised of nine members charged by the Indiana General Assembly with policy and decision-making authority to carry out the programs and missions of the university. Six of the members are appointed by the Governor of Indiana, and three are elected by university alumni. The university is classified as exempt from federal income tax under Section 501(a) of the Internal Revenue Code, as an organization described in Section 501(c)(3), and also under Section 115(a). Certain revenues of the university may be subject to federal income tax as unrelated business income under Internal Revenue Code Sections 511 to 514.

### BASIS OF PRESENTATION

The university financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, as prescribed by the Governmental Accounting Standards Board (GASB). The university reports on a consolidated basis, with a comprehensive, entity-wide presentation of the university's assets, liabilities, net position, revenues, expenses, changes in net position, and cash flows. All significant intra-university transactions are eliminated upon consolidation.

The university reports as a special-purpose government entity engaged primarily in business-type activities, as defined by GASB. Accordingly, these financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Business type activities are those that are financed in whole or in part by fees charged to external parties for goods and services.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

As a component unit of the state, the university is included as a discrete entity in the State of Indiana's Comprehensive Annual Financial Report.

### REPORTING ENTITY

The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, as required by GASB Statement No. 14, *The Financial Reporting Entity*, and as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. As additionally required by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, organizations that raise and hold economic resources for the direct benefit of the university are included in the reporting entity. The university evaluates potential component units for inclusion in the reporting entity based on these criteria.

### DISCRETELY PRESENTED COMPONENT UNIT

The Indiana University Foundation, Inc. (IU Foundation) is organized as a not-for-profit corporation under the laws of the State of Indiana for the exclusive purpose of supporting the university by receiving, holding, investing, and administering property and making expenditures to or for the benefit of the university. The IU Foundation is considered a component unit of the university, which requires discrete presentation, according to the criteria in GASB No. 39, *Determining Whether Certain Organizations Are Component Units*, as amended by GASB 61, *The Financial Reporting Entity: Omnibus*. Accordingly, the IU Foundation's audited financial statements are presented in their original formats on separate pages.

The IU Foundation is a not-for-profit organization that reports under FASB standards, including FASB Statement No. 117, *Financial Statements of Not-for-Profit Organizations*. As such, certain revenue recognition criteria and presentation features differ from GASB revenue recognition criteria and presentation features. No modifications have been made to the IU Foundation's financial information in the university's financial reporting to adjust for these differences. The IU Foundation distributed \$105,726,000 and \$107,057,000 to the university during fiscal years 2013 and 2012, respectively. Complete financial statements for the IU Foundation can be obtained from: Indiana University Foundation, Attn: Controller, PO Box 500, Bloomington, IN 47402.

## BLENDING COMPONENT UNIT

In September 2008, the Trustees of Indiana University directed, by resolution, that the Indiana University Building Corporation (IUBC) be formed to serve specific purposes on behalf of the university and designated that certain of the university's administrative officers, by virtue of their titles, serve as directors and officers of IUBC.

The sole purpose of IUBC is to assist the university in the financing and development of university facilities by owning and leasing such facilities to the university on a lease purchase basis.

## CASH EQUIVALENTS

The university considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents. The university invests operating cash in investments with varying maturities.

## INVESTMENTS

Investments are carried at fair value, as quoted by the major securities markets. Realized and unrealized gains and losses are reported as a component of investment income in the Statement of Revenues, Expenses, and Changes in Net Position.

## ACCOUNTS RECEIVABLE

Accounts receivable consist primarily of amounts due from students, grants and contracts, and auxiliary enterprises and are recorded net of estimated uncollectible amounts.

## NOTES RECEIVABLE

Notes receivable consists primarily of student loan repayments due to the university.

## CAPITAL ASSETS

Capital assets are recorded at cost at the date of acquisition or fair market value at the date of contribution in the case of gifts. The university capitalizes equipment with a cost of \$5,000 or more and a useful life in excess of one year. Capital assets also include land improvements and infrastructure costing in excess of \$75,000. Buildings and building renovations that increase the useful life of the building, costing at least the lesser of \$75,000 or twenty percent of the acquisition cost of the existing building, are capitalized. Intangible assets with a cost of \$500,000 or more are subject to capitalization. Art and museum objects purchased by or donated to the university are capitalized if the value is \$5,000 or greater. Depreciation expense is computed using the straight-line method over the estimated useful lives of the respective assets, generally five to twenty years for equipment, ten years for library books, ten to forty years for infrastructure and land improvements, and fifteen to

forty years for buildings and building components. Useful lives for capital assets are established using a combination of the American Hospital Association guidelines, Internal Revenue Service guidelines, and documented university experience. Land and capitalized art and museum collections are not depreciated.

## UNEARNED REVENUE

Unearned revenue is recorded for current cash receipts of student tuition and fees and certain auxiliary goods and services, which will be recorded as revenue in future periods. Amounts received from contract and grant sponsors that have not yet been earned are also recorded as unearned revenue.

## COMPENSATED ABSENCES

Liabilities for compensated absences are recorded for vacation leave based on actual earned amounts for eligible employees who qualify for termination payments. Liabilities for sick leave are recorded for employees who are eligible for and have earned termination payments for accumulated sick days upon termination or retirement.

## NET POSITION

The university's net position is classified for financial reporting in the following categories:

- *Net investment in capital assets:* This component of net position includes capital assets, net of accumulated depreciation and outstanding principal debt balances related to the acquisition, construction, or improvement of those assets.
- *Restricted—nonexpendable:* Assets included in the nonexpendable restricted net position category are subject to externally imposed stipulations that the principal is to be maintained in perpetuity and invested for the purpose of producing present and future income, which may be either expended or added to principal. Such assets include permanent endowment funds.
- *Restricted—expendable:* Resources classified as restricted and expendable are those for which the university is legally obligated to spend in accordance with externally imposed stipulations, or those stipulations that expire with the passage of time.
- *Unrestricted:* Unrestricted resources are not subject to externally imposed restrictions and are primarily used for meeting expenses for academic and general operations of the university.

When an expense is incurred for which both restricted and unrestricted resources are available, the university's policy is to apply the most appropriate fund source based on the relevant facts and circumstances.

## REVENUES

University revenues are classified as either operating or nonoperating as follows:

- *Operating revenues:* Operating revenues result from exchange transactions, such as student tuition and fees (net of scholarship discounts and allowances), government and other grants and contracts, and sales and services of auxiliary enterprises (net of scholarship discounts and allowances).
- *Nonoperating revenues:* Nonoperating revenues include those derived from nonexchange transactions such as gifts and certain federal and state grants. Nonoperating revenues include significant revenue sources that are relied upon for operations, such as state appropriations, federal Pell grants, and investment income.

## SCHOLARSHIP DISCOUNTS AND ALLOWANCES

Student tuition and fees and other student revenues are reported gross with the related scholarship discounts and allowances directly below in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are calculated as the difference between the stated charges for goods and services provided by the university and the amounts paid by students and/or third parties making payments on behalf of students.

## NEW ACCOUNTING PRONOUNCEMENTS

GASB issued Statement No 60, *Accounting and Financial Reporting for Service Concession Arrangements*, in November 2010. This standard provides guidance on financial reporting for arrangements where a government conveys to another entity the right and related obligation to provide services through the use of infrastructure or another government asset in exchange for significant consideration from that entity. The requirements of this statement are effective for financial statements for periods beginning after December 15, 2011. The university has no service concession arrangements as defined by this new standard.

GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus*, in November 2010. This standard modifies certain requirements for inclusion of component units in the financial reporting entity. This Statement clarifies the manner in which that determination should be made and the types of relationships that generally should be considered in making the determination. The provisions of this statement are effective for financial statements for periods beginning after June 15, 2012. The amendments made under GASB 61 did not result in any reporting changes to the university's June 30, 2013, financial statements.

The university applied the requirements of Statement

No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, in fiscal year 2013. This statement codifies all sources of generally accepted accounting principles for state and local governments into a single source.

Effective with the fiscal year ended June 30, 2013, the university adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*. The standard introduces and defines those elements as a consumption of net assets by the university that is applicable to a future reporting period, and an acquisition of net assets by the university that is applicable to a future reporting period, respectively. The standard also incorporates deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. In accordance with the standard, the university has no deferred outflows or inflows for the fiscal year ended June 30, 2013 and has modified the presentation of the Statement of Net Position accordingly.

## RECLASSIFICATIONS

Certain reclassifications have been made to prior year statements and certain notes for comparative purposes and do not constitute a restatement of prior periods.

## Note 2—Deposits and Investments

### DEPOSITS

The combined bank balances of the university's demand deposits were \$67,819,000 and \$137,657,000 at June 30, 2013 and 2012, respectively. The university had balances in excess of Federal Deposit Insurance Corporation limits in the amount of \$67,547,000 and \$61,187,000 at June 30, 2013 and 2012, respectively. The balance in excess of FDIC limits is subject to custodial credit risk. The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The university does not have a formal deposit policy for custodial credit risk, however the university monitors the credit rating and certain financial performance metrics of its custodial and commercial banks on a quarterly basis.

### INVESTMENTS

The trustees have acknowledged responsibility as a fiduciary body for the invested assets of the university. Indiana Code 30-4-3-3 requires the trustees to "exercise the judgment and care required by Indiana Code 30-4-3.5", the *Indiana Uniform Prudent Investor Act*. That act requires the trustees to act "as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the trust. In satisfying this standard, the trustee shall exercise

reasonable care, skill, and caution.” The trustees have the responsibility to assure the assets are prudently invested in a manner consistent with the university’s investment policy. The trustees have delegated the day-to-day responsibilities for overseeing the investment program to the Office of the Treasurer.

At June 30, 2013 and 2012, the university had investments and deposits, including endowment funds, as shown below:

(dollar amounts presented in thousands)

Investment Type	Fair Value	
	June 30, 2013	June 30, 2012
Corporate bonds	\$ 505,798	\$ 469,713
Money market funds	350,906	440,312
Government bonds	234,467	172,901
External investment pools	212,546	204,238
Government mortgage- backed securities	182,407	157,230
Asset-backed securities	149,680	141,065
Fixed income funds	99,019	–
Commercial mortgage-backed	75,401	52,955
Nongovernment-backed C.M.O.s	53,671	46,316
Index-linked government bonds	30,553	26,524
Government agencies	28,892	34,154
Short-term bills and notes	25,671	13,818
Municipal/provincial bonds	8,482	12,928
Commercial paper	7,998	4,799
Government-issued commercial mortgage- backed	3,489	2,961
Mutual funds	2,976	2,238
Venture capital	2,465	2,750
Real estate	1,025	1,105
Guaranteed fixed income	–	5,708
All other	(41,590)	184,298
<b>Total</b>	<b>\$ 1,933,856</b>	<b>\$ 1,976,013</b>

### INVESTMENT CUSTODIAL RISK

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The university manages custodial credit risk through the types of investments that are allowed by investment policy. The university also monitors the credit rating and certain financial performance metrics of its custodial

and commercial banks. The university had \$1,519,000 and \$1,423,000 exposed to custodial credit risk at June 30, 2013 and 2012, respectively. The university had \$20,428,000 and \$10,604,000 where custodial credit risk could not be determined at June 30, 2013 and 2012, respectively. The remainder of the university’s investments are not exposed to custodial credit risk and reflect either investment securities registered in the name of the university, investment securities loaned for collateral received, or other types of investments not exposed to custodial credit risk.

### INTEREST RATE RISK

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The university’s policy for controlling its exposure to fair value losses arising from increasing interest rates is to constrain average portfolio duration within ranges of a target portfolio duration set for each portfolio of operating fund investments. The portfolios may seek to enhance returns by attempting to time movements of interest rates within the allowable ranges.



Reflecting Pool, IUN

Library, IUS



The university had investments with the following maturities at June 30, 2013:

(dollar amounts presented in thousands)

<i>Investment Type</i>	<i>Fair Value</i>	<i>Investment Maturities (in years)</i>			
	<i>June 30, 2013</i>	<i>Less than 1</i>	<i>1–5</i>	<i>6–10</i>	<i>More than 10</i>
<i>Investments with maturity date</i>					
Corporate bonds	\$ 505,798	\$ 64,020	\$ 273,807	\$ 117,958	\$ 50,013
Government bonds	234,467	43,381	57,311	102,399	31,376
Government mortgage-backed securities	182,407	57,904	1,815	11,810	110,878
Asset-backed securities	149,680	1,449	87,624	31,545	29,062
Commercial mortgage-backed	75,401	–	2,675	502	72,224
Nongovernment-backed C.M.O.s	53,671	4	–	3,150	50,517
Index-linked government bonds	30,553	1,748	–	2,403	26,402
Government agencies	28,892	5,149	14,154	3,178	6,411
Short-term bills and notes	25,671	25,671	–	–	–
Municipal/provincial bonds	8,482	699	3,832	123	3,828
Commercial paper	7,998	7,998	–	–	–
Government-issued commercial mortgage-backed	3,489	–	1,411	1,887	191
Other fixed income	23,274	6,170	3,169	10,086	3,849
<b>Total investments with maturity date</b>	<b>1,329,783</b>	<b>214,193</b>	<b>445,798</b>	<b>285,041</b>	<b>384,751</b>
<i>Investments with undetermined maturity date</i>					
Money market funds	350,906	350,906	–	–	–
External investment pools	212,546	212,546	–	–	–
Fixed income funds	99,019	99,019	–	–	–
Mutual funds	2,976	2,976	–	–	–
Venture capital	2,465	2,465	–	–	–
Real estate	1,025	1,025	–	–	–
All other	(64,864)	(64,864)	–	–	–
<b>Total investments with undetermined maturity date</b>	<b>604,073</b>	<b>604,073</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total</b>	<b>\$ 1,933,856</b>	<b>\$ 818,266</b>	<b>\$ 445,798</b>	<b>\$ 285,041</b>	<b>\$ 384,751</b>

The university had investments with the following maturities at June 30, 2012:

(dollar amounts presented in thousands)

Investment Type	Fair Value June 30, 2012	Investment Maturities (in years)			
		Less than 1	1–5	6–10	More than 10
<i>Investments with maturity date</i>					
Corporate bonds	\$ 469,713	\$ 44,406	\$ 239,730	\$ 127,528	\$ 58,049
Government bonds	172,901	10,980	64,405	60,456	37,060
Government mortgage-backed securities	157,230	2,913	2,295	27,195	124,827
Asset-backed securities	141,065	807	95,554	25,322	19,382
Commercial mortgage-backed	52,955	–	355	1,442	51,158
Nongovernment-backed C.M.O.s	46,316	–	18	3,796	42,502
Government agencies	34,154	9,432	17,539	2,284	4,899
Index-linked government bonds	26,524	–	393	20,593	5,538
Short-term bills and notes	13,818	13,818	–	–	–
Municipal/provincial bonds	12,928	1,053	4,741	842	6,292
Guaranteed fixed income	5,708	4,616	1,092	–	–
Commercial paper	4,799	4,799	–	–	–
Government-issued commercial mortgage-backed	2,961	–	–	2,811	150
Other fixed income	13,633	2,900	2,948	6,299	1,486
<b>Total investments with maturity date</b>	<b>1,154,705</b>	<b>95,724</b>	<b>429,070</b>	<b>278,568</b>	<b>351,343</b>
<i>Investments with undetermined maturity date</i>					
Money market funds	440,312	440,312	–	–	–
External investment pools	204,238	204,238	–	–	–
Venture capital	2,750	2,750	–	–	–
Mutual funds	2,238	2,238	–	–	–
Real estate	1,105	1,105	–	–	–
All other	170,665	170,665	–	–	–
<b>Total investments with undetermined maturity date</b>	<b>821,308</b>	<b>821,308</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total</b>	<b>\$ 1,976,013</b>	<b>\$ 917,032</b>	<b>\$ 429,070</b>	<b>\$ 278,568</b>	<b>\$ 351,343</b>

## CREDIT RISK

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The weighted average credit quality of each portfolio of university operating funds investments must be at least 'AA-/Aa3' for Defensive Managers; 'A/A2' for Core Plus Managers,

or as specified in each manager's guidelines.

At June 30, 2013 and 2012, university investments had debt securities with associated credit ratings as shown below:

(dollar amounts presented in thousands)

Credit Quality Rating	Fair Value June 30, 2013	Percentage of Total Pool	Fair Value June 30, 2012	Percentage of Total Pool
AAA	\$ 296,587	15.34%	\$ 271,937	13.76%
AA	522,507	27.02%	447,172	22.63%
A	174,998	9.05%	162,315	8.21%
BBB	219,757	11.36%	202,314	10.24%
BB	99,318	5.14%	81,791	4.14%
B	47,881	2.48%	41,044	2.08%
CCC	19,961	1.03%	12,127	0.61%
CC	6,154	0.32%	3,971	0.20%
C	343	0.02%	–	–
D	1,039	0.05%	2,164	0.11%
Not Rated	545,311	28.19%	751,178	38.02%
<b>Total</b>	<b>\$ 1,933,856</b>	<b>100.00%</b>	<b>\$ 1,976,013</b>	<b>100.00%</b>

## CONCENTRATION OF CREDIT RISK

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The university's investment policy requires that investments are to be diversified to the extent that the securities of any single issuer shall be limited to 3.5% of the market value in a particular manager's portfolio. U.S. Government and U.S. governmental agency securities are exempt from this policy requirement.

## FOREIGN CURRENCY RISK

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of a government's investments and deposits. The university's policy for controlling exposure to foreign currency risk is to constrain investments in non-U.S. dollar denominated debt to 25% of an individual manager's portfolio, or as specified in each manager's guidelines. Minimal foreign currency exposure could occur if one of the university's investment managers purchases non-U.S. dollar holdings and does not hedge the currency. As of June 30, 2013, and June 30, 2012, unrealized losses on foreign currency translation amounted to \$97,000 and \$974,000, respectively.

At June 30, 2013 and 2012, the university had investments exposed to foreign currency risk stated in U.S. Dollar equivalents as shown below:

(dollar amounts presented in thousands)

Currency	2013	2012
Mexican peso	\$13,018	\$11,071
Malaysian ringgit	2,623	1,961
Philippine peso	1,890	900
Chilean peso	1,203	–
All other	(10,435)	(5,206)
<b>Total</b>	<b>\$ 8,299</b>	<b>\$ 8,726</b>

The negative values in All other are a result of investments in foreign currency derivatives which have a negative market value and from large pending foreign exchange sales.

## ENDOWMENTS

Endowment funds are managed pursuant to an Investment Agency Agreement between the Trustees of Indiana University (trustees) and the IU Foundation, which delegates investment management responsibilities to the IU Foundation. Indiana Code 30-2-12, *Uniform Management of Institutional Funds*, sets forth the provisions governing

the investment of endowment assets and the expenditure of endowment fund appreciation. The code requires that the trustees and their agents act in good faith and with the care a prudent person acting in a like position would use under similar circumstances, with respect to the investment of endowment assets. The code also sets forth provisions governing the expenditure of endowment fund appreciation, under which the trustees may authorize expenditure, consistent with donor intent. The trustees may, at their discretion, direct all or a portion of the university's endowment funds to other investments, exclusive of the IU Foundation's investment funds. The spending policy of the trustees is to distribute 4.834% of the twelve quarter rolling average of pooled fund values. This rate will be reduced at the rate of 0.083% per year over the next four years resulting in a 4.5% distribution rate in fiscal year 2016-2017. Funds held by endowments managed by the IU Foundation are used to acquire pooled shares.

Endowment funds have a perpetual investment horizon and, as appropriate, may be invested in asset classes with longer term risk/return characteristics, including, but not limited to stocks, bonds, real estate, private placements, and alternative investments. The Indiana University Endowments (endowments) are managed pursuant to an Investment Agency Agreement between the trustees and the IU Foundation dated November 14, 2005, which delegated investment management responsibilities to the IU Foundation, subject to the university's management agreement with the IU Foundation. Endowment assets may be invested in pooled funds or in direct investments, or a combination of the two. Assets will typically be diversified among high quality stocks and bonds. Additional asset classes, such as absolute return, private equity, and real asset investments, may be included when it is reasonable to expect these investments will either increase return or reduce risk, or both. Participation in the pooled investments is achieved by owning units of the Pooled Long-Term Fund and considered an external investment pool to the university. At June 30, 2013, all endowments held with the IU Foundation were invested in pooled funds. The Pooled Long-Term portfolio is diversified based on manager selection, investment style, and asset type to avoid any disproportionate risk related to any one industry or security.

#### **POOLED SHORT TERM FUND (PSTF)**

Spending policy distributions from the Endowment funds are held in the PSTF until utilized by the university. The IU Foundation's PSTF Investment Policy Statement governs investment of PSTF assets. Objectives of the PSTF include providing for the preservation of capital for account holders and maintenance of adequate liquidity to meet spending requirements.

The PSTF investments are managed to address appropriate diversification, specifically to mitigate interest rate risk and protect the fund against a concentration of credit risk. The IU Foundation's PSTF policy limits commercial paper, Certificates of Deposit, Bankers' Acceptances, and Repurchase Agreements to \$10,000,000 per issuer and money market funds and short term bond funds to \$50,000,000 per fund, with the exception of U.S. Treasuries and Agencies, or accounts collateralized by Treasuries or Agencies.

#### **DERIVATIVES**

A derivative is a unique and often complex financial arrangement between the university and another party. The value of a derivative or the cash it provides is based on changes in market prices, such as interest rates or commodity prices, in a separate transaction or agreement.

Derivatives are entered into for at least four reasons:

- As an investment
- As a hedge to reduce a specific financial risk
- To lower borrowing costs
- To manage cash flows

The university holds derivative instruments, such as futures, forwards, options, and swaps in its portfolio for investment purposes only. The fair value of derivatives held by the university was \$1,124,000 and (\$113,000) at June 30, 2013 and 2012, respectively. The notional market value was \$78,804,000 and (\$51,587,000) at June 30, 2013 and 2012, respectively. The change in fair value was (\$270,000) and \$544,000 in fiscal years 2013 and 2012, respectively.

#### **CREDIT RISK, INTEREST RATE RISK AND FOREIGN CURRENCY RISK**

Derivative transactions involve, to varying degrees, credit risk, interest rate risk, and foreign currency risk. Credit risk is the possibility that a loss may occur because a party to a transaction fails to perform according to terms. Interest rate risk is the possibility that a change in interest rates will cause the value of a financial instrument to decrease or become more costly to settle. Foreign currency risk is the possibility that changes in exchange rates will adversely affect the cash flows or fair value of a transaction. The credit risk, interest rate risk, and foreign currency risk associated with derivatives, the prices of which are constantly fluctuating, are regulated by imposing strict limits as to the types, amounts, and degree of risk that investment managers may undertake.

### Note 3—Accounts Receivable

Accounts receivable consisted of the following at June 30, 2013 and 2012:

(dollar amounts presented in thousands)

	June 30, 2013	June 30, 2012
Student accounts	\$ 37,174	\$ 36,193
Auxiliary enterprises and other operating activities	74,958	57,870
State appropriations	—	—
Federal, state, and other grants and contracts	16,881	21,771
Capital appropriations and gifts	2,241	327
Other	10,103	10,447
<b>Current accounts receivable, gross</b>	<b>141,357</b>	<b>126,608</b>
Less allowance for uncollectible accounts	(8,868)	(9,962)
<b>Current accounts receivable, net</b>	<b>\$ 132,489</b>	<b>\$ 116,646</b>
<b>Noncurrent accounts receivable</b>	<b>\$ 10,634</b>	<b>\$ 10,640</b>

### Note 4—Capital Assets

Fiscal year ended June 30, 2013

(dollar amounts presented in thousands)

	Balance June 30, 2012	Additions	Transfers	Retirements	Balance June 30, 2013
Assets not being depreciated:					
Land	\$ 57,085	\$ 8,894	\$ —	\$ —	\$ 65,979
Art & museum objects	79,342	313	—	19	79,636
Construction in progress	146,311	148,105	(85,072)	(11)	209,355
<b>Total capital assets not being depreciated</b>	<b>282,738</b>	<b>157,312</b>	<b>(85,072)</b>	<b>8</b>	<b>354,970</b>
Other capital assets:					
Infrastructure	164,285	4,914	3,559	—	172,758
Intangibles	2,690	948	6,696	—	10,334
Land improvements	37,530	8,068	2,818	—	48,416
Equipment	408,724	37,352	4,246	23,134	427,188
Library books	223,935	17,059	—	18,851	222,143
Buildings	3,243,814	82,467	67,753	4,614	3,389,420
<b>Total other capital assets</b>	<b>4,080,978</b>	<b>150,808</b>	<b>85,072</b>	<b>46,599</b>	<b>4,270,259</b>
Less accumulated depreciation for:					
Infrastructure	130,042	3,285	—	—	133,327
Intangibles	1,009	1,309	—	—	2,318
Land improvements	13,238	2,339	—	—	15,577
Equipment	287,912	32,735	—	21,713	298,934
Library books	106,910	23,638	—	18,852	111,696
Buildings	1,291,243	77,460	—	828	1,367,875
<b>Total accumulated depreciation, other capital assets</b>	<b>1,830,354</b>	<b>140,766</b>	<b>—</b>	<b>41,393</b>	<b>1,929,727</b>
<b>Capital assets, net</b>	<b>\$ 2,533,362</b>	<b>\$ 167,354</b>	<b>\$ —</b>	<b>\$ 5,214</b>	<b>\$ 2,695,502</b>

Fiscal year ended June 30, 2012

(dollar amounts presented in thousands)

	<i>Balance</i>				<i>Balance</i>
	<i>June 30, 2011</i>	<i>Additions</i>	<i>Transfers</i>	<i>Retirements</i>	<i>June 30, 2012</i>
Assets not being depreciated:					
Land	\$ 54,439	\$ 2,646	\$ –	\$ –	\$ 57,085
Art & museum objects	79,059	283	–	–	79,342
Construction in progress	154,340	103,087	(109,345)	1,771	146,311
<b>Total capital assets not being depreciated</b>	<b>287,838</b>	<b>106,016</b>	<b>(109,345)</b>	<b>1,771</b>	<b>282,738</b>
Other capital assets:					
Infrastructure	160,075	3,669	541	–	164,285
Intangibles	2,690	–	–	–	2,690
Land improvements	34,309	3,221	–	–	37,530
Equipment	395,455	27,054	6,271	20,056	408,724
Library books	218,308	24,936	–	19,309	223,935
Buildings	3,061,556	84,557	102,533	4,832	3,243,814
<b>Total other capital assets</b>	<b>3,872,393</b>	<b>143,437</b>	<b>109,345</b>	<b>44,197</b>	<b>4,080,978</b>
Less accumulated depreciation for:					
Infrastructure	126,384	3,658	–	–	130,042
Intangibles	336	673	–	–	1,009
Land improvements	11,266	1,972	–	–	13,238
Equipment	274,166	31,917	–	18,171	287,912
Library books	104,079	22,140	–	19,309	106,910
Buildings	1,221,767	73,122	–	3,646	1,291,243
<b>Total accumulated depreciation, other capital assets</b>	<b>1,737,998</b>	<b>133,482</b>	<b>–</b>	<b>41,126</b>	<b>1,830,354</b>
<b>Capital assets, net</b>	<b>\$ 2,422,233</b>	<b>\$ 115,971</b>	<b>\$ –</b>	<b>\$ 4,842</b>	<b>\$ 2,533,362</b>

## Note 5—Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities consisted of the following at June 30, 2013 and 2012:

(dollar amounts presented in thousands)

	<i>June 30, 2013</i>	<i>June 30, 2012</i>
Accrued payroll	\$ 21,876	\$ 27,140
Accrual for compensated absences	41,536	44,471
Interest payable	12,937	12,973
Vendor and other payables	134,029	144,374
<b>Total accounts payable and accrued liabilities</b>	<b>\$ 210,378</b>	<b>\$ 228,958</b>

## Note 6—Other Liabilities

Noncurrent liability activity for the fiscal years ended June 30, 2013 and 2012 is summarized as follows:

Fiscal year ended June 30, 2013

(dollar amounts presented in thousands)

	<i>Balance</i> June 30, 2012	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> June 30, 2013	<i>Current</i>
Bonds, notes, and capital leases payable	\$ 984,456	\$ 41,381	\$ 56,604	\$ 969,233	\$ 60,051
Other liabilities:					
Unearned revenue	213,015	–	30,986	182,029	145,074
Assets held in custody for others	76,784	417	–	77,201	524
Compensated absences	64,142	20,986	17,812	67,316	41,537
Other	36,053	3,442	3,361	36,134	–
<b>Total other liabilities</b>	<b>389,994</b>	<b>24,845</b>	<b>52,159</b>	<b>362,680</b>	<b>187,135</b>
<b>Total noncurrent liabilities</b>	<b>\$1,374,450</b>	<b>\$ 66,226</b>	<b>\$ 108,763</b>	<b>\$ 1,331,913</b>	<b>\$ 247,186</b>

Fiscal year ended June 30, 2012

(dollar amounts presented in thousands)

	<i>Balance</i> June 30, 2011	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> June 30, 2012	<i>Current</i>
Bonds, notes, and capital leases payable	\$ 899,340	\$ 136,532	\$ 51,416	\$ 984,456	\$ 55,193
Other liabilities:					
Unearned revenue	214,200	–	1,185	213,015	177,913
Assets held in custody for others	76,308	476	–	76,784	401
Compensated absences	65,789	16,035	17,682	64,142	44,471
Other	36,110	3,201	3,258	36,053	–
<b>Total other liabilities</b>	<b>392,407</b>	<b>19,712</b>	<b>22,125</b>	<b>389,994</b>	<b>222,785</b>
<b>Total noncurrent liabilities</b>	<b>\$ 1,291,747</b>	<b>\$ 156,244</b>	<b>\$ 73,541</b>	<b>\$ 1,374,450</b>	<b>\$ 277,978</b>

Certain reclassifications have been made to the prior year for comparative purposes and do not constitute a restatement of prior periods.

## Note 7 — Bonds and Notes Payable

The university is authorized by acts of the Indiana General Assembly to issue bonds, notes, and other forms of indebtedness for the purpose of financing construction of facilities that include academic and administrative facilities, research facilities on the Bloomington and Indianapolis campuses, athletic facilities, parking facilities, student housing, student union buildings, and energy savings projects. At June 30, 2013 and 2012, the university had serial bonds, term bonds, and capital appreciation bonds outstanding with maturities that extend to June 1, 2038. The university has both tax-exempt and taxable bonds outstanding.

The total outstanding bonds and notes payable at June 30,

2013 and 2012, was \$966,881,000 and \$981,065,000, respectively. This indebtedness included principal outstanding at June 30, 2013 and 2012, for bonds issued under Indiana Code (IC) 21-34-6 (Student Fee debt) of \$448,520,000 and \$463,056,000, respectively, and for bonds issued under IC 21-35-3 (Revenue debt) of \$410,895,000 and \$428,840,000, respectively. Total bonds and notes payable at June 30, 2013 and 2012, include an additional accreted value of outstanding Student Fee bonds issued as capital appreciation bonds of \$13,936,000 and \$17,017,000, respectively. The calculation of total bonds and notes payable at June 30, 2013 and 2012, includes the addition of bond premium outstanding of \$60,476,000 and \$52,786,000, respectively, and the subtraction of deferred charges of \$16,850,000 and \$9,536,000, respectively. As of June 30, 2013, debt service payments to

maturity total \$1,337,285,000, of which \$508,053,000 is from bonds eligible for fee replacement appropriations.

On a biennial basis, the Indiana General Assembly authorizes a specific state appropriation to the university for the purpose of reimbursing a portion of the debt service payments on bonds issued under IC 21-34-6 for certain academic facilities. Such academic facilities include classrooms, libraries, laboratories, and other academic support facilities as designated by the Indiana General Assembly. These specific state appropriations are referred to as “fee replacement” appropriations, and are received from the State of Indiana on a semi-annual basis. This appropriation is renewed and supplemented on a biennial basis because state statutes prohibit a sitting General Assembly from binding subsequent General Assemblies with respect to future appropriation of funds. The State of Indiana has fully funded all fee replacement obligations established by prior General Assemblies since the State began authorizing fee replacement appropriations over 40 years ago. The outstanding principal balances which are eligible for fee replacement appropriations, as of June 30, 2013 and 2012, are \$386,207,000 and \$411,423,000, respectively.

In addition to serial and term bonds, the university has issued capital appreciation bonds (CABs). A CAB is a long-term municipal security on which the investment return on an initial principal amount is reinvested at a stated compounded rate until maturity. At maturity, the

investor receives both the initial principal amount and the total investment return. CABs typically are sold at a deeply discounted price and are distinct from traditional zero coupon bonds because the investment return is considered to be in the form of compounded interest rather than accreted original issue discount. Total debt service payments to maturity, as of June 30, 2013 and 2012, include CAB payments of \$22,305,000 and \$28,690,000, respectively, of which \$3,525,000 and \$6,150,000 are eligible for fee replacement appropriations, respectively.

Consolidated Revenue Bonds are unsecured obligations of the university that carry a promise of repayment that will come first from net income generated from certain designated housing facilities, parking facilities and other auxiliary facilities along with certain research revenues and athletic revenues, and secondly, from other legally available funds of the university.

The Indiana University Building Corporation (IUBC) is an affiliated single-purpose Indiana not-for-profit corporation that was formed by the Trustees of Indiana University in 2008. The sole purpose of this entity is to assist the university in the financing and development of university facilities by owning and leasing such facilities to the university on a lease purchase basis. Certificates of Participation in lease payments between the university as lessee and IUBC as lessor are included in the outstanding indebtedness table under IC 21-33-3-5 and are classified as notes payable.

As of June 30, 2013 and 2012, outstanding indebtedness from bonds and notes is summarized as follows:

*(dollar amounts presented in thousands)*

<i>Bonding Authority</i>	<i>Interest Rates</i>	<i>Final Maturity Year Ended</i>	<i>Principal Outstanding At June 30, 2013</i>	<i>Principal Outstanding At June 30, 2012</i>
Indiana Code 21-34-6 (Bonds: Student Fee Bonds)	0.30 to 6.40%	2033	\$ 448,520	\$ 463,056
Indiana Code 21-35-3 (Bonds: Consolidated Revenue Bonds)	2.00 to 5.64%	2038	410,895	428,840
Indiana Code 21-34-10-7 (Bonds: Energy Savings Student Fee Bonds)	–	–	–	2,649
Indiana Code 21-33-3-5 (Notes: Certificates of Participation)	2.00 to 5.95%	2037	63,840	43,270
Subtotal bonds and notes payable			923,255	937,815
Add unamortized bond premium			60,476	52,786
Less deferred charges			(16,850)	(9,536)
<b>Total bonds and notes payable</b>			<b>\$ 966,881</b>	<b>\$ 981,065</b>

As of June 30, 2013, the university does not have any variable rate bonds, notes, or commercial paper outstanding. The principal and interest requirements to maturity for bonds and notes payable are as follows:

(dollar amounts presented in thousands)

Fiscal Year Ended June 30	Bond Principal	Note Principal	Total Principal	Bond Interest	Note Interest	Total Interest	Total Debt Service Payments
2014	\$ 52,905	\$ 2,525	\$ 55,430	\$ 43,384	\$ 2,797	\$ 46,181	\$ 101,611
2015	56,303	2,800	59,103	39,377	2,522	41,899	101,002
2016	56,217	2,855	59,072	37,157	2,447	39,604	98,676
2017	58,564	2,940	61,504	34,932	2,357	37,289	98,793
2018	60,261	3,025	63,286	32,529	2,243	34,772	98,058
2019 - 2023	246,980	16,420	263,400	112,042	9,283	121,325	384,725
2024 - 2028	200,015	16,270	216,285	60,525	5,558	66,083	282,368
2029 - 2033	95,290	13,610	108,900	20,488	1,979	22,467	131,367
2034 - 2038	32,880	3,395	36,275	4,124	286	4,410	40,685
<b>Total</b>	<b>\$ 859,415</b>	<b>\$ 63,840</b>	<b>\$ 923,255</b>	<b>\$ 384,558</b>	<b>\$ 29,472</b>	<b>\$ 414,030</b>	<b>\$1,337,285</b>

Bond and note interest shown above are reported gross of (before) any federal interest subsidy scheduled to be received on taxable Build America Bonds.

In prior years, the university has defeased several bond issues either with cash or by issuing new debt. United States Treasury obligations or federal agency securities have been purchased in amounts sufficient to pay principal and interest payments when due, through the maturity or call dates of the defeased bonds. These securities have been deposited in irrevocable trusts as required to defease the bonds. The defeased bonds and the related trusts balances are not reflected on the university's books.

As of June 30, 2013, the previously defeased bonds held in escrow have the following amounts of principal outstanding:

(dollar amounts presented in thousands)

Defeased Bonds (Refunded)	Principal Outstanding	Call Date
Student Fee Bonds, Series O	\$ 41,710	8/1/2013
Student Fee Bonds, Series P	71,215	8/1/2014
Student Fee Bonds, Series Q	20,270	8/1/2016
Student Fee Bonds, Series R	15,780	8/1/2016
Facility Revenue Bonds, Series 2004	9,705	11/15/2014
Student Residence System Bonds, Series 2004B	16,400	11/1/2014
<b>Total Defeased Bonds</b>	<b>\$ 175,080</b>	

In February 2009, the United States Congress enacted the American Recovery and Reinvestment Act of 2009 (ARRA). ARRA allowed certain tax advantages to state and local governmental entities when such entities issued qualifying taxable obligations, referred to as Build America Bonds (BABs). While the BAB provisions in ARRA expired as of January 1, 2011, the obligation of the U.S. Treasury to make subsidy payments on BABs will remain in effect through the final maturity date of BABs. Although issuers of BABs were eligible to receive subsidy payments from the U.S. Treasury equal to 35 percent of the corresponding interest payable on the related BABs, subsidies that paid after February 28, 2013, were cut by 8.7% due to the federal sequestration. Total federal interest subsidies that were originally scheduled to be received over the life of the BABs debt outstanding as of June 30, 2013, were \$32,354,000. However, through June 30, 2013, BABs subsidies for Consolidated Revenue Bonds, Series 2010B and the Certificates of Participation, Series 2009B were reduced by \$73,000. Subsequent to the financial reporting date, the BABs subsidy for Student Fee Bonds, Series T-2 was reduced by \$42,000. BABs subsidies paid between October 1, 2013, and September 30, 2014, are scheduled to be reduced by 7.2% due to the federal sequestration. For fiscal year ending June 30, 2014, the total expected subsidy reductions due to the sequestration is \$197,000, which is subject to changes enacted by Congress at subsequent dates.

On October 26, 2012, the university issued natural fixed rate Student Fee Bonds, Series V-1 (Tax-Exempt) and Series V-2 (Taxable) with par amounts of \$60,265,000 and \$47,485,000, respectively. This included refunding bonds of \$48,390,000 and \$47,485,000, respectively, and new money bonds of \$11,875,000 and \$0, respectively. The Series V-1 proceeds were used to refund a portion of Student Fee Bonds Series P, Q, and R; finance qualified energy savings projects on the Indianapolis and South Bend campuses; and refund Qualified Energy Savings Notes, Series 2005, 2007, and 2008. The Series V-2 proceeds were used to refund a portion of Student Fee Bonds Series P. Bond proceeds were also used to pay costs to issue the bonds, including underwriters' discount. At issuance, the all-in true interest cost for Series V-1 was 1.98% and for Series V-2 was 1.79%. The refunding bonds produced a net present value savings of \$4,320,000 and \$3,641,000, respectively, which was 8.31% and 8.45% of refunded par bonds, respectively.

On March 8, 2013, the university issued natural fixed rate Certificates of Participation, Series 2013A with a par amount of \$22,515,000. The proceeds financed the construction of the Global and International Studies Building on the Bloomington campus and costs to issue the bonds, including underwriters' discount. At issuance, the true interest cost for the certificates was 2.86%.

## Note 8—Lease Obligations

The university leases certain facilities. The majority of the facility leases include renewal options and some provide for escalation of rent based on changes in operating costs. Some leases are in substance lease-purchases and, as such, are recorded as capital lease obligations.

Scheduled lease payments for the years ending June 30 are as follows:

(dollar amounts presented in thousands)

	Capital	Operating
2014	\$ 1,341	\$ 14,962
2015	650	9,459
2016	343	8,533
2017	136	5,121
2018	34	2,933
2019-2023	–	12,110
2024-2028	–	2,969
2029	–	13
<b>Total future minimum payments</b>	<b>2,504</b>	<b>\$ 56,100</b>
Less: interest	(152)	
<b>Total principal payments outstanding</b>	<b>\$ 2,352</b>	

## Note 9—Federal Obligations Under Student Loan Programs

Campus based student loans are funded by new allocations received from the federal government, as well as principal and interest collected from previous student loan recipients. The federal government advanced \$144,000 and \$214,000 for health professions and nursing loan programs for fiscal years ended June 30, 2013 and 2012, respectively.

Liabilities at June 30, 2013 and 2012, for loan programs were as follows:

(dollar amounts presented in thousands)

	June 30, 2013	June 30, 2012
Current portion of assets held in custody for others	\$ 524	\$ 401
Noncurrent liabilities:		
Federal share of interest	41,740	40,286
Perkins loans	17,028	17,942
Health professions loans	15,938	16,204
Nursing loans	1,971	1,951
Total noncurrent portion of assets held in custody for others	76,677	76,383
<b>Total assets held in custody for others</b>	<b>\$ 77,201</b>	<b>\$ 76,784</b>

## Note 10—Risk Management

The university is exposed to various risks of loss, including torts, theft, damage or destruction of assets, errors or omissions, job-related illnesses or injuries to employees, and health care claims on behalf of employees and their dependents. The university manages these risks through a combination of risk retention and commercial insurance, including coverage from internally maintained funds as well as from a wholly-owned captive insurance company, Old Crescent Insurance Company (OCIC). The university is self-funded for damage to buildings and building contents for the first \$100,000 per occurrence with an additional \$400,000 per occurrence covered by OCIC, with commercial excess property coverage above this amount. The university is self-funded for comprehensive general liability and automobile liability for the first \$100,000 per occurrence with an additional \$900,000 per occurrence covered by OCIC and with supplementary commercial liability umbrella policies. The university has a malpractice and professional liability policy in the amount of \$250,000 for each claim and \$750,000 annually in aggregate provided by OCIC. The university is self-funded for the first \$850,000 of any workers' compensation claim. Workers' compensation claims above \$850,000 are covered by commercial insurance and are subject to

statutory limits. The university is self-funded for the first \$850,000 for employer liability claims with an additional \$1,000,000 coverage through commercial insurances.

The university has four health care plans for full-time appointed employees, one of which is also available to retirees not eligible for Medicare. All of the employee plans are self-funded. The university records a liability for incurred but unpaid claims for university-sponsored, self-funded health care plans. This liability is estimated to be no more than 15% of the paid self-funded claims during the fiscal year, and totals \$25,133,000 and \$26,990,000 at June 30, 2013 and 2012, respectively. In addition, a potential claims fluctuation liability of \$9,876,000 has been recorded at June 30, 2013 and 2012.

Separate funds have been established to account for the liability of incurred but unpaid health care claims, as well as any unusual catastrophic claims fluctuation experience. All organizational units of the university are charged fees based on estimates of the amounts necessary to pay health care coverage costs, including premiums and claims.

## Note 11—Retirement Plans

The university provided retirement plan coverage to 18,494 and 18,441 active employees, as of June 30, 2013 and 2012, respectively, in addition to contributing to the Federal Insurance Contributions Act (FICA) as required by law.

### INDIANA PUBLIC EMPLOYEES' RETIREMENT FUND

The university contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan with an annuity savings account provision. Indiana Public Retirement System (INPRS) administers the multiple-employer public employee retirement plans, which provide retirement benefits to plan members and beneficiaries. All support, technical, and service employees with at least a 50% full-time equivalent (FTE) appointment participate in the PERF plan. There were 6,267 and 6,352 active university employees covered by this retirement plan as of June 30, 2013 and 2012, respectively. State statutes authorize the university to contribute to the plan and govern most requirements of the system. The PERF retirement benefit consists of the pension and an annuity savings account, both of which are funded by employer contributions. The annuity savings account consists of contributions set by state statute at three percent of compensation plus the earnings credited to members' accounts. The university has elected to make the contributions on behalf of the members. PERF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. This report may be obtained by writing the Public Employees Retirement Fund, One North Capitol, Suite 001, Indianapolis, IN 46204, by

calling 1-888-526-1687, or by reviewing the Annual Report online at [www.in.gov/inprs/annualreports.htm](http://www.in.gov/inprs/annualreports.htm).

Contributions made by the university totaled \$25,785,000 and \$23,972,000 for fiscal years ended June 30, 2013 and 2012, respectively. This represented a 9.7% and 8.6% university pension benefit contribution for fiscal years ended June 30, 2013 and 2012, respectively, and a 3% university contribution for the annuity savings account provisions each year.

### PERF FUNDING POLICY AND ANNUAL PENSION COST

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The university's annual pension cost and related information, as provided by the actuary, is presented below.

The employer contributions required by the funding policy at actuarial determined rates are sufficient to fund the pension benefits when they become due. The amortization method and period are level dollar closed over 30 years. The actuarial cost method is entry age normal cost. The employer required contribution is determined using an asset smoothing method. The actuarial valuation date is June 30, 2012.

Actuarial assumptions include: (a) an investment rate of return of 6.75%, (b) projected salary increases of 3.25%-4.5%, and (c) a 1% cost of living increase granted in each future year, applying to current and future retirees.

(dollar amounts presented in thousands)

	Fiscal Year Ended	
	June 30, 2012 <sup>1</sup>	June 30, 2011
Annual required contribution	\$ 22,735	\$ 21,855
Interest on net pension obligation	246	(251)
Adjustment to annual required contribution	(284)	289
Annual pension cost	22,697	21,893
Contributions made	(17,757)	(14,790)
Increase/(decrease) in net pension obligation	4,940	7,103
Net pension obligation, beginning of year	3,522	(3,581)
<b>Net pension obligation, end of year</b>	<b>\$ 8,462</b>	<b>\$ 3,522</b>

<sup>1</sup>Actuarial data for 2013 was not available at the time of this report.

(dollar amounts presented in thousands)

Fiscal Year Ended	Annual Pension Cost (APC) <sup>2</sup>	Percentage of APC Net Pension Contributed	Net Pension Obligation
June 30, 2010	14,742	95%	(3,581)
June 30, 2011	21,893	68%	3,522
June 30, 2012	22,697	78%	8,462

<sup>2</sup>Does not reflect costs attributable to the university's 3% defined contribution benefit. See *Indiana Public Employees' Retirement Fund* above.

#### ACADEMIC AND PROFESSIONAL STAFF EMPLOYEES

Appointed academic and professional staff employees with at least 50% FTE are covered by the IU Retirement Plan. This is a defined contribution plan under IRC 403(b) with four contribution levels. The university contributed \$61,118,000 during fiscal year ended June 30, 2013, and \$62,833,000 during fiscal year ended June 30, 2012, to TIAA-CREF for the IU Retirement Plan. The university contributed \$28,669,000 during fiscal year ended June 30, 2013, and \$26,854,000, during fiscal year ended June 30, 2012, to Fidelity Investments for the IU Retirement Plan. Under this plan, 7,743 and 8,081 employees directed university contributions to TIAA-CREF as of June 30, 2013 and 2012, respectively. In addition, 5,185 and 4,711 employees directed university contributions to Fidelity Investments as of June 30, 2013 and 2012, respectively.

In addition to the above, the university provides early retirement benefits to full-time appointed academic and professional staff employees who were in positions Grade 16 and above on or before June 30, 1999. There were 1,057 and 1,093 active employees on June 30, 2013 and 2012, respectively, covered by the IU Supplemental Early Retirement Plan (IUSERP), a defined contribution plan in compliance with IRC 401(a), with participant accounts at TIAA-CREF and Fidelity Investments. The university contributed \$2,553,000 and \$2,336,000 to IUSERP during fiscal years ended June 30, 2013 and 2012, respectively. The same class of employees covered by the IU Retirement Plan 15% Level of Contributions on or before July 14, 1988, is covered by the IU 18/20 Retirement Plan, a combination of IRC Section 457(f) and Section 403(b) provisions. The IU 18/20 Retirement Plan allows this group of employees to retire as early as age 64, provided the individual has at least 18 years of participation in the IU Retirement Plan and at least 20 years of continuous university service. During the fiscal year ended June 30, 2013, the university made total payments of \$32,027,000 to 361 individuals receiving IU 18/20 Retirement Plan payments. During the fiscal year ended June 30, 2012, the university made total payments of \$33,601,000 to 405 individuals receiving IU 18/20 Retirement Plan payments.

TIAA-CREF issues an annual financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. This

report may be obtained by writing the Teachers Insurance and Annuity Association/College Retirement Equities Fund, 8500 Andrew Carnegie Blvd, Charlotte, NC 28262, by calling 1-800-842-2252, or by reviewing the annual report online at [www.tiaa-cref.org/public/about/governance/corporate/annual-reports](http://www.tiaa-cref.org/public/about/governance/corporate/annual-reports).

Fidelity Investments issues an annual financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. This report may be obtained by writing Fidelity Investments, 82 Devonshire Street, Boston, MA 02109, or by calling 1-800-343-0860.

#### IU REPLACEMENT RETIREMENT PLAN FUNDING POLICY AND ANNUAL PENSION COST

The university has established an early retirement plan for eligible employees to accommodate IRS requirements and as authorized by the Trustees of Indiana University. This plan is called the IU Replacement Retirement Plan. It is a single-employer plan and is qualified under IRC Section 401(a), with normal benefits payable for the participant's lifetime. Trust and recordkeeping activities are outsourced to the TIAA-CREF Trust Company. As of June 30, 2013 and 2012, 95 and 96 employees, respectively, were eligible to participate. University contributions related to this plan totaled \$1,611,000 and \$1,571,000, for fiscal years ended June 30, 2013 and 2012, respectively, with no employee contributions. These amounts represent 100% of the funding policy contribution.

The following schedule shows the funding policy contributions for the fiscal years indicated for the IU Replacement Retirement Plan as provided by the actuarial valuation report prepared as of July 1, 2012, for the fiscal year ended June 30, 2013, prepared as of July 1, 2011, for the fiscal year ended June 30, 2012, and prepared as of July 1, 2010, for the fiscal year ended June 30, 2011:

(dollar amounts presented in thousands)

	Fiscal Year Ended		
	June 30, 2013	June 30, 2012	June 30, 2011
Cost of benefits earned during the year	\$ 796	\$ 811	\$ 808
Amortization of unfunded actuarial accrued liabilities	716	664	767
Interest	98	96	102
<b>Funding policy contribution</b>	<b>\$ 1,610</b>	<b>\$ 1,571</b>	<b>\$ 1,677</b>

The funded status of the IU Replacement Retirement Plan as provided by the actuarial valuation reports for fiscal years ended June 30, 2013, 2012, and 2011, are as follows:

(dollar amounts presented in thousands)

Actuarial Valuation Date	July 1, 2012	July 1, 2011	July 1, 2010
Actuarial accrued liability (AAL)	\$ 23,818	\$ 23,034	\$ 21,497
Less actuarial valuation of plan assets	(14,838)	(14,558)	(11,541)
Unfunded actuarial liability	8,980	8,476	9,956
Actuarial value of assets as a percentage of AAL (funded ratio)	62.3%	63.2%	53.7%
Annual covered payroll	\$ 8,445	\$ 8,679	\$ 8,643
Ratio of unfunded actuarial liability to annual covered payroll	106.3%	97.7%	115.2%

Actuarial assumptions include a 6.5% asset rate of return and future salary increases of 3% for the fiscal years ended June 30, 2013 and 2012. Liabilities are based on the projected unit credit method. The actuarial value of assets is equal to the fair market value on the valuation date adjusted for employer contributions receivable. Actuarial assumptions of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of future events including future employment and mortality, and are based on the substantive plan provisions.

Additional multiyear trend information regarding the funding progress of the IU Replacement Retirement Plan is provided immediately following the notes to the financial statements.

TIAA-CREF issues an annual financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. This report may be obtained by writing the Teachers Insurance and Annuity Association/College Retirement Equities Fund, 8500 Andrew Carnegie Blvd, Charlotte, NC 28262, by calling 1-800-842-2252, or by reviewing the annual report online at [www.tiaa-cref.org/public/about/governance/corporate/annual-reports](http://www.tiaa-cref.org/public/about/governance/corporate/annual-reports).

## Note 12 – Postemployment Benefits

### PLAN DESCRIPTION

The university provides certain postemployment benefits for retired employees. The IU 18/20 Plan, Medical, and Life Insurance benefits are presented for financial statement purposes as a consolidated plan (the Plan) under the requirements for reporting Other Postemployment Benefit Plans (OPEB) required by GASB Statement No.45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The Plan is a single-employer defined benefit plan administered by Indiana University. The 18/20 Plan provides interim benefits to full-time

appointed academic and professional staff employees who meet the following eligibility requirements: 18 years of participation in the IU Retirement Plan 15% level, at least 20 years of continuous full-time university service, and at least 64 years of age. This group of employees is eligible to receive monthly payments based on a hypothetical monthly annuity amount at age 70, up to the amount of terminal base salary, calculated as the average budgeted base salary for the five 12-month periods immediately preceding retirement. The 18/20 Plan was adopted by the Trustees of Indiana University (trustees). The university provides medical care coverage to individuals with retiree status and their eligible dependents. The cost of the coverage is borne fully by the individual. However, retiree medical care coverage is implicitly more expensive than active-employee coverage, which creates an implicit rate subsidy. The university provides retiree life insurance benefits in the amount of \$6,000 to terminated employees with retiree status. The health and life insurance plans have been established and may be amended under the authority of the trustees. The Plan does not issue a stand-alone financial report. Reflected in this note are benefits related to an early retirement incentive plan, approved by executive management in fiscal year 2011, which includes five years of annual contributions to a health reimbursement account.

### FUNDING POLICY

The contribution requirements of plan members and the university are established and may be amended by the trustees. The university contribution to the 18/20 Plan and retiree life insurance is based on pay-as-you-go financing requirements. Plan members do not make contributions. The medical plans are self-funded and each plan's premiums are updated annually based on actual claims. Retirees receiving medical benefits paid \$2,018,000 and \$1,330,000 in premiums in the fiscal years ended June 30, 2013 and 2012, respectively. The university contributed \$51,608,000 and \$53,851,000 to the consolidated OPEB Plan in fiscal years ended June 30, 2013 and 2012, respectively.

## ANNUAL OPEB COST AND NET OPEB OBLIGATION

The university's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize

any unfunded actuarial liabilities (or funding excess) over a period of twenty-five years.

The following table shows the university's annual OPEB cost for the year, the amount actually contributed to the plan, and the university's net OPEB obligation as provided by the actuarial results for the fiscal year ended June 30, 2013:

(dollar amounts presented in thousands)

	Fiscal Year Ended	
	June 30, 2013	June 30, 2012
Annual OPEB cost	\$ 54,714	\$ 57,052
Less employer contributions	(51,608)	(53,851)
Increase in OPEB obligation	3,106	3,201
Net OPEB obligation, beginning of year	22,758	19,557
Net OPEB obligation, end of year	\$ 25,864	\$ 22,758
<b>Percentage of annual OPEB cost contributed</b>	<b>94.32%</b>	<b>94.39%</b>

## FUNDED STATUS AND FUNDING PROGRESS

The funding progress of the plan as of the most recent and preceding valuation date are as follows:

(dollar amounts presented in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b) - (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a) / c)
July 1, 2012	–	\$ 390,227	\$ 390,227	0.0%	\$ 1,013,726	38.5%
July 1, 2011	–	414,985	414,985	0.0%	984,200	42.2%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the university are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, represents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

## ACTUARIAL METHODS AND ASSUMPTIONS

Projections of benefits for financial reporting purposes are

based on the substantive plan (the Plan as understood by the university and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the university and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The projected unit credit cost method was used in the June 30, 2013, actuarial valuation. The actuarial assumptions include a 4.5% investment rate of return, which is a blended rate of (1) the expected long-term investment returns on plan assets and (2) the university's investments which is calculated based on the funded level of the Plan at June 30, 2013; and an annual healthcare cost trend rate that ranges from 9.5% in fiscal year 2014 to 5.0% in fiscal year 2022. The rate includes a 3% inflation assumption. The Unfunded

Actuarial Accrued Liability is being amortized over 25 years using level dollar amounts on an open group basis.

### Note 13—Related Organization

The university is a major beneficiary of the Riley Children’s

Foundation, of which a majority of the board of directors is appointed by, or serve by virtue of position with, Indiana University. Riley Children’s Foundation net assets were \$314,401,000 and \$288,901,000 at June 30, 2013 and 2012, respectively. Riley Children’s Foundation net assets are not included in the financial statements of the university.

### Note 14—Functional Expenses

The university’s operating expenses by functional classification were as follows:

Fiscal year ended June 30, 2013

(dollar amounts presented in thousands)

Functional Classification	Natural Classification						Total
	Compensation & Benefits	Utilities	Supplies & Expenses	Scholarships & Fellowships	Depreciation	Travel	
Instruction	\$ 864,284	\$ 979	\$ 110,606	\$ 13,864	\$ –	\$ 17,923	\$ 1,007,656
Research	153,421	54	84,653	3,301	–	6,448	247,877
Public service	84,241	324	57,131	3,032	–	4,078	148,806
Academic support	256,391	42	59,769	4,380	–	6,889	327,471
Student services	73,116	10	24,342	1,189	–	2,050	100,707
Institutional support	81,339	626	36,364	1,006	–	1,985	121,320
Physical plant	79,566	64,697	66,018	4	–	166	210,451
Scholarships & fellowships	11,288	–	1,318	126,259	–	164	139,029
Auxiliary enterprises	178,327	3,772	81,612	6,205	–	7,542	277,458
Depreciation	–	–	–	–	140,766	–	140,766
<b>Total operating expenses</b>	<b>\$ 1,781,973</b>	<b>\$ 70,504</b>	<b>\$ 521,813</b>	<b>\$ 159,240</b>	<b>\$ 140,766</b>	<b>\$ 47,245</b>	<b>\$ 2,721,541</b>

Fiscal year ended June 30, 2012

(dollar amounts presented in thousands)

Functional Classification	Natural Classification						Total
	Compensation & Benefits	Utilities	Supplies & Expenses	Scholarships & Fellowships	Depreciation	Travel	
Instruction	\$ 839,533	\$ 836	\$ 99,882	\$ 14,599	\$ –	\$ 17,467	\$ 972,317
Research	159,814	56	80,017	3,269	–	6,700	249,856
Public service	83,837	388	62,237	3,196	–	4,401	154,059
Academic support	223,927	52	45,328	2,365	–	6,896	278,568
Student services	73,212	11	21,393	1,551	–	2,242	98,409
Institutional support	95,035	602	35,126	2,731	–	2,351	135,845
Physical plant	77,216	65,306	61,433	4	–	181	204,140
Scholarships & fellowships	10,881	–	1,166	130,102	–	30	142,179
Auxiliary enterprises	181,154	4,310	71,879	5,748	–	7,181	270,272
Depreciation	–	–	–	–	133,482	–	133,482
<b>Total operating expenses</b>	<b>\$ 1,744,609</b>	<b>\$ 71,561</b>	<b>\$ 478,461</b>	<b>\$ 163,565</b>	<b>\$ 133,482</b>	<b>\$ 47,449</b>	<b>\$ 2,639,127</b>

## Note 15—Segment Information

A segment is an identifiable activity reported as a stand-alone entity for which one or more bonds are outstanding, with a revenue stream pledged in support of the debt. The primary source of repayment of these bonds is pledged net income from certain parking and housing operations, including campuses for which bonds are no longer outstanding. Facilities Revenue Bonds carry a pledge of net income from the Parking System. Student Residence System Bonds carry a pledge of net income from the Student Residence

System. The university has Facilities Revenue Bonds and Student Residence System Bonds outstanding related to the following auxiliary enterprise activities:

- Parking operations on the IUPUI and South Bend campuses providing parking services to students, staff, faculty, and the general public.
- Housing operations on the IUPUI campus providing housing primarily to students.

Condensed financial statements for Parking and Housing Operations are as follows:

(dollar amounts presented in thousands)

Condensed Statement of Net Position	Parking Operations		Housing Operations	
	June 30, 2013	June 30, 2012	June 30, 2013	June 30, 2012
Assets				
Current assets	\$ 29,558	\$ 27,228	\$ 92,695	\$ 82,018
Capital assets, net	90,816	92,927	221,499	215,325
<b>Total assets</b>	<b>120,374</b>	<b>120,155</b>	<b>314,194</b>	<b>297,343</b>
Liabilities				
Current liabilities	6,921	7,022	7,717	8,928
Noncurrent liabilities	53,018	58,764	106,452	111,553
<b>Total liabilities</b>	<b>59,939</b>	<b>65,786</b>	<b>114,169</b>	<b>120,481</b>
Net position				
Net investment in capital assets	32,841	30,095	110,544	101,007
Unrestricted	27,594	24,274	89,481	75,855
<b>Total net position</b>	<b>60,435</b>	<b>54,369</b>	<b>200,025</b>	<b>176,862</b>
<b>Total liabilities and net position</b>	<b>\$ 120,374</b>	<b>\$ 120,155</b>	<b>\$ 314,194</b>	<b>\$ 297,343</b>

(dollar amounts presented in thousands)

Condensed Statement of Revenues, Expenses, and Changes in Net Position	Parking Operations		Housing Operations	
	Fiscal Year Ended		Fiscal Year Ended	
	June 30, 2013	June 30, 2012	June 30, 2013	June 30, 2012
Operating revenues	\$ 25,326	\$ 24,887	\$ 73,702	\$ 69,243
Depreciation expense	(3,985)	(3,722)	(6,151)	(4,795)
Other operating expenses	(12,734)	(13,078)	(46,446)	(43,455)
<b>Net operating income</b>	<b>8,607</b>	<b>8,087</b>	<b>21,105</b>	<b>20,993</b>
Nonoperating revenues (expenses)				
Grants, contracts, and other revenues	182	190	1,119	1,170
Interest expense	(2,429)	(2,009)	(5,457)	(1,597)
<b>Net nonoperating revenues (expenses)</b>	<b>(2,247)</b>	<b>(1,819)</b>	<b>(4,338)</b>	<b>(427)</b>
Other revenues				
Capital gifts and grants	250	—	—	—
<b>Net other revenues</b>	<b>250</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net transfers</b>	<b>(544)</b>	<b>(1,039)</b>	<b>6,396</b>	<b>3,091</b>
<b>Increase in net position</b>	<b>6,066</b>	<b>5,229</b>	<b>23,163</b>	<b>23,657</b>
Net position				
Net position, beginning of year	54,369	49,140	176,862	153,205
<b>Net position, end of year</b>	<b>\$ 60,435</b>	<b>\$ 54,369</b>	<b>\$ 200,025</b>	<b>\$ 176,862</b>

(dollar amounts presented in thousands)

Condensed Statement of Cash Flows	Parking Operations		Housing Operations	
	Fiscal Year Ended		Fiscal Year Ended	
	June 30, 2013	June 30, 2012	June 30, 2013	June 30, 2012
Operating activities	\$ 11,905	\$ 12,605	\$ 25,342	\$ 23,740
Noncapital financing activities	182	190	1,119	1,170
Capital and related financing activities	(10,009)	(24,895)	(16,081)	(55,420)
<b>Net increase (decrease) in cash</b>	<b>2,078</b>	<b>(12,100)</b>	<b>10,380</b>	<b>(30,510)</b>
Beginning cash and cash equivalent balances	26,071	38,171	80,796	111,306
<b>Ending cash and cash equivalent balances</b>	<b>\$ 28,149</b>	<b>\$ 26,071</b>	<b>\$ 91,176</b>	<b>\$ 80,796</b>

Total revenue-backed debt for capital financing of parking and housing auxiliary activities was outstanding in the amount of \$7,180,000 at June 30, 2013, with remaining terms of 1 year. Total revenue-backed debt for capital financing of parking and housing auxiliary activities was outstanding in the amount of \$10,625,000 at June 30, 2012, with remaining terms of 2 years. Revenues of the activities are sufficient to meet the principal and interest requirements for the debt.

## Note 16—Commitments and Loss Contingencies

### CONSTRUCTION PROJECTS

The university had outstanding commitments for capital construction projects of \$58,580,000 and \$145,603,000 at June 30, 2013 and 2012, respectively.

### Note 17—Subsequent Event

In fiscal year 2014, executive management authorized the university to offer certain employees an Early Retirement

Incentive Plan (ERIP), intended to attain specific institutional objectives, including the following:

- Reduce salary/wage and benefit expenses
- Redirect positions to focus on higher priorities
- Avoid or minimize future involuntary reductions in personnel

Separation dates under the ERIP will be on December 31, 2013, and May 31, 2014. Separation agreements will be finalized by November 4, 2013, for employees separating on December 31, 2013, and by March 31, 2014, for employees separating on May 31, 2014.

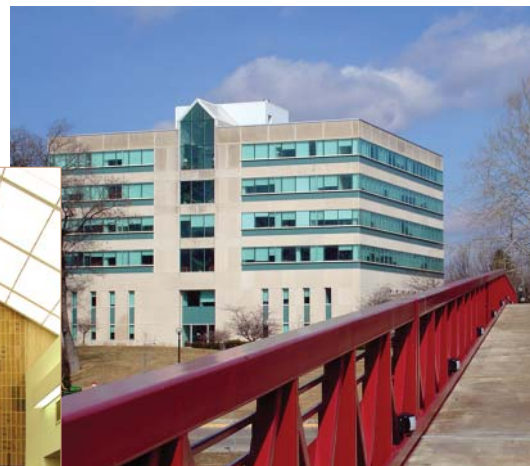
The ERIP provides benefits not normally provided to separating employees, including an income replacement payment and contributions to a health reimbursement account.



Milt and Jean Cole Family Wellness Center,  
IU Kokomo



Library,  
IU East



Schurz Hall, IU South Bend

## Required Supplementary Information

### Schedule of Funding Progress for IU Replacement Retirement Plan:

(dollar amounts presented in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a) / c)
7/1/2012	\$ 14,838	\$ 23,818	\$ 8,980	62.3%	\$ 8,445	106.3%
7/1/2011	14,558	23,034	8,476	63.2%	8,679	97.7%
7/1/2010	11,541	21,497	9,956	53.7%	8,643	115.2%

### Schedule of Funding Progress for Other Postemployment Benefit Plans:

(dollar amounts presented in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a) / c)
7/1/2012	–	\$ 390,227	\$ 390,227	0.0%	\$ 1,013,726	38.5%
7/1/2011	–	414,985	414,985	0.0%	984,200	42.2%
7/1/2010	–	441,968	441,968	0.0%	959,198	46.1%

### Schedule of Funding Progress for Public Employees' Retirement Fund:

(dollar amounts presented in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a) / c)
6/30/2012	\$ 175,411	\$ 370,470	\$ 195,059	47.3%	\$ 211,519	92.2%
6/30/2011	214,453	379,812	165,359	56.5%	215,496	76.7%
6/30/2010	215,702	320,269	104,567	67.4%	214,529	48.7%

**Indiana University Foundation  
Notes to the Financial Statements  
June 30, 2013 and 2012**

**Note 1 - Organization and Operations**

The Indiana University Foundation, Inc. (Foundation) is a not-for-profit corporation organized under the laws of the State of Indiana. The corporate purposes of the Foundation are to raise, receive, hold, invest and administer property and to make expenditures to or for the benefit of Indiana University, including its regional campuses and associated entities (such as the Purdue University schools housed at the Indiana University-Purdue University Indianapolis campus, the Indiana University Building Corporation (IUBC), Riley Children's Foundation, the Indiana University Research & Technology Corporation, Indiana University Health, the Indiana University Alumni Association, and certain medical practice plans), herein referred to as the "University."

The mission of the Foundation is to inspire donors to invest in Indiana University's power to transform lives and better the state, nation and world. The Foundation was originally incorporated in 1936 and is empowered to perform a wide range of services and conduct a variety of activities that support the University as it carries out its missions of teaching, research, and public service. The Foundation conducts general and special purpose fundraising programs, receives and acknowledges gifts for the benefit of the University, administers those gifts to ensure that they are used as specified by the donor, invests those gifts, serves as trustee for certain types of planned gift arrangements, and provides other services for the benefit of the University as requested from time to time.

**Note 4 - Investments**

A summary of total investment income, including net gains (losses) net of outside management fees for the year ended June 30, 2013 and 2012 consist of the following:

	<u>2013</u>	<u>2012</u>
Dividend, interest and other investment income	\$ 9,767,463	\$ 9,920,514
Net realized and unrealized gains (losses) on investments	155,663,461	(21,571,091)
Outside investment management fees	<u>(5,520,204)</u>	<u>(4,710,704)</u>
Total investment income, including net gains (losses), net of outside investment management fees	<u>\$ 159,910,720</u>	<u>\$ (16,361,281)</u>

The Foundation's investments recorded at fair value have been categorized based upon a fair value hierarchy in accordance with ASC 820. The following tables present information about the Foundation's investments by security type measured at fair value as of June 30, 2013 and 2012:



**Indiana University Foundation  
Notes to the Financial Statements  
30, 2013 and 2012**

	<b>2013</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Domestic equities	\$ 313,476,486	\$ 68,537,378	\$ 551,958	\$ 382,565,822
International equities	294,411,857	-0-	-0-	294,411,857
Domestic fixed income	95,603,310	146,760,433	2,767,929	245,131,672
International fixed income	(5)	58,037,270	-0-	58,037,265
Cash equivalents	21,825,278	-0-	-0-	21,825,278
Alternative investments:				
Hedged equity funds	-0-	-0-	114,708,557	114,708,557
Absolute return funds	-0-	-0-	254,714,708	254,714,708
Venture capital funds	-0-	-0-	100,496,948	100,496,948
Buyout funds	-0-	-0-	129,125,068	129,125,068
Distressed/special situation funds	-0-	-0-	58,625,785	58,625,785
Real estate funds	-0-	-0-	95,125,996	95,125,996
Natural resource funds	-0-	-0-	79,754,823	79,754,823
Public inflation hedge	-0-	19,738,891	-0-	19,738,891
Direct commercial real estate	-0-	-0-	20,129,763	20,129,763
Mortgage securities	-0-	-0-	690,255	690,255
<b>Total</b>	<b>\$ 725,316,926</b>	<b>\$ 293,073,972</b>	<b>\$ 856,691,790</b>	<b>\$ 1,875,082,688</b>



**Indiana University Foundation  
Notes to the Financial Statements  
June 30, 2013 and 2012**

	<b>2012</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Domestic equities	\$ 216,328,769	\$ 63,877,854	\$ 480,957	\$ 280,687,580
International equities	275,090,775	9,034	-0-	275,099,809
Domestic fixed income	70,941,499	130,956,163	3,075,523	204,973,185
International fixed income	-0-	18,208,525	-0-	18,208,525
Cash equivalents	8,391,823	-0-	-0-	8,391,823
Alternative investments:				
Hedged equity funds	-0-	75,582,024	203,752	75,785,776
Absolute return funds	-0-	112,035,004	111,415,599	223,450,603
Venture capital funds	-0-	551,832	92,686,612	93,238,444
Buyout funds	-0-	-0-	113,709,268	113,709,268
Distressed/special situation funds	-0-	-0-	55,972,168	55,972,168
Real estate funds	8,627,769	-0-	80,563,458	89,191,227
Natural resource funds	-0-	-0-	78,748,874	78,748,874
Public inflation hedge	-0-	20,842,156	-0-	20,842,156
Direct commercial real estate	-0-	-0-	19,678,883	19,678,883
Mortgage securities	-0-	-0-	695,381	695,381
<b>Total</b>	<b>\$ 579,380,635</b>	<b>\$ 422,062,592</b>	<b>\$ 557,230,475</b>	<b>\$ 1,558,673,702</b>

There were no significant transfers between levels 1 and 2 for the years ended June 30, 2013 and 2012. Transfers into Level 3 for the year ended June 30, 2013 of \$187,852,124, were the result of a change in categorization from Level 2 to Level 3 for those funds valued using NAV per share (or its equivalent) based on redemption liquidity restrictions. Changes in Level 3 assets measured at fair value as of and for the years ended June 30, 2013 and 2012 follow.

	<b>2013</b>	<b>2012</b>
Beginning balance	\$ 557,230,475	\$ 562,292,724
Realized and unrealized gains (losses)	90,311,970	12,124,593
Purchases	126,893,978	99,083,787
Sales	(105,596,757)	(111,925,455)
Transfers in	187,852,124	138,000
Transfers out	-0-	(4,483,174)
Ending balance	\$ 856,691,790	\$ 557,230,475



**Indiana University Foundation  
Notes to the Financial Statements  
June 30, 2013 and 2012**

Included in the underlying US Government and agency debt instruments are futures and forwards that are considered derivative financial instruments. The carrying values of these derivative financial instruments are adjusted to net fair market value. Open positions as of June 30, 2013 and 2012 are summarized as follows:

	2013		2012	
	Notional Par	Net Fair Market Value Asset (Liability)	Notional Par	Net Fair Market Value Asset (Liability)
<b>Futures:</b>				
10 yr US	\$ (1,100,000)	\$ 32,055	\$ 400,000	\$ 4,375
Euro-Oat EUX 10 yr	(200,000)	5,253	-0-	-0-
<b>Forwards:</b>				
US Government Agencies	\$ 10,900,000	\$ (181,113)	\$ 15,900,000	\$ 34,399

The gross and net credit risk associated with the related counterparties on these open futures and forwards positions is insignificant. The market risk for these futures and forwards is directly linked with exchange rates or market interest rates as the underlying securities bear a fixed rate of interest. The futures instruments required \$977,000 and \$712,000 in cash, as of June 30, 2013 and 2012, respectively. The related net gains generated were \$1,022,231 and \$569,791 for the years ended June 30, 2013 and 2012, respectively.

The Foundation's alternative investments include investments in: (1) private equity such as venture capital and leveraged buyout funds; (2) absolute return/hedged equity strategies; and (3) inflation hedge strategies, including real estate and natural resources. These investments are valued at NAV per share or its equivalent. The Foundation's asset allocation policy allocates up to 51% in these types of investments. A summary of the alternative investments categorized by major security type, with a description of the investment managers' strategies, and the nature of any restrictions to redeem the investment value as of June 30, 2013 follows:

**Indiana University Foundation  
Notes to the Financial Statements  
June 30, 2013 and 2012**

	2013		2012		Redemption Frequency (If Currently Eligible)	Redemption Notice Period
	Fair Value	Unfunded Commitments	Fair Value			
Hedged equity funds (a)	\$ 114,708,557	\$ -0-	\$ 75,785,776		monthly, quarterly, semi-annually, annually	30-90 days
Absolute return funds (b)	254,714,708	4,491,054	223,450,603		monthly, quarterly, semi-annually, annually	33-95 days
Venture capital funds (c)	100,496,948	44,146,127	93,238,444			
Buyout funds (d)	129,125,068	68,548,217	113,709,268			
Distressed/special situation funds (e)	58,625,785	31,149,963	55,972,168			
Real estate funds (f)	95,125,996	45,414,767	80,563,458			
Natural resources funds (g)	79,754,823	56,274,223	78,748,874			
Public Inflation Hedge (h)	19,738,891	-0-	20,842,156		monthly	10 days
Total	\$ 852,290,776	\$ 250,024,351	\$ 742,310,747			

(a) This category includes investments in hedge funds that invest globally in both long and short common stocks across all market capitalizations. Management of the hedge funds may opportunistically shift investments across sectors, geographies, and net market exposures. The fair values of the investments in this category are based on the net asset value per share of the investment.

(b) This category includes investments in hedge funds that invest opportunistically across various strategies including long/short equity, fixed income, distressed credit, merger arbitrage, convertible arbitrage, etc. The fair values of the investments in this category are based on the net asset value per share of the investment. As of June 30, 2013, 51% of the total Marketable Alternative Investments (hedged equity and absolute return) could be redeemed in 0-6 months, an additional 21% could be redeemed between 7-12 months, another 21% could be redeemed between 13-24 months, and 2% could be redeemed between 25-36 months. The remaining 5% is designated as illiquid investments.

**Indiana University Foundation  
Notes to the Financial Statements  
June 30, 2013 and 2012**

- (c) This category includes funds which invest primarily in early-stage companies in the technology and life science sectors. The nature of investments in this category is that money is distributed as underlying companies are exited via acquisition or IPO. Partnerships are typically structured to be fully liquidated after 10 years but may be extended. It is probable that the investments in this category will ultimately be sold at a value that is different from the net asset value of the Foundation's ownership interest as of June 30, 2013.
- (d) This category includes private equity funds that invest across sectors primarily in the United States, but also Asia and Europe. The nature of investments in this category is that money is distributed as underlying companies are recapitalized or exited via acquisition or IPO. Partnerships are typically structured to be fully liquidated after 10 years but may be extended. It is probable that the investments in this category will ultimately be sold at a value that is different from the net asset value of the Foundation's ownership interest as of June 30, 2013.
- (e) This category includes funds that are focused on distressed, mezzanine, or secondary investments, primarily in the United States. Partnerships are typically structured to be fully liquidated after 10 years but may be extended. It is probable that the investments in this category will ultimately be sold at a value that is different from the net asset value of the Foundation's ownership interest as of June 30, 2013.
- (f) This category includes funds that invest primarily in U.S. commercial real estate, but also include real estate funds focused on Europe and Asia. The real estate exposure can include both publicly traded REIT funds and private partnerships. Publicly traded REIT funds have daily liquidity. Partnerships are typically structured to be fully liquidated after 10 years but may be extended. It is probable that the investments in this category will ultimately be sold at a value that is different from the net asset value of the Foundation's ownership interest as of June 30, 2013.
- (g) This category includes funds that are focused on direct energy and timber. Partnerships are typically structured to be fully liquidated after 10 years but may be extended. Certain funds in this category will provide an income stream as the underlying commodity is harvested/sold. It is probable that the investments in this category will ultimately be sold at a value that is different from the net asset value of the Foundation's ownership interest as of June 30, 2013.
- (h) This category includes funds that invest in equity and equity-related securities, commodity derivatives, fixed income obligations, and derivatives related to equity, fixed income, and commodity securities.

**Indiana University Foundation  
Notes to the Financial Statements  
June 30, 2013 and 2012**

**Note 8 – Restricted Net Assets**

The income generated from restricted net assets is used in accordance with the donors' time or purpose restrictions. Foundation and University permanently restricted assets are held in perpetuity. A summary of restricted net assets and the related donor imposed restrictions as of June 30, 2013 and 2012 are as follows:

	2013		2012	
	Temporarily Restricted	Permanently Restricted	Temporarily Restricted	Permanently Restricted
	Foundation	University	Foundation	University
Foundation operations	\$ 7,925,034	\$ -0-	\$ 7,925,034	\$ -0-
University Programs:				
Awards	-0-	6,742,085	-0-	8,315,792
Capital and capital improvements	-0-	74,316,436	-0-	2,260,981
Fellowships/lectureships	-0-	21,256,305	-0-	84,120,885
General endowments	-0-	259,306,348	-0-	246,326,034
Medical practice plans	-0-	33,025,572	-0-	-0-
Operations	-0-	82,291,782	-0-	4,040,385
Professorships/chairs	-0-	116,175,867	-0-	290,236,341
Research	-0-	31,636,917	-0-	50,252,828
Scholarships	-0-	130,222,679	-0-	391,874,959
Total	\$ 7,925,034	\$ 754,973,991	\$ 22,208,880	\$ 1,077,428,205
Foundation operations	\$ 7,638,802	\$ -0-	\$ 7,638,802	\$ -0-
University Programs:				
Awards	-0-	6,462,179	-0-	7,643,380
Capital and capital improvements	-0-	81,714,502	-0-	2,143,383
Fellowships/lectureships	-0-	20,960,628	-0-	80,896,984
General endowments	-0-	228,179,220	-0-	221,330,071
Medical practice plans	-0-	31,053,837	-0-	-0-
Operations	-0-	71,462,141	-0-	3,439,699
Professorships/chairs	-0-	106,354,539	-0-	253,336,864
Research	-0-	28,786,485	-0-	40,427,466
Scholarships	-0-	117,269,456	-0-	363,104,975
Total	\$ 7,638,802	\$ 692,242,987	\$ 20,518,576	\$ 972,322,822



**Note 10 - Contingencies and Commitments**

The Foundation has borrowed \$222,797,098 and \$125,016,119 of restricted cash and cash equivalents as displayed in its Foundation Unrestricted, Foundation Temporarily Restricted, and Permanently Restricted assets as of June 30, 2013 and 2012, respectively, and has reported this interfund borrowing as “due to (from)” on the Statement of Financial Position. The Foundation assumes all risk associated with the composition of assets related to the Foundation’s reinvestment of the temporarily restricted University monies. These borrowings were used to (1) acquire property, plant and equipment for the benefit of the University, (2) purchase investment securities, and (3) support on-going Foundation operations. Repayment of the borrowings is primarily dependent on the Foundation’s ability to (1) generate future appreciation and income from investment securities, (2) receive future revenue from existing property leases arrangements with the University and (3) receive future unrestricted gifts. Management has currently developed initiatives to reduce such borrowings in the future and maintain an appropriate composition of assets to comply with all donor restrictions.

Interfund financing of \$1,150,000 and \$1,900,000 as of June 30, 2013 and 2012, respectively, represents amounts financed by the Foundation unrestricted net assets to the agency and temporarily restricted University net assets. The carrying value of interfund financing approximates fair market value, as the borrowing rates currently available to the Foundation are similar to the terms on remaining maturities. Interest rates are from 4.0% to 4.95% as of June 30, 2013 and June 30, 2012.

**Indiana University Foundation  
Notes to the Financial Statements  
June 30, 2013 and 2012**

**Note 11 - Program Expenditures**

Program expenditures include support for Foundation and University programs. Foundation programs include: real estate, air services, Student Foundation, cultural center, women's programs and other miscellaneous programs. These University related program expenditures primarily support "Grants and aid to the University" and "Endowment and capital additions for the University." For the years ended June 30, 2013 and 2012, a summary of these expenditures follows:

	2013		
	Foundation	University*	Total
<b>Program expenditures:</b>			
<b>Foundation programs:</b>		<b>Unrestricted</b>	
Real estate	\$ 2,876,779	\$ -0-	\$ 2,876,779
Student Foundation	546,133	-0-	546,133
Air Services	736,034	-0-	736,034
Women's programs	151,499	-0-	151,499
Miscellaneous	17,097	-0-	17,097
	<u>4,327,542</u>	<u>-0-</u>	<u>4,327,542</u>
<b>Grants and aid to the University:</b>			
Operating support:			
University support	1,771,397	29,877,286	31,648,683
Student scholarship and financial aid	5,627	36,738,927	36,744,554
Faculty support	108,772	15,022,682	15,131,454
Faculty research	-0-	8,202,888	8,202,888
	<u>1,885,796</u>	<u>89,841,783</u>	<u>91,727,579</u>
<b>Endowment and capital additions for the University:</b>			
Land, building and equipment purchases	207	15,884,113	15,884,320
Total program expenditures	<u>\$ 6,213,545</u>	<u>\$ 105,725,896</u>	<u>\$ 111,939,441</u>



**Indiana University Foundation  
Notes to the Financial Statements  
June 30, 2013 and 2012**

	2012		
	Foundation	Unrestricted University*	Total
<b>Program expenditures:</b>			
<b>Foundation programs:</b>			
Real estate	\$ 2,190,814	\$ -0-	2,190,814
Student Foundation	528,518	-0-	528,518
Air Services	622,297	-0-	622,297
Women's programs	37,895	-0-	37,895
Miscellaneous	47,855	-0-	47,855
	<u>3,427,379</u>	<u>-0-</u>	<u>3,427,379</u>
<b>Grants and aid to the University:</b>			
Operating support:			
University support	1,610,263	33,749,453	35,359,716
Student scholarship and financial aid	8,037	33,025,994	33,034,031
Faculty support	153,168	13,709,730	13,862,898
Faculty research	-0-	8,699,702	8,699,702
	<u>1,771,468</u>	<u>89,184,879</u>	<u>90,956,347</u>
<b>Endowment and capital additions for the University:</b>			
Land, building and equipment purchases	17,948	17,872,211	17,890,159
Total program expenditures	<u>\$ 5,216,795</u>	<u>\$ 107,057,090</u>	<u>\$ 112,273,885</u>

\*These expenditures relate to temporarily restricted University net assets reclassified to unrestricted as the time or purpose restrictions are met. These amounts are included in the Statement of Activities as net assets released from restriction.



# ***Trustees and Administrative Officers of Indiana University***

## ***The Trustees of Indiana University for fiscal year ended June 30, 2013***

**William R. Cast**, Chair, Board of Trustees, Allen County  
**Patrick A. Shoulders**, Vice Chair, Vanderburgh County  
**MaryEllen Kiley Bishop**, Member, Hamilton County  
**Bruce Cole**, Member, Fairfax County, Virginia  
**Philip N. Eskew, Jr.**, Member, Kosciusko County  
**Thomas E. Reilly, Jr.**, Member, Marion County  
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**Cora J. Griffin**, Member, Cass County (Student Trustee)

**Robin Roy Gress**, Secretary  
**Jacqueline Simmons**, Assistant Secretary  
**MaryFrances McCourt**, Treasurer  
**Stewart T. Cobine**, Assistant Treasurer

## ***Administrative Officers for fiscal year ended June 30, 2013***

### **THE PRESIDENTS AND VICE PRESIDENTS**

**Michael A. McRobbie**, President of the University  
**Adam W. Herbert**, President Emeritus of the University  
**Thomas Ehrlich**, President Emeritus of the University  
**Kenneth R. R. Gros Louis**, University Chancellor

**John Applegate**, Executive Vice President for University Regional Affairs, Planning and Policy  
**Charles R. Bantz**, Executive Vice President and Chancellor, Indiana University-Purdue University Indianapolis  
**Lauren Robel**, Executive Vice President and Provost, IU Bloomington  
**Neil D. Theobald**, Senior Vice President and Chief Financial Officer (until December 31, 2012)  
**D. Craig Brater**, Vice President for University Clinical Affairs, and Dean & Walter J. Daly Professor IU School of Medicine  
**G. Frederick Glass**, Vice President and Director of Intercollegiate Athletics

**Jorge José**, Vice President for Research Administration  
**Edwin C. Marshall**, Vice President for Diversity, Equity, and Multicultural Affairs  
**MaryFrances McCourt**, Interim Vice President and Chief Financial Officer (since January 1, 2013; appointed August 9, 2013) and Treasurer  
**Thomas A. Morrison**, Vice President for Capital Projects and Facilities  
**Michael M. Sample**, Vice President for Public Affairs and Government Relations  
**Jacqueline A. Simmons**, Vice President and General Counsel  
**William B. Stephan**, Vice President for Engagement  
**Brad Wheeler**, Vice President for Information Technology and Chief Information Officer  
**David Zaret**, Vice President for International Affairs

### **THE CHANCELLORS**

**Walter J. Branson**, Interim Chancellor, Indiana University-Purdue University Fort Wayne (July 1, 2012 –August 31, 2012)  
**Vicky L. Carwein**, Indiana University-Purdue University Fort Wayne (since September 2012)  
**Michael Harris**, Indiana University Kokomo (until September 2012)  
**William J. Lowe**, Indiana University Northwest (Gary)  
**Sandra R. Patterson-Randles**, Indiana University Southeast (New Albany)  
**Una Mae Reck**, Indiana University South Bend  
**Larry Richards**, Interim Chancellor, Indiana University East (Richmond), (June 2012 to July 1, 2013)  
**Susan Sciame-Giesecke**, Interim Chancellor, Indiana University Kokomo (since September 19, 2012)

### **OTHER OFFICERS AND SENIOR LEADERS**

**J Thomas Forbes**, Executive Director, IU Alumni Association  
**Daniel C. Smith**, President, IU Foundation (since October 1, 2012)  
**Eugene R. Tempel**, President, IU Foundation (until September 30, 2012)

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**Additional copies of this report may be obtained from:**

Office of the Vice President, Chief Financial Officer and Treasurer  
Bryan Hall 212  
Indiana University  
Bloomington, IN 47405-7000  
<http://www.vpcfo.iu.edu>

To print a PDF file of this report, go to <http://www.vpcfo.iu.edu/reports/reports.shtml>

**For additional information:**

**GENERAL INFORMATION**  
Vice President for Public Affairs and Government Relations  
Bryan Hall 300  
107 S. Indiana Avenue  
Bloomington, IN 47405-1211  
<http://www.indiana.edu/~pagr/>

**FINANCIAL REPORTING**

Associate Vice President and University Controller  
Financial Management Services  
Poplars 519  
Indiana University  
Bloomington, IN 47405-3085  
<http://www.fms.indiana.edu/avpfms/>

**ADMISSIONS**

Vice Provost for Enrollment Management  
Office of Admissions  
300 N. Jordan Ave.  
Indiana University  
Bloomington, IN 47405-1106  
<http://www.admit.indiana.edu>

**GIFTS**

Indiana University Foundation  
Showalter House  
P.O. Box 500  
Bloomington, IN 47402-0500  
<http://iufoundation.iu.edu/>

**GRANTS**

Vice President for Research  
Carmichael Center Suite 202  
530 E. Kirkwood Avenue  
Bloomington, IN 47408-4003  
<http://www.iu.edu/~vpr/contact.shtml>

**ATHLETICS**

Athletics Media Relations  
Assembly Hall  
1001 East 17th Street  
Indiana University  
Bloomington, IN 47408  
<http://www.iub.edu/athletic/>

**ALUMNI**

Alumni Association  
1000 East 17th Street  
Indiana University  
Bloomington, IN 47408  
<http://alumni.indiana.edu>

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**Acknowledgements**

The following members of Financial Management Services prepared the 2012-2013 *Financial Report* and the included financial statements:

Joan Hagen, Associate Vice President and University Controller  
Anna Jensen, Chief Accountant and Managing Director  
William Overman, Manager of External Financial Reporting and University Chart  
Melody Amato, External Reporting and Compliance  
Aaron Pritchett, External Reporting and Compliance  
Phyllis Taylor, Senior Communications Specialist

The following entities provided data essential in the preparation of the financial statements:

Construction Management  
Indiana University Foundation  
Office of the Treasurer  
Real Estate  
Risk Management  
Student Information and Fiscal Services  
University Architect's Office  
University Human Resource Services

Photos courtesy of Office of University Communications and Financial Management Services



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**INDIANAPOLIS, INDIANA 46204-2769**

FEDERAL SINGLE AUDIT REPORT

INDIANA UNIVERSITY

BLOOMINGTON, INDIANA

July 1, 2012 to June 30, 2013



**FILED**

03/28/2014



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### SCHEDULE OF UNIVERSITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
University President	Michael A. McRobbie, Ph. D	07-01-12 to 06-30-14
University Vice President and Chief Financial Officer	Neil D. Theobald, Ph. D	07-01-12 to 12-31-12
University Vice President, Chief Financial Officer and Treasurer	MaryFrances McCourt	01-01-13 to 06-30-14
Vice President for Research	Jorge José, Ph. D	07-01-12 to 06-30-14
Associate Vice President Research Administration	Steven A. Martin	07-12-12 to 06-30-14
Chair of the Board of Trustees	Thomas E. Reilly Jr. William R. Cast, M.D.	07-01-13 to 06-30-14 07-01-12 to 06-30-13



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

TO: THE OFFICIALS OF INDIANA UNIVERSITY, BLOOMINGTON, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component unit, of Indiana University (University), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 23, 2013. Our report includes a reference to other auditors who audited the financial statements of Indiana University Foundation, as described in our report on the University's financial statements. The financial statements of the Indiana University Foundation were not audited in accordance *Government Auditing Standards*.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the University's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman  
State Examiner

October 23, 2013



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133

TO: THE OFFICIALS OF INDIANA UNIVERSITY, BLOOMINGTON, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Indiana University's (University) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013. The University's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the University complied in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133  
(Continued)

***Report on Internal Control Over Compliance***

Management of the University is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *OMB Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of *OMB Circular A-133*. Accordingly, this report is not suitable for any other purpose. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

***Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133***

We have audited the basic financial statements of the business-type activities and the aggregate discretely presented component unit, of Indiana University as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise University's basic financial statements. We issued our report thereon dated October 23, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *OMB Circular A-133* and is not a required part of the basic financial statements. Such information is the responsibility of

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133  
(Continued)

management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

  
Paul D. Joyce, CPA  
State Examiner

March 3, 2014

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the University. The schedule and notes are presented as intended by the University.

FY2013 Schedule of Expenditures of Federal Awards for Indiana University

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Research</b>				
<b>Agency for International Development</b>				
Agency for International Development				
<b>Pass Through</b>				
	98 5P20HL113445-02	NATIONAL JEWISH HEALTH	\$ 77,451	\$ -
	98 P20 HL113445	NATIONAL JEWISH HEALTH	\$ 23,119	\$ -
<b>Total</b>			\$ 100,570	\$ -
<b>Pass Through Total</b>			<b>\$ 100,570</b>	<b>\$ -</b>
Agency for International Development Total			\$ 100,570	\$ -
<b>Agency for International Development Total</b>			<b>\$ 100,570</b>	<b>\$ -</b>
<b>Corporation for National and Community Service</b>				
Corporation for National and Community Service				
<b>Direct</b>				
<b>Volunteers in Service to America</b>				
	94.013		\$ 25,169	\$ -
<b>Volunteers in Service to America Total</b>			<b>\$ 25,169</b>	<b>\$ -</b>
<b>Direct Total</b>			<b>\$ 25,169</b>	<b>\$ -</b>
Corporation for National and Community Service Total			\$ 25,169	\$ -
<b>Corporation for National and Community Service Total</b>			<b>\$ 25,169</b>	<b>\$ -</b>
<b>Department of Agriculture</b>				
Department of Agriculture				
<b>Direct</b>				
	10 10-CS-11021400-011		\$ 4,909	\$ -
	10 11-JV-11242306-067		\$ 33,318	\$ -
	10 58-6631-2-106		\$ 4,877	\$ -
<b>Total</b>			\$ 43,104	\$ -
<b>Direct Total</b>			<b>\$ 43,104</b>	<b>\$ -</b>
<b>Pass Through</b>				
	10 Decatur County	DECATUR COUNTY SOIL & WATER CONSERVATION DISTRICT	\$ 2,596	\$ -
<b>Total</b>			\$ 2,596	\$ -
<b>Pass Through Total</b>			<b>\$ 2,596</b>	<b>\$ -</b>
Department of Agriculture Total			\$ 45,700	\$ -
<b>Economic Research Service</b>				
<b>Pass Through</b>				
<b>Research Innovation and Development Grants in Economic (RIDGE)</b>				
	10.255	MISSISSIPPI STATE UNIVERSITY	\$ 17,468	\$ -
<b>Research Innovation and Development Grants in Economic (RIDGE) Total</b>			<b>\$ 17,468</b>	<b>\$ -</b>
<b>Pass Through Total</b>			<b>\$ 17,468</b>	<b>\$ -</b>
Economic Research Service Total			\$ 17,468	\$ -
<b>Farm Service Agency</b>				
<b>Direct</b>				
<b>Conservation Reserve Program</b>				
	10.069		\$ 9,214	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Conservation Reserve Program Total			\$ 9,214	\$ -
<b>Direct Total</b>			<b>\$ 9,214</b>	<b>\$ -</b>
Farm Service Agency Total			\$ 9,214	\$ -
Forest Service				
Direct				
Forest Legacy Program	10.676		\$ 2,390	\$ -
Forest Legacy Program Total			\$ 2,390	\$ -
Urban and Community Forestry Program	10.675		\$ 18,844	\$ -
Urban and Community Forestry Program Total			\$ 18,844	\$ -
<b>Direct Total</b>			<b>\$ 21,234</b>	<b>\$ -</b>
Pass Through				
Urban and Community Forestry Program	10.675	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 1,461	\$ -
Urban and Community Forestry Program Total			\$ 1,461	\$ -
<b>Pass Through Total</b>			<b>\$ 1,461</b>	<b>\$ -</b>
Forest Service Total			\$ 22,695	\$ -
National Institute of Food and Agriculture				
Direct				
Agriculture and Food Research Initiative (AFRI)	10.310		\$ 51,267	\$ -
Agriculture and Food Research Initiative (AFRI) Total			\$ 51,267	\$ -
Grants for Agricultural Research_Competitive Research Grants	10.206		\$ 49,498	\$ 8,429
Grants for Agricultural Research_Competitive Research Grants Total			\$ 49,498	\$ 8,429
<b>Direct Total</b>			<b>\$ 100,764</b>	<b>\$ 8,429</b>
Pass Through				
Agriculture and Food Research Initiative (AFRI)	10.310	UNIVERSITY OF CALIFORNIA, DAVIS	\$ 202,780	\$ -
Agriculture and Food Research Initiative (AFRI) Total			\$ 202,780	\$ -
<b>Pass Through Total</b>			<b>\$ 202,780</b>	<b>\$ -</b>
National Institute of Food and Agriculture Total			\$ 303,545	\$ 8,429
Department of Agriculture Total			\$ 398,622	\$ 8,429
Department of Commerce				
Department of Commerce				
Pass Through				
11 E16-2-CL1007		INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ (2,333)	\$ -
11 NFFKHC30-10-18275		HDR INC.	\$ 22,124	\$ -
<b>Total</b>			<b>\$ 19,791</b>	<b>\$ -</b>
<b>Pass Through Total</b>			<b>\$ 19,791</b>	<b>\$ -</b>
Department of Commerce Total			\$ 19,791	\$ -
National Institute of Standards and Technology (NIST)				
Direct				

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Measurement and Engineering Research and Standards	11.609		\$ 697,398	\$ -
<b>Measurement and Engineering Research and Standards Total</b>			<u>\$ 697,398</u>	<u>\$ -</u>
<b>Direct Total</b>			<u>\$ 697,398</u>	<u>\$ -</u>
National Institute of Standards and Technology (NIST) Total			\$ 697,398	\$ -
National Oceanic and Atmospheric Administration (NOAA) Direct Climate and Atmospheric Research	11.431		\$ 29,950	\$ -
<b>Climate and Atmospheric Research Total</b>			<u>\$ 29,950</u>	<u>\$ -</u>
<b>Direct Total</b>			<u>\$ 29,950</u>	<u>\$ -</u>
Pass Through Coastal Zone Management Administration Awards	11.419	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 1,028	\$ -
<b>Coastal Zone Management Administration Awards Total</b>			<u>\$ 1,028</u>	<u>\$ -</u>
<b>Pass Through Total</b>			<u>\$ 1,028</u>	<u>\$ -</u>
National Oceanic and Atmospheric Administration (NOAA) Total			\$ 30,977	\$ -
<b>Department of Commerce Total</b>			<u>\$ 748,166</u>	<u>\$ -</u>
Department of Defense Advanced Research Projects Agency Direct Research and Technology Development	12.910		\$ 778,407	\$ 363,731
<b>Research and Technology Development Total</b>			<u>\$ 778,407</u>	<u>\$ 363,731</u>
<b>Direct Total</b>			<u>\$ 778,407</u>	<u>\$ 363,731</u>
Advanced Research Projects Agency Total			\$ 778,407	\$ 363,731
Department of Defense Direct				
	12 N00164-08-C-GM03^P00005		\$ (70,477)	\$ -
	12 N41756-11-C-3931		\$ 125,511	\$ 76,865
	12 W81XWH-08-1-0691		\$ 31,532	\$ -
	12 W81XWH-12-C-0146		\$ 136,456	\$ -
	12 W911NF-10-2-0075		\$ 22,175	\$ 25,734
	12 W912HQ-13-C-0019		\$ 101,922	\$ -
	12 W912L9-10-C-0002		\$ 214,837	\$ -
<b>Total</b>			<u>\$ 561,956</u>	<u>\$ 102,599</u>
<b>Direct Total</b>			<u>\$ 561,956</u>	<u>\$ 102,599</u>
Pass Through				
	12 10140/W911NF-12-C-0008	INNOVATEK, INC.	\$ 123,873	\$ -
	12 1190769^R2	SANDIA NATIONAL LABORATORY	\$ 88,144	\$ -
	12 1300076400	FLIR SYSTEMS	\$ 3,464	\$ -
	12 196846	MOI UNIVERSITY FACULTY OF HEALTH SCIENCES	\$ 59,113	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
	12 22770-S2/FA8750-12-1-0245	VANDERBILT UNIVERSITY	\$ 36,767	\$ -
	12 59942078051	NORTHEASTERN UNIVERSITY	\$ 41,594	\$ -
	12 59949378051	NORTHEASTERN UNIVERSITY	\$ 18,232	\$ -
	12 GG11413-137379	UNIVERSITY OF VIRGINIA	\$ 56,536	\$ -
	12 HPTI-PETTT-INDIANA PO #188	HIGH PERFORMANCE TECHNOLOGIES INC	\$ 55,577	\$ -
	12 HPTI-PETTT-INDIANA PO #190	HIGH PERFORMANCE TECHNOLOGIES INC	\$ 273,466	\$ -
	12 NRMJ0000-12-02642	CONTINUUM ANALYTICS	\$ 112,920	\$ -
	12 S-001316.02	APPLIED RESEARCH ASSOCIATES INC	\$ 332,543	\$ -
	12 S80087-01^M1	BALL AEROSPACE AND TECHNOLOGIES CORP	\$ (4,734)	\$ -
	12 VU-DSR # 20579-S1	VANDERBILT UNIVERSITY	\$ 30,820	\$ -
	12 W81XWH-08-1-0693	MEMORIAL HEALTH SYSTEMS INC	\$ 14,336	\$ -
	12 Z910203/H98230-07-D-0175	UNIVERSITY OF MARYLAND	\$ 22,477	\$ -
<b>Total</b>			\$ 1,265,128	\$ -
<b>Pass Through Total</b>			\$ 1,265,128	\$ -
Department of Defense Total			\$ 1,827,084	\$ 102,599
Department of the Air Force, Materiel Command				
Direct				
Air Force Defense Research Sciences Program	12.800		\$ 627,693	\$ 58,745
<b>Air Force Defense Research Sciences Program Total</b>			\$ 627,693	\$ 58,745
<b>Direct Total</b>			\$ 627,693	\$ 58,745
Pass Through				
Air Force Defense Research Sciences Program	12.800	UNIVERSITY OF ILLINOIS AT CHICAGO UNIVERSITY OF NOTRE DAME	\$ 131,226 \$ 23,858	\$ - \$ -
<b>Air Force Defense Research Sciences Program Total</b>			\$ 155,084	\$ -
<b>Pass Through Total</b>			\$ 155,084	\$ -
Department of the Air Force, Materiel Command Total			\$ 782,777	\$ 58,745
Department of the Navy, Office of the Chief of Naval Research				
Direct				
Basic and Applied Scientific Research	12.300		\$ 386,882	\$ 151,654
<b>Basic and Applied Scientific Research Total</b>			\$ 386,882	\$ 151,654
<b>Direct Total</b>			\$ 386,882	\$ 151,654
Pass Through				
Basic and Applied Scientific Research	12.300	GEORGIA INSTITUTE OF TECHNOLOGY JOHNS HOPKINS UNIVERSITY UNIVERSITY OF MIAMI	\$ 27,156 \$ 23,240 \$ 122,796	\$ - \$ - \$ -
<b>Basic and Applied Scientific Research Total</b>			\$ 173,192	\$ -
<b>Pass Through Total</b>			\$ 173,192	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Department of the Navy, Office of the Chief of Naval Research Total			\$ 560,074	\$ 151,654
Office of the Secretary of Defense				
Pass Through				
Basic, Applied, and Advanced Research in Science and Engineering	12.630	DREXEL UNIVERSITY	\$ 34,710	\$ -
Basic, Applied, and Advanced Research in Science and Engineering Total			\$ 34,710	\$ -
<b>Pass Through Total</b>			<b>\$ 34,710</b>	<b>\$ -</b>
Office of the Secretary of Defense Total			\$ 34,710	\$ -
U.S. Army Materiel Command				
Direct				
Basic Scientific Research	12.431		\$ 1,390,434	\$ 270,499
Basic Scientific Research Total			\$ 1,390,434	\$ 270,499
<b>Direct Total</b>			<b>\$ 1,390,434</b>	<b>\$ 270,499</b>
U.S. Army Materiel Command Total			\$ 1,390,434	\$ 270,499
U.S. Army Medical Command				
Direct				
Military Medical Research and Development	12.420		\$ 4,595,772	\$ 893,568
Military Medical Research and Development Total			\$ 4,595,772	\$ 893,568
<b>Direct Total</b>			<b>\$ 4,595,772</b>	<b>\$ 893,568</b>
Pass Through				
Military Medical Research and Development	12.420	CLEMSON UNIVERSITY	\$ 22,742	\$ -
		CRAIG HOSPITAL (COLORADO)	\$ 55,254	\$ 28,017
		INDIANA UNIVERSITY HEALTH	\$ 160,415	\$ -
		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH & EDU	\$ 3,240	\$ -
		THE GENEVA FOUNDATION	\$ 6,352	\$ -
		THE SAMUELI INSTITUTE	\$ 248,699	\$ 19,776
		UNIVERSITY OF ALABAMA BIRMINGHAM	\$ 24,060	\$ -
		UNIVERSITY OF UTAH	\$ 32,788	\$ -
Military Medical Research and Development Total			\$ 553,551	\$ 47,793
<b>Pass Through Total</b>			<b>\$ 553,551</b>	<b>\$ 47,793</b>
U.S. Army Medical Command Total			\$ 5,149,323	\$ 941,361
<b>Department of Defense Total</b>			<b>\$ 10,522,810</b>	<b>\$ 1,888,590</b>
Department of Education				
Department of Education				
Direct				
International Education_Technological Innovation and Cooperation for Foreign Information Access	84.337		\$ 9,416	\$ -
International Education_Technological Innovation and Cooperation for Foreign Information Access Total			\$ 9,416	\$ -
<b>Direct Total</b>			<b>\$ 9,416</b>	<b>\$ -</b>
Pass Through				
	84 A58-2-12OT-0217	INDIANA DEPARTMENT OF EDUCATION	\$ 10,336	\$ -
	84 A58-2-12OT-0237	INDIANA DEPARTMENT OF EDUCATION	\$ 13,953	\$ -
	84 A58-3-13OT-0962	INDIANA DEPARTMENT OF EDUCATION	\$ 51,423	\$ -
	84 C010015	NEW YORK STATE EDUCATION DEPARTMENT	\$ 32,585	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
	84 IU Research Agreement	BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION	\$ (940)	\$ -
<b>Total</b>			\$ 107,357	\$ -
International Education_Technological Innovation and Cooperation for Foreign Information Access	84.337	MICHIGAN STATE UNIVERSITY	\$ 1,294	\$ -
<b>International Education_Technological Innovation and Cooperation for Foreign Information Access Total</b>			\$ 1,294	\$ -
<b>Pass Through Total</b>			\$ 108,651	\$ -
Department of Education Total			\$ 118,067	\$ -
Institute of Education Sciences Direct Education Research, Development and Dissemination	84.305		\$ 373,075	\$ -
<b>Education Research, Development and Dissemination Total</b>			\$ 373,075	\$ -
Research in Special Education	84.324		\$ 605,666	\$ 287,868
<b>Research in Special Education Total</b>			\$ 605,666	\$ 287,868
<b>Direct Total</b>			\$ 978,741	\$ 287,868
Pass Through Education Research, Development and Dissemination	84.305	MICHIGAN STATE UNIVERSITY UNIVERSITY OF RICHMOND	\$ 68,670 \$ 104,747	\$ - \$ -
<b>Education Research, Development and Dissemination Total</b>			\$ 173,417	\$ -
<b>Pass Through Total</b>			\$ 173,417	\$ -
Institute of Education Sciences Total			\$ 1,152,158	\$ 287,868
Office of Educational Research and Improvement Pass Through Twenty-First Century Community Learning Centers	84.287	BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION INDIANA DEPARTMENT OF EDUCATION	\$ 8,102 \$ 8,599	\$ - \$ -
<b>Twenty-First Century Community Learning Centers Total</b>			\$ 16,701	\$ -
<b>Pass Through Total</b>			\$ 16,701	\$ -
Office of Educational Research and Improvement Total			\$ 16,701	\$ -
Office of Elementary and Secondary Education Pass Through Safe and Drug-Free Schools and Communities_National Programs	84.184	RICHMOND COMMUNITY SCHOOLS	\$ 103,431	\$ -
<b>Safe and Drug-Free Schools and Communities_National Programs Total</b>			\$ 103,431	\$ -
<b>Pass Through Total</b>			\$ 103,431	\$ -
Office of Elementary and Secondary Education Total			\$ 103,431	\$ -
Office of Innovation and Improvement Direct Teacher Quality Partnership Grants	84.336		\$ 175,586	\$ -
<b>Teacher Quality Partnership Grants Total</b>			\$ 175,586	\$ -
<b>Direct Total</b>			\$ 175,586	\$ -
Pass Through Arts in Education	84.351	LOS ANGELES UNIFIED SCHOOL DISTRICT	\$ 18,493	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Arts in Education Arts in Education Total			\$ 18,493	\$ -
<b>Magnet Schools Assistance</b>	<b>84.165</b>	MSD LAWRENCE TOWNSHIP	\$ 22,276	\$ -
<b>Magnet Schools Assistance Total</b>			\$ 22,276	\$ -
<b>Pass Through Total</b>			\$ 40,770	\$ -
Office of Innovation and Improvement Total			\$ 216,355	\$ -
Office of Postsecondary Education Direct Overseas Programs - Doctoral Dissertation Research Abroad	84.022		\$ 27,735	\$ -
<b>Overseas Programs - Doctoral Dissertation Research Abroad Total</b>			\$ 27,735	\$ -
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		\$ 295,711	\$ 5,963
<b>Transition Programs for Students with Intellectual Disabilities into Higher Education Total</b>			\$ 295,711	\$ 5,963
<b>Direct Total</b>			\$ 323,446	\$ 5,963
Pass Through National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015	HARVARD UNIVERSITY	\$ 1,549	\$ -
<b>National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program Total</b>			\$ 1,549	\$ -
<b>Pass Through Total</b>			\$ 1,549	\$ -
Office of Postsecondary Education Total			\$ 324,995	\$ 5,963
Office of Special Education and Rehabilitative Services Direct National Institute on Disability and Rehabilitation Research	84.133		\$ 114,584	\$ -
<b>National Institute on Disability and Rehabilitation Research Total</b>			\$ 114,584	\$ -
<b>Direct Total</b>			\$ 114,584	\$ -
Pass Through National Institute on Disability and Rehabilitation Research	84.133	CAROLINAS HEALTHCARE SYSTEM RESEARCH FOUNDATION STATE UNIVERSITY NEW YORK	\$ 306,877	\$ 34,608
<b>National Institute on Disability and Rehabilitation Research Total</b>			\$ 4,143	\$ -
<b>Pass Through Total</b>			\$ 311,020	\$ 34,608
Office of Special Education and Rehabilitative Services Total			\$ 425,604	\$ 34,608
<b>Department of Education Total</b>			\$ 2,357,312	\$ 328,439
Department of Energy Department of Energy Direct Fossil Energy Research and Development	81.089		\$ 39,853	\$ -
<b>Fossil Energy Research and Development Total</b>			\$ 39,853	\$ -
Office of Science Financial Assistance Program	81.049		\$ 5,492,908	\$ 74,955
<b>Office of Science Financial Assistance Program Total</b>			\$ 5,492,908	\$ 74,955

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Renewable Energy Research and Development	81.087		\$ 439,303	\$ 83,762
<b>Renewable Energy Research and Development Total</b>			<b>\$ 439,303</b>	<b>\$ 83,762</b>
Stewardship Science Grant Program	81.112		\$ 43,797	\$ -
<b>Stewardship Science Grant Program Total</b>			<b>\$ 43,797</b>	<b>\$ -</b>
University Coal Research	81.057		\$ 53,787	\$ -
<b>University Coal Research Total</b>			<b>\$ 53,787</b>	<b>\$ -</b>
<b>Direct Total</b>			<b>\$ 6,069,649</b>	<b>\$ 158,717</b>
Pass Through				
	81 11-180F	IDAHO STATE UNIVERSITY	\$ 63,539	\$ -
	81 116535-01^01	BATTELLE ENERGY ALLIANCE,, LLC	\$ 18,448	\$ -
	81 116535-02	BATTELLE ENERGY ALLIANCE,, LLC	\$ 6,344	\$ -
	81 1208502	SANDIA NATIONAL LABORATORY	\$ 104,021	\$ 19,156
	81 172417	BATTELLE PACIFIC NORTHWEST LABORATORIES	\$ 54,704	\$ -
	81 187826	BATTELLE PACIFIC NORTHWEST LABORATORIES	\$ 62,645	\$ -
	81 187826^M3	BATTELLE PACIFIC NORTHWEST LABORATORIES	\$ 29,086	\$ -
	81 190508^A2	BROOKHAVEN NATIONAL LABORATORY	\$ 256	\$ -
	81 1F-32504/DE-AC02-06CH11357	ARGONNE NATIONAL LABORATORY	\$ 66,049	\$ -
	81 203323	BATTELLE PACIFIC NORTHWEST LABORATORIES	\$ 42,726	\$ -
	81 212432	BROOKHAVEN NATIONAL LABORATORY	\$ 78,989	\$ -
	81 225696	BROOKHAVEN NATIONAL LABORATORY	\$ 43,125	\$ -
	81 232075-1	LOS ALAMOS NATIONAL LABORATORY	\$ 2,861	\$ -
	81 244966	BROOKHAVEN NATIONAL LABORATORY	\$ 822	\$ -
	81 4000052291^09	UT-BATTELLE LLC	\$ 76,909	\$ -
	81 4000069723	OAK RIDGE NATIONAL LABORATORY	\$ 34,109	\$ -
	81 4000069723^M8	OAK RIDGE NATIONAL LABORATORY	\$ 2,293	\$ -
	81 4000104086^M4	OAK RIDGE NATIONAL LABORATORY	\$ 62,814	\$ -
	81 4000122473	OAK RIDGE NATIONAL LABORATORY	\$ 7,237	\$ -
	81 564432	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 319,448	\$ -
	81 564432^R20	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 299,743	\$ -
	81 584141	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 62,750	\$ -
	81 605844	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 41,701	\$ -
	81 608267	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 43,125	\$ -
	81 608644	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 7,987	\$ -
	81 611363	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 20,187	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
	81 611557	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 3,044	\$ -
	81 7068666	LAWRENCE BERKELEY NATIONAL LABORATORY	\$ 1,028	\$ -
	81 95113	BROOKHAVEN NATIONAL LABORATORY	\$ 144,922	\$ -
	81 95113^12	BROOKHAVEN NATIONAL LABORATORY	\$ 31,133	\$ -
	81 95113^13	BROOKHAVEN NATIONAL LABORATORY	\$ 5,386	\$ -
	81 Brookhaven	BROOKHAVEN NATIONAL LABORATORY	\$ 79,587	\$ -
	81 PO 1239176	SANDIA NATIONAL LABORATORY	\$ 25,000	\$ -
	81 PO 602917	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 5,766	\$ -
	81 PO1265162	SANDIA NATIONAL LABORATORY	\$ 67,101	\$ -
	81 RFP 3-S108-P-00264-00	ARGONNE NATIONAL LABORATORY	\$ 29,837	\$ -
	81 XFT-2-22431-01	NATIONAL RENEWABLE ENERGY LABORATORY	\$ (3,041)	\$ -
<b>Total</b>			<u>\$ 1,941,681</u>	<u>\$ 19,156</u>
<b>ARRA - Advanced Research Projects Agency - Energy</b>	81.135	FLODESIGN WIND TURBINE CORPORATION	\$ 47,671	\$ -
<b>ARRA - Advanced Research Projects Agency - Energy Total</b>			<u>\$ 47,671</u>	<u>\$ -</u>
<b>ARRA - Conservation Research and Development</b>	81.086	PURDUE UNIVERSITY	\$ 257,330	\$ -
<b>ARRA - Conservation Research and Development Total</b>			<u>\$ 257,330</u>	<u>\$ -</u>
<b>Fossil Energy Research and Development</b>	81.089	COLORADO SCHOOL OF MINES	\$ 11,133	\$ -
<b>Fossil Energy Research and Development Total</b>			<u>\$ 11,133</u>	<u>\$ -</u>
<b>Office of Science Financial Assistance Program</b>	81.049	ADELPHI TECHNOLOGY INC. CRYOGENIC APPLICATIONS F, INC. PURDUE UNIVERSITY TULANE UNIVERSITY UNIVERSITY OF CALIFORNIA, LOS ANGELES	\$ 11,198 \$ 44,218 \$ 39,345 \$ 6,734 \$ 77,602	\$ - \$ - \$ - \$ - \$ -
<b>Office of Science Financial Assistance Program Total</b>			<u>\$ 179,097</u>	<u>\$ -</u>
<b>Pass Through Total</b>			<u>\$ 2,436,913</u>	<u>\$ 19,156</u>
<b>Department of Energy Total</b>			<u>\$ 8,506,561</u>	<u>\$ 177,873</u>
<b>Department of Energy Total</b>			<u>\$ 8,506,561</u>	<u>\$ 177,873</u>
<b>Department of Health and Human Services</b> Administration for Children and Families Pass Through Adoption Opportunities	93.652	INDIANA DEPARTMENT OF CHILD SERVICES	\$ 4,175	\$ -
<b>Adoption Opportunities Total</b>			<u>\$ 4,175</u>	<u>\$ -</u>
<b>Pass Through Total</b>			<u>\$ 4,175</u>	<u>\$ -</u>
<b>Administration for Children and Families Total</b>			<u>\$ 4,175</u>	<u>\$ -</u>
<b>Agency for Healthcare Research and Quality</b> Direct ARRA - Recovery Act Comparative Effectiveness Research - AHRQ	93.715		\$ 3,646,558	\$ 2,139,205
<b>ARRA - Recovery Act Comparative Effectiveness Research - AHRQ Total</b>			<u>\$ 3,646,558</u>	<u>\$ 2,139,205</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Research on Healthcare Costs, Quality and Outcomes	93.226		\$ 2,914,598	\$ 1,033,039
Research on Healthcare Costs, Quality and Outcomes Total			\$ 2,914,598	\$ 1,033,039
<b>Direct Total</b>			<b>\$ 6,561,157</b>	<b>\$ 3,172,244</b>
Pass Through				
Research on Healthcare Costs, Quality and Outcomes	93.226	CAROLINAS HEALTHCARE SYSTEM FLORIDA A & M UNIVERSITY STANFORD UNIVERSITY	\$ 77,405 \$ (8,686) \$ 45,900	\$ - \$ - \$ -
Research on Healthcare Costs, Quality and Outcomes Total			\$ 114,619	\$ -
<b>Pass Through Total</b>			<b>\$ 114,619</b>	<b>\$ -</b>
Agency for Healthcare Research and Quality Total			\$ 6,675,776	\$ 3,172,244
Centers for Disease Control and Prevention Direct				
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	93.283		\$ 20,599	\$ -
Centers for Disease Control and Prevention_ Investigations and Technical Assistance Total			\$ 20,599	\$ -
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		\$ 132,438	\$ 9,270
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure Total			\$ 132,438	\$ 9,270
<b>Direct Total</b>			<b>\$ 153,037</b>	<b>\$ 9,270</b>
Pass Through				
Assistance Programs for Chronic Disease Prevention and Control	93.945	NORTHWESTERN UNIVERSITY	\$ 110,762	\$ -
Assistance Programs for Chronic Disease Prevention and Control Total			\$ 110,762	\$ -
Centers for Disease Control and Prevention_ Investigations and Technical Assistance	93.283	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	\$ 75,182	\$ 19,102
Centers for Disease Control and Prevention_ Investigations and Technical Assistance Total			\$ 75,182	\$ 19,102
Global AIDS	93.067	REGENSTRIEF INSTITUTE, INC. RTI INTERNATIONAL	\$ 220,687 \$ 25,417	\$ - \$ -
Global AIDS Total			\$ 246,104	\$ -
Immunization Cooperative Agreements	93.268	PURDUE UNIVERSITY	\$ 25,905	\$ -
Immunization Cooperative Agreements Total			\$ 25,905	\$ -
Injury Prevention and Control Research and State and Community Based Programs	93.136	WAYNE STATE UNIVERSITY	\$ 480	\$ -
Injury Prevention and Control Research and State and Community Based Programs Total			\$ 480	\$ -
Innovations in Applied Public Health Research	93.061	SAINT LOUIS UNIVERSITY	\$ 17,634	\$ -
Innovations in Applied Public Health Research Total			\$ 17,634	\$ -
Occupational Safety and Health Program	93.262	UNIVERSITY OF CINCINNATI	\$ 7,071	\$ -
Occupational Safety and Health Program Total			\$ 7,071	\$ -
<b>Pass Through Total</b>			<b>\$ 483,138</b>	<b>\$ 19,102</b>
Centers for Disease Control and Prevention Total			\$ 636,175	\$ 28,372

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Department of Health and Human Services				
<b>Direct</b>				
	93 2002008M28091		\$ 694	\$ -
	93 200-201142027		\$ (1)	\$ -
	93 200-2011-42027		\$ 9,576	\$ -
	93 5K05DA021696-05		\$ 31,452	\$ -
	93 5U01DK061737-12		\$ 83,348	\$ -
	93 HHSA290200600013 TO 5		\$ (5,776)	\$ -
	93 HHSA290200600013 TO 5^1		\$ 4,672	\$ 866
	93 HHSN267200700037C^3		\$ (0)	\$ -
	93 HHSN267200700037C^4		\$ 705,129	\$ -
	93 HHSN276201000796P		\$ 3,787	\$ -
	93 HHSN276201200177P		\$ 23,072	\$ -
<b>Total</b>			<u>\$ 855,952</u>	<u>\$ 866</u>
<b>Direct Total</b>			<u><b>\$ 855,952</b></u>	<u><b>\$ 866</b></u>
<b>Pass Through</b>				
	93 0007474-1000036346/MH09146C	HOWARD UNIVERSITY	\$ (44)	\$ -
	93 103486/HHSA290200810010	BRIGHAM AND WOMEN'S HOSPITAL	\$ 51,080	\$ 20,411
	93 103486^3: HHSA290200810010	BRIGHAM AND WOMEN'S HOSPITAL	\$ 27,534	\$ 8,337
	93 108201/N01-A1-15416	REGENTS OF THE UNIVERSITY OF CALIFORNIA	\$ 146,058	\$ -
	93 11-02093/1R01AI099970-01	NEW YORK UNIVERSITY	\$ 42,552	\$ -
	93 200-2012-M-53305	REGENSTRIEF INSTITUTE, INC.	\$ 6,299	\$ -
	93 200-2012-M-53544	REGENSTRIEF INSTITUTE, INC.	\$ 14,130	\$ -
	93 200-2012-M-53552	REGENSTRIEF INSTITUTE, INC.	\$ 8,767	\$ -
	93 2039466 / HHSN275201000003I	DUKE UNIVERSITY	\$ 13,671	\$ -
	93 3134-001/N01 MH32002/opt.2	THE EMMES CORPORATION	\$ 0	\$ -
	93 3R01AG028168	CREIGHTON UNIVERSITY	\$ (17,052)	\$ -
	93 7500100331/200-2010-37217	NORTHROP GRUMMAN INFORMATION TECHNOLOGY	\$ 112,485	\$ 98,617
	93 Allegient	ALLEGIENT LLC	\$ 84,527	\$ -
	93 Corpora Systems	CORPORA SYSTEMS, INC.	\$ 2,200	\$ -
	93 FP046846/HHSN261201100071C	UNIVERSITY OF CHICAGO	\$ 989	\$ -
	93 HHSN266200500043C: Mod 14	UNIVERSITY OF MARYLAND	\$ 291	\$ -
	93 HHSN268200900031C	MOI UNIVERSITY FACULTY OF HEALTH SCIENCES	\$ 46,063	\$ -
	93 HHSN27500012/HHSN2752010000I	DUKE UNIVERSITY	\$ 5,637	\$ -
	93 HHSN276200800006C	REGENSTRIEF INSTITUTE, INC.	\$ 205,520	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
	93 IU_FDA_001	HEALTHCORE, INC.	\$ 19,649	\$ -
	93 K12DA000357	AMERICAN ACADEMY OF CHILD & ADOLESCENT PSYCHIATRY	\$ (4,152)	\$ -
	93 POM1390238	MARION COUNTY SUPERIOR COURT	\$ 7,647	\$ -
	93 SR00001453/HHSN272201000046C	UNIVERSITY OF MARYLAND	\$ 1,664,068	\$ -
	93 Virginia Commonwealth	VIRGINIA COMMONWEALTH UNIVERSITY	\$ 107,853	\$ -
<b>Total</b>			<u>\$ 2,545,771</u>	<u>\$ 127,365</u>
<b>Mental Health Research Grants</b>	93.242	PORTLAND STATE UNIVERSITY	\$ 4,524	\$ -
<b>Mental Health Research Grants Total</b>			<u>\$ 4,524</u>	<u>\$ -</u>
<b>Pass Through Total</b>			<u>\$ 2,550,294</u>	<u>\$ 127,365</u>
Department of Health and Human Services Total			\$ 3,406,246	\$ 128,231
Health Resources and Services Administration Direct Grants to States to Support Oral Health Workforce Activities	93.236		\$ 87,425	\$ -
<b>Grants to States to Support Oral Health Workforce Activities Total</b>			<u>\$ 87,425</u>	<u>\$ -</u>
<b>Maternal and Child Health Federal Consolidated Programs</b>	93.110		\$ 383,574	\$ -
<b>Maternal and Child Health Federal Consolidated Programs Total</b>			<u>\$ 383,574</u>	<u>\$ -</u>
<b>Direct Total</b>			<u>\$ 470,999</u>	<u>\$ -</u>
Pass Through Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	INDIANA STATE DEPARTMENT OF HEALTH	\$ 53,440	\$ -
<b>Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program Total</b>			<u>\$ 53,440</u>	<u>\$ -</u>
<b>Maternal and Child Health Services Block Grant to the States</b>	93.994	FAMILY VOICES, INC PORTER COUNTY JUVENILE PROBATION DEPARTMENT	\$ 23,850 \$ 29	\$ - \$ -
<b>Maternal and Child Health Services Block Grant to the States Total</b>			<u>\$ 23,878</u>	<u>\$ -</u>
<b>State Rural Hospital Flexibility Program</b>	93.241	INDIANA STATE DEPARTMENT OF HEALTH	\$ 52,501	\$ -
<b>State Rural Hospital Flexibility Program Total</b>			<u>\$ 52,501</u>	<u>\$ -</u>
<b>Pass Through Total</b>			<u>\$ 129,819</u>	<u>\$ -</u>
Health Resources and Services Administration Total			\$ 600,817	\$ -
National Institutes of Health Direct Aging Research	93.866		\$ 8,194,167	\$ 1,316,267
<b>Aging Research Total</b>			<u>\$ 8,194,167</u>	<u>\$ 1,316,267</u>
<b>Alcohol Research Programs</b>	93.273		\$ 7,378,249	\$ 259,714
<b>Alcohol Research Programs Total</b>			<u>\$ 7,378,249</u>	<u>\$ 259,714</u>
<b>Allergy, Immunology and Transplantation Research</b>	93.855		\$ 16,090,369	\$ 3,169,109
<b>Allergy, Immunology and Transplantation Research Total</b>			<u>\$ 16,090,369</u>	<u>\$ 3,169,109</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
ARRA - Trans-NIH Recovery Act Research Support	93.701		\$ 1,212,807	\$ 350,009
<b>ARRA - Trans-NIH Recovery Act Research Support Total</b>			<b>\$ 1,212,807</b>	<b>\$ 350,009</b>
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		\$ 6,311,164	\$ 498,143
<b>Arthritis, Musculoskeletal and Skin Diseases Research Total</b>			<b>\$ 6,311,164</b>	<b>\$ 498,143</b>
Biomedical Research and Research Training	93.859		\$ 11,487,832	\$ 688,852
<b>Biomedical Research and Research Training Total</b>			<b>\$ 11,487,832</b>	<b>\$ 688,852</b>
Blood Diseases and Resources Research	93.839		\$ 3,038,288	\$ -
<b>Blood Diseases and Resources Research Total</b>			<b>\$ 3,038,288</b>	<b>\$ -</b>
Cancer Biology Research	93.396		\$ 5,385,210	\$ 594,922
<b>Cancer Biology Research Total</b>			<b>\$ 5,385,210</b>	<b>\$ 594,922</b>
Cancer Cause and Prevention Research	93.393		\$ 2,500,368	\$ 248,307
<b>Cancer Cause and Prevention Research Total</b>			<b>\$ 2,500,368</b>	<b>\$ 248,307</b>
Cancer Centers Support Grants	93.397		\$ 1,249,717	\$ -
<b>Cancer Centers Support Grants Total</b>			<b>\$ 1,249,717</b>	<b>\$ -</b>
Cancer Detection and Diagnosis Research	93.394		\$ 883,037	\$ 124,158
<b>Cancer Detection and Diagnosis Research Total</b>			<b>\$ 883,037</b>	<b>\$ 124,158</b>
Cancer Research Manpower	93.398		\$ 399,181	\$ -
<b>Cancer Research Manpower Total</b>			<b>\$ 399,181</b>	<b>\$ -</b>
Cancer Treatment Research	93.395		\$ 3,015,294	\$ 165,757
<b>Cancer Treatment Research Total</b>			<b>\$ 3,015,294</b>	<b>\$ 165,757</b>
Cardiovascular Diseases Research	93.837		\$ 9,673,931	\$ 489,784
<b>Cardiovascular Diseases Research Total</b>			<b>\$ 9,673,931</b>	<b>\$ 489,784</b>
Child Health and Human Development Extramural Research	93.865		\$ 9,932,304	\$ 2,931,379
<b>Child Health and Human Development Extramural Research Total</b>			<b>\$ 9,932,304</b>	<b>\$ 2,931,379</b>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		\$ 16,960,297	\$ 1,692,714
<b>Diabetes, Digestive, and Kidney Diseases Extramural Research Total</b>			<b>\$ 16,960,297</b>	<b>\$ 1,692,714</b>
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		\$ 159,888	\$ -
<b>Discovery and Applied Research for Technological Innovations to Improve Human Health Total</b>			<b>\$ 159,888</b>	<b>\$ -</b>
Drug Abuse and Addiction Research Programs	93.279		\$ 1,467,923	\$ 77,876
<b>Drug Abuse and Addiction Research Programs Total</b>			<b>\$ 1,467,923</b>	<b>\$ 77,876</b>
Environmental Health	93.113		\$ 1,807,004	\$ 164,216

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**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Environmental Health				
Environmental Health Total			\$ 1,807,004	\$ 164,216
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		\$ 4,078,478	\$ 136,182
Extramural Research Programs in the Neurosciences and Neurological Disorders Total			\$ 4,078,478	\$ 136,182
International Research and Research Training	93.989		\$ 309,973	\$ 90,656
International Research and Research Training Total			\$ 309,973	\$ 90,656
Lung Diseases Research	93.838		\$ 4,026,553	\$ 466,468
Lung Diseases Research Total			\$ 4,026,553	\$ 466,468
Medical Library Assistance	93.879		\$ 693,378	\$ 11,363
Medical Library Assistance Total			\$ 693,378	\$ 11,363
Mental Health National Research Service Awards for Research Training	93.282		\$ 31,464	\$ -
Mental Health National Research Service Awards for Research Training Total			\$ 31,464	\$ -
Mental Health Research Career/Scientist Development Awards	93.281		\$ 152,373	\$ -
Mental Health Research Career/Scientist Development Awards Total			\$ 152,373	\$ -
Mental Health Research Grants	93.242		\$ 5,374,251	\$ 948,990
Mental Health Research Grants Total			\$ 5,374,251	\$ 948,990
National Center for Advancing Translational Sciences	93.350		\$ 4,909,014	\$ 1,307,920
National Center for Advancing Translational Sciences Total			\$ 4,909,014	\$ 1,307,920
National Center for Research Resources	93.389		\$ 1,178,474	\$ 79,420
National Center for Research Resources Total			\$ 1,178,474	\$ 79,420
Nursing Research	93.361		\$ 994,925	\$ 12,460
Nursing Research Total			\$ 994,925	\$ 12,460
Oral Diseases and Disorders Research	93.121		\$ 360,431	\$ -
Oral Diseases and Disorders Research Total			\$ 360,431	\$ -
Research Related to Deafness and Communication Disorders	93.173		\$ 3,222,971	\$ 143,512
Research Related to Deafness and Communication Disorders Total			\$ 3,222,971	\$ 143,512
Trans-NIH Research Support	93.310		\$ 2,489,253	\$ 528,847
Trans-NIH Research Support Total			\$ 2,489,253	\$ 528,847
Vision Research	93.867		\$ 5,373,249	\$ 243,897
Vision Research Total			\$ 5,373,249	\$ 243,897
Direct Total			\$ 140,341,817	\$ 16,740,921

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Pass Through</b>				
<b>Aging Research</b>	<b>93.866</b>	COLUMBIA UNIVERSITY	\$ 36,650	\$ -
		CREATEABILITY CONCEPTS, INC.	\$ 1,048	\$ -
		FRED HUTCHINSON CANCER RESEARCH CENTER	\$ 138,202	\$ -
		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH & EDU	\$ 514,763	\$ -
		PENNSYLVANIA STATE UNIVERSITY	\$ 18,305	\$ -
		PURDUE UNIVERSITY	\$ 17,992	\$ -
		UNIVERSITY OF FLORIDA	\$ 22,169	\$ -
		UNIVERSITY OF MISSOURI	\$ (179)	\$ -
		UNIVERSITY OF PENNSYLVANIA	\$ 235,608	\$ -
		UNIVERSITY OF WASHINGTON	\$ 24,992	\$ -
		VANDERBILT UNIVERSITY	\$ 36,962	\$ 7,617
<b>Aging Research Total</b>			\$ 1,046,513	\$ 7,617
<b>Alcohol Research Programs</b>	<b>93.273</b>	BROWN UNIVERSITY	\$ 14,143	\$ -
		NEW YORK UNIVERSITY	\$ 21,795	\$ -
		RESEARCH FOUNDATION STATE UNIVERSITY NEW YORK	\$ 1,509,605	\$ -
		SEATTLE INSTITUTE FOR BIOMEDICAL AND CLINICAL RES	\$ 195,674	\$ -
		SO CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION	\$ 59,710	\$ -
		TEXAS A&M UNIVERSITY	\$ 13,952	\$ -
		UNIVERSITY OF CALIFORNIA, SAN DIEGO	\$ 46,307	\$ -
		UNIVERSITY OF WASHINGTON	\$ 6,987	\$ -
		VIRGINIA COMMONWEALTH UNIVERSITY	\$ 15,354	\$ -
<b>Alcohol Research Programs Total</b>			\$ 1,883,526	\$ -
<b>Allergy, Immunology and Transplantation Research</b>	<b>93.855</b>	CHILDREN'S HOSPITAL MEDICAL CENTER OF CINCINNATI	\$ 52,636	\$ -
		DUKE UNIVERSITY	\$ 12,727	\$ -
		DUQUESNE UNIVERSITY	\$ 49,752	\$ -
		INST FOR RESEARCH IN BIOTECHNOLOGY FDN (ARGENTINA)	\$ 20,915	\$ -
		IOWA STATE UNIVERSITY	\$ 76,680	\$ -
		JOHNS HOPKINS UNIVERSITY	\$ 4,014	\$ -
		OHIO STATE UNIVERSITY RESEARCH FOUNDATION	\$ 0	\$ -
		UNIVERSITY OF MICHIGAN	\$ 20,373	\$ -
		UNIVERSITY OF NOTRE DAME	\$ 14,094	\$ -
		UNIVERSITY SOUTH FLORIDA	\$ 100,343	\$ -
<b>Allergy, Immunology and Transplantation Research Total</b>			\$ 351,534	\$ -
<b>ARRA - Trans-NIH Recovery Act Research Support</b>	<b>93.701</b>	ALBERT EINSTEIN COLLEGE OF MEDICINE OF YESHIVA UNI	\$ 143,286	\$ -
		BARNES-JEWISH HOSPITAL	\$ 301	\$ -
		BAYLOR COLLEGE OF MEDICINE	\$ 207,815	\$ -
		BOSTON UNIVERSITY	\$ 1,685	\$ -
		HARVARD UNIVERSITY	\$ 88,566	\$ -
		NATIONAL CHILDHOOD CANCER FOUNDATION	\$ (0)	\$ -
		NORTHWESTERN UNIVERSITY	\$ (24,969)	\$ -
		PURDUE UNIVERSITY	\$ 33,464	\$ -
		RUSH UNIVERSITY MEDICAL CENTER	\$ 731	\$ -
		SEATTLE INSTITUTE OF CARDIAC RESEARCH	\$ 300	\$ -
		UNIVERSITY OF ALABAMA BIRMINGHAM	\$ 147,997	\$ -
		UNIVERSITY OF CINCINNATI	\$ 149,861	\$ -
		UNIVERSITY OF FLORIDA	\$ 124,149	\$ -
		UNIVERSITY OF PENNSYLVANIA	\$ 88,298	\$ -
<b>ARRA - Trans-NIH Recovery Act Research Support Total</b>			\$ 961,484	\$ -
<b>Arthritis, Musculoskeletal and Skin Diseases Research</b>	<b>93.846</b>	CHILDREN'S HOSPITAL BOSTON	\$ 125,319	\$ -
		CHILDREN'S MERCY HOSPITALS & CLINICS (KANSAS CITY)	\$ 16,023	\$ -
		TEXAS BIOMEDICAL RESEARCH INSTITUTE	\$ 17,853	\$ -
		THOMAS JEFFERSON UNIVERSITY	\$ 88,131	\$ -
		UNIVERSITY OF MICHIGAN	\$ 2,934	\$ -
		UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	\$ 88,767	\$ -
		UNIVERSITY OF PITTSBURGH	\$ 62,325	\$ -
		VALA SCIENCES	\$ 119,124	\$ -
		WAKE FOREST UNIVERSITY	\$ 55,846	\$ -

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**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Arthritis, Musculoskeletal and Skin Diseases Research				
<b>Arthritis, Musculoskeletal and Skin Diseases Research Total</b>			\$ 576,323	\$ -
<b>Biomedical Research and Research Training</b>	<b>93.859</b>			
		ALLOSTEROS THERAPEUTICS, INC.	\$ 1,616	\$ -
		UNIVERSITY OF CALIFORNIA, DAVIS	\$ 95,186	\$ -
		UNIVERSITY OF CALIFORNIA, RIVERSIDE	\$ 46,659	\$ -
		UNIVERSITY OF CALIFORNIA, SAN DIEGO	\$ 129,252	\$ -
		UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	\$ (5,869)	\$ -
		UNIVERSITY OF CALIFORNIA, SANTA CRUZ	\$ (0)	\$ -
		UNIVERSITY OF LOUISVILLE	\$ 23,590	\$ -
		UNIVERSITY OF MISSISSIPPI MEDICAL CENTER	\$ 6,758	\$ -
		UNIVERSITY OF NOTRE DAME	\$ (1,431)	\$ -
		UNIVERSITY OF ROCHESTER	\$ (14,459)	\$ -
<b>Biomedical Research and Research Training Total</b>			\$ 281,302	\$ -
<b>Blood Diseases and Resources Research</b>	<b>93.839</b>			
		CHILDREN'S HOSPITAL MEDICAL CENTER OF CINCINNATI	\$ 21,913	\$ -
		UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	\$ 35	\$ -
		WASHINGTON UNIVERSITY	\$ 1,305	\$ -
<b>Blood Diseases and Resources Research Total</b>			\$ 23,252	\$ -
<b>Cancer Biology Research</b>	<b>93.396</b>			
		NERX BIOSCIENCES, INC.	\$ 73,543	\$ -
		PURDUE UNIVERSITY	\$ 22,325	\$ -
<b>Cancer Biology Research Total</b>			\$ 95,867	\$ -
<b>Cancer Cause and Prevention Research</b>	<b>93.393</b>			
		GABRIEL GROUP	\$ (2,781)	\$ -
		HARVARD PILGRIM HEALTH CARE	\$ 98,918	\$ -
		PURDUE UNIVERSITY	\$ 6,621	\$ -
		UNIVERSITY OF COLORADO	\$ 76,192	\$ -
		UNIVERSITY OF WASHINGTON	\$ 66,949	\$ -
<b>Cancer Cause and Prevention Research Total</b>			\$ 245,899	\$ -
<b>Cancer Centers Support Grants</b>	<b>93.397</b>			
		OHIO STATE UNIVERSITY RESEARCH FOUNDATION	\$ 46	\$ -
		UNIVERSITY OF TEXAS HEALTH SCIENCE CTR-SAN ANTONIO	\$ 615,187	\$ -
<b>Cancer Centers Support Grants Total</b>			\$ 615,234	\$ -
<b>Cancer Control</b>	<b>93.399</b>			
		PURDUE UNIVERSITY	\$ 7,035	\$ -
<b>Cancer Control Total</b>			\$ 7,035	\$ -
<b>Cancer Detection and Diagnosis Research</b>	<b>93.394</b>			
		BROWN UNIVERSITY	\$ (576)	\$ -
		EMORY UNIVERSITY	\$ 35,489	\$ -
		INTICA BIOMEDICAL, INC.	\$ 60,432	\$ -
		MIRIAM HOSPITAL	\$ 45,029	\$ -
		PURDUE UNIVERSITY	\$ 5,135	\$ -
		UNIVERSITY OF ILLINOIS	\$ 88,568	\$ -
<b>Cancer Detection and Diagnosis Research Total</b>			\$ 234,077	\$ -
<b>Cancer Treatment Research</b>	<b>93.395</b>			
		CHILDREN'S ONCOLOGY GROUP	\$ 13,869	\$ -
		DUQUESNE UNIVERSITY	\$ 20,264	\$ -
		MAYO CLINIC, ROCHESTER	\$ 49,883	\$ -
		NATIONAL CHILDHOOD CANCER FOUNDATION	\$ 2,289	\$ -
		NORTHWESTERN UNIVERSITY	\$ 121,770	\$ -
		PROCURE TREATMENT CTRS INC	\$ 38,448	\$ -
		ST. JUDE CHILDREN'S RESEARCH HOSPITAL	\$ 13,863	\$ -
		TULANE UNIVERSITY HEALTH SCIENCES CENTER	\$ 37,240	\$ -
		UNIVERSITY OF CALIFORNIA, DAVIS	\$ 17,757	\$ -
		UNIVERSITY OF COLORADO	\$ 8,286	\$ -
		UNIVERSITY OF FLORIDA	\$ 41,808	\$ -
		WEST VIRGINIA UNIVERSITY	\$ 18,084	\$ 15,912

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Cancer Treatment Research Cancer Treatment Research Total			\$ 383,560	\$ 15,912
Cardiovascular Diseases Research	93.837	CHILDREN'S HOSPITAL MEDICAL CENTER OF CINCINNATI MOUNT SINAI SCHOOL OF MEDICINE OREGON HEALTH & SCIENCE UNIVERSITY PURDUE UNIVERSITY UNIVERSITY OF CALIFORNIA, LOS ANGELES UNIVERSITY OF HAWAII UNIVERSITY OF MICHIGAN UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL UNIVERSITY OF PENNSYLVANIA UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER HOUSTON VANDERBILT UNIVERSITY YALE UNIVERSITY	\$ 219,257 \$ (19,297) \$ 156,192 \$ 236,071 \$ 380,658 \$ 39,458 \$ 23,707 \$ 12,464 \$ 35,264 \$ 1,047 \$ 41,684 \$ 192,702	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Cardiovascular Diseases Research Total			\$ 1,319,206	\$ -
Child Health and Human Development Extramural Research	93.865	ASSN OF MEDICAL SCH PEDIATRIC DEPT CHAIR COLUMBIA UNIVERSITY DARTMOUTH COLLEGE DUKE UNIVERSITY MICHIGAN PUBLIC HEALTH INSTITUTE PENNSYLVANIA STATE UNIVERSITY PURDUE UNIVERSITY RTI INTERNATIONAL UNIVERSITY OF ALABAMA BIRMINGHAM UNIVERSITY OF CHICAGO UNIVERSITY OF NORTH CAROLINA	\$ 95,705 \$ 1,901 \$ 80,799 \$ 55,482 \$ 27,789 \$ 11,768 \$ 121,787 \$ 187,672 \$ 169,779 \$ 52,769 \$ 2,160	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Child Health and Human Development Extramural Research Total			\$ 807,611	\$ -
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	BIOCHEM ANALYSIS CORP CHILDREN'S HOSPITAL OF PHILADELPHIA GEORGE WASHINGTON UNIVERSITY INDIANA UNIVERSITY HEALTH INPHOTON, LLC JOSLIN DIABETES CENTER MAYO CLINIC, ROCHESTER MEDICAL UNIVERSITY OF SOUTH CAROLINA NEW YORK INSTITUTE OF TECHNOLOGY NORTHWESTERN UNIVERSITY OHIO STATE UNIVERSITY RESEARCH FOUNDATION PURDUE UNIVERSITY ROSE-HULMAN INSTITUTE OF TECHNOLOGY UNIVERSITY HEALTH NETWORK (CANADA) UNIVERSITY OF FLORIDA UNIVERSITY OF MICHIGAN UNIVERSITY OF PENNSYLVANIA UNIVERSITY OF PITTSBURGH UNIVERSITY OF WASHINGTON VITACYTE LLC	\$ 37,007 \$ 25,701 \$ 96,798 \$ 378,434 \$ 157,540 \$ (278) \$ 62,799 \$ 29,545 \$ 19,166 \$ (44,893) \$ 20,928 \$ 122,089 \$ 24,267 \$ 224,078 \$ 91,552 \$ 41,209 \$ 7,379 \$ 135,846 \$ 85,157 \$ 779	\$ - \$ -
Diabetes, Digestive, and Kidney Diseases Extramural Research Total			\$ 1,515,103	\$ -
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	AEON IMAGING, LLC PURDUE UNIVERSITY UNIVERSITY OF MIAMI	\$ 15,143 \$ 130,991 \$ 12,115	\$ - \$ - \$ -
Discovery and Applied Research for Technological Innovations to Improve Human Health Total			\$ 158,249	\$ -
Drug Abuse and Addiction Research Programs	93.279	AMERICAN ACADEMY OF CHILD & ADOLESCENT PSYCHIATRY ARIZONA STATE UNIVERSITY LOYOLA UNIVERSITY MEDICAL COLLEGE OF WISCONSIN NORTHEASTERN UNIVERSITY	\$ 150,509 \$ 381,627 \$ 146,362 \$ 56,225 \$ 4,863	\$ - \$ - \$ - \$ - \$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Drug Abuse and Addiction Research Programs	93.279	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	\$ 53,994	\$ -
<b>Drug Abuse and Addiction Research Programs Total</b>			<b>\$ 793,580</b>	<b>\$ -</b>
<b>Environmental Health</b>	<b>93.113</b>	MICHIGAN STATE UNIVERSITY PURDUE UNIVERSITY UNIVERSITY OF MICHIGAN	\$ 33,434 \$ 64,252 \$ 39,254	\$ - \$ - \$ -
<b>Environmental Health Total</b>			<b>\$ 136,940</b>	<b>\$ -</b>
<b>Extramural Research Programs in the Neurosciences and Neurological Disorders</b>	<b>93.853</b>	CLEMSON UNIVERSITY NEUROGATE THERAPEUTICS, INC. PURDUE UNIVERSITY TUFTS UNIVERSITY UNIVERSITY OF ALABAMA BIRMINGHAM UNIVERSITY OF CALIFORNIA, LOS ANGELES UNIVERSITY OF CALIFORNIA, SAN FRANCISCO UNIVERSITY OF CINCINNATI UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER HOUSTON UNIVERSITY OF TEXAS SOUTHWESTERN UNIVERSITY OF VIRGINIA WAKE FOREST UNIVERSITY WASHINGTON UNIVERSITY YALE UNIVERSITY	\$ 41,593 \$ 43,577 \$ 64,274 \$ 0 \$ 43,406 \$ 140,921 \$ 78,852 \$ 88 \$ 22,533 \$ 521,944 \$ 96,725 \$ 53,802 \$ 21,374 \$ 2,830	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
<b>Extramural Research Programs in the Neurosciences and Neurological Disorders Total</b>			<b>\$ 1,131,920</b>	<b>\$ -</b>
<b>Human Genome Research</b>	<b>93.172</b>	HARVARD UNIVERSITY	\$ 701,558	\$ -
<b>Human Genome Research Total</b>			<b>\$ 701,558</b>	<b>\$ -</b>
<b>Lung Diseases Research</b>	<b>93.838</b>	CHILDREN'S HOSPITAL MEDICAL CENTER OF CINCINNATI CHILDREN'S HOSPITAL OF PHILADELPHIA DUKE UNIVERSITY JOHNS HOPKINS UNIVERSITY SEATTLE CHILDREN'S RESEARCH INSTITUTE UNIVERSITY OF ARIZONA UNIVERSITY OF COLORADO UNIVERSITY OF NORTH CAROLINA UNIVERSITY OF PENNSYLVANIA	\$ 26,665 \$ 82,202 \$ 234,065 \$ 40,234 \$ 70,146 \$ 150 \$ 165,631 \$ 116,972 \$ 472,945	\$ - \$ 47,092 \$ - \$ - \$ - \$ - \$ 54,701 \$ - \$ 8,355
<b>Lung Diseases Research Total</b>			<b>\$ 1,209,009</b>	<b>\$ 110,148</b>
<b>Medical Library Assistance</b>	<b>93.879</b>	BUCK INSTITUTE FOR AGE RESEARCH	\$ 175,658	\$ -
<b>Medical Library Assistance Total</b>			<b>\$ 175,658</b>	<b>\$ -</b>
<b>Mental Health Research Grants</b>	<b>93.242</b>	ACADEMIC EDGE CLEVELAND CLINIC FOUNDATION HOWARD UNIVERSITY NEW YORK UNIVERSITY OREGON HEALTH & SCIENCE UNIVERSITY REGENTS OF THE UNIVERSITY OF CALIFORNIA RUTGERS UNIVERSITY UNIVERSITY OF CALIFORNIA, SAN DIEGO UNIVERSITY OF CINCINNATI UNIVERSITY OF COLORADO UNIVERSITY OF KANSAS UNIVERSITY OF MARYLAND UNIVERSITY OF MINNESOTA UNIVERSITY OF SOUTHERN CALIFORNIA UNIVERSITY OF WASHINGTON VANDERBILT UNIVERSITY WAKE FOREST UNIVERSITY WASHINGTON UNIVERSITY	\$ (2,010) \$ 5,086 \$ 7,500 \$ 64,313 \$ 10,730 \$ 93,733 \$ 0 \$ 95,731 \$ 525 \$ 61,879 \$ 22,315 \$ 40,095 \$ 25,620 \$ 82,840 \$ 4,224 \$ 210,425 \$ 24,206 \$ 45,353	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 2,660 \$ - \$ - \$ - \$ - \$ - \$ - \$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Mental Health Research Grants	93.242	YALE UNIVERSITY	\$ 32,206	\$ -
<b>Mental Health Research Grants Total</b>			<b>\$ 824,772</b>	<b>\$ 2,660</b>
National Center for Research Resources	93.389	LOGICAL SEMANTICS, INC PROSOLIA INC UNIVERSITY OF CALIFORNIA, RIVERSIDE	\$ 20 \$ 102,687 \$ (4,094)	\$ - \$ - \$ -
<b>National Center for Research Resources Total</b>			<b>\$ 98,613</b>	<b>\$ -</b>
National Center on Sleep Disorders Research	93.233	NORTHWESTERN UNIVERSITY	\$ 15,780	\$ -
<b>National Center on Sleep Disorders Research Total</b>			<b>\$ 15,780</b>	<b>\$ -</b>
Nursing Research	93.361	KENT STATE UNIVERSITY UNIVERSITY OF AKRON UNIVERSITY OF ROCHESTER	\$ 10,787 \$ 14,087 \$ 49,330	\$ - \$ - \$ -
<b>Nursing Research Total</b>			<b>\$ 74,205</b>	<b>\$ -</b>
Oral Diseases and Disorders Research	93.121	UNIVERSITY OF FLORIDA UNIVERSITY OF IOWA UNIVERSITY OF MICHIGAN	\$ 12,249 \$ 6,538 \$ 240,317	\$ - \$ - \$ -
<b>Oral Diseases and Disorders Research Total</b>			<b>\$ 259,104</b>	<b>\$ -</b>
Research and Training in Complementary and Alternative Medicine	93.213	KENT STATE UNIVERSITY	\$ 19,162	\$ -
<b>Research and Training in Complementary and Alternative Medicine Total</b>			<b>\$ 19,162</b>	<b>\$ -</b>
Research Related to Deafness and Communication Disorders	93.173	COMMUNICATION DISORDERS TECHNOLOGY HOUSE EAR INSTITUTE NEW YORK EYE AND EAR INFIRMARY PURDUE UNIVERSITY	\$ (1) \$ 151,761 \$ 106,034 \$ 45,102	\$ - \$ - \$ - \$ -
<b>Research Related to Deafness and Communication Disorders Total</b>			<b>\$ 302,897</b>	<b>\$ -</b>
Trans-NIH Recovery Act Research Support	93.701	ACADEMIC EDGE UNIVERSITY OF IOWA	\$ 63,749 \$ 113,053	\$ - \$ -
<b>Trans-NIH Recovery Act Research Support Total</b>			<b>\$ 176,801</b>	<b>\$ -</b>
Vision Research	93.867	AEON IMAGING, LLC BOSTON MICROMACHINES CORPORATION EMORY UNIVERSITY JAEB CENTER FOR HEALTH RESEARCH INC OCUMETRICS INC UNIVERSITY OF CALIFORNIA, DAVIS UNIVERSITY OF MIAMI UNIVERSITY OF ROCHESTER UNIVERSITY OF UTAH	\$ 158,533 \$ 2,824 \$ 11,062 \$ 13,624 \$ 28,980 \$ 248,626 \$ 37,219 \$ 277,582 \$ 51,892	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
<b>Vision Research Total</b>			<b>\$ 830,342</b>	<b>\$ -</b>
<b>Pass Through Total</b>			<b>\$ 17,256,116</b>	<b>\$ 136,337</b>
National Institutes of Health Total			\$ 157,597,932	\$ 16,877,258
Office of the Secretary Pass Through ARRA - Pregnancy Assistance Fund Program	93.500	INDIANA STATE DEPARTMENT OF HEALTH	\$ 101,296	\$ -
<b>ARRA - Pregnancy Assistance Fund Program Total</b>			<b>\$ 101,296</b>	<b>\$ -</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
ARRA - State Grants to Promote Health Information Technology	93.719	INDIANA HEALTH INFORMATION TECHNOLOGY, INC.	\$ 310,985	\$ -
<b>ARRA - State Grants to Promote Health Information Technology Total</b>			<b>\$ 310,985</b>	<b>\$ -</b>
ARRA - Strategic Health IT Advanced Research Projects (SHARP)	93.728	MAYO CLINIC, ROCHESTER	\$ 70,335	\$ -
<b>ARRA - Strategic Health IT Advanced Research Projects (SHARP) Total</b>			<b>\$ 70,335</b>	<b>\$ -</b>
Pregnancy Assistance Fund Program	93.500	INDIANA STATE DEPARTMENT OF HEALTH	\$ 71,185	\$ -
<b>Pregnancy Assistance Fund Program Total</b>			<b>\$ 71,185</b>	<b>\$ -</b>
<b>Pass Through Total</b>			<b>\$ 553,801</b>	<b>\$ -</b>
Office of the Secretary Total			\$ 553,801	\$ -
Substance Abuse and Mental Health Services Administration Direct				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		\$ 321,801	\$ 167,053
<b>Substance Abuse and Mental Health Services_Projects of Regional and National Significance Total</b>			<b>\$ 321,801</b>	<b>\$ 167,053</b>
<b>Direct Total</b>			<b>\$ 321,801</b>	<b>\$ 167,053</b>
Pass Through Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	COMMUNITY MENTAL HEALTH CENTER, INC.	\$ 125,291	\$ -
<b>Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Total</b>			<b>\$ 125,291</b>	<b>\$ -</b>
<b>Pass Through Total</b>			<b>\$ 125,291</b>	<b>\$ -</b>
Substance Abuse and Mental Health Services Administration Total			\$ 447,092	\$ 167,053
<b>Department of Health and Human Services Total</b>			<b>\$ 169,922,014</b>	<b>\$ 20,373,158</b>
Department of Homeland Security Department of Homeland Security Direct				
	97 N66001-12-C-0137		\$ 310,525	\$ 177,587
<b>Total</b>			<b>\$ 310,525</b>	<b>\$ 177,587</b>
<b>Direct Total</b>			<b>\$ 310,525</b>	<b>\$ 177,587</b>
Pass Through	97 806	DARTMOUTH COLLEGE	\$ 45,035	\$ -
<b>Total</b>			<b>\$ 45,035</b>	<b>\$ -</b>
<b>Pass Through Total</b>			<b>\$ 45,035</b>	<b>\$ -</b>
Department of Homeland Security Total			\$ 355,559	\$ 177,587
<b>Department of Homeland Security Total</b>			<b>\$ 355,559</b>	<b>\$ 177,587</b>
Department of Justice Bureau of Justice Assistance Pass Through Project Safe Neighborhoods				
	16.609	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 1,892	\$ -
<b>Project Safe Neighborhoods Total</b>			<b>\$ 1,892</b>	<b>\$ -</b>
<b>Pass Through Total</b>			<b>\$ 1,892</b>	<b>\$ -</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Bureau of Justice Assistance Total			\$ 1,892	\$ -
Community Relations Service Pass Through Community Relations Service	16.200	TEXAS A&M UNIVERSITY	\$ 31,659	\$ -
<b>Community Relations Service Total</b>			\$ 31,659	\$ -
<b>Pass Through Total</b>			\$ 31,659	\$ -
Community Relations Service Total			\$ 31,659	\$ -
Department of Justice Pass Through	16 D3-11-6080	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 207,327	\$ -
	16 D3-13-7395	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 10,000	\$ -
<b>Total</b>			\$ 217,327	\$ -
<b>Pass Through Total</b>			\$ 217,327	\$ -
Department of Justice Total			\$ 217,327	\$ -
National Institute of Justice Direct National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		\$ 220,552	\$ 4,114
<b>National Institute of Justice Research, Evaluation, and Development Project Grants Total</b>			\$ 220,552	\$ 4,114
<b>Direct Total</b>			\$ 220,552	\$ 4,114
Pass Through National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	UNIVERSITY OF SOUTH CAROLINA	\$ 20,844	\$ -
<b>National Institute of Justice Research, Evaluation, and Development Project Grants Total</b>			\$ 20,844	\$ -
<b>Pass Through Total</b>			\$ 20,844	\$ -
National Institute of Justice Total			\$ 241,396	\$ 4,114
Office for Victims of Crime Pass Through Services for Trafficking Victims	16.320	JULIAN CENTER	\$ 4,165	\$ -
<b>Services for Trafficking Victims Total</b>			\$ 4,165	\$ -
<b>Pass Through Total</b>			\$ 4,165	\$ -
Office for Victims of Crime Total			\$ 4,165	\$ -
Office of Juvenile Justice and Delinquency Prevention Pass Through Juvenile Accountability Block Grants	16.523	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 4,356	\$ -
<b>Juvenile Accountability Block Grants Total</b>			\$ 4,356	\$ -
<b>Pass Through Total</b>			\$ 4,356	\$ -
Office of Juvenile Justice and Delinquency Prevention Total			\$ 4,356	\$ -
<b>Department of Justice Total</b>			\$ 500,796	\$ 4,114
<b>Department of State</b>				

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Bureau of Intelligence and Research Pass Through Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	19.300	NATIONAL COUNCIL EURASIAN & E EUROPEAN RESEARCH	\$ 18,108	\$ -
<b>Program for Study of Eastern Europe and the Independent States of the Former Soviet Union Total</b>			\$ 18,108	\$ -
<b>Pass Through Total</b>			\$ 18,108	\$ -
Bureau of Intelligence and Research Total			\$ 18,108	\$ -
<b>Department of State Total</b>			\$ 18,108	\$ -
Department of the Interior Department of the Interior Pass Through	15 24066065-01	UNIVERSITY OF CENTRAL FLORIDA	\$ 82,336	\$ -
<b>Total</b>			\$ 82,336	\$ -
<b>Pass Through Total</b>			\$ 82,336	\$ -
Department of the Interior Total			\$ 82,336	\$ -
Fish and Wildlife Service Direct Research Grants (Generic)	15.650		\$ 5,138	\$ -
<b>Research Grants (Generic) Total</b>			\$ 5,138	\$ -
<b>Visitor Facility Enhancements - Refuges and Wildlife</b>	15.654		\$ 11,478	\$ -
<b>Visitor Facility Enhancements - Refuges and Wildlife Total</b>			\$ 11,478	\$ -
<b>Direct Total</b>			\$ 16,616	\$ -
Pass Through State Wildlife Grants	15.634	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 2,718	\$ 2,718
<b>State Wildlife Grants Total</b>			\$ 2,718	\$ 2,718
<b>Pass Through Total</b>			\$ 2,718	\$ 2,718
Fish and Wildlife Service Total			\$ 19,334	\$ 2,718
National Park Service Direct Cooperative Research and Training Programs Resources of the National Park System	15.945		\$ 33,330	\$ -
<b>Cooperative Research and Training Programs Resources of the National Park System Total</b>			\$ 33,330	\$ -
<b>Direct Total</b>			\$ 33,330	\$ -
Pass Through American Battlefield Protection	15.926	UNIVERSITY OF SOUTHERN INDIANA	\$ 11,672	\$ -
<b>American Battlefield Protection Total</b>			\$ 11,672	\$ -
<b>Pass Through Total</b>			\$ 11,672	\$ -
National Park Service Total			\$ 45,002	\$ -
<b>Department of the Interior Total</b>			\$ 146,671	\$ 2,718
Department of Transportation				

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Federal Highway Administration (FHWA)				
Pass Through				
Highway Planning and Construction	20.205	INDIANA DEPARTMENT OF TRANSPORTATION INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION	\$ 4,895	\$ -
			\$ 11,883	\$ -
<b>Highway Planning and Construction Total</b>			<u>\$ 16,777</u>	<u>\$ -</u>
Highway Research and Development Program	20.200	PURDUE UNIVERSITY	\$ 117,413	\$ 50,575
<b>Highway Research and Development Program Total</b>			<u>\$ 117,413</u>	<u>\$ 50,575</u>
<b>Pass Through Total</b>			<u>\$ 134,190</u>	<u>\$ 50,575</u>
Federal Highway Administration (FHWA) Total			\$ 134,190	\$ 50,575
<b>Department of Transportation Total</b>			<u>\$ 134,190</u>	<u>\$ 50,575</u>
Environmental Protection Agency				
Office of Research and Development (ORD)				
Direct				
Science To Achieve Results (STAR) Fellowship Program	66.514		\$ 3,209	\$ -
<b>Science To Achieve Results (STAR) Fellowship Program Total</b>			<u>\$ 3,209</u>	<u>\$ -</u>
Science To Achieve Results (STAR) Research Program	66.509		\$ 145,629	\$ 4,686
<b>Science To Achieve Results (STAR) Research Program Total</b>			<u>\$ 145,629</u>	<u>\$ 4,686</u>
<b>Direct Total</b>			<u>\$ 148,838</u>	<u>\$ 4,686</u>
Pass Through				
Science To Achieve Results (STAR) Research Program	66.509	UNIVERSITY OF HOUSTON	\$ 78,550	\$ -
<b>Science To Achieve Results (STAR) Research Program Total</b>			<u>\$ 78,550</u>	<u>\$ -</u>
<b>Pass Through Total</b>			<u>\$ 78,550</u>	<u>\$ -</u>
Office of Research and Development (ORD) Total			\$ 227,389	\$ 4,686
Office of Water				
Direct				
Great Lakes Program	66.469		\$ 873,834	\$ 12,273
<b>Great Lakes Program Total</b>			<u>\$ 873,834</u>	<u>\$ 12,273</u>
<b>Direct Total</b>			<u>\$ 873,834</u>	<u>\$ 12,273</u>
Pass Through				
Great Lakes Program	66.469	CHICAGO PARK DISTRICT UNIVERSITY OF IOWA	\$ 38,460	\$ -
			\$ 120,369	\$ -
<b>Great Lakes Program Total</b>			<u>\$ 158,830</u>	<u>\$ -</u>
Nonpoint Source Implementation Grants	66.460	INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	\$ 101,595	\$ 23,775
<b>Nonpoint Source Implementation Grants Total</b>			<u>\$ 101,595</u>	<u>\$ 23,775</u>
<b>Pass Through Total</b>			<u>\$ 260,425</u>	<u>\$ 23,775</u>
Office of Water Total			\$ 1,134,258	\$ 36,048
<b>Environmental Protection Agency Total</b>			<u>\$ 1,361,647</u>	<u>\$ 40,735</u>
National Aeronautics and Space Administration				

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**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
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Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
National Aeronautics and Space Administration				
<b>Direct</b>				
	43 NNX08AI10G^S000011		\$ 148,238	\$ -
	43 NNX08AK36G^S000004		\$ 1,180	\$ -
	43 NNX08AN43G^S000004		\$ 25,725	\$ -
	43 NNX09AP12G		\$ 4,133	\$ -
	43 NNX09AT58G		\$ 50,903	\$ -
	43 NNX10AM03G^S000001		\$ 3,047	\$ -
	43 NNX10AP59G^S000002		\$ 44,105	\$ -
<b>Total</b>			<u>\$ 277,330</u>	<u>\$ -</u>
<b>Aeronautics</b>	<b>43.002</b>		<u>\$ 53,044</u>	<u>\$ 16,646</u>
<b>Aeronautics Total</b>			<u>\$ 53,044</u>	<u>\$ 16,646</u>
<b>Science</b>	<b>43.001</b>		<u>\$ 1,353,544</u>	<u>\$ 149,251</u>
<b>Science Total</b>			<u>\$ 1,353,544</u>	<u>\$ 149,251</u>
<b>Direct Total</b>			<u><b>\$ 1,683,917</b></u>	<u><b>\$ 165,897</b></u>
<b>Pass Through</b>				
	43 12-0230^M1	MALIN SPACE SCIENCE SYSTEMS	\$ 90,089	\$ -
	43 1367303^M4	CALIFORNIA INSTITUTE TECHNOLOGY JET PROPULSION LAB	\$ (11,467)	\$ -
	43 1376665	CALIFORNIA INSTITUTE TECHNOLOGY JET PROPULSION LAB	\$ 0	\$ -
	43 1388379	CALIFORNIA INSTITUTE TECHNOLOGY JET PROPULSION LAB	\$ 8,822	\$ -
	43 1440172	CALIFORNIA INSTITUTE TECHNOLOGY JET PROPULSION LAB	\$ 146,174	\$ -
	43 1451883	CALIFORNIA INSTITUTE TECHNOLOGY JET PROPULSION LAB	\$ 61,015	\$ -
	43 1460206	CALIFORNIA INSTITUTE TECHNOLOGY JET PROPULSION LAB	\$ 91,545	\$ -
	43 149606-1^Mod1	LOS ALAMOS NATIONAL LABORATORY	\$ (1,968)	\$ -
	43 4103-50927	PURDUE UNIVERSITY	\$ 33,724	\$ -
	43 46210	LOUISIANA STATE UNIVERSITY	\$ 25,556	\$ -
	43 639	PLANETARY SCIENCE INSTITUTE	\$ 40,561	\$ -
	43 676	PLANETARY SCIENCE INSTITUTE	\$ 2,302	\$ -
	43 FY2011-048	UNIVERSITY OF KANSAS	\$ 157,866	\$ -
	43 G02-13057C	SMITHSONIAN ASTROPHYSICAL OBSERVATORY	\$ 490	\$ -
	43 G00-11109A	SMITHSONIAN ASTROPHYSICAL OBSERVATORY	\$ 26,489	\$ -
	43 G01-12057X	SMITHSONIAN ASTROPHYSICAL OBSERVATORY	\$ 500	\$ -
	43 HST-AR-12158.05-A	SPACE TELESCOPE SCIENCE INSTITUTE	\$ 1,816	\$ -
	43 HST-GO-11495.12-A^A1	SPACE TELESCOPE SCIENCE INSTITUTE	\$ 3,925	\$ -
	43 HST-GO-12020.07-A	SPACE TELESCOPE SCIENCE INSTITUTE	\$ 66,223	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
	43 HST-GO-12254-02-A	SPACE TELESCOPE SCIENCE INSTITUTE	\$ 1,484	\$ -
	43 HST-GO-12751.03	SPACE TELESCOPE SCIENCE INSTITUTE	\$ 20,846	\$ -
	43 HST-GO-12950.05-A	SPACE TELESCOPE SCIENCE INSTITUTE	\$ 1,789	\$ -
	43 NCC 9-58-452/MA01604A3	NATIONAL SPACE BIOMEDICAL RESEARCH INSTITUTE	\$ (5,980)	\$ -
<b>Total</b>			\$ 761,800	\$ -
<b>Aeronautics</b>	<b>43.002</b>	RENSSELAER POLYTECHNIC INSTITUTE	\$ 51,065	\$ -
<b>Aeronautics Total</b>			\$ 51,065	\$ -
<b>Education</b>	<b>43.008</b>	PURDUE UNIVERSITY	\$ 38,948	\$ -
<b>Education Total</b>			\$ 38,948	\$ -
<b>Science</b>	<b>43.001</b>	BROWN UNIVERSITY	\$ 16,073	\$ -
		CHICAGO PUBLIC SCHOOLS	\$ 3,447	\$ -
		PURDUE UNIVERSITY	\$ 4,000	\$ -
		SMITHSONIAN ASTROPHYSICAL OBSERVATORY	\$ 9,167	\$ -
		UNIVERSITY OF CALIFORNIA, DAVIS	\$ 59,657	\$ -
		UNIVERSITY OF FLORIDA	\$ 3,954	\$ -
		UNIVERSITY OF PITTSBURGH	\$ 22,024	\$ -
<b>Science Total</b>			\$ 118,322	\$ -
<b>Pass Through Total</b>			\$ 970,135	\$ -
National Aeronautics and Space Administration Total			\$ 2,654,052	\$ 165,897
<b>National Aeronautics and Space Administration Total</b>			\$ 2,654,052	\$ 165,897
<b>National Archives and Records Administration</b>				
National Archives and Records Administration				
Direct				
National Historical Publications and Records Grants	89.003		\$ 48,818	\$ -
<b>National Historical Publications and Records Grants Total</b>			\$ 48,818	\$ -
<b>Direct Total</b>			\$ 48,818	\$ -
National Archives and Records Administration Total			\$ 48,818	\$ -
<b>National Archives and Records Administration Total</b>			\$ 48,818	\$ -
<b>National Endowment for the Humanities</b>				
National Endowment for the Humanities				
Direct				
Promotion of the Humanities_Division of Preservation and Access	45.149		\$ 2,727	\$ -
<b>Promotion of the Humanities_Division of Preservation and Access Total</b>			\$ 2,727	\$ -
Promotion of the Humanities_Office of Digital Humanities	45.169		\$ 329,898	\$ -
<b>Promotion of the Humanities_Office of Digital Humanities Total</b>			\$ 329,898	\$ -
Promotion of the Humanities_Research	45.161		\$ 142,130	\$ -
<b>Promotion of the Humanities_Research Total</b>			\$ 142,130	\$ -
<b>Direct Total</b>			\$ 474,755	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Pass Through				
Promotion of the Humanities_Federal/State Partnership	45.129	INDIANA HUMANITIES	\$ 3,260	\$ -
<b>Promotion of the Humanities_Federal/State Partnership Total</b>			<b>\$ 3,260</b>	<b>\$ -</b>
Promotion of the Humanities_Office of Digital Humanities	45.169	AMERICAN INDIAN HIGHER EDUCATION CONSORTIUM	\$ 17,198	\$ -
<b>Promotion of the Humanities_Office of Digital Humanities Total</b>			<b>\$ 17,198</b>	<b>\$ -</b>
Promotion of the Humanities_Research	45.161	MICHIGAN STATE UNIVERSITY	\$ 20,786	\$ -
<b>Promotion of the Humanities_Research Total</b>			<b>\$ 20,786</b>	<b>\$ -</b>
<b>Pass Through Total</b>			<b>\$ 41,244</b>	<b>\$ -</b>
National Endowment for the Humanities Total			\$ 516,000	\$ -
<b>National Endowment for the Humanities Total</b>			<b>\$ 516,000</b>	<b>\$ -</b>
<b>National Science Foundation</b>				
National Science Foundation				
Direct				
ARRA - Trans-NIH Recovery Act Research Support	47.082		\$ 1,500,095	\$ 14,657
<b>ARRA - Trans-NIH Recovery Act Research Support Total</b>			<b>\$ 1,500,095</b>	<b>\$ 14,657</b>
Biological Sciences	47.074		\$ 9,867,353	\$ 2,083,469
<b>Biological Sciences Total</b>			<b>\$ 9,867,353</b>	<b>\$ 2,083,469</b>
Computer and Information Science and Engineering	47.070		\$ 3,408,817	\$ 231,638
<b>Computer and Information Science and Engineering Total</b>			<b>\$ 3,408,817</b>	<b>\$ 231,638</b>
Education and Human Resources	47.076		\$ 1,406,636	\$ 80,271
<b>Education and Human Resources Total</b>			<b>\$ 1,406,636</b>	<b>\$ 80,271</b>
Engineering Grants	47.041		\$ 201,809	\$ -
<b>Engineering Grants Total</b>			<b>\$ 201,809</b>	<b>\$ -</b>
Geosciences	47.050		\$ 1,722,496	\$ 4,402
<b>Geosciences Total</b>			<b>\$ 1,722,496</b>	<b>\$ 4,402</b>
Mathematical and Physical Sciences	47.049		\$ 9,830,797	\$ 38,849
<b>Mathematical and Physical Sciences Total</b>			<b>\$ 9,830,797</b>	<b>\$ 38,849</b>
Office of Cyberinfrastructure	47.080		\$ 4,059,305	\$ 1,923,569
<b>Office of Cyberinfrastructure Total</b>			<b>\$ 4,059,305</b>	<b>\$ 1,923,569</b>
Polar Programs	47.078		\$ 275,480	\$ -
<b>Polar Programs Total</b>			<b>\$ 275,480</b>	<b>\$ -</b>
Social, Behavioral, and Economic Sciences	47.075		\$ 1,513,406	\$ 275,514
<b>Social, Behavioral, and Economic Sciences Total</b>			<b>\$ 1,513,406</b>	<b>\$ 275,514</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Trans-NSF Recovery Act Research Support	47.082		\$ (0)	\$ -
<b>Trans-NSF Recovery Act Research Support Total</b>			<b>\$ (0)</b>	<b>\$ -</b>
<b>Direct Total</b>			<b>\$ 33,786,194</b>	<b>\$ 4,652,368</b>
Pass Through				
ARRA - Trans-NIH Recovery Act Research Support	47.082	MICHIGAN STATE UNIVERSITY RAYTHEON BBN TECHNOLOGIES CORPORATION	\$ 65,152 \$ 45,592	\$ - \$ -
<b>ARRA - Trans-NIH Recovery Act Research Support Total</b>			<b>\$ 110,744</b>	<b>\$ -</b>
Biological Sciences	47.074	COLORADO STATE UNIVERSITY DUKE UNIVERSITY FLORIDA INTERNATIONAL UNIVERSITY KANSAS STATE UNIVERSITY OKLAHOMA STATE UNIVERSITY UNIVERSITY OF TEXAS AT AUSTIN	\$ 314,312 \$ (5,993) \$ 31,051 \$ 30,551 \$ 0 \$ 130,804	\$ - \$ - \$ - \$ - \$ - \$ -
<b>Biological Sciences Total</b>			<b>\$ 500,727</b>	<b>\$ -</b>
Computer and Information Science and Engineering	47.070	NORTHEASTERN UNIVERSITY PURDUE UNIVERSITY RAYTHEON BBN TECHNOLOGIES CORPORATION UNIVERSITY OF ARIZONA	\$ 93,223 \$ 7,215 \$ 364,482 \$ 1,583	\$ - \$ - \$ 23,702 \$ -
<b>Computer and Information Science and Engineering Total</b>			<b>\$ 466,502</b>	<b>\$ 23,702</b>
Education and Human Resources	47.076	AMERICAN EDUCATIONAL RESEARCH ASSOCIATION BOSTON COLLEGE EARLHAM COLLEGE PURDUE UNIVERSITY	\$ 25,018 \$ 9,904 \$ 12,329 \$ 90,984	\$ - \$ - \$ - \$ -
<b>Education and Human Resources Total</b>			<b>\$ 138,235</b>	<b>\$ -</b>
Engineering Grants	47.041	BALL STATE UNIVERSITY PURDUE UNIVERSITY UNIVERSITY OF NOTRE DAME	\$ 34,210 \$ 12,883 \$ 10,434	\$ - \$ - \$ -
<b>Engineering Grants Total</b>			<b>\$ 57,526</b>	<b>\$ -</b>
Geosciences	47.050	OREGON STATE UNIVERSITY UNIVERSIDAD DEL VALLE DE GUATEMALA UNIVERSITY OF GEORGIA UNIVERSITY OF SOUTHERN CALIFORNIA UNIVERSITY OF TEXAS AT AUSTIN	\$ 34,464 \$ 35,216 \$ 61,765 \$ 26,820 \$ 22,875	\$ - \$ - \$ - \$ - \$ -
<b>Geosciences Total</b>			<b>\$ 181,139</b>	<b>\$ -</b>
Mathematical and Physical Sciences	47.049	NATIONAL INSTITUTE OF STATISTICAL SCIENCES UNIVERSITY OF CHICAGO UNIVERSITY OF NOTRE DAME UNIVERSITY OF WISCONSIN	\$ 10,311 \$ 330,811 \$ 41,533 \$ 694,810	\$ - \$ - \$ - \$ -
<b>Mathematical and Physical Sciences Total</b>			<b>\$ 1,077,466</b>	<b>\$ -</b>
Office of Cyberinfrastructure	47.080	UNIVERSITY AT BUFFALO UNIVERSITY OF CALIFORNIA, SAN DIEGO UNIVERSITY OF CHICAGO UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN UNIVERSITY OF MICHIGAN UNIVERSITY OF TENNESSEE VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY	\$ 188,548 \$ 74,892 \$ 10,591 \$ 1,215,538 \$ 311,902 \$ 42,396 \$ 54,857	\$ - \$ - \$ - \$ - \$ - \$ - \$ -
<b>Office of Cyberinfrastructure Total</b>			<b>\$ 1,898,724</b>	<b>\$ -</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Polar Programs</b>	<b>47.078</b>	UNIVERSITY OF KANSAS	\$ 247,506	\$ -
<b>Polar Programs Total</b>			\$ 247,506	\$ -
<b>Social, Behavioral, and Economic Sciences</b>	<b>47.075</b>	ASSOCIATION FOR INSTITUTIONAL RESEARCH	\$ 16,680	\$ -
		DUKE UNIVERSITY	\$ 44,353	\$ -
		RESEARCH FOUNDATION CITY UNIVERSITY OF NEW YORK	\$ 3,235	\$ -
<b>Social, Behavioral, and Economic Sciences Total</b>			\$ 64,268	\$ -
<b>Pass Through Total</b>			\$ 4,742,837	\$ 23,702
National Science Foundation Total			\$ 38,529,031	\$ 4,676,070
<b>National Science Foundation Total</b>			\$ 38,529,031	\$ 4,676,070
<b>Office of the Director of National Intelligence</b> Office of the Director of National Intelligence Pass Through				
	99 432844-19525	VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY	\$ 118,479	\$ -
	99 9500010543	RAYTHEON BBN TECHNOLOGIES CORPORATION	\$ 130,849	\$ -
	99 FA8650-12-C-7212	OBJECTVIDEO, INC.	\$ 4,041	\$ -
	99 FA8650-12-C-7212*001	OBJECTVIDEO, INC.	\$ 82,166	\$ -
<b>Total</b>			\$ 335,535	\$ -
<b>Pass Through Total</b>			\$ 335,535	\$ -
Office of the Director of National Intelligence Total			\$ 335,535	\$ -
<b>Office of the Director of National Intelligence Total</b>			\$ 335,535	\$ -
<b>Small Business Administration</b> Small Business Administration Pass Through				
	59 A293-2-21FUND-12-146	INDIANA ECONOMIC DEVELOPMENT CORPORATION	\$ 20,974	\$ -
<b>Total</b>			\$ 20,974	\$ -
<b>Pass Through Total</b>			\$ 20,974	\$ -
Small Business Administration Total			\$ 20,974	\$ -
<b>Small Business Administration Total</b>			\$ 20,974	\$ -
<b>Research Total</b>			\$ 237,202,604	\$ 27,894,184
<b>Aging Cluster</b> Department of Health and Human Services Administration for Community Living Pass Through				
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 1,360,842	\$ -
<b>Special Programs for the Aging_Title III, Part C_Nutrition Services Total</b>			\$ 1,360,842	\$ -
<b>Pass Through Total</b>			\$ 1,360,842	\$ -
Administration for Community Living Total			\$ 1,360,842	\$ -
<b>Department of Health and Human Services Total</b>			\$ 1,360,842	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Aging Cluster Total</b>			\$ 1,360,842	\$ -
<b>CCDF Cluster</b>				
<b>Department of Health and Human Services</b>				
Administration for Children and Families				
Pass Through				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 88,625	\$ 46,831
<b>Child Care Mandatory and Matching Funds of the Child Care and Development Fund Total</b>			\$ 88,625	\$ 46,831
<b>Pass Through Total</b>			\$ 88,625	\$ 46,831
Administration for Children and Families Total			\$ 88,625	\$ 46,831
<b>Department of Health and Human Services Total</b>			\$ 88,625	\$ 46,831
<b>CCDF Cluster Total</b>			\$ 88,625	\$ 46,831
<b>CDBG - State-Administered CDBG Cluster</b>				
<b>Department of Housing and Urban Development</b>				
Office of Community Planning and Development				
Pass Through				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	INDIANA OFFICE COMMUNITY & RURAL AFFAIRS	\$ 541,476	\$ 58,851
<b>Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Total</b>			\$ 541,476	\$ 58,851
<b>Pass Through Total</b>			\$ 541,476	\$ 58,851
Office of Community Planning and Development Total			\$ 541,476	\$ 58,851
<b>Department of Housing and Urban Development Total</b>			\$ 541,476	\$ 58,851
<b>CDBG - State-Administered CDBG Cluster Total</b>			\$ 541,476	\$ 58,851
<b>Highway Safety Cluster</b>				
<b>Department of Transportation</b>				
National Highway Traffic Safety Administration (NHTSA)				
Pass Through				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 24,081	\$ -
<b>Alcohol Impaired Driving Countermeasures Incentive Grants I Total</b>			\$ 24,081	\$ -
<b>State and Community Highway Safety</b>	20.600	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 907,527	\$ 16,518
<b>State and Community Highway Safety Total</b>			\$ 907,527	\$ 16,518
<b>State Traffic Safety Information System Improvement Grants</b>	20.610	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 317,160	\$ -
<b>State Traffic Safety Information System Improvement Grants Total</b>			\$ 317,160	\$ -
<b>Pass Through Total</b>			\$ 1,248,768	\$ 16,518
National Highway Traffic Safety Administration (NHTSA) Total			\$ 1,248,768	\$ 16,518
<b>Department of Transportation Total</b>			\$ 1,248,768	\$ 16,518
<b>Highway Safety Cluster Total</b>			\$ 1,248,768	\$ 16,518
<b>Special Education Cluster (IDEA) Cluster</b>				
<b>Department of Education</b>				
Office of Special Education and Rehabilitative Services				
Pass Through				
Special Education_Grants to States	84.027	INDIANA DEPARTMENT OF EDUCATION	\$ 591,077	\$ 49,917

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Special Education_ Grants to States Total			\$ 591,077	\$ 49,917
<b>Pass Through Total</b>			<b>\$ 591,077</b>	<b>\$ 49,917</b>
Office of Special Education and Rehabilitative Services Total			\$ 591,077	\$ 49,917
<b>Department of Education Total</b>			<b>\$ 591,077</b>	<b>\$ 49,917</b>
<b>Special Education Cluster (IDEA) Cluster Total</b>			<b>\$ 591,077</b>	<b>\$ 49,917</b>
<b>Student Financial Assistance Cluster</b>				
Department of Education				
Office of Student Financial Assistance Programs				
Direct				
Federal Direct Student Loans	84.268		\$ 563,172,056	\$ -
<b>Federal Direct Student Loans Total</b>			<b>\$ 563,172,056</b>	<b>\$ -</b>
Federal Pell Grant Program	84.063		\$ 107,234,254	\$ -
<b>Federal Pell Grant Program Total</b>			<b>\$ 107,234,254</b>	<b>\$ -</b>
Federal Perkins Loan Program	84.038		\$ 7,493,137	\$ -
<b>Federal Perkins Loan Program Total</b>			<b>\$ 7,493,137</b>	<b>\$ -</b>
Federal Supplemental Educational Opportunity Grants	84.007		\$ 3,521,299	\$ -
<b>Federal Supplemental Educational Opportunity Grants Total</b>			<b>\$ 3,521,299</b>	<b>\$ -</b>
Federal Work-Study Program	84.033		\$ 4,038,520	\$ -
<b>Federal Work-Study Program Total</b>			<b>\$ 4,038,520</b>	<b>\$ -</b>
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		\$ 10,000	\$ -
<b>Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) Total</b>			<b>\$ 10,000</b>	<b>\$ -</b>
<b>Direct Total</b>			<b>\$ 685,469,267</b>	<b>\$ -</b>
Office of Student Financial Assistance Programs Total			\$ 685,469,267	\$ -
<b>Department of Education Total</b>			<b>\$ 685,469,267</b>	<b>\$ -</b>
<b>Department of Health and Human Services</b>				
Health Resources and Services Administration				
Direct				
ARRA - Nurse Faculty Loan Program	93.408		\$ 89,541	\$ -
<b>ARRA - Nurse Faculty Loan Program Total</b>			<b>\$ 89,541</b>	<b>\$ -</b>
National Health Service Corps Loan Repayment Program	93.342		\$ 1,891,781	\$ -
<b>National Health Service Corps Loan Repayment Program Total</b>			<b>\$ 1,891,781</b>	<b>\$ -</b>
Nurse Faculty Loan Program (NFLP)	93.264		\$ 5,537	\$ -
<b>Nurse Faculty Loan Program (NFLP) Total</b>			<b>\$ 5,537</b>	<b>\$ -</b>
Nursing Student Loans	93.364		\$ 260,499	\$ -
<b>Nursing Student Loans Total</b>			<b>\$ 260,499</b>	<b>\$ -</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Direct Total</b>			\$ 2,247,358	\$ -
Health Resources and Services Administration Total			\$ 2,247,358	\$ -
<b>Department of Health and Human Services Total</b>			\$ 2,247,358	\$ -
<b>Student Financial Assistance Cluster Total</b>			\$ 687,716,624	\$ -
<b>TANF Cluster</b>				
Department of Health and Human Services Administration for Children and Families Pass Through Temporary Assistance for Needy Families	93.558	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 26,496	\$ -
<b>Temporary Assistance for Needy Families Total</b>			\$ 26,496	\$ -
<b>Pass Through Total</b>			\$ 26,496	\$ -
Administration for Children and Families Total			\$ 26,496	\$ -
<b>Department of Health and Human Services Total</b>			\$ 26,496	\$ -
<b>TANF Cluster Total</b>			\$ 26,496	\$ -
<b>Teacher Incentive Fund Cluster</b>				
Department of Education Office of Elementary and Secondary Education Pass Through Teacher Incentive Fund	84.374	SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA	\$ 23,826	\$ -
<b>Teacher Incentive Fund Total</b>			\$ 23,826	\$ -
<b>Pass Through Total</b>			\$ 23,826	\$ -
Office of Elementary and Secondary Education Total			\$ 23,826	\$ -
<b>Department of Education Total</b>			\$ 23,826	\$ -
<b>Teacher Incentive Fund Cluster Total</b>			\$ 23,826	\$ -
<b>Title I, Part A Cluster</b>				
Department of Education Office of Elementary and Secondary Education Pass Through Title I Grants to Local Educational Agencies	84.010	BD OF SCHOOL COMMISSIONERS OF CITY OF INDIANAPOLIS INDIANAPOLIS PUBLIC SCHOOLS	\$ (65)	\$ -
			\$ 514,010	\$ -
<b>Title I Grants to Local Educational Agencies Total</b>			\$ 513,946	\$ -
<b>Pass Through Total</b>			\$ 513,946	\$ -
Office of Elementary and Secondary Education Total			\$ 513,946	\$ -
<b>Department of Education Total</b>			\$ 513,946	\$ -
<b>Title I, Part A Cluster Total</b>			\$ 513,946	\$ -
<b>TRIO Cluster</b>				
Department of Education Office of Postsecondary Education Direct TRIO_McNair Post-Baccalaureate Achievement	84.217		\$ 223,449	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
TRIO_McNair Post-Baccalaureate Achievement Total			\$ 223,449	\$ -
<b>TRIO_Student Support Services</b>	<b>84.042</b>		\$ 809,867	\$ -
<b>TRIO_Student Support Services Total</b>			\$ 809,867	\$ -
<b>TRIO_Upward Bound</b>	<b>84.047</b>		\$ 467,557	\$ -
<b>TRIO_Upward Bound Total</b>			\$ 467,557	\$ -
<b>Direct Total</b>			\$ 1,500,873	\$ -
Office of Postsecondary Education Total			\$ 1,500,873	\$ -
<b>Department of Education Total</b>			\$ 1,500,873	\$ -
<b>TRIO Cluster Total</b>			\$ 1,500,873	\$ -
<b>Other</b>				
<b>Agency for International Development</b>				
Agency for International Development				
<b>Direct</b>				
Cooperative Development Program (CDP)	98.002		\$ 7,011,479	\$ 6,005,035
Cooperative Development Program (CDP) Total			\$ 7,011,479	\$ 6,005,035
Foreign Assistance to American Schools and Hospitals Abroad (ASHA)	98.006		\$ 710,961	\$ -
Foreign Assistance to American Schools and Hospitals Abroad (ASHA) Total			\$ 710,961	\$ -
Global Development Alliance	98.011		\$ 1,589,981	\$ 1,509,693
Global Development Alliance Total			\$ 1,589,981	\$ 1,509,693
USAID Foreign Assistance for Programs Overseas	98.001		\$ 450,005	\$ -
USAID Foreign Assistance for Programs Overseas Total			\$ 450,005	\$ -
<b>Direct Total</b>			\$ 9,762,425	\$ 7,514,728
<b>Pass Through</b>				
	98 11-006514^A02	UNIVERSITY OF MASSACHUSETTS	\$ 99	\$ -
	98 AID-497-C-12-00001-IU-01	CHEMONICS INTERNATIONAL	\$ 106,401	\$ -
	98 AID-623-A-12-00001	MOI TEACHING AND REFERRAL HOSPITAL	\$ 1,585,842	\$ 153,991
Total			\$ 1,692,342	\$ 153,991
USAID Development Partnerships for University Cooperation and Development	98.012	HIGHER EDUCATION FOR DEVELOPMENT	\$ 1,534,490	\$ 470,476
USAID Development Partnerships for University Cooperation and Development Total			\$ 1,534,490	\$ 470,476
<b>Pass Through Total</b>			\$ 3,226,832	\$ 624,468
Agency for International Development Total			\$ 12,989,257	\$ 8,139,196
<b>Agency for International Development Total</b>			\$ 12,989,257	\$ 8,139,196
<b>Corporation for National and Community Service</b>				
Corporation for National and Community Service				
<b>Direct</b>				
Volunteers in Service to America	94.013		\$ 722	\$ -

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**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Volunteers in Service to America			\$ 722	\$ -
Volunteers in Service to America Total			\$ 722	\$ -
<b>Direct Total</b>			<b>\$ 722</b>	<b>\$ -</b>
<b>Pass Through</b>				
	94 F20-2-11-AF-0009	INDIANA OFFICE FAITH BASED & COMMUNITY INITIATIVES	\$ 40,868	\$ -
	94 F20-3-12-AF-010	INDIANA OFFICE FAITH BASED & COMMUNITY INITIATIVES	\$ 88,971	\$ -
Total			\$ 129,839	\$ -
AmeriCorps	94.006	INDIANA OFFICE FAITH BASED & COMMUNITY INITIATIVES	\$ 6,255	\$ -
AmeriCorps Total			\$ 6,255	\$ -
<b>Pass Through Total</b>			<b>\$ 136,094</b>	<b>\$ -</b>
Corporation for National and Community Service Total			\$ 136,816	\$ -
<b>Corporation for National and Community Service Total</b>			<b>\$ 136,816</b>	<b>\$ -</b>
<b>Corporation for National and Community Service</b>				
Corporation for National and Community Service				
<b>Pass Through</b>				
Learn and Serve America Higher Education	94.005	HARRISBURG UNIVERSITY OF SCIENCE AND TECHNOLOGY	\$ 2,995	\$ -
Learn and Serve America Higher Education Total			\$ 2,995	\$ -
<b>Pass Through Total</b>			<b>\$ 2,995</b>	<b>\$ -</b>
Corporation for National and Community Service Total			\$ 2,995	\$ -
<b>Corporation for National and Community Service Total</b>			<b>\$ 2,995</b>	<b>\$ -</b>
<b>Department of Agriculture</b>				
Department of Agriculture				
<b>Direct</b>				
	10 08-CS-11132466-202		\$ 150,451	\$ -
	10 09-PA-11091200-010^M3		\$ 5,623	\$ -
	10 11-CS-110911200-010^M01		\$ 6,622	\$ -
Total			\$ 162,696	\$ -
<b>Direct Total</b>			<b>\$ 162,696</b>	<b>\$ -</b>
Department of Agriculture Total			\$ 162,696	\$ -
Food and Nutrition Service				
<b>Pass Through</b>				
Child and Adult Care Food Program	10.558	INDIANA DEPARTMENT OF EDUCATION	\$ 65,223	\$ -
Child and Adult Care Food Program Total			\$ 65,223	\$ -
<b>Pass Through Total</b>			<b>\$ 65,223</b>	<b>\$ -</b>
Food and Nutrition Service Total			\$ 65,223	\$ -
National Institute of Food and Agriculture				
<b>Pass Through</b>				
Small Business Innovation Research	10.212	N-OVATIOS, INC.	\$ 2,232	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Small Business Innovation Research Total			\$ 2,232	\$ -
<b>Pass Through Total</b>			<b>\$ 2,232</b>	<b>\$ -</b>
National Institute of Food and Agriculture Total			\$ 2,232	\$ -
<b>Department of Agriculture Total</b>			<b>\$ 230,151</b>	<b>\$ -</b>
<b>Department of Commerce</b>				
Department of Commerce				
<b>Direct</b>				
	11 DG1330-10-CN-0079		\$ 451,082	\$ -
Total			\$ 451,082	\$ -
ARRA	11 DG133010CN0079		\$ (30,195)	\$ -
ARRA Total			\$ (30,195)	\$ -
<b>Direct Total</b>			<b>\$ 420,886</b>	<b>\$ -</b>
<b>Pass Through</b>				
	11 MCNC - North Carolina	MCNC - NORTH CAROLINA	\$ 31,350	\$ -
Total			\$ 31,350	\$ -
<b>Pass Through Total</b>			<b>\$ 31,350</b>	<b>\$ -</b>
Department of Commerce Total			\$ 452,237	\$ -
Economic Development Administration				
<b>Pass Through</b>				
Economic Development_Technical Assistance	11.303	PURDUE UNIVERSITY	\$ 13,732	\$ 14,000
Economic Development_Technical Assistance Total			\$ 13,732	\$ 14,000
<b>Pass Through Total</b>			<b>\$ 13,732</b>	<b>\$ 14,000</b>
Economic Development Administration Total			\$ 13,732	\$ 14,000
National Oceanic and Atmospheric Administration (NOAA)				
<b>Pass Through</b>				
Coastal Zone Management Administration Awards	11.419	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 31,953	\$ -
Coastal Zone Management Administration Awards Total			\$ 31,953	\$ -
<b>Pass Through Total</b>			<b>\$ 31,953</b>	<b>\$ -</b>
National Oceanic and Atmospheric Administration (NOAA) Total			\$ 31,953	\$ -
National Telecommunications and Information Administration				
<b>Pass Through</b>				
ARRA - State Broadband Data and Development Grant Program	11.558	INDIANA OFFICE OF TECHNOLOGY	\$ 6,737	\$ -
ARRA - State Broadband Data and Development Grant Program Total			\$ 6,737	\$ -
Public Telecommunications Facilities Planning and Construction	11.550	PUBLIC BROADCASTING SERVICE	\$ 138,375	\$ -
Public Telecommunications Facilities Planning and Construction Total			\$ 138,375	\$ -
<b>Pass Through Total</b>			<b>\$ 145,112</b>	<b>\$ -</b>
National Telecommunications and Information Administration Total			\$ 145,112	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Department of Commerce Total</b>			\$ <u>643,035</u>	\$ <u>14,000</u>
<b>Department of Defense</b>				
Department of Defense				
Direct				
	12 51300618		\$ 16,484	\$ -
	12 HDQMWR-08-C-0036^P000017		\$ 471,299	\$ -
	12 HDQMWR-08-C-0036^P00015		\$ 15,836	\$ -
	12 HDTRA-1-10-A-0003		\$ 17,880	\$ -
	12 HT940412M0179		\$ 25,949	\$ -
	12 JFHQ-IN-IQ		\$ 7,552	\$ -
	12 N00164-11-D-GM25		\$ 0	\$ -
	12 N40083-10-M-2317^P2		\$ 7,286	\$ -
	12 NGIN-TCEAZ		\$ 13,432	\$ -
	12 PO 0037032		\$ 4,533	\$ -
	12 W912L9-13-P-0021		\$ 8,879	\$ -
Total			\$ 589,130	\$ -
<b>Direct Total</b>			\$ <u>589,130</u>	\$ -
Pass Through				
	12 2009-ROTC-U634007-1-IU^M4	INSTITUTE OF INTERNATIONAL EDUCATION	\$ 38,602	\$ -
	12 704400	MAINE INSTITUTE FOR HUMAN GENETICS & HEALTH	\$ 45,102	\$ -
Total			\$ 83,704	\$ -
The Language Flagship Fellowships	12.553	INSTITUTE OF INTERNATIONAL EDUCATION	\$ 312	\$ -
The Language Flagship Fellowships Total			\$ 312	\$ -
<b>Pass Through Total</b>			\$ <u>84,016</u>	\$ -
Department of Defense Total			\$ 673,146	\$ -
Department of the Navy, Office of the Chief of Naval Research				
Pass Through				
Basic and Applied Scientific Research	12.300	MORGRIDGE INSTITUTE FOR RESEARCH	\$ 253,346	\$ -
Basic and Applied Scientific Research Total			\$ 253,346	\$ -
<b>Pass Through Total</b>			\$ <u>253,346</u>	\$ -
Department of the Navy, Office of the Chief of Naval Research Total			\$ 253,346	\$ -
National Security Agency				
Direct				
Language Grant Program	12.900		\$ 245,630	\$ -
Language Grant Program Total			\$ 245,630	\$ -
<b>Direct Total</b>			\$ <u>245,630</u>	\$ -
Pass Through				

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Language Grant Program	12.900	INSTITUTE OF INTERNATIONAL EDUCATION	\$ 13,870	\$ -
Language Grant Program Total			\$ 13,870	\$ -
<b>Pass Through Total</b>			<b>\$ 13,870</b>	<b>\$ -</b>
National Security Agency Total			\$ 259,500	\$ -
Office of the Secretary of Defense <b>Pass Through</b> ROTC Language and Culture Training Grants	12.357	INSTITUTE OF INTERNATIONAL EDUCATION	\$ 289,937	\$ -
ROTC Language and Culture Training Grants Total			\$ 289,937	\$ -
The Language Flagship Grants to Institutions of Higher Education	12.550	INSTITUTE OF INTERNATIONAL EDUCATION	\$ 1,117,949	\$ -
The Language Flagship Grants to Institutions of Higher Education Total			\$ 1,117,949	\$ -
<b>Pass Through Total</b>			<b>\$ 1,407,886</b>	<b>\$ -</b>
Office of the Secretary of Defense Total			\$ 1,407,886	\$ -
U.S. Army Medical Command <b>Pass Through</b> Military Medical Research and Development	12.420	CORNELL UNIVERSITY GREENVILLE HOSPITAL SYSTEM SARCOMA ALLIANCE FOR RESEARCH THROUGH COLLABORATIO	\$ 287 \$ 13,230 \$ 5,453	\$ - \$ - \$ -
Military Medical Research and Development Total			\$ 18,970	\$ -
<b>Pass Through Total</b>			<b>\$ 18,970</b>	<b>\$ -</b>
U.S. Army Medical Command Total			\$ 18,970	\$ -
<b>Department of Defense Total</b>			<b>\$ 2,612,849</b>	<b>\$ -</b>
<b>Department of Education</b> Department of Education <b>Direct</b> Bilingual Education_Professional Development	84.195		\$ 155,015	\$ -
Bilingual Education_Professional Development Total			\$ 155,015	\$ -
<b>Direct Total</b>			<b>\$ 155,015</b>	<b>\$ -</b>
<b>Pass Through</b>				
	84 03-IN05^A8	NATIONAL WRITING PROJECT CORPORATION	\$ 910	\$ -
	84 41551	INDIANA COMMISSION FOR HIGHER EDUCATION	\$ 129,246	\$ 33,149
	84 41554	INDIANA COMMISSION FOR HIGHER EDUCATION	\$ 2,031	\$ -
	84 94-IN02	NATIONAL WRITING PROJECT CORPORATION	\$ 32,508	\$ -
	84 A107-12-2102	STATE STUDENT ASSISTANCE COMMISSION OF INDIANA	\$ 25,060	\$ -
	84 A58-3-13CI-1269	INDIANA DEPARTMENT OF EDUCATION	\$ 31,356	\$ -
	84 Indianapolis Public Schools	INDIANAPOLIS PUBLIC SCHOOLS	\$ 10,341	\$ -
	84 J22-13-C0205	INDIANA COMMISSION FOR HIGHER EDUCATION	\$ 31,563	\$ -
	84 PE4Me	INDIANAPOLIS PUBLIC SCHOOLS	\$ 6,406	\$ -
	84 South Bend CSC	SOUTH BEND COMMUNITY SCHOOL CORPORATION	\$ 7,155	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Total			\$ 276,576	\$ 33,149
Improving Teacher Quality State Grants	84.367	INDIANA COMMISSION FOR HIGHER EDUCATION	\$ 38,907	\$ -
Improving Teacher Quality State Grants Total			\$ 38,907	\$ -
National Writing Project	84.928	NATIONAL WRITING PROJECT CORPORATION	\$ 16,097	\$ -
National Writing Project Total			\$ 16,097	\$ -
<b>Pass Through Total</b>			<b>\$ 331,579</b>	<b>\$ 33,149</b>
Department of Education Total			\$ 486,594	\$ 33,149
Institute of Education Sciences <b>Pass Through</b> Research in Special Education	84.324	UNIVERSITY OF KANSAS	\$ 176,269	\$ -
Research in Special Education Total			\$ 176,269	\$ -
<b>Pass Through Total</b>			<b>\$ 176,269</b>	<b>\$ -</b>
Institute of Education Sciences Total			\$ 176,269	\$ -
Office of Educational Research and Improvement <b>Pass Through</b> Twenty-First Century Community Learning Centers	84.287	KENTUCKY DEPARTMENT OF EDUCATION	\$ 289,806	\$ -
Twenty-First Century Community Learning Centers Total			\$ 289,806	\$ -
<b>Pass Through Total</b>			<b>\$ 289,806</b>	<b>\$ -</b>
Office of Educational Research and Improvement Total			\$ 289,806	\$ -
Office of Elementary and Secondary Education <b>Direct</b> Civil Rights Training and Advisory Services	84.004		\$ 688,965	\$ -
Civil Rights Training and Advisory Services Total			\$ 688,965	\$ -
English Language Acquisition State Grants	84.365		\$ 466,006	\$ -
English Language Acquisition State Grants Total			\$ 466,006	\$ -
Safe and Drug-Free Schools and Communities_National Programs	84.184		\$ 12,637	\$ -
Safe and Drug-Free Schools and Communities_National Programs Total			\$ 12,637	\$ -
<b>Direct Total</b>			<b>\$ 1,167,608</b>	<b>\$ -</b>
<b>Pass Through</b> Education for Homeless Children and Youth	84.196	INDIANAPOLIS PUBLIC SCHOOLS	\$ 7,692	\$ -
Education for Homeless Children and Youth Total			\$ 7,692	\$ -
Improving Teacher Quality State Grants	84.367	INDIANA COMMISSION FOR HIGHER EDUCATION NATIONAL WRITING PROJECT CORPORATION	\$ 198,824 \$ 37,446	\$ - \$ -
Improving Teacher Quality State Grants Total			\$ 236,270	\$ -
<b>Pass Through Total</b>			<b>\$ 243,962</b>	<b>\$ -</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Office of Elementary and Secondary Education Total			\$ 1,411,570	\$ -
<b>Office of Innovation and Improvement</b>				
<b>Direct</b>				
Fund for the Improvement of Education	84.215		\$ 577,449	\$ 45,000
Fund for the Improvement of Education Total			\$ 577,449	\$ 45,000
<b>Direct Total</b>			<b>\$ 577,449</b>	<b>\$ 45,000</b>
<b>Pass Through</b>				
Fund for the Improvement of Education	84.215	DORCAS PLACE ADULT AND FAMILY LEARNING CENTER, INC	\$ 11,650	\$ -
		HAMILTON-BOONE-MADISON SPECIAL SERVICES CO-OP	\$ 540	\$ -
		LEE COUNTY BOARD OF EDUCATION	\$ 52	\$ -
		MARY RIGG NEIGHBORHOOD CENTER	\$ 25,363	\$ -
		MONROE COUNTY COMMUNITY SCHOOL CORPORATION	\$ 626	\$ -
		RICHMOND COMMUNITY SCHOOLS	\$ 14,615	\$ -
Fund for the Improvement of Education Total			\$ 52,846	\$ -
<b>Pass Through Total</b>			<b>\$ 52,846</b>	<b>\$ -</b>
Office of Innovation and Improvement Total			\$ 630,295	\$ 45,000
<b>Office of Postsecondary Education</b>				
<b>Direct</b>				
Centers for International Business Education	84.220		\$ 171,395	\$ -
Centers for International Business Education Total			\$ 171,395	\$ -
Child Care Access Means Parents in School	84.335		\$ 39,508	\$ -
Child Care Access Means Parents in School Total			\$ 39,508	\$ -
Fund for the Improvement of Postsecondary Education	84.116		\$ 196,931	\$ 43,661
Fund for the Improvement of Postsecondary Education Total			\$ 196,931	\$ 43,661
Graduate Assistance in Areas of National Need	84.200		\$ 46,114	\$ -
Graduate Assistance in Areas of National Need Total			\$ 46,114	\$ -
Javits Fellowships	84.170		\$ 44,422	\$ -
Javits Fellowships Total			\$ 44,422	\$ -
Language Resource Centers	84.229		\$ 402,606	\$ -
Language Resource Centers Total			\$ 402,606	\$ -
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015		\$ 2,871,802	\$ 14,385
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program Total			\$ 2,871,802	\$ 14,385
<b>Direct Total</b>			<b>\$ 3,772,778</b>	<b>\$ 58,046</b>
<b>Pass Through</b>				
Fund for the Improvement of Postsecondary Education	84.116	RESEARCH FOUNDATION CITY UNIVERSITY OF NEW YORK	\$ 3,251	\$ -
Fund for the Improvement of Postsecondary Education Total			\$ 3,251	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Gaining Early Awareness and Readiness for Undergraduate Programs	<b>84.334</b>	OFFICE OF TWENTY-FIRST CENTURY SCHOLARS STATE STUDENT ASSISTANCE COMMISSION OF INDIANA	\$ 11,704	\$ -
Gaining Early Awareness and Readiness for Undergraduate Programs Total			\$ 86,282	\$ -
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	<b>84.015</b>	GEORGETOWN UNIVERSITY HARVARD UNIVERSITY OHIO STATE UNIVERSITY UNIVERSITY OF ILLINOIS UNIVERSITY OF MICHIGAN UNIVERSITY OF NORTH CAROLINA	\$ 18,165 \$ 12,050 \$ 6,500 \$ 178,029 \$ 7,738 \$ 1,000	\$ - \$ - \$ - \$ - \$ - \$ -
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program Total			\$ 223,482	\$ -
Undergraduate International Studies and Foreign Language Programs	<b>84.016</b>	IVY TECH COMMUNITY COLLEGE OF INDIANA	\$ 19,236	\$ -
Undergraduate International Studies and Foreign Language Programs Total			\$ 19,236	\$ -
<b>Pass Through Total</b>			<b>\$ 332,251</b>	<b>\$ -</b>
Office of Postsecondary Education Total			\$ 4,105,029	\$ 58,046
Office of Special Education and Rehabilitative Services <b>Direct</b>				
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	<b>84.325</b>		\$ 282,504	\$ -
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities Total			\$ 282,504	\$ -
<b>Direct Total</b>			<b>\$ 282,504</b>	<b>\$ -</b>
<b>Pass Through</b>				
National Institute on Disability and Rehabilitation Research	<b>84.133</b>	UNIVERSITY OF ILLINOIS AT CHICAGO	\$ 18,527	\$ -
National Institute on Disability and Rehabilitation Research Total			\$ 18,527	\$ -
Rehabilitation Services_Vocational Rehabilitation Grants to States	<b>84.126</b>	INDIANA DIV. OF DISABILITY & REHABILITATIVE SERVIC INDIANA VOCATIONAL REHABILITATION SERVICES	\$ 351,588 \$ 109,426	\$ - \$ -
Rehabilitation Services_Vocational Rehabilitation Grants to States Total			\$ 461,014	\$ -
Special Education-Grants for Infants and Families	<b>84.181</b>	INDIANA DIV. OF DISABILITY & REHABILITATIVE SERVIC	\$ 58,044	\$ -
Special Education-Grants for Infants and Families Total			\$ 58,044	\$ -
<b>Pass Through Total</b>			<b>\$ 537,584</b>	<b>\$ -</b>
Office of Special Education and Rehabilitative Services Total			\$ 820,088	\$ -
Office of Vocational and Adult Education <b>Pass Through</b>				
Career and Technical Education -- Basic Grants to States:	<b>84.048</b>	INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT IVY TECH STATE COLLEGE NORTHWEST	\$ 3,079 \$ 38,140	\$ - \$ -
Career and Technical Education -- Basic Grants to States Total			\$ 41,219	\$ -
<b>Pass Through Total</b>			<b>\$ 41,219</b>	<b>\$ -</b>
Office of Vocational and Adult Education Total			\$ 41,219	\$ -
<b>Department of Education Total</b>			<b>\$ 7,960,869</b>	<b>\$ 136,195</b>
<b>Department of Energy</b>				

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Department of Energy				
<b>Direct</b>				
Advanced Research Projects Agency - Energy	81.135		\$ 10,222	\$ -
Advanced Research Projects Agency - Energy Total			\$ 10,222	\$ -
<b>Direct Total</b>			<b>\$ 10,222</b>	<b>\$ -</b>
<b>Pass Through</b>				
	81 109509	JOHNS HOPKINS UNIVERSITY	\$ 16,949	\$ -
	81 1211490	SANDIA NATIONAL LABORATORY	\$ 78,411	\$ -
	81 179477/DE-AC05-76RL01830	BATTELLE PACIFIC NORTHWEST LABORATORIES	\$ 472,234	\$ 256,464
	81 179478/DE-AC05-76RL01830	BATTELLE PACIFIC NORTHWEST LABORATORIES	\$ 21,152	\$ -
	81 202208^M18	BATTELLE MEMORIAL INSTITUTE	\$ 92,633	\$ -
	81 228858^M3	BATTELLE MEMORIAL INSTITUTE	\$ (0)	\$ -
	81 235188	BROOKHAVEN NATIONAL LABORATORY	\$ 8,940	\$ -
	81 240296	BROOKHAVEN NATIONAL LABORATORY	\$ 16,420	\$ -
	81 605004	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 22,684	\$ -
	81 607119	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 43,009	\$ -
	81 609365	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 32,143	\$ -
	81 610609	FERMI NATIONAL ACCELERATOR LABORATORY	\$ 97	\$ -
	81 JSA-10-C0507	THOMAS JEFFERSON NATIONAL ACCELERATOR FACILITY	\$ 360,397	\$ -
Total			\$ 1,165,069	\$ 256,464
ARRA - Fossil Energy Research and Development	81.089	ARIZONA GEOLOGICAL SURVEY	\$ 120,539	\$ -
ARRA - Fossil Energy Research and Development Total			\$ 120,539	\$ -
ARRA - Geologic Sequestration Site Characterization	81.132	UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	\$ 123,465	\$ -
ARRA - Geologic Sequestration Site Characterization Total			\$ 123,465	\$ -
Fossil Energy Research and Development	81.089	NEW MEXICO INST OF MINING AND TECHNOLOGY UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	\$ (5,307) \$ 85,423	\$ - \$ 53,633
Fossil Energy Research and Development Total			\$ 80,116	\$ 53,633
Renewable Energy Research and Development	81.087	WEST VIRGINIA UNIVERSITY	\$ 58,742	\$ -
Renewable Energy Research and Development Total			\$ 58,742	\$ -
<b>Pass Through Total</b>			<b>\$ 1,547,932</b>	<b>\$ 310,097</b>
Department of Energy Total			\$ 1,558,153	\$ 310,097
<b>Department of Energy Total</b>			<b>\$ 1,558,153</b>	<b>\$ 310,097</b>
Department of Health and Human Services				
Administration for Children and Families				
<b>Pass Through</b>				
Social Services Block Grant	93.667	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 745,957	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Social Services Block Grant Total			\$ 745,957	\$ -
<b>Pass Through Total</b>			<b>\$ 745,957</b>	<b>\$ -</b>
Administration for Children and Families Total			\$ 745,957	\$ -
Administration for Community Living				
<b>Direct</b>				
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		\$ 555,840	\$ -
University Centers for Excellence in Developmental Disabilities Education, Research, and Service Total			\$ 555,840	\$ -
<b>Direct Total</b>			<b>\$ 555,840</b>	<b>\$ -</b>
<b>Pass Through</b>				
ARRA - Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	93.048	CENTRAL INDIANA COUNCIL ON AGING	\$ 43,066	\$ -
ARRA - Special Programs for the Aging_Title IV_and Title II_Discretionary Projects Total			\$ 43,066	\$ -
Developmental Disabilities Basic Support and Advocacy Grants	93.630	INDIANA GOVERNOR'S PLNG COUNCIL PEOPLE WITH DISAB	\$ 662	\$ -
Developmental Disabilities Basic Support and Advocacy Grants Total			\$ 662	\$ -
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 13,695	\$ -
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services Total			\$ 13,695	\$ -
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	93.048	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 2,215	\$ -
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects Total			\$ 2,215	\$ -
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 5,188	\$ -
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals Total			\$ 5,188	\$ -
<b>Pass Through Total</b>			<b>\$ 64,826</b>	<b>\$ -</b>
Administration for Community Living Total			\$ 620,666	\$ -
Agency for Healthcare Research and Quality				
<b>Direct</b>				
National Research Service Awards_Health Services Research Training	93.225		\$ 245,326	\$ -
National Research Service Awards_Health Services Research Training Total			\$ 245,326	\$ -
<b>Direct Total</b>			<b>\$ 245,326</b>	<b>\$ -</b>
<b>Pass Through</b>				
Research on Healthcare Costs, Quality and Outcomes	93.226	HEALTH AND HOSPITAL CORPORATION OF MARION COUNTY WISHARD HEALTH SERVICES	\$ (863) \$ 1,756	\$ - \$ -
Research on Healthcare Costs, Quality and Outcomes Total			\$ 894	\$ -
<b>Pass Through Total</b>			<b>\$ 894</b>	<b>\$ -</b>
Agency for Healthcare Research and Quality Total			\$ 246,220	\$ -
Centers for Disease Control and Prevention				
<b>Direct</b>				
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283		\$ 54,493	\$ -
Centers for Disease Control and Prevention_Investigations and Technical Assistance Total			\$ 54,493	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Public Health Conference Support	93.339		\$ 1,415	\$ -
Public Health Conference Support Total			\$ 1,415	\$ -
<b>Direct Total</b>			<b>\$ 55,908</b>	<b>\$ -</b>
<b>Pass Through</b>				
ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	93.724	INDIANA STATE DEPARTMENT OF HEALTH	\$ 4,118	\$ -
ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) Total			\$ 4,118	\$ -
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	INDIANA STATE DEPARTMENT OF HEALTH	\$ 80,002	\$ -
Centers for Disease Control and Prevention_Investigations and Technical Assistance Total			\$ 80,002	\$ -
PPHF 2012: Community Transformation Grants -Small Communities Program financed solely by 2012 Public Prevention and Health Funds	93.737	WELBORN BAPTIST FOUNDATION	\$ 36,702	\$ -
PPHF 2012: Community Transformation Grants -Small Communities Program financed solely by 2012 Public Prevention and Health Funds Total			\$ 36,702	\$ -
Preventive Health and Health Services Block Grant	93.991	INDIANA STATE DEPARTMENT OF HEALTH	\$ 803	\$ -
Preventive Health and Health Services Block Grant Total			\$ 803	\$ -
<b>Pass Through Total</b>			<b>\$ 121,625</b>	<b>\$ -</b>
Centers for Disease Control and Prevention Total			\$ 177,532	\$ -
Centers for Medicare and Medicaid Services				
<b>Direct</b>				
Affordable Care Act Initiative to Reduce Avoidable Hospitalizations among Nursing Facility Residents	93.621		\$ 1,364,936	\$ 935,056
Affordable Care Act Initiative to Reduce Avoidable Hospitalizations among Nursing Facility Residents Total			\$ 1,364,936	\$ 935,056
Health Care Innovation Awards (HCIA)	93.610		\$ 1,541,934	\$ 912,365
Health Care Innovation Awards (HCIA) Total			\$ 1,541,934	\$ 912,365
<b>Direct Total</b>			<b>\$ 2,906,870</b>	<b>\$ 1,847,421</b>
<b>Pass Through</b>				
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 29,041	\$ -
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities Total			\$ 29,041	\$ -
<b>Pass Through Total</b>			<b>\$ 29,041</b>	<b>\$ -</b>
Centers for Medicare and Medicaid Services Total			\$ 2,935,911	\$ 1,847,421
Department of Health and Human Services				
<b>Direct</b>				
	93 HHSN2680000200005I/HHSN26800		\$ 95,553	\$ -
	93 HHSN268200748204^3		\$ 21,506	\$ -
	93 HHSN268201200005I/TAA		\$ 3,063	\$ -
	93 HHSN268201200005I/TO1/COREA		\$ 36,671	\$ -
Total			\$ 156,792	\$ -
<b>Direct Total</b>			<b>\$ 156,792</b>	<b>\$ -</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Pass Through</b>				
	93 1003 / 97-11-27-0437	CHILDREN'S BUREAU, INC.	\$ 52,282	\$ -
	93 11XS052/HHSN261200800001E^2	SAIC-FREDERICK, INC.	\$ 213,763	\$ -
	93 189793/HHSN-2752010000031^14	DUKE UNIVERSITY	\$ 14	\$ -
	93 2033	ARC ASPICIO	\$ 66,387	\$ -
	93 236423 Phase I and Phase II	BATTELLE MEMORIAL INSTITUTE	\$ (725)	\$ -
	93 236423^4	BATTELLE MEMORIAL INSTITUTE	\$ 34,444	\$ -
	93 370765	BATTELLE MEMORIAL INSTITUTE	\$ 2,847	\$ -
	93 5UY01HL101794-03	UNIVERSITY OF PENNSYLVANIA	\$ 41,184	\$ -
	93 8728-003/SS283200700006I	WESTAT	\$ 8,011	\$ -
	93 A345-2-89-12-OV-0203^A3	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 89,050	\$ -
	93 A345-2-89-12-CA-0203^A1	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 75	\$ -
	93 A345-2-89-12-OV-0203^2	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 12,156	\$ -
	93 A55-2-53-12-SE-0203	INDIANA DIVISION OF MENTAL HEALTH AND ADDICTION	\$ (8,514)	\$ -
	93 A70-1-096133, PHB 200-1	INDIANA STATE DEPARTMENT OF HEALTH	\$ 9,313	\$ -
	93 A70-3-079788 (RHFP 200-1)/5H54R	INDIANA STATE DEPARTMENT OF HEALTH	\$ 31,051	\$ -
	93 D63-13-Community	INDIANA GOVERNOR'S PLNG COUNCIL PEOPLE WITH DISAB	\$ 18,290	\$ 13,886
	93 DEcIDE ID:62-EHC	OUTCOME SCIENCES, INC.	\$ 14,732	\$ -
	93 DTNH22-12-H-00369	NATIONAL SAFETY COUNCIL	\$ 9,006	\$ -
	93 HSFHQ-09-D0369-U011 W02	URS CORPORATION	\$ 12,179	\$ -
	93 HSFHQ-10-D-0037	URS CORPORATION	\$ 26,256	\$ -
	93 Indiana A&T Commission	INDIANA ALCOHOL & TOBACCO COMMISSION	\$ 194,686	\$ -
	93 John Snow	JOHN SNOW, INCORPORATED	\$ 2,591	\$ -
	93 PO 1568 G NA643/2U01CA12194	THE EMMES CORPORATION	\$ 2,089	\$ -
	93 Sonarmed	SONARMED, INC.	\$ 5,452	\$ -
	93 Trial Net Site 16	UNIVERSITY SOUTH FLORIDA	\$ 221,546	\$ 10,785
Total			\$ 1,058,165	\$ 24,671
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ (156)	\$ -
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals Total			\$ (156)	\$ -
<b>Pass Through Total</b>			<b>\$ 1,058,009</b>	<b>\$ 24,671</b>
Department of Health and Human Services Total			\$ 1,214,801	\$ 24,671
Food and Drug Administration				
<b>Pass Through</b>				
Food and Drug Administration_Research	93.103	PENNSYLVANIA STATE UNIVERSITY UNIVERSITY OF KANSAS MEDICAL CENTER RESEARCH INSTI	\$ (103)	\$ -
			\$ 500	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Food and Drug Administration_Research Total			\$ 397	\$ -
<b>Pass Through Total</b>			<b>\$ 397</b>	<b>\$ -</b>
Food and Drug Administration Total			\$ 397	\$ -
Health Resources and Services Administration <b>Direct</b>				
Advanced Education Nursing Traineeships	93.358		\$ (835)	\$ -
Advanced Education Nursing Traineeships Total			\$ (835)	\$ -
Advanced Nursing Education Grant Program	93.247		\$ 265,748	\$ -
Advanced Nursing Education Grant Program Total			\$ 265,748	\$ -
Affordable Care Act (ACA) Public Health Training Centers Program	93.516		\$ 121,522	\$ -
Affordable Care Act (ACA) Public Health Training Centers Program Total			\$ 121,522	\$ -
Area Health Education Centers Infrastructure Development Awards	93.824		\$ 777,353	\$ 702,575
Area Health Education Centers Infrastructure Development Awards Total			\$ 777,353	\$ 702,575
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107		\$ 312,984	\$ 263,039
Area Health Education Centers Point of Service Maintenance and Enhancement Awards Total			\$ 312,984	\$ 263,039
Emergency Medical Services for Children	93.127		\$ 114,299	\$ -
Emergency Medical Services for Children Total			\$ 114,299	\$ -
Geriatric Academic Career Awards	93.250		\$ 240,675	\$ -
Geriatric Academic Career Awards Total			\$ 240,675	\$ -
Grants for Primary Care Training and Enhancement	93.884		\$ 603,610	\$ -
Grants for Primary Care Training and Enhancement Total			\$ 603,610	\$ -
Maternal and Child Health Federal Consolidated Programs	93.110		\$ 1,109,248	\$ -
Maternal and Child Health Federal Consolidated Programs Total			\$ 1,109,248	\$ -
<b>Direct Total</b>			<b>\$ 3,544,604</b>	<b>\$ 965,613</b>
<b>Pass Through</b>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	INDIANA STATE DEPARTMENT OF HEALTH	\$ 88,136	\$ -
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program Total			\$ 88,136	\$ -
ARRA - State Primary Care Offices	93.414	INDIANA STATE DEPARTMENT OF HEALTH	\$ 45,175	\$ -
ARRA - State Primary Care Offices Total			\$ 45,175	\$ -
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	INDIANA STATE DEPARTMENT OF HEALTH	\$ 22,757	\$ -
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices Total			\$ 22,757	\$ -
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	MARION COUNTY HEALTH DEPARTMENT	\$ 4,185	\$ -
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease Total			\$ 4,185	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Grants to States for Operation of Offices of Rural Health	93.913	INDIANA STATE DEPARTMENT OF HEALTH	\$ 11,192	\$ -
Grants to States for Operation of Offices of Rural Health Total			\$ 11,192	\$ -
Health Careers Opportunity Program	93.822	ST. VINCENT HOSPITALS AND HEALTH SERVICES	\$ 21,589	\$ -
Health Careers Opportunity Program Total			\$ 21,589	\$ -
HIV Emergency Relief Project Grants	93.914	MARION COUNTY HEALTH DEPARTMENT	\$ 185,874	\$ -
HIV Emergency Relief Project Grants Total			\$ 185,874	\$ -
Maternal and Child Health Federal Consolidated Programs	93.110	INDIANA STATE DEPARTMENT OF HEALTH	\$ 100,955	\$ -
Maternal and Child Health Federal Consolidated Programs Total			\$ 100,955	\$ -
Maternal and Child Health Services Block Grant to the States	93.994	INDIANA STATE DEPARTMENT OF HEALTH	\$ 1,092,404	\$ 86,646
Maternal and Child Health Services Block Grant to the States Total			\$ 1,092,404	\$ 86,646
State Rural Hospital Flexibility Program	93.241	INDIANA STATE DEPARTMENT OF HEALTH	\$ 44,854	\$ -
State Rural Hospital Flexibility Program Total			\$ 44,854	\$ -
<b>Pass Through Total</b>			<b>\$ 1,617,120</b>	<b>\$ 86,646</b>
Health Resources and Services Administration Total			\$ 5,161,725	\$ 1,052,260
National Institutes of Health Direct				
Alcohol Research Programs	93.273		\$ 32,468	\$ -
Alcohol Research Programs Total			\$ 32,468	\$ -
Allergy, Immunology and Transplantation Research	93.855		\$ 131,186	\$ -
Allergy, Immunology and Transplantation Research Total			\$ 131,186	\$ -
ARRA - Trans-NIH Recovery Act Research Support	93.701		\$ 2,983,953	\$ -
ARRA - Trans-NIH Recovery Act Research Support Total			\$ 2,983,953	\$ -
Biomedical Research and Research Training	93.859		\$ 924,479	\$ -
Biomedical Research and Research Training Total			\$ 924,479	\$ -
Cancer Research Manpower	93.398		\$ 85,478	\$ -
Cancer Research Manpower Total			\$ 85,478	\$ -
Child Health and Human Development Extramural Research	93.865		\$ 390,570	\$ -
Child Health and Human Development Extramural Research Total			\$ 390,570	\$ -
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		\$ 288,292	\$ -
Diabetes, Digestive, and Kidney Diseases Extramural Research Total			\$ 288,292	\$ -
Drug Abuse and Addiction Research Programs	93.279		\$ 168,598	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Drug Abuse and Addiction Research Programs Total			\$ 168,598	\$ -
International Research and Research Training	93.989		\$ 252,906	\$ 145,318
International Research and Research Training Total			\$ 252,906	\$ 145,318
Medical Library Assistance	93.879		\$ 64,537	\$ -
Medical Library Assistance Total			\$ 64,537	\$ -
Mental Health Research Career/Scientist Development Awards	93.281		\$ 174,580	\$ -
Mental Health Research Career/Scientist Development Awards Total			\$ 174,580	\$ -
National Center for Research Resources	93.389		\$ 18,076	\$ -
National Center for Research Resources Total			\$ 18,076	\$ -
Nursing Research	93.361		\$ 219,460	\$ -
Nursing Research Total			\$ 219,460	\$ -
Research Related to Deafness and Communication Disorders	93.173		\$ 533,216	\$ -
Research Related to Deafness and Communication Disorders Total			\$ 533,216	\$ -
Vision Research	93.867		\$ 93,731	\$ -
Vision Research Total			\$ 93,731	\$ -
<b>Direct Total</b>			<b>\$ 6,361,530</b>	<b>\$ 145,318</b>
<b>Pass Through</b>				
Aging Research	93.866	UNIVERSITY OF CALIFORNIA, SAN DIEGO UNIVERSITY OF WASHINGTON WASHINGTON UNIVERSITY	\$ 241,493 \$ (667) \$ 39,079	\$ - \$ - \$ -
Aging Research Total			\$ 279,905	\$ -
Allergy, Immunology and Transplantation Research	93.855	COLUMBIA UNIVERSITY	\$ 5,535	\$ -
Allergy, Immunology and Transplantation Research Total			\$ 5,535	\$ -
ARRA - Trans-NIH Recovery Act Research Support	93.701	DUKE UNIVERSITY UNIVERSITY OF CALIFORNIA, SAN DIEGO	\$ (14,138) \$ 2,525	\$ - \$ -
ARRA - Trans-NIH Recovery Act Research Support Total			\$ (11,613)	\$ -
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	MONTEFIORE MEDICAL CENTER UNIVERSITY OF MINNESOTA	\$ 5,057 \$ 630	\$ - \$ -
Arthritis, Musculoskeletal and Skin Diseases Research Total			\$ 5,687	\$ -
Cancer Cause and Prevention Research	93.393	PURDUE UNIVERSITY	\$ 11,378	\$ -
Cancer Cause and Prevention Research Total			\$ 11,378	\$ -
Cancer Treatment Research	93.395	BRIGHAM AND WOMEN'S HOSPITAL DUKE UNIVERSITY GOG CORPORATION NATIONAL CHILDHOOD CANCER FOUNDATION THE EMMES CORPORATION	\$ (9,306) \$ 12,970 \$ 107,969 \$ 82,554 \$ 9,119	\$ - \$ - \$ 8,809 \$ - \$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Cancer Treatment Research	93.395	DUKE UNIVERSITY / BRIGHAM AND WOMENS	\$ 80	\$ -
Cancer Treatment Research Total			\$ 203,386	\$ 8,809
Cardiovascular Diseases Research	93.837	VPDIAGNOSTICS INC	\$ (672)	\$ -
Cardiovascular Diseases Research Total			\$ (672)	\$ -
Child Health and Human Development Extramural Research	93.865	JAEB CENTER FOR HEALTH RESEARCH INC	\$ 35,438	\$ -
Child Health and Human Development Extramural Research Total			\$ 35,438	\$ -
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	CONNECTICUT CHILDREN'S MEDICAL CENTER UNIVERSITY OF WISCONSIN	\$ 823 \$ 31,194	\$ - \$ -
Diabetes, Digestive, and Kidney Diseases Extramural Research Total			\$ 32,017	\$ -
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	JOHNS HOPKINS UNIVERSITY MASSACHUSETTS GENERAL HOSPITAL UNIVERSITY OF ALABAMA BIRMINGHAM UNIVERSITY OF IOWA UNIVERSITY OF MICHIGAN	\$ 4,947 \$ 56,670 \$ 788 \$ 3,057 \$ 4,554	\$ - \$ - \$ - \$ - \$ -
Extramural Research Programs in the Neurosciences and Neurological Disorders Total			\$ 70,016	\$ -
Lung Diseases Research	93.838	CHILDREN'S HOSPITAL OF PHILADELPHIA	\$ 1,079	\$ -
Lung Diseases Research Total			\$ 1,079	\$ -
Oral Diseases and Disorders Research	93.121	UNIVERSITY OF MICHIGAN	\$ 1,023	\$ -
Oral Diseases and Disorders Research Total			\$ 1,023	\$ -
Research and Training in Complementary and Alternative Medicine	93.213	MASSACHUSETTS GENERAL HOSPITAL	\$ 5,290	\$ -
Research and Training in Complementary and Alternative Medicine Total			\$ 5,290	\$ -
Trans-NIH Recovery Act Research Support	93.701	DUKE UNIVERSITY	\$ 942	\$ -
Trans-NIH Recovery Act Research Support Total			\$ 942	\$ -
<b>Pass Through Total</b>			<b>\$ 639,411</b>	<b>\$ 8,809</b>
National Institutes of Health Total			\$ 7,000,942	\$ 154,127
Office of the Secretary <b>Direct</b> ARRA - Health Information Technology Professionals in Health Care	93.721		\$ 475,453	\$ 15,722
ARRA - Health Information Technology Professionals in Health Care Total			\$ 475,453	\$ 15,722
<b>Direct Total</b>			<b>\$ 475,453</b>	<b>\$ 15,722</b>
<b>Pass Through</b> Pregnancy Assistance Fund Program	93.500	INDIANA STATE DEPARTMENT OF HEALTH	\$ 69,958	\$ -
Pregnancy Assistance Fund Program Total			\$ 69,958	\$ -
<b>Pass Through Total</b>			<b>\$ 69,958</b>	<b>\$ -</b>
Office of the Secretary Total			\$ 545,411	\$ 15,722
Substance Abuse and Mental Health Services Administration				

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Pass Through</b>				
Block Grants for Community Mental Health Services	93.958	CHILDREN'S BUREAU, INC. INDIANA DIVISION OF MENTAL HEALTH AND ADDICTION INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 10,000 \$ 171,285 \$ 63,786	\$ - \$ - \$ -
Block Grants for Community Mental Health Services Total			\$ 245,071	\$ -
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	ADULT & CHILD MENTAL HEALTH CENTER, INC HEALTH AND HOSPITAL CORPORATION OF MARION COUNTY INDIANA DIVISION OF MENTAL HEALTH AND ADDICTION INDIANA STATE DEPARTMENT OF HEALTH	\$ 32,833 \$ 86,562 \$ 862,358 \$ 22,320	\$ - \$ - \$ - \$ -
Substance Abuse and Mental Health Services_Projects of Regional and National Significance Total			\$ 1,004,073	\$ -
<b>Pass Through Total</b>			\$ 1,249,144	\$ -
Substance Abuse and Mental Health Services Administration Total			\$ 1,249,144	\$ -
<b>Department of Health and Human Services Total</b>			\$ 19,898,705	\$ 3,094,201
<b>Department of Homeland Security</b>				
Department of Homeland Security				
<b>Direct</b>				
	97 HSF01-12-P-4104		\$ 5,967	\$ -
	97 HSF02-13-MP-6350258		\$ 3,000	\$ -
	97 HSF02-13-MP-6350266		\$ 3,002	\$ -
	97 HSF02-13-MP-6350275		\$ 2,324	\$ -
	97 HSF03-11-MP-6350007		\$ 2,480	\$ -
	97 HSF03-11-MP-6350287		\$ (77)	\$ -
	97 HSF03-12-MP-6350069		\$ 3,000	\$ -
	97 HSF03-12-MP-6350214		\$ 0	\$ -
	97 HSF03-12-MP-6350265		\$ 7	\$ -
Total			\$ 19,703	\$ -
<b>Direct Total</b>			\$ 19,703	\$ -
<b>Pass Through</b>				
	97 1 / HSFHQ-07-0800	NATIONAL INSTITUTE OF BUILDING SCIENCES	\$ 12,000	\$ -
	97 1300011566	TEXAS WATER DEVELOPMENT BOARD	\$ 45,152	\$ -
	97 201073	BATTELLE PACIFIC NORTHWEST LABORATORIES	\$ 11,772	\$ -
	97 C44P-2-142A	INDIANA DEPARTMENT OF HOMELAND SECURITY	\$ (2,099)	\$ -
	97 E6-1-0001 WO#12	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 15,600	\$ -
	97 E6-11-0001	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 30,872	\$ -
	97 E6-11-0001 Work Order #10	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ (2,783)	\$ -
	97 E6-11-0001 Work Order #5	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 244	\$ -
	97 E6-11-0001 Work Order #6	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 17,232	\$ -
	97 E6-11-0001 Work Order #7	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 20,831	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
	97 E6-11-0001 Work Order #8	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 43,278	\$ -
	97 E6-11-0001 Work Order #9	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 16,896	\$ -
	97 E6-11-0001 WO#11	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 26,393	\$ -
	97 E6-11-0001^13	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 53,307	\$ -
	97 E6-11-0001^14	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 12,483	\$ -
	97 E6-11-0001^15	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 35,807	\$ -
	97 E6-11-0001^16	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 6,173	\$ -
	97 E6-11-0001^17	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 3,565	\$ -
	97 FEMA-CDS-1009-015	ZIMMERMAN ASSOCIATES, INC.	\$ (10,819)	\$ -
	97 FEMA-CDS-2009-015	ZIMMERMAN ASSOCIATES, INC.	\$ 7,062	\$ 4,000
	97 FEMA-CDS-2009-015^TO3	ZIMMERMAN ASSOCIATES, INC.	\$ 28,207	\$ -
	97 FMA006.001.001 / RQ10-02664	PERFORMTECH	\$ 8,447	\$ -
	97 HSFHQ-09-D-0369	URS CORPORATION	\$ 6,123	\$ -
	97 HSFHQ-09-D-0369^5	URS CORPORATION	\$ 50,754	\$ -
	97 HSFHQ-09-D-0369-U011: WO 4	URS CORPORATION	\$ (17)	\$ -
	97 Illinois EMA	ILLINOIS EMERGENCY MANAGEMENT AGENCY	\$ 17,524	\$ 8,213
	97 Richland County	TOWNSHIP OF RICHLAND COUNTY ILLINOIS	\$ (1,056)	\$ 4,043
Total			\$ 452,948	\$ 16,256
Emergency Management Performance Grants	97.042	INDIANA DEPARTMENT OF HOMELAND SECURITY	\$ 61,622	\$ -
Emergency Management Performance Grants Total			\$ 61,622	\$ -
Hazard Mitigation Grant	97.039	BENTON COUNTY EMERGENCY MANAGEMENT DAVIESS COUNTY EMERGENCY MANAGEMENT INDIANA DEPARTMENT OF HOMELAND SECURITY SOUTHERN ILLINOIS UNIVERSITY AT CARBONDALE UNIVERSITY OF WISCONSIN	\$ 13,709 \$ 23,288 \$ 238,481 \$ 44,690 \$ 6,862	\$ - \$ - \$ - \$ - \$ -
Hazard Mitigation Grant Total			\$ 327,030	\$ -
Metropolitan Medical Response System	97.071	HEALTH AND HOSPITAL CORPORATION OF MARION COUNTY	\$ (0)	\$ -
Metropolitan Medical Response System Total			\$ (0)	\$ -
National Dam Safety Program	97.041	INDIANA DEPARTMENT OF HOMELAND SECURITY	\$ 67,423	\$ 54,890
National Dam Safety Program Total			\$ 67,423	\$ 54,890
Non-Profit Security Program	97.008	INDIANA DEPARTMENT OF HOMELAND SECURITY	\$ 149,261	\$ 135,498
Non-Profit Security Program Total			\$ 149,261	\$ 135,498
Pre-Disaster Mitigation	97.047	CITY OF DES MOINES	\$ 2,539	\$ -
Pre-Disaster Mitigation Total			\$ 2,539	\$ -
<b>Pass Through Total</b>			<b>\$ 1,060,824</b>	<b>\$ 206,644</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
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Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Department of Homeland Security Total			\$ 1,080,527	\$ 206,644
<b>Department of Homeland Security Total</b>			<b>\$ 1,080,527</b>	<b>\$ 206,644</b>
<b>Department of Justice</b>				
Bureau of Justice Assistance				
<b>Pass Through</b>				
Harold Rogers Prescription Drug Monitoring Program	16.754	INDIANA PROFESSIONAL LICENSING AGENCY	\$ 21,725	\$ -
Harold Rogers Prescription Drug Monitoring Program Total			\$ 21,725	\$ -
<b>Pass Through Total</b>			<b>\$ 21,725</b>	<b>\$ -</b>
Bureau of Justice Assistance Total			\$ 21,725	\$ -
Department of Justice				
<b>Direct</b>				
	16 DJBP0418F540001		\$ 250	\$ -
	16 DJBP0418F540002		\$ 795	\$ -
	16 DJBP0418F540003		\$ 2,352	\$ -
Total			\$ 3,397	\$ -
<b>Direct Total</b>			<b>\$ 3,397</b>	<b>\$ -</b>
<b>Pass Through</b>				
	16 D3-13-7927	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 21,261	\$ -
Total			\$ 21,261	\$ -
<b>Pass Through Total</b>			<b>\$ 21,261</b>	<b>\$ -</b>
Department of Justice Total			\$ 24,658	\$ -
Office for Victims of Crime				
<b>Pass Through</b>				
Crime Victim Assistance	16.575	INDIANA CRIMINAL JUSTICE INSTITUTE	\$ 110,752	\$ 62,249
Crime Victim Assistance Total			\$ 110,752	\$ 62,249
<b>Pass Through Total</b>			<b>\$ 110,752</b>	<b>\$ 62,249</b>
Office for Victims of Crime Total			\$ 110,752	\$ 62,249
Violence Against Women Office				
<b>Pass Through</b>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	DOMESTIC VIOLENCE NETWORK	\$ 7,175	\$ -
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program Total			\$ 7,175	\$ -
<b>Pass Through Total</b>			<b>\$ 7,175</b>	<b>\$ -</b>
Violence Against Women Office Total			\$ 7,175	\$ -
<b>Department of Justice Total</b>			<b>\$ 164,310</b>	<b>\$ 62,249</b>
<b>Department of Labor</b>				
Department of Labor				
<b>Direct</b>				
	17 OSH-PO-10-0073^3		\$ 33,945	\$ -
Total			\$ 33,945	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Direct Total</b>			\$ <u>33,945</u>	\$ <u>-</u>
Department of Labor Total			\$ 33,945	\$ -
Employment Training Administration				
<b>Pass Through</b>				
ARRA - Senior Community Service Employment Program	17.235	INDIANA FAMILY AND SOCIAL SERVICES ADMINISTRATION	\$ 1,121	\$ -
ARRA - Senior Community Service Employment Program Total			\$ 1,121	\$ -
<b>Pass Through Total</b>			\$ <u>1,121</u>	\$ <u>-</u>
Employment Training Administration Total			\$ 1,121	\$ -
<b>Department of Labor Total</b>			\$ <u>35,066</u>	\$ <u>-</u>
<b>Department of State</b>				
Bureau of Democracy, Human Rights and Labor				
<b>Pass Through</b>				
International Programs to Support Democracy, Human Rights and Labor	19.345	INTERNATIONAL INST OF HIGHER STUDIES IN CRIM JUST	\$ (8,837)	\$ -
International Programs to Support Democracy, Human Rights and Labor Total			\$ (8,837)	\$ -
<b>Pass Through Total</b>			\$ <u>(8,837)</u>	\$ <u>-</u>
Bureau of Democracy, Human Rights and Labor Total			\$ (8,837)	\$ -
Bureau of Educational and Cultural Affairs				
<b>Direct</b>				
Academic Exchange Programs - Undergraduate Programs	19.009		\$ 12,237	\$ -
Academic Exchange Programs - Undergraduate Programs Total			\$ 12,237	\$ -
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415		\$ 70,327	\$ 36,685
Professional and Cultural Exchange Programs - Citizen Exchanges Total			\$ 70,327	\$ 36,685
<b>Direct Total</b>			\$ <u>82,565</u>	\$ <u>36,685</u>
<b>Pass Through</b>				
Academic Exchange Programs - Graduate Students	19.400	INSTITUTE OF INTERNATIONAL EDUCATION	\$ 50,229	\$ -
Academic Exchange Programs - Graduate Students Total			\$ 50,229	\$ -
<b>Pass Through Total</b>			\$ <u>50,229</u>	\$ <u>-</u>
Bureau of Educational and Cultural Affairs Total			\$ 132,793	\$ 36,685
Bureau of Intelligence and Research				
<b>Direct</b>				
Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	19.300		\$ 363,788	\$ -
Program for Study of Eastern Europe and the Independent States of the Former Soviet Union Total			\$ 363,788	\$ -
<b>Direct Total</b>			\$ <u>363,788</u>	\$ <u>-</u>
<b>Pass Through</b>				
Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	19.300	AMERICAN COUNCIL OF LEARNED SOCIETIES	\$ 13,723	\$ -
Program for Study of Eastern Europe and the Independent States of the Former Soviet Union Total			\$ 13,723	\$ -
<b>Pass Through Total</b>			\$ <u>13,723</u>	\$ <u>-</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Bureau of Intelligence and Research Total			\$ 377,511	\$ -
Bureau of Near Eastern Affairs				
<b>Direct</b>				
Investing in People in The Middle East and North Africa	19.021		\$ 325,091	\$ -
Investing in People in The Middle East and North Africa Total			\$ 325,091	\$ -
<b>Direct Total</b>			\$ 325,091	\$ -
Bureau of Near Eastern Affairs Total			\$ 325,091	\$ -
Department of State				
<b>Direct</b>				
	19 STU-150-10-GR-059-A03		\$ 13,591	\$ -
Total			\$ 13,591	\$ -
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		\$ 1,263,150	\$ 395,338
Public Diplomacy Programs for Afghanistan and Pakistan Total			\$ 1,263,150	\$ 395,338
<b>Direct Total</b>			\$ 1,276,742	\$ 395,338
Department of State Total			\$ 1,276,742	\$ 395,338
<b>Department of State Total</b>			\$ 2,103,299	\$ 432,023
Department of the Interior				
<b>Direct</b>				
	15 GS02F0073Y-P12PD12528-874.4		\$ 36,391	\$ -
	15 GS02F0073Y-R12PD30442/0001		\$ 59,617	\$ -
	15 H6000082000^J6300100405		\$ 8,301	\$ -
	15 P11PX706194		\$ 235,498	\$ -
	15 P12PC20294		\$ 33,939	\$ -
	15 P12PD13503		\$ 127,655	\$ -
	15 P13PC00097^P13PD00402		\$ 1,320	\$ -
Total			\$ 502,722	\$ -
<b>Direct Total</b>			\$ 502,722	\$ -
<b>Pass Through</b>				
	15 E23-10-008149	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 52,764	\$ -
	15 W-0583 001	COMMONWEALTH CULTURAL RESOURCES GROUP INC	\$ 12,041	\$ -
Total			\$ 64,805	\$ -
<b>Pass Through Total</b>			\$ 64,805	\$ -
Department of the Interior Total			\$ 567,527	\$ -
National Park Service				
<b>Direct</b>				
Cooperative Research and Training Programs Resources of the National Park System	15.945		\$ 35,016	\$ -
Cooperative Research and Training Programs Resources of the National Park System Total			\$ 35,016	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Cultural Resources Management	15.946		\$ 35,230	\$ -
Cultural Resources Management Total			\$ 35,230	\$ -
Outdoor Recreation_Acquisition, Development and Planning	15.916		\$ 696,655	\$ 5,893
Outdoor Recreation_Acquisition, Development and Planning Total			\$ 696,655	\$ 5,893
<b>Direct Total</b>			<b>\$ 766,900</b>	<b>\$ 5,893</b>
<b>Pass Through</b>				
Historic Preservation Fund Grants-In-Aid	15.904	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 27,500	\$ -
Historic Preservation Fund Grants-In-Aid Total			\$ 27,500	\$ -
National Register of Historic Places	15.914	INDIANA DEPARTMENT OF NATURAL RESOURCES	\$ 13,870	\$ -
National Register of Historic Places Total			\$ 13,870	\$ -
<b>Pass Through Total</b>			<b>\$ 41,370</b>	<b>\$ -</b>
National Park Service Total			\$ 808,270	\$ 5,893
Office of Surface Mining <b>Direct</b>				
Science and Technology Projects Related to Coal Mining and Reclamation	15.255		\$ (771)	\$ -
Science and Technology Projects Related to Coal Mining and Reclamation Total			\$ (771)	\$ -
<b>Direct Total</b>			<b>\$ (771)</b>	<b>\$ -</b>
Office of Surface Mining Total			\$ (771)	\$ -
U.S. Geological Survey <b>Direct</b>				
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	15.819		\$ 19,496	\$ -
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS) Total			\$ 19,496	\$ -
National Cooperative Geologic Mapping Program	15.810		\$ 150,436	\$ -
National Cooperative Geologic Mapping Program Total			\$ 150,436	\$ -
National Geological and Geophysical Data Preservation Program	15.814		\$ 28,231	\$ -
National Geological and Geophysical Data Preservation Program Total			\$ 28,231	\$ -
U.S. Geological Survey_ Research and Data Collection	15.808		\$ 113,870	\$ -
U.S. Geological Survey_ Research and Data Collection Total			\$ 113,870	\$ -
<b>Direct Total</b>			<b>\$ 312,033</b>	<b>\$ -</b>
<b>Pass Through</b>				
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	INDIANA OFFICE OF TECHNOLOGY	\$ 18,096	\$ -
National Spatial Data Infrastructure Cooperative Agreements Program Total			\$ 18,096	\$ -
<b>Pass Through Total</b>			<b>\$ 18,096</b>	<b>\$ -</b>
U.S. Geological Survey Total			\$ 330,129	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Department of the Interior Total</b>			\$ 1,705,154	\$ 5,893
<b>Department of the Treasury</b>				
Department of the Treasury				
<b>Direct</b>				
	21 GS02F0073YL12PD019848744		\$ 18,973	\$ -
Total			\$ 18,973	\$ -
<b>Direct Total</b>			\$ 18,973	\$ -
Department of the Treasury Total			\$ 18,973	\$ -
<b>Department of the Treasury Total</b>			\$ 18,973	\$ -
<b>Department of Transportation</b>				
Department of Transportation				
<b>Direct</b>				
	20 DTNH22-07-C-00044		\$ 214,762	\$ -
	20 DTNH22-08-C-00067		\$ 237,324	\$ -
	20 DTNH22-12-C-00270		\$ 148,123	\$ -
Total			\$ 600,209	\$ -
<b>Direct Total</b>			\$ 600,209	\$ -
Department of Transportation Total			\$ 600,209	\$ -
Federal Highway Administration (FHWA)				
<b>Pass Through</b>				
Highway Research and Development Program	20.200	NATIONAL ACADEMY OF SCIENCES	\$ 378,782	\$ -
Highway Research and Development Program Total			\$ 378,782	\$ -
<b>Pass Through Total</b>			\$ 378,782	\$ -
Federal Highway Administration (FHWA) Total			\$ 378,782	\$ -
<b>Department of Transportation Total</b>			\$ 978,991	\$ -
<b>Environmental Protection Agency</b>				
Environmental Protection Agency				
<b>Pass Through</b>				
	66 100031296	ATKINS NORTH AMERICA INC	\$ 1,224	\$ -
	66 A305-2-66	INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	\$ 68,370	\$ -
Total			\$ 69,594	\$ -
<b>Pass Through Total</b>			\$ 69,594	\$ -
Environmental Protection Agency Total			\$ 69,594	\$ -
Office of Enforcement and Compliance Assurance				
<b>Pass Through</b>				
Environmental Justice Small Grant Program	66.604	IMPROVING KIDS ENVIRONMENT	\$ 1,070	\$ -
Environmental Justice Small Grant Program Total			\$ 1,070	\$ -
<b>Pass Through Total</b>			\$ 1,070	\$ -
Office of Enforcement and Compliance Assurance Total			\$ 1,070	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>Office of Research and Development (ORD)</b>				
<b>Direct</b>				
Science To Achieve Results (STAR) Fellowship Program	66.514		\$ 65,058	\$ -
Science To Achieve Results (STAR) Fellowship Program Total			\$ 65,058	\$ -
<b>Direct Total</b>			<b>\$ 65,058</b>	<b>\$ -</b>
Office of Research and Development (ORD) Total			\$ 65,058	\$ -
<b>Office of Water</b>				
<b>Direct</b>				
Great Lakes Program	66.469		\$ 7,494	\$ -
Great Lakes Program Total			\$ 7,494	\$ -
<b>Direct Total</b>			<b>\$ 7,494</b>	<b>\$ -</b>
<b>Pass Through</b>				
Nonpoint Source Implementation Grants	66.460	INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	\$ 106,248	\$ -
Nonpoint Source Implementation Grants Total			\$ 106,248	\$ -
<b>Pass Through Total</b>			<b>\$ 106,248</b>	<b>\$ -</b>
Office of Water Total			\$ 113,742	\$ -
<b>Environmental Protection Agency Total</b>			<b>\$ 249,464</b>	<b>\$ -</b>
<b>Federal Council on the Arts and the Humanities</b>				
<b>Federal Council on the Arts and the Humanities</b>				
<b>Pass Through</b>				
	45 12-1033	INDIANA HUMANITIES	\$ 1,800	\$ -
Total			\$ 1,800	\$ -
<b>Pass Through Total</b>			<b>\$ 1,800</b>	<b>\$ -</b>
Federal Council on the Arts and the Humanities Total			\$ 1,800	\$ -
<b>Federal Council on the Arts and the Humanities Total</b>			<b>\$ 1,800</b>	<b>\$ -</b>
<b>Institute of Museum and Library Services</b>				
<b>Institute of Museum and Library Services</b>				
<b>Direct</b>				
Laura Bush 21st Century Librarian Program	45.313		\$ 20,481	\$ -
Laura Bush 21st Century Librarian Program Total			\$ 20,481	\$ -
National Leadership Grants	45.312		\$ 337,804	\$ 95,264
National Leadership Grants Total			\$ 337,804	\$ 95,264
<b>Direct Total</b>			<b>\$ 358,284</b>	<b>\$ 95,264</b>
<b>Pass Through</b>				
Grants to States	45.310	INDIANA STATE LIBRARY	\$ 33,282	\$ -
Grants to States Total			\$ 33,282	\$ -
<b>Pass Through Total</b>			<b>\$ 33,282</b>	<b>\$ -</b>
Institute of Museum and Library Services Total			\$ 391,566	\$ 95,264

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Institute of Museum and Library Services Total			\$ 391,566	\$ 95,264
<b>Library of Congress</b>				
Library of Congress				
Direct				
	42 GA06C0066		\$ 282,288	\$ -
Total			\$ 282,288	\$ -
<b>Direct Total</b>			\$ 282,288	\$ -
Library of Congress Total			\$ 282,288	\$ -
<b>Library of Congress Total</b>			\$ 282,288	\$ -
<b>National Aeronautics and Space Administration</b>				
National Aeronautics and Space Administration				
Direct				
	43 NNG12PP57P		\$ 3,406	\$ -
	43 NNJ11HA44C^NNJ11HA47D		\$ 239,418	\$ -
	43 NNJ11HA44C^NNJ11HB82D		\$ 38,306	\$ -
	43 NNM11AC51P^M1		\$ 4,050	\$ -
	43 NNM12AC05P		\$ 24,300	\$ -
	43 NNM13AB37P		\$ 8,940	\$ -
	43 NNM13AC71P		\$ 17,880	\$ -
Total			\$ 336,300	\$ -
<b>Direct Total</b>			\$ 336,300	\$ -
<b>Pass Through</b>				
	43 13VL00001	BALL AEROSPACE AND TECHNOLOGIES CORP	\$ 8,940	\$ -
	43 1477332	CALIFORNIA INSTITUTE TECHNOLOGY JET PROPULSION LAB	\$ 8,940	\$ -
	43 168948	SPACE EXPLORATION TECHNOLOGIES CORP	\$ 44,700	\$ -
	43 203589	SPACE EXPLORATION TECHNOLOGIES CORP	\$ 8,940	\$ -
	43 218971	SPACE EXPLORATION TECHNOLOGIES CORP	\$ 35,760	\$ -
	43 2713818	NORTHROP GRUMMAN INFORMATION TECHNOLOGY	\$ 78,392	\$ -
	43 4100604701	LOCKHEED MARTIN CORPORATION	\$ 8,940	\$ -
	43 4103-44721 / NNX10AK66H	PURDUE UNIVERSITY	\$ 6,000	\$ -
	43 4103-45762^A1	PURDUE UNIVERSITY	\$ 1,405	\$ -
	43 4103-49825/NNX10AK66H	PURDUE UNIVERSITY	\$ 3,500	\$ -
	43 4103-50927	PURDUE UNIVERSITY	\$ 9,000	\$ -
	43 PO 8859	AITECH DEFENSE SYSTEMS, INC.	\$ 17,880	\$ -
Total			\$ 232,396	\$ -
Education	43.008	PURDUE UNIVERSITY	\$ 27,188	\$ -
<b>Education Total</b>			\$ 27,188	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Science	43.001	PURDUE UNIVERSITY	\$ 10,000	\$ -
Science Total			\$ 10,000	\$ -
<b>Pass Through Total</b>			<b>\$ 269,584</b>	<b>\$ -</b>
National Aeronautics and Space Administration Total			\$ 605,884	\$ -
<b>National Aeronautics and Space Administration Total</b>			<b>\$ 605,884</b>	<b>\$ -</b>
<b>National Archives and Records Administration</b> National Archives and Records Administration <b>Direct</b>				
National Historical Publications and Records Grants	89.003		\$ 16,970	\$ -
National Historical Publications and Records Grants Total			\$ 16,970	\$ -
<b>Direct Total</b>			<b>\$ 16,970</b>	<b>\$ -</b>
National Archives and Records Administration Total			\$ 16,970	\$ -
<b>National Archives and Records Administration Total</b>			<b>\$ 16,970</b>	<b>\$ -</b>
<b>National Endowment for the Arts</b> National Endowment for the Arts <b>Direct</b>				
Promotion of the Arts_Grants to Organizations and Individuals	45.024		\$ 21,446	\$ -
Promotion of the Arts_Grants to Organizations and Individuals Total			\$ 21,446	\$ -
<b>Direct Total</b>			<b>\$ 21,446</b>	<b>\$ -</b>
<b>Pass Through</b>				
Promotion of the Arts_Partnership Agreements	45.025	INDIANA ARTS COMMISSION	\$ 40,479	\$ -
Promotion of the Arts_Partnership Agreements Total			\$ 40,479	\$ -
<b>Pass Through Total</b>			<b>\$ 40,479</b>	<b>\$ -</b>
National Endowment for the Arts Total			\$ 61,926	\$ -
<b>National Endowment for the Arts Total</b>			<b>\$ 61,926</b>	<b>\$ -</b>
<b>National Endowment for the Humanities</b> National Endowment for the Humanities <b>Direct</b>				
Promotion of the Humanities_Research	45.161		\$ 77,472	\$ -
Promotion of the Humanities_Research Total			\$ 77,472	\$ -
<b>Direct Total</b>			<b>\$ 77,472</b>	<b>\$ -</b>
<b>Pass Through</b>				
Promotion of the Humanities_Federal/State Partnership	45.129	INDIANA HUMANITIES	\$ 4,000	\$ -
Promotion of the Humanities_Federal/State Partnership Total			\$ 4,000	\$ -
<b>Pass Through Total</b>			<b>\$ 4,000</b>	<b>\$ -</b>
National Endowment for the Humanities Total			\$ 81,472	\$ -
<b>National Endowment for the Humanities Total</b>			<b>\$ 81,472</b>	<b>\$ -</b>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
<b>National Science Foundation</b>				
National Science Foundation				
<b>Direct</b>				
	47 CNS-1322177		\$ 110,723	\$ -
Total			\$ 110,723	\$ -
ARRA - Trans-NIH Recovery Act Research Support	47.082		\$ 103,044	\$ -
ARRA - Trans-NIH Recovery Act Research Support Total			\$ 103,044	\$ -
Biological Sciences	47.074		\$ 25,820	\$ -
Biological Sciences Total			\$ 25,820	\$ -
Computer and Information Science and Engineering	47.070		\$ 69,827	\$ -
Computer and Information Science and Engineering Total			\$ 69,827	\$ -
Education and Human Resources	47.076		\$ 2,625,013	\$ -
Education and Human Resources Total			\$ 2,625,013	\$ -
Engineering Grants	47.041		\$ 91,448	\$ 15,873
Engineering Grants Total			\$ 91,448	\$ 15,873
Mathematical and Physical Sciences	47.049		\$ 133,195	\$ -
Mathematical and Physical Sciences Total			\$ 133,195	\$ -
Office of Cyberinfrastructure	47.080		\$ 1,660,852	\$ -
Office of Cyberinfrastructure Total			\$ 1,660,852	\$ -
Office of International and Integrative Activities	47.079		\$ 101,148	\$ -
Office of International and Integrative Activities Total			\$ 101,148	\$ -
Polar Programs	47.078		\$ 30,955	\$ -
Polar Programs Total			\$ 30,955	\$ -
Social, Behavioral, and Economic Sciences	47.075		\$ 84,336	\$ -
Social, Behavioral, and Economic Sciences Total			\$ 84,336	\$ -
<b>Direct Total</b>			<b>\$ 5,036,361</b>	<b>\$ 15,873</b>
<b>Pass Through</b>				
	47 CHICAGO STATE/HRD1202563/NGL CHICAGO STATE UNIVERSITY		\$ 78,380	\$ -
Total			\$ 78,380	\$ -
ARRA - Trans-NSF Recovery Act Research Support	47.082	RAYTHEON BBN TECHNOLOGIES CORPORATION	\$ 50,900	\$ -
ARRA - Trans-NSF Recovery Act Research Support Total			\$ 50,900	\$ -
Computer and Information Science and Engineering	47.070	RAYTHEON BBN TECHNOLOGIES CORPORATION	\$ 576,413	\$ -
Computer and Information Science and Engineering Total			\$ 576,413	\$ -

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**FY2013 Schedule of Expenditures of Federal Awards for Indiana University  
(Continued)**

Cluster / Federal Agency Highest Level / Federal Agency Sublevel / Direct-Pass Through / Program Title	CFDA Grant Number	Pass Through Entity	Values	
			Federal Expenditures	Subrecipient Expenditures
Education and Human Resources	47.076	CARNEGIE MELLON UNIVERSITY PURDUE UNIVERSITY UNIVERSITY OF MISSOURI, COLUMBIA	\$ 2,273 \$ 51,760 \$ 83,208	\$ - \$ - \$ -
Education and Human Resources Total			\$ 137,241	\$ -
Geosciences	47.050	ARIZONA GEOLOGICAL SURVEY	\$ 18,483	\$ -
Geosciences Total			\$ 18,483	\$ -
Social, Behavioral, and Economic Sciences	47.075	ILLINOIS INSTITUTE OF TECHNOLOGY	\$ 1,012	\$ -
Social, Behavioral, and Economic Sciences Total			\$ 1,012	\$ -
<b>Pass Through Total</b>			<b>\$ 862,428</b>	<b>\$ -</b>
National Science Foundation Total			\$ 5,898,789	\$ 15,873
<b>National Science Foundation Total</b>			<b>\$ 5,898,789</b>	<b>\$ 15,873</b>
<b>Other Total</b>			<b>\$ 59,709,308</b>	<b>\$ 12,511,636</b>
<b>Grand Total</b>			<b>\$ 990,524,464</b>	<b>\$ 40,577,937</b>

INDIANA UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Scope of Review

All federal awards expended by the University have been included in the Schedule of Expenditures of Federal Awards.

Note 2. Basis of Presentation

Circular A-133 requires an annual audit of any entity expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with the Indiana Code (IC 5-11-1 et seq.), audits of universities shall be conducted annually.

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) has been prepared in a format that presents summary financial information of the federal funds awarded to Indiana University directly from federal agencies as well as amounts received as subgrantee of other organizations. For purposes of the Schedule, federal assistance includes all federal assistance and procurement relationships entered into directly between Indiana University and the federal government and subawards from nonfederal organizations made under federally sponsored agreements. Because the Schedule presents only a selected portion of the activities of Indiana University, it is not intended to and does not present either the financial position, change in net position, or change in cash flows of Indiana University.

The accounting principles followed by Indiana University and used in preparing the accompanying schedule are as follows:

Awards Other Than Student Financial Assistance

Deductions (expenditures) for direct costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in the U.S. Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Moreover, expenditures include a portion of costs associated with general university activities (indirect costs) which are allocated to federal awards under negotiated formulas commonly referred to as indirect cost rates.

Student Financial Assistance

Expenditures for non-loan awards made to students are recognized and reported in the Schedule of Expenditures of Federal Awards.

Student loan programs are funded by the federal government under various programs; e.g., Perkins Student Loan, Health Professions Student Loan and Nursing Student Loan Programs. Activity related to these loan programs includes federal capital contributions, loan repayments, interest earned on loans, cancellation of loans, and administrative and collection costs. The Schedule of Expenditures of Federal Awards reflects only current year loans to students.

INDIANA UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
SFA Cluster	Student Financial Aid
19.501	Public Diplomacy Programs for Afghanistan and Pakistan
93.621	Affordable Care Act Initiative to Reduce Avoidable Hospitalizations among Nursing Facility Residents
93.701	ARRA - Trans – NIH Recovery Act Research Support

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.

INDIANA UNIVERSITY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

INDIANA UNIVERSITY  
EXIT CONFERENCE

The contents of this report were discussed on March 3, 2014. Our audit disclosed no material items that warrant comment at this time.

University Representatives attending:

MaryFrances McCourt, Vice President, Chief Financial Officer and Treasurer  
Joan Hagen, Associate Vice President and University Controller  
Kiply S. Drew, Senior Associate General Counsel  
Timothy H. Burris, Financial Compliance Manager  
Steven A. Martin, Associate Vice President, Research Administration  
James P. Becker, Executive Director, Grants Administration  
Jim Engel, Director of Grants Administration and Finance  
James C. Kennedy, Associate Vice President for University Student Services and Systems  
Jennifer Stephens, Director of Financial Aid Systems and Compliance  
Linda S. Hunt, Assistant Vice President of Capital Planning and Facilities  
Jennifer George, Director of Student Loan Administration

University Representatives attending through conference call:

Michael Gardner, Assistant Vice President of Internal Audit  
Christine Swafford, Director, Internal Audit  
Marie Jackson, Audit Manager, Internal Audit

State Board of Accounts Representatives attending:

Mary M. Holmes, AIC  
Brandon P. Knight, Field Examiner I

State Board of Accounts Representative attending through conference call:

Jeffrey Arthur, College and University Audit Supervisor