

**Import/Export File Layout Specification for Spring 2004 Data Collection
Finance Section - F1 (GASB) , Fiscal Year 2003
Fixed Length/Positional File (*.TXT)**

| Field ID(Key) | Column | Length | Description | Valid Entries |
|--|---------------|---------------|---|--|
| General information | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F1" = GASB accounting standard |
| PART | 10 | 1 | Part of survey section | "9"=General information |
| FY_BEGIN | 11 | 6 | Beginning date of fiscal year covered | mmyyyy - use 2-digit month and 4-digit year |
| FY_END | 17 | 6 | End date of fiscal year covered. Your fiscal year should end before October 1, 2003. If you do not report for a full 12-month period, please explain in the caveats section that is provided on-line. (Caveats cannot be imported). | mmyyyy - use 2-digit month and 4-digit year |
| GPFS | 23 | 2 | Did your institution receive a clean opinion on its General Purpose Financial Statements from your auditor for the above fiscal year? | 1=yes, 2=no, 3='Don't know |
| ACCTMETH | 25 | 1 | Which reporting model currently is used for your general purpose financial statements? (Select only one) | 1=AICPA College and University Audit Guide Model 2=GASB Governmental Model |
| ALTMETH | 26 | 2 | GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model will be implemented by your institution? (Select only one) | 1=Business Type Activities 2=Governmental Activities 3=Governmental Activities with Business-Type Activities 4=Don't Know or Undecided at this time |
| Parts (A) Current Funds Revenues by Source, (E) Scholarship and Fellowship Expenditures, (G) Indebtedness on Physical Plant, (J) Hospital Revenues, (L) Interest Earnings and Cash and Security Data, and (M) Tax Receipts and Capital Outlay Expenditures Data | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F1" = GASB accounting standard |
| PART | 10 | 1 | Part of survey section | "A", "E", "G", "J", "L", and "M" |
| LINE | 11 | 2 | Description of Finance category | Part A (1,2,4-13,15,16), Part E (1-6), Part G (1-3,5), Part J (1-6), Part L (1-4), and Part M (1-5), refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Total amount | 0 to 999999999999 |

**Import/Export File Layout Specification for Spring 2004 Data Collection
Finance Section - F1 (GASB) , Fiscal Year 2003
Fixed Length/Positional File (*.TXT)**

| Field ID(Key) | Column | Length | Description | Valid Entries |
|--|---------------|---------------|-----------------------------------|--|
| Part B - Current Funds Expenditures by Function | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F1" = GASB accounting standard |
| PART | 10 | 1 | Part of survey section | "B" |
| LINE | 11 | 2 | Description of Finance category | 1-4,6-8,10,13,15,16,18,19, 21-24,27, refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Total amount | 0 to 999999999999, for lines (1-4,6-8,13,16,19,22-24,27), else leave blank; -999999999999 to 999999999999, for lines (10,11), else leave blank |
| F102 | 30 | 12 | Nonmandatory transfers | -999999999999 to 999999999999, for lines (15,18,21), else leave blank |
| Part H - Details of Endowment Assets | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F1" = GASB accounting standard |
| PART | 10 | 1 | Part of survey section | "H" |
| LINE | 11 | 2 | Description of endowment category | 1 and 2, refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Book Value | 0 to 999999999999 |
| F102 | 30 | 12 | Market Value | 0 to 999999999999 |
| Part K - Physical Plant Assets | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F1" = GASB accounting standard |
| PART | 10 | 1 | Part of survey section | "K" |
| LINE | 11 | 2 | Description of assets | 1,2, and 3, refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Total amount | 0 to 999999999999 |

**Import/Export File Layout Specification for Spring 2004 Data Collection
Finance Section - F1 (GASB) , Fiscal Year 2003
Fixed Length/Positional File (*.TXT)**

| Field ID(Key) | Column | Length | Description | Valid Entries |
|--|--------|--------|---|--|
| Parts N - Revenue, Expenditure, and Indebtedness Data (for Bureau of the Census) | | | | |
| UNITID | 1 | 6 | UNITID | Valid UnitID |
| SURVSECT | 7 | 3 | Survey Section | "F1" = GASB accounting standard |
| PART | 10 | 1 | Part of survey section | "N" |
| LINE | 11 | 2 | Description of Finance item | 1-13,15,16, refer to appendix A, finance category tables. |
| Filler | 13 | 5 | Filler | blank spaces |
| F101 | 18 | 12 | Education and general/independent operations for lines (2-6) and total amount indebtedness and interest lines 10-13,15, and 16) | 0 to 999999999999, for lines (2-6, 10-13,15, and 16), else leave blank |
| F102 | 30 | 12 | Auxiliary enterprises | 0 to 999999999999, for lines (2-6), else leave blank |
| F103 | 42 | 12 | Hospitals | 0 to 999999999999, for lines (2-6), else leave blank |
| F104 | 54 | 12 | Agriculture extension/experiment services | 0 to 999999999999, for lines (1-9), else leave blank |

Note: All numeric fields should be right-justified. Both leading zeros and spaces are permissible.

Character data should be left justified. If there is a zero amount for any finance category, the line does not have to be included in the import file. Positive or negative amounts are allowed for Part B, lines 10, 11, 15, 18, and 21.

**Import/Export File Layout Specification for Spring 2004 Data Collection
Finance Section - F1 (GASB), Fiscal Year 2003
Key Value Pair file (*.TXT)**

| Field ID(Key) | Description | Valid Entries |
|----------------------------|--|---|
| General information | | |
| UNITID | UNITID | Valid UnitID |
| SURVSECT | Survey Section | "F1" = GASB accounting standard |
| PART | Part of survey section | "9"=General information |
| FY_BEGIN_MONTH | Beginning month of fiscal year covered | 2-digit month between 1 and 12 |
| FY_BEGIN_YEAR | Beginning year of fiscal year covered | 4-digit year between 2001 and 2003 |
| FY_END_MONTH | End month of fiscal year covered. Your fiscal year should end before October 1, 2003. If you do not report for a full 12-month period, please explain in the caveats section that is provided on-line. (Caveats cannot be imported). | 2-digit month between 1 and 12 |
| FY_END_YEAR | End year of fiscal year covered. Your fiscal year should end before October 1, 2003. If you do not report for a full 12-month period, please explain in the caveats section that is provided on-line. (Caveats cannot be imported). | 4-digit year between 2001 and 2003 |
| GPFS | Did your institution receive a clean opinion on its General Purpose Financial Statements from your auditor for the above fiscal year? | 1=yes, 2=no, 3='Don't know |
| ACCTMETH | Which reporting model currently is used for your general purpose financial statements? (Select only one) | 1=AICPA College and University Audit Guide Model 2=GASB Governmental Model |
| ALTMETH | GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model will be implemented by your institution? (Select only one) | 1=Business Type Activities 2=Governmental Activities 3=Governmental Activities with Business-Type Activities -1=Don't Know or Undecided at this time |
| Parts A through N | | |
| UNITID | UNITID | nnnnnn=Valid UnitID |
| SURVSECT | Survey Section | "F1 " |
| PART | Part of survey section | "A" through "N" |
| Line | Finance category | i = 1 to 27, refer to finance category tables |
| Column | Finance subcategory | j = 1 to 4, only applicable to parts H and N, refer to finance category tables |

| | | |
|--------|-------------------------|--|
| Amount | Amount in whole dollars | -9999999999 to 99999999999, if Part B, i=10,11,15,18, and 21; 0 to 99999999999, if Part A, i=1,2,4-13,15,16, Part E, i=1-6, Part B, i=1-4,6-8,13,16,19,22-24, 27, Part G, i=1-3,5, Part H, Part J, i=1-6, Part K, Part L, Part M, and Part N, i=2-6,10-13,15,16 (column 1), i=2-6 (columns 2 and 3), and i=1-9 (column 4). |
|--------|-------------------------|--|

Sample record:

```
UNITID=100663,SURVSECT=F1,PART=9,FY_BEGIN_MONTH=10,FYBEGIN_YEAR=2002,FY_END_MONTH=09,.....
    FY_END_YEAR=2003,GPFS=1,ACCTMETH=1, ALTMETH=1
UNITID=100663,SURVSECT=F1,PART=A,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=A,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=A,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=E,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=E,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=E,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=B,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=B,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=B,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=G,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=G,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=G,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=H,LINE=1,COLUMN=1,AMOUNT=nnnn
UNITID=100663,SURVSECT=F1,PART=H,LINE=1,COLUMN=2,AMOUNT=nnnn
UNITID=100663,SURVSECT=F1,PART=H,LINE=2,COLUMN=1,AMOUNT=nnnn
UNITID=100663,SURVSECT=F1,PART=H,LINE=2,COLUMN=2,AMOUNT=nnnn
UNITID=100663,SURVSECT=F1,PART=H,LINE=i,COLUMN=j,AMOUNT=nnnn
UNITID=100663,SURVSECT=F1,PART=J,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=J,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=J,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=K,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=K,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=K,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=L,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=L,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=L,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=M,LINE=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=M,LINE=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=M,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=N,LINE=1,COLUMN=4,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=N,LINE=2,COLUMN=1,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=N,LINE=2,COLUMN=2,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=N,LINE=2,COLUMN=j,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F1,PART=N,LINE=i,COLUMN=j,AMOUNT=nnnnn
"      "      "      "
"      "      "      "
UNITID=nnnnnn,SURVSECT=F1,PART=9,FY_BEGIN_MONTH=10,FYBEGIN_YEAR=2002,FY_END_MONTH=09,.....
    FY_END_YEAR=2003,GPFS=1,ACCTMETH=1, ALTMETH=1
UNITID=nnnnnn,SURVSECT=F1,PART=A,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1,PART=E,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1,PART=B,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1,PART=G,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1,PART=H,LINE=i,COLUMN=j,AMOUNT=nnnn
UNITID=nnnnnn,SURVSECT=F1,PART=J,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1,PART=K,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1,PART=L,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1,PART=M,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1,PART=N,LINE=i,COLUMN=j,AMOUNT=nnnnn
```

Note: If there is a zero amount for any finance category, the line does not have to be included in the import file. Positive or negative amounts are only allowed for Part B, lines 10, 11, 15, 18, and 21.

Appendix A, Finance Category tables

Current Funds Revenues by Source, Part A

| Line | Source of Funds |
|------|--|
| 1 | Tuition and fees |
| 2 | Federal appropriations |
| 3 | Federal appropriations through state channels are not collected for FY 2003. Do not include in import file |
| 4 | State appropriations |
| 5 | Local appropriations |
| 6 | Federal grants and contracts (exclude FDSL loans) |
| 7 | State grants and contracts |
| 8 | Local grants and contracts |
| 9 | Private gifts, grants, and contracts |
| 10 | Endowment income |
| 11 | Sales and services of educational activities |
| 12 | Auxiliary enterprises |
| 13 | Hospitals |
| 14 | Other sources (Do not include in import file. Will be generated as follows; Line 16 minus sum of (lines 1,2,4-13,15)) |
| 15 | Independent operations |
| 16 | Total current funds revenues |

Scholarship and Fellowship Expenditures, Part E

| Line | Student Scholarships and Fellowships by Source |
|------|--|
| 1 | Federal government - Pell grants only |
| 2 | Federal government - All other federal grants (exclude FDSL loans) |
| 3 | State government |
| 4 | Local government |
| 5 | Private |
| 6 | Institutional |
| 7 | Total scholarship and fellowship expenditures will be generated from the sum of (lines 1-6). Do not include in import file. |

Appendix A, Finance Category tables continued

Current Funds Expenditures by Function, Part B

| Line | Function of Expenditures |
|------|--|
| 1 | Instruction |
| 2 | Research |
| 3 | Public service |
| 4 | Academic support |
| 5 | Library expenditures included in academic support are not collected for FY 2003. Do not include in import file. |
| 6 | Student services |
| 7 | Institutional support |
| 8 | Operation and maintenance of plant |
| 9 | Scholarships and fellowships (exclude FDSL loans). Do not include in import file. Total will be generated as follows: sum of Part E, lines 1-6. |
| 10 | Mandatory transfers |
| 11 | Nonmandatory transfers educational activities |
| 12 | Total educational and general expenditures and transfers. Do not include in import file. Will be generated as follows: sum of (lines 1-4) and (lines 6-11). |
| 13 | Auxiliary enterprises |
| 14 | Mandatory transfers of auxiliary enterprises are not collected for FY 2003. Do not include in import file. |
| 15 | Nonmandatory transfers of auxiliary enterprises |
| 16 | Hospitals |
| 17 | Mandatory transfers of hospital expenditures are not collected for FY 2003. Do not include in import file. |
| 18 | Nonmandatory transfers of hospital expenditures |
| 19 | Independent operations |
| 20 | Mandatory transfers of independent operations are not collected for FY 2003. Do not include in import file. |
| 21 | Nonmandatory transfers of independent operations |
| | Other expenditures will be generated. Do not include in import file. Will be generated as follows: Line 22 minus sum of (lines 12, 13, 16, and 19). |
| 22 | Total current funds expenditures and transfers is the sum of (lines 12, 13, 16, and 19). Include in import file. |
| 23 | Total salaries and wages for E&G |
| 24 | Total E&G employee fringe benefits paid from institutional accounts |
| 25 | Total E&G employee fringe benefits paid from noninstitutional accounts will be generated. Do not include in import file. |
| 27 | Total E&G employee compensation |

1 - Line 25 is a combination of total E&G fringe benefits paid from noninstitutional accounts, included in line 12 and those not included in line 12, which was collected separately prior to FY 2000. Line 25 will be generated by subtracting the sum of (lines 23 and 24) from line 27.

Appendix A, Finance Category tables continued

Indebtedness on Physical Plant, Part G

| Line | Balances and transactions |
|------|---|
| 1 | Balance owed on principal at beginning of year |
| 2 | Additional principal borrowed during year |
| 3 | Payment made on principal during year |
| 4 | Balance owed on principal at end of year will be generated by subtracting line 3 from the sum of lines 1 and 2. Do not include in import file. |
| 5 | Interest payments on physical plant indebtedness |

Details of Endowment Assets, Part H (positional file only)

| Line | Value of Endowment Assets |
|------|---|
| 1 | Value of endowment assets at the beginning of the fiscal year |
| 2 | Value of endowment assets at the end of the fiscal year |

Details of Endowment Assets, Part H (key value file only)

| Line,column (i,j) | Value of Endowment Assets |
|-------------------|--|
| (1,1) | Value of endowment assets at the beginning of the fiscal year - Book value |
| (1,2) | Value of endowment assets at the beginning of the fiscal year - Market value |
| (2,1) | Value of endowment assets at the end of the fiscal year - Book value |
| (2,2) | Value of endowment assets at the end of the fiscal year - Market value |

Endowment yield not collected in 2003.

Hospital Revenues, Part J

| Line | Source of Hospital Revenues |
|------|--|
| 1 | Federal appropriations |
| 2 | State appropriations |
| 3 | Local appropriations |
| 4 | Sales and services |
| 5 | All gifts, grants, and contracts |
| 6 | Endowment income |
| 7 | Other sources (Do not include in import file. Will be generated as follows: Part A, line 13, minus sum of Part J (lines 1-6). |
| 8 | Total hospital revenues will be transferred from Part A, line 13. Do not include in import file. |

Physical Plant Assets, Part K

| Line | Type of Physical Plant Asset |
|------|--|
| 1 | Land - Book value at end of year |
| 2 | Buildings - Current replacement value (estimate) |
| 3 | Equipment - Current replacement value (estimate) |

Appendix A, Finance Category tables continued

Interest Earnings and Cash and Security Data, Part L

| Line | Finance item |
|------|---|
| 1 | Interest from all funds (include interest from all unrestricted and restricted funds) |
| 2 | Total cash and security assets held at end of fiscal year in sinking or debt service funds |
| 3 | Total cash and security assets held at end of fiscal year in bond funds |
| 4 | Total cash and security assets held at end of fiscal year in all other funds (include current and endowment funds, restricted and unrestricted) |

Tax Receipts and Capital Outlay Expenditures Data, Part M

| Line | Selected Financial Item |
|------|--|
| 1 | Receipts from property and nonproperty taxes from all funds |
| | Capital outlay |
| 2 | Equipment purchase - current funds |
| 3 | Equipment purchase - plant, capital outlay, bond funds, and other noncurrent funds |
| 4 | Construction expenditures - all funds (include plant, capital outlay, bond funds, and endowment) |
| 5 | Land purchase - all funds (include plant, capital outlay, bond funds, and endowment) |

Revenue, Expenditure, and Indebtedness Data, Part N

Positional file only

| Line | Selected Finance Items |
|------|--|
| 1 | Employee compensation - Salaries and wages |
| 2 | Employee compensation - Payment to state retirement funds |
| 3 | Capital outlay - Equipment purchase - current funds |
| 4 | Capital outlay - Equipment purchase - plant and all other noncurrent funds |
| 5 | Capital outlay - Construction - plant and all other noncurrent funds |
| 6 | Capital outlay - Land purchase - plant and all other noncurrent funds |
| 7 | Miscellaneous revenues - Gross charges from product sales |
| 8 | Miscellaneous revenues - Revenue from federal government |
| 9 | Miscellaneous expenditures - Current expenditures other than salaries |
| | Indebtedness and Interest |
| 10 | Interest paid on revenue debt and on any short-term debt |
| 11 | Long-term debt outstanding at beginning of fiscal year |
| 12 | Long-term debt issued during fiscal year |
| 13 | Long-term debt retired during fiscal year |

Appendix A, Finance Category tables continued

Revenue, Expenditure, and Indebtedness Data, Part N cont'd Positional file only

| | |
|----|--|
| 14 | Long-term debt outstanding at end of fiscal year will be generated by subtracting line 13 from the sum of lines 11 and 12. Do not include in import file. |
| 15 | Short-term debt outstanding at beginning of fiscal year |
| 16 | Short-term debt outstanding at end of fiscal year |

Revenue, Expenditure, and Indebtedness Data, Part N Key value file only

| Line,column (i,j) | Selected Finance Items |
|----------------------|--|
| (1,4) | Employee compensation - Salaries and wages, Agriculture extension/experiment services |
| | Employee compensation - Payment to state retirement funds |
| (2,1) | Education and general/independent operations |
| (2,2) | Auxiliary enterprises |
| (2,3) | Hospitals |
| (2,4) | Agriculture extension/experiment services |
| | Capital outlay - Equipment purchase - current funds |
| (3,1) | Education and general/independent operations |
| (3,2) | Auxiliary enterprises |
| (3,3) | Hospitals |
| (3,4) | Agriculture extension/experiment services |
| | Capital outlay - Equipment purchase - plant and all other noncurrent funds |
| (4,1) | Education and general/independent operations |
| (4,2) | Auxiliary enterprises |
| (4,3) | Hospitals |
| (4,4) | Agriculture extension/experiment services |
| | Capital outlay - Construction - plant and all other noncurrent funds |
| (5,1) | Education and general/independent operations |
| (5,2) | Auxiliary enterprises |
| (5,3) | Hospitals |
| (5,4) | Agriculture extension/experiment services |
| | Capital outlay - Land purchase - plant and all other noncurrent funds |
| (6,1) | Education and general/independent operations |
| (6,2) | Auxiliary enterprises |
| (6,3) | Hospitals |
| (6,4) | Agriculture extension/experiment services |
| (7,4) | Miscellaneous revenues - Gross charges from product sales, Agriculture extension/experiment services |

Appendix A, Finance Category tables continued

Revenue, Expenditure, and Indebtedness Data, Part N cont'd Key value file only

| Line,column (i,j) | Selected Finance Items |
|----------------------|--|
| (8,4) | Miscellaneous revenues - Revenue from federal government, Agriculture extension/experiment services |
| (9,4) | Miscellaneous expenditures - Current expenditures other than salaries, Agriculture extension/experiment services |
| | Indebtedness and Interest |
| (10,1) | Interest paid on revenue debt and on any short-term debt |
| (11,1) | Long-term debt outstanding at beginning of fiscal year |
| (12,1) | Long-term debt issued during fiscal year |
| (13,1) | Long-term debt retired during fiscal year |
| (14,1) | Long-term debt outstanding at end of fiscal year will be generated by subtracting line 13 from the sum of lines 11 and 12. Do not include in import file. |
| (15,1) | Short-term debt outstanding at beginning of fiscal year |
| (16,1) | Short-term debt outstanding at end of fiscal year |