

Import/Export File Layout Specification for Spring 2004 Data Collection
Finance Section - F1A (GASB34) , 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	"F1A" = GASB new accounting standard (statement 34)
PART	10	1	Part of survey section	"9"=General information
FY_BEGIN_MONTH	11	2	Month of beginning date of fiscal year covered	2-digit month between 1 and 12
FY_BEGIN_YEAR	13	4	Year of beginning date of fiscal year covered	4-digit year between 2001 and 2003
FY_END_MONTH	17	2	Month of 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 online. (Caveats cannot be imported).	2-digit month between 1 and 12
FY_END_YEAR	19	4	Year of 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 online. (Caveats cannot be imported).	4-digit year between 2001 and 2003
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
Filler	25	1	Filler	spaces
ALTMETH	26	2	GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution? (Select only one)	1=Business Type Activities 2=Governmental Activities 3=Governmental Activities with Business-Type Activities
FASB_COM	28	3	Number of discretely presented component units using FASB reporting standards reported on financial statements of the institution	0 to 8
GASB_COM	31	3	Number of discretely presented component units using GASB reporting standards reported on financial statements of the institution	0 to 8
SYSTEM	34	1	Indicate the institution's relation (or lack thereof) to a system or governing board	1=institution not part of a system 2=institution is part of a system 3=submission is for a system office

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Field ID(Key)	Column	Length	Description	Valid Entries
SYSTEM_NAME	35	60	Use only if option 2 is selected for the system	Text, specifies the name of the system
Part (A) Statement of Net Assets				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	10	1	Part of survey section	"A"
LINE	11	2	Description of Finance category	1-3,5,7,9,10,12, 14-16 refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999
Part P (A page 2) - Plant, Property, and Equipment				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting
PART	10	1	Part of survey section	"P"
LINE	11	2	Property type	21=Land and land improvements 22=Infrastructure, 23=Buildings, 24=Equipment, 25=Art and library collections, 26=Property under capital leases, 27=Construction in progress, 28=Accumulated depreciation
Filler	13	5	Filler	spaces
F101	18	12	Beginning balance	0 to 999999999999
F102	30	12	Additions	0 to 999999999999
F103	42	12	Retirements	Calculated Variable, For export only. Do not include in Import File.
F104	54	12	Ending balance	0 to 999999999999
Part (B) Revenues and Other Additions				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting
PART	10	1	Part of survey section	"B"
LINE	11	2	Description of Finance category	1-7, 9-17, 19-22, 24 refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999

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Field ID(Key)	Column	Length	Description	Valid Entries
Part C - Expenses and other Deductions				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	10	1	Part of survey section	"C"
LINE	11	2	Description of Finance category	1-13,15,16,19, refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999, for lines (1-13,15,16,19), else leave blank;
F102	30	12	Salaries and wages	0 to 999999999999, for lines (1-8,11-13,15,16,19), else leave blank;
F103	42	12	Employee fringe benefits	0 to 999999999999, for lines (1-8,11-13,15,16,19), else leave blank;
F104	54	12	Depreciation	0 to 999999999999, for lines (1-13,15,16,19), else leave blank;
F105	66	12	All Other	For Export Only. Do not import.
Part (D) Summary of Changes in Net Assets, (E) Scholarships and Fellowships				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting
PART	10	1	Part of survey section	"D", "E"
LINE	11	2	Description of Finance category	Part D (4), Part E (1-5, 7, 8) refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999
Part (F) GASB Component Unit That Uses FASB Standards				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting
PART	10	1	Part of survey section	"F"
FORMID	11	1	Sequence of the forms used	1-8, the sequence number of the form. Please use consecutive numbers starting with 1
LINE	12	2	Description of Finance category	1,3,5,6,8,9,11,12,12A,15,16 refer to appendix A, finance category tables.
LINE150	14	1	Line Qualifier	A, used in line 12
Filler	15	3	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999
Part (G) GASB Component Unit That Uses GASB Standards				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting
PART	10	1	Part of survey section	"G"
FORMID	11	1	Sequence of the forms used	1-8, the sequence number of the form. Please use consecutive numbers starting with 1

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Field ID(Key)	Column	Length	Description	Valid Entries
LINE	12	2	Description of Finance category	1,3,4,7-9,11-13A,15,17,19,20 refer to appendix A, finance category tables.
LINE150	14	1	Line Qualifier	A, used in line 13
Filler	15	3	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999
Part H - Details of Endowment Assets (Optional for Spring 2004)				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting
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
F102	18	12	Market Value	0 to 999999999999
Part J - Revenues (for Bureau of Census)				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	10	1	Part of survey section	"J"
LINE	11	2	Source and type	2-12, refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999 for lines 8-12, else leave blank
F102	30	12	Education and general/independent operations	0 to 999999999999 for lines 2-7, else leave blank
F103	42	12	Auxiliary enterprises	0 to 999999999999 for lines 3-7, else leave blank
F104	54	12	Hospitals	0 to 999999999999 for lines 3-7, else leave blank
F105	66	12	Agriculture extension/experiment services	0 to 999999999999 for lines 2-7, else leave blank
Filler	78	3	Filler	spaces

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Finance Section - F1A (GASB34) , Fiscal Year 2003
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Field ID(Key)	Column	Length	Description	Valid Entries
Parts K - Expenditures (for Bureau of the Census)				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	10	1	Part of survey section	"K"
LINE	11	2	Category	1-9, refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999 for line 8, else leave blank
F102	30	12	Education and general/independent operations	0 to 999999999999 for lines 1-7, else leave blank
F103	42	12	Auxiliary enterprises	0 to 999999999999 for lines 3-7, else leave blank
F104	54	12	Hospitals	0 to 999999999999 for lines 3-7, else leave blank
F105	66	12	Agriculture extension/experiment services	0 to 999999999999 for lines 1-7, else leave blank
Filler	78	3	Filler	spaces
Part (L) Debt and Assets				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	10	1	Part of survey section	"L"
LINE	11	2	Description of Finance category	1-9 refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999
Part (M) Entity specifications for Part F				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	10	1	Part of survey section	"M"
FORMID	11	1	Sequence of the forms used	1-8, the sequence number of the form. Please use consecutive numbers starting with 1
Filler	12	6	Filler	blank spaces
F101	18	60	Entities Included	Text field up to 60 characters long
F102	78	60	Primary nature of unit(s)	Text field up to 60 characters long
Part (N) Entity specifications for Part G				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	10	1	Part of survey section	"N"
FORMID	11	1	Sequence of the forms used	1-8, the sequence number of the form. Please use consecutive numbers starting with 1
Filler	12	6	Filler	blank spaces
F101	18	60	Entities Included	Text field up to 60 characters long

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Field ID(Key)	Column	Length	Description	Valid Entries
F102	78	60	Primary nature of unit(s)	Text field up to 60 characters long

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.

**Import/Export File Layout Specification for Spring 2004 Data Collection
Finance Section - F1A (GASB), Fiscal Year 2003
Key Value Pair file (*.TXT)**

Field ID(Key)	Description	Valid Entries
General information		
UNITID	UNITID	Valid UnitID
SURVSECT	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	Part of survey section	"9"=General information
FY_BEGIN_MO NTH	Beginning month of fiscal year covered	2-digit month between 1 and 12
FY_BEGIN_YE AR	Beginning year of fiscal year covered	4-digit year between 2001 and 2003
FY_END_MONT H	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
ALTMETH	GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution? (Select only one)	1=Business Type Activities 2=Governmental Activities 3=Governmental Activities with Business-Type Activities
FASB_COM	Number of discretely presented component units using FASB reporting standards reported on financial statements of the institution	0 to 8
GASB_COM	Number of discretely presented component units using GASB reporting standards reported on financial statements of the institution	0 to 8
SYSTEM	Indicate the institution's relation (or lack thereof) to a system or governing board	1=institution not part of a system 2=institution is part of a system 3=submission is for a system office
SYSTEM_NAME	Use only if option 2 is selected for the system	Text, specifies the name of the system
Parts A, B, D, E, H, L		
UNITID	UNITID	nnnnnn=Valid UnitID
SURVSECT	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	Part of survey section	"A", "B", "D", "E", "H", "L"
Line	Finance category	i = 1 to 25, refer to finance category tables
Amount	Amount in whole dollars	-99999999999 to 99999999999, if Part A, i=15, Part B, i=13, Part D, i=4; else 0 to 99999999999
Parts P (A page 2), C, J, K		
UNITID	UNITID	nnnnnn=Valid UnitID

SURVSECT	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	Part of survey section	"P", "C", "J", "K"
LINE	Finance category	i = 1 to 28, refer to finance category tables
COLUMN	Finance subcategory	j = 1, 2 and 4 for part P, j = 1 to 4 for part C, j = 2 to 5 for lines 1 to 7 and j=1 for lines 8 to 12 for part J, j=2 to 5 lines 1 to 7 and j=1 for line 8 for part K, refer to finance category tables
AMOUNT	Amount in whole dollars	-9999999999 to 99999999999, if Part J, i=12; else 0 to 99999999999

Parts F, G

UNITID	UNITID	nnnnnn=Valid UnitID
SURVSECT	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	Part of survey section	"F", "G"
LINE	Finance category	i = 1 to 28, refer to finance category tables
LINE150	Line qualfier	A, used for part F line 12 and part G line 13
FORMID	Form identifier for components	1 through 8
AMOUNT	Amount in whole dollars	-99999999999 to 999999999999, if Part F, i=8, 9, 15, and 16, Part G, i=11, 19, and 20; else 0 to 999999999999

Parts M, N

UNITID	UNITID	nnnnnn=Valid UnitID
SURVSECT	Survey Section	"F1A" = GASB new accounting standard (statement 34)
PART	Part of survey section	"M", "N"
FORMID	Form identifier for components	1 through 8
F101	Entities Included	Text field up to 60 characters long
F102	Primary Nature of Unit(s)	Text field up to 60 characters long

Sample record:

UNITID=100663,SURVSECT=F1A,PART=9,FY_BEGIN_MONTH=10,FY_BEGIN_YEAR=2002,FY_END_MONTH=09,.....
FY_END_YEAR=2003,GPFS=1,ALTMETH=1

UNITID=100663,SURVSECT=F1A,PART=A,LINE=1,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=A,LINE=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=A,LINE=i,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=P,LINE=21,COLUMN=1,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=P,LINE=21,COLUMN=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=P,LINE=21,COLUMN=j,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=B,LINE=1,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=B,LINE=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=B,LINE=i,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=C,LINE=1,COLUMN=1,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=C,LINE=1,COLUMN=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=C,LINE=2,COLUMN=1,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=C,LINE=2,COLUMN=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=C,LINE=i,COLUMN=j,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=D,LINE=4,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=E,LINE=1,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=E,LINE=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=E,LINE=i,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=F,LINE=1,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=F,LINE=3,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=F,LINE=i,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=G,LINE=1,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=G,LINE=3,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=G,LINE=i,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=H,LINE=1,AMOUNT=nnnnnn

UNITID=100663,SURVSECT=F1A,PART=H,LINE=2,AMOUNT=nnnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=2,COLUMN=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=2,COLUMN=5,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=3,COLUMN=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=3,COLUMN=3,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=3,COLUMN=j,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=i,COLUMN=j,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=K,LINE=1,COLUMN=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=K,LINE=1,COLUMN=5,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=2,COLUMN=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=2,COLUMN=5,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=3,COLUMN=j,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=J,LINE=i,COLUMN=j,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=K,LINE=1,COLUMN=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=K,LINE=1,COLUMN=5,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=K,LINE=i,COLUMN=j,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=L,LINE=2,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=L,LINE=3,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=L,LINE=i,AMOUNT=nnnnn

UNITID=100663,SURVSECT=F1A,PART=M,FORMID=1, F101=aaa,FORM102=bbb

UNITID=100663,SURVSECT=F1A,PART=M,FORMID=n, F101=aaa,FORM102=bbb

UNITID=100663,SURVSECT=F1A,PART=N,FORMID=1, F101=aaa,FORM102=bbb

UNITID=100663,SURVSECT=F1A,PART=N,FORMID=n, F101=aaa,FORM102=bbb

UNITID=nnnnnn,SURVSECT=F1A,PART=9,FY_BEGIN_MONTH=10,FY_BEGIN_YEAR=2002,
FY_END_MONTH=09,FY_END_YEAR=2003,GPFS=g,.....ALTMETH=a

UNITID=nnnnnn,SURVSECT=F1A,PART=A,LINE=i,AMOUNT=nnnnn

UNITID=nnnnnn,SURVSECT=F1A,PART=P,LINE=i,COLUMN=j,AMOUNT=nnnnn

UNITID=nnnnnn,SURVSECT=F1A,PART=B,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=C,LINE=i,COLUMN=j,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=D,LINE=4,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=E,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=F,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=G,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=J,LINE=i,COLUMN=j,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=K,LINE=i,COLUMN=j,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=L,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F1A,PART=M,FORMID=n,F101=aaa,F102=bbb
UNITID=nnnnnn,SURVSECT=F1A,PART=N,FORMID=n,F101=aaa,F102=bbb

Note: If there is a zero amount for any finance category, the line does not have to be included in the import file.

Appendix A, Finance Category tables

Statement of Net Assets, Part A

Line	Category
1	Total current assets
2	Capital assets
3	Accumulated depreciation
4	Other current assets (Do not include in import file. Will be generated as follows: Line 5 minus difference between lines 2 and 3.)
5	Total noncurrent assets
6	Total assets (Do not include in import file. Will be generated as the sum of lines 1 and 5.)
7	Long-term debt, current option
8	Other current liabilities (Do not include in import file. Will be generated as follows: Line 9 minus lines 7.)
9	Total current liabilities
10	Long-term debt
11	Other non-current liabilities (Do not include in import file. Will be generated as follows: Line 12 minus line 10.)
12	Total noncurrent liabilities
13	Total liabilities (Do not include in import file. Will be generated as the sum of lines 9 and 12.)
14	Net assets invested in capital assets, net of related debt
15	Restricted expendable net assets
16	Restricted non-expendable net assets
17	Unrestricted net assets (Do not include in import file. Will be generated as follows: Line 18 minus the sum of (lines 14, 15, and 16))
18	Total net assets (Do not include in import file. Will be generated as follows: Line 6 minus line 13)

Part P	Plant, Property, and Equipment (This part represents page 2 of Part A in the online forms.)
Line,column (i,j)	Property activity
21,1	Beginning balance - Land and land improvements
21,2	Additions to land and land improvements
21,3	Retirements of land and land improvements (Do not include in import file. Will be generated as follows: sum of columns 1 and 2 minus column 4.)
21,4	Ending balance - Land and land improvements
22,1	Beginning balance - Infrastructure
22,2	Additions to infrastructure
22,3	Retirements of infrastructure (Do not include in import file. Will be generated as follows: sum of columns 1 and 2 minus column 4.)
22,4	Ending balance - infrastructure
23,1	Beginning balance - Buildings
23,2	Additions to buildings
23,3	Retirements of buildings (Do not include in import file. Will be generated as follows: sum of columns 1 and 2 minus column 4.)
23,4	Ending balance - Buildings
24,1	Beginning balance - Equipment
24,2	Additions to equipment
24,3	Retirements of equipment (Do not include in import file. Will be generated as follows: sum of columns 1 and 2 minus column 4.)
24,4	Ending balance - Equipment
25,1	Beginning balance - Art and library collections
25,2	Additions to art and library collections
25,3	Retirements of art and library collections (Do not include in import file. Will be generated as follows: sum of columns 1 and 2 minus column 4.)
25,4	Ending balance - Art and library collections
26,1	Beginning balance - property obtained under capital leases (if not included in equipment)
26,2	Additions to property obtained under captital leases
26,3	Retirements of property obtained under capital leases (Do not include in import file. Will be generated as follows: sum of columns 1 and 2 minus column 4.)
26,4	Ending balance - Property obtained under capital leases
27,1	Beginning balance - Construction in progress
27,2	Additions to construction in progress
27,3	Retirements of construction in progress (Do not include in import file. Will be generated as follows: sum of columns 1 and 2 minus column 4.)
27,4	Ending balance - Construction in progress
28,1	Beginning balance - Accumulated depreciation
28,2	Additions to accumlated depreciation
28,3	Retirements of accumlated depreciation (Do not include in import file. Will be generated as follows: sum of columns 1 and 2 minus column 4.)
28,4	Ending balance - Accumlated depreciation

Revenues and other additions, Part B

Line	Source of funds
1	Tuition and fees (after deducting discounts and allowances)
2	Federal operating grants and contracts
3	State operating grants and contracts
4	Local/private operating grants and contracts
5	Sales and services of auxiliary enterprises (after deducting discounts and allowances)
6	Sales and services of hospitals
7	Independent operations
8	Other sources - operating (Do not include in import file. Will be generated as follows: Line 9 minus the sum of (lines 1 through 7))
9	Total operating revenues
10	Federal appropriations
11	State appropriations
12	Local appropriations, education district taxes, and similar support
13	Federal nonoperating grants
14	State nonoperating grants
15	Local nonoperating grants
16	Gifts, including contributions from affiliated organizations
17	Investment income
18	Other nonoperating revenues (Do not include in import file. Will be generated as follows: Line 19 minus the sum of (lines 10 through 17))
19	Total nonoperating revenues
20	Capital appropriations
21	Capital grants and gifts
22	Additions to permanent endowments
23	Other revenues and additions (Do not include in import file. Will be generated as follows: Line 24 minus the sum of (lines 20, 21, and 22))
24	Total other revenues and additions
25	Total all revenues and other additions (Do not include in import file. Will be generated as the sum of lines 9, 19, and 24)

Appendix A, Finance Category tables continued

Current Funds Expenditures by Function, Part C

Line,column (i,j)	Natural classification of expenditures by function
1,1	Instruction - Total
1,2	Instruction - Salaries and wages
1,3	Instruction - Employee fringe benefits
1,4	Instruction - Depreciation
1,5	Instruction - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))
2,1	Research - Total
2,2	Research - Salaries and wages
2,3	Research - Employee fringe benefits
2,4	Research - Depreciation
2,5	Research - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))
3,1	Public service - Total
3,2	Public service - Salaries and wages
3,3	Public service - Employee fringe benefits
3,4	Public service - Depreciation
3,5	Public service - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))
5,1	Academic support - Total
5,2	Academic support - Salaries and wages
5,3	Academic support - Employee fringe benefits
5,4	Academic support - Depreciation
5,5	Academic support - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))
6,1	Student services - Total
6,2	Student services - Salaries and wages
6,3	Student services - Employee fringe benefits
6,4	Student services - Depreciation
6,5	Student services - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))
7,1	Institutional support - Total
7,2	Institutional support - Salaries and wages
7,3	Institutional support - Employee fringe benefits
7,4	Institutional support - Depreciation
7,5	Institutional support - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))
8,1	Operation and maintenance of plant - Total
8,2	Operation and maintenance of plant - Salaries and wages
8,3	Operation and maintenance of plant - Employee fringe benefits
8,4	Operation and maintenance of plant - Depreciation

8,5	Operation and maintenance of plant - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4)
9,1	Depreciation - Total
9,4	Depreciation - Not allocated to another function
10,1	Scholarship and fellowship expenses - Total
10,5	Scholarships and fellowships - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4)
11,1	Auxiliary enterprises - Total
11,2	Auxiliary enterprises - Salaries and wages
11,3	Auxiliary enterprises - Employee fringe benefits
11,4	Auxiliary enterprises - Depreciation
11,5	Auxiliary enterprises - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4)
12,1	Hospital services - Total
12,2	Hospital services - Salaries and wages
12,3	Hospital services - Employee fringe benefits
12,4	Hospital services - Depreciation
12,5	Hospital services - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4)
13,1	Independent operations - Total
13,2	Independent operations - Salaries and wages
13,3	Independent operations - Employee fringe benefits
13,4	Independent operations - Depreciation
13,5	Independent operations - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4)
14,1	Other expenses and deductions - Total (Do not include in import file. Will be generated as follows: column 1 (line 15 minus sum of lines 1 through 13)
14,2	Other expenses and deductions - Salaries and wages (Do not include in import file. Will be generated as follows: column 2 (line 15 minus sum of lines 1 through 13)
14,3	Other expenses and deductions - Employee fringe benefits (Do not include in import file. Will be generated as follows: column 3 (line 15 minus sum of lines 1 through 13)
14,4	Other expenses and deductions - Depreciation (Do not include in import file. Will be generated as follows: column 4 (line 15 minus sum of lines 1 through 13)
14,5	Other expenses and deductions - All other (Do not include in import file. Will be generated as follows: column 5 (line 15 minus sum of lines 1 through 13)
15,1	Total operating expenses - Total
15,2	Total operating expenses - Salaries and wages
15,3	Total operating expenses - Employee fringe benefits
15,4	Total operating expenses - Depreciation

15,5	Total operating expenses - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))
16,1	Interest - Total
16,5	Interest - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))
17,1	Other nonoperating expenses and deductions - Total (Do not include in import file. Will be generated as follows: column 1 (line 18 minus line 16))
17,2	Other nonoperating expenses and deductions - Salaries and wages (Do not include in import file. Will be generated as follows: column 2 (line 18 minus line 16))
17,3	Other nonoperating expenses and deductions - Employee fringe benefits (Do not include in import file. Will be generated as follows: column 3 (line 18 minus line 16))
17,4	Other nonoperating expenses and deductions - Depreciation (Do not include in import file. Will be generated as follows: column 4 (line 18 minus line 16))
17,5	Other nonoperating expenses and deductions - All other (Do not include in import file. Will be generated as follows: column 5 (line 18 minus line 16))
18,1	Total nonoperating expenses and deductions - Total (Do not include in import file. Will be generated as follows: column 1 (line 19 minus line 15))
18,2	Total nonoperating expenses and deductions - Salaries and wages (Do not include in import file. Will be generated as follows: column 2 (line 19 minus line 15))
18,3	Total nonoperating expenses and deductions - Employee fringe benefits (Do not include in import file. Will be generated as follows: column 3 (line 19 minus line 15))
18,4	Total nonoperating expenses and deductions - Depreciation (Do not include in import file. Will be generated as follows: column 4 (line 19 minus line 15))
18,5	Total nonoperating expenses and deductions - All other (Do not include in import file. Will be generated as follows: column 5 (line 19 minus line 15))
19,1	Total expenses and deductions - Total
19,2	Total expenses and deductions - Salaries and wages
19,3	Total expenses and deductions - Employee fringe benefits
19,4	Total expenses and deductions - Depreciation
19,5	Total expenses and deductions - All other (Do not include in import file. Will be generated as follows: column 1 minus the sum of (columns 2, 3, and 4))

Appendix A, Finance Category tables continued

Summary of Changes in Net Assets, Part D

Line	Balances and transactions
1	Total revenues and other additions (Do not include in import file. Will be generated from Part B line 25)
2	Total expenses and deductions (Do not include in import file. Will be generated from Part C line 19 column 1)
3	Increase in net assets (Do not include in import file. Will be generated as follows: Line 1 minus line 2)
4	Net assets beginning of year
5	Adjustments to beginning net assets (Do not include in import file. Will be generated as follows: Line 6 minus sum of lines 3 and 4)
6	Net assets end of year (Do not include in import file. Will be generated from Part A line 18)

Scholarships and Fellowships, Part E

Line	Activity
1	Pell grants
2	Other federal grants
3	Grants by state government
4	Grants by local government
5	Institutional grants from restricted resources
6	Institutional grants from unrestricted resources (Do not include in import file. Will be generated as follows: Line 7 minus sum of (lines 1 through 5))
7	Total gross scholarships and fellowships
8	Discounts and allowances applied to tuition and fees
9	Discounts and allowances applied to sales and services of auxiliary enterprises (Do not include in import file. Will be generated as follows: Line 10 minus line 8)
10	Total Discounts and allowances (Do not include in import file. Will be generated as follows: Line 11 minus line 7)
11	Net scholarships and fellowships after deducting discounts and allowances (Do not include in import file. Will be generated from Part C line 10)

GASB Component Unit That Uses FASB Standards, Part F

Line	Value
1	Long-term investments
2	Other assets (Do not include in import file. Will be generated as follows: Line 3 minus line 1)
3	Total assets
4	Total liabilities (Do not include in import file. Will be generated as follows: Line 3 minus line 8)
5	Temporarily restricted net assets
6	Permanently restricted net assets
7	Unrestricted net assets (Do not include in import file. Will be generated as follows: Line 8 minus sum of (lines 5 and 6))
8	Total net assets
9	Investment return
10	Other revenues, gains, & other support (Do not include in import file. Will be generated as follows: Line 11 minus line 9)
11	Total revenues, gains, and other support
12	Total expenses
12a	Expenses paid to institution (included in line 12)
13	Total losses (Do not include in import file. Will be generated as follows: Line 14 minus line 12)
14	Total expenses and losses (Do not include in import file. Will be generated as follows: Line 11 minus line 15)
15	Change in net assets
16	Net assets - beginning of year
17	Adjustment to beginning net assets (Do not include in import file. Will be generated as follows: Line 18 minus sum of (lines 15 and 16))
18	Net assets - end of year (Do not include in import file. Will be generated from line 8)

GASB Component Unit That Uses GASB Standards, Part G

Line	Value
1	Total current assets
2	Total noncurrent assets (Do not include in import file. Will be generated as follows: Line 3 minus line 1)
3	Total assets
4	Total current liabilities
5	Total noncurrent liabilities (Do not include in import file. Will be generated as follows: Line 6 minus line 4)
6	Total liabilities (Do not include in import file. Will be generated as follows: Line 3 minus line 11)
7	Net assets invested in capital assets, net of related debt
8	Restricted - expendable net assets
9	Restricted - nonexpendable net assets
10	Unrestricted net assets (Do not include in import file. Will be generated as follows: Line 11 minus sum of (lines 7, 8 and 9))
11	Total net assets
12	Total operating revenues
13	Total operating expenses
13a	Expenses paid to institution (included in line 13)
14	Net operating revenues (Do not include in import file. Will be generated as follows: Line 12 minus line 13)
15	Total nonoperating revenues
16	Total nonoperating expenses (Do not include in import file. Will be generated as follows: Sum of (lines 14 and 15) minus line 17)
17	Income before other revenues, expenses, gains, and losses
18	Total other additions and deductions (Do not include in import file. Will be generated as follows: Line 10 minus line 17)
19	Change in net assets
20	Net assets - beginning of year
21	Adjustment to beginning net assets (Do not include in import file. Will be generated as follows: Line 22 minus sum of (line 19 and 20))
22	Net assets - end of year (Do not include in import file. Will be generated from line 11)

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

Revenues (for Bureau of Census), Part J

Line,column (i,j)	Revenue by operation
1,1	Tuition and fees - total all funds (Do not include in import file. Will be generated from part B line 1)
1,2	Tuition and fees - Educational and general/independent operations (Do not include in import file. Will be generated from column 1)
2,1	Sales and services - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
2,2	Sales and services - Education and general/independent operations
2,3	Sales and services - Auxiliary enterprises (Do not include in import file. Will be generated from part B line 5)
2,4	Sales and services - Hospitals (Do not include in import file. Will be generated from part B line 6)
2,5	Sales and services - Agriculture extension/experiment services
3,1	Federal grants and contracts (excluding Pell) - Total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
3,2	Federal grants and contracts (excluding Pell) - Education and general/independent operations
3,3	Federal grants and contracts (excluding Pell) - Auxiliary enterprises
3,4	Federal grants and contracts (excluding Pell) - Hospitals
3,5	Federal grants and contracts (excluding Pell) - Agriculture extension/experiment services
4,1	State appropriations, current and capital - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
4,2	State appropriations, current and capital - Education and general/independent operations
4,3	State appropriations, current and capital - Auxiliary enterprises
4,4	State appropriations, current and capital - Hospitals
4,5	State appropriations, current and capital - Agriculture extension/experiment services
5,1	State grants and contracts - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
5,2	State grants and contracts - Education and general/independent operations
5,3	State grants and contracts - Auxiliary enterprises
5,4	State grants and contracts - Hospitals
5,5	State grants and contracts - Agriculture extension/experiment services

6,1	Local appropriations, current and capital - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
6,2	Local appropriations, current and capital - Education and general/independent operations
6,3	Local appropriations, current and capital - Auxiliary enterprises
6,4	Local appropriations, current and capital - Hospitals
6,5	Local appropriations, current and capital - Agriculture extension/experiment services
7,1	Local grants and contracts - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
7,2	Local grants and contracts - Education and general/independent operations
7,3	Local grants and contracts - Auxiliary enterprises
7,4	Local grants and contracts - Hospitals
7,5	Local grants and contracts - Agriculture extension/experiment services
8,1	Receipts from property and non-property taxes - Total all funds
9,1	Gifts and private grants, including capital grants
10,1	Interest earnings
11,1	Divident earnings
12,1	Realized capital gains

Expenses (for Bureau of Census), Part K

Line,column (i,j)	Expenses by operation
1,1	Salaries and wages - Total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
1,2	Salaries and wages - Educational and general/independent operations
1,3	Salaries and wages - Auxiliary enterprises (Do not include in import file. Will be generated from part C line 11 column 2)
1,4	Salaries and wages - Hospitals (Do not include in import file. Will be generated from part C line 12 column 2)
1,5	Salaries and wages - Agriculture extension/experiment services
2,1	Employee benefits, total - Total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
2,2	Employee benefits, total - Educational and general/independent operations
2,3	Employee benefits, total - Auxiliary enterprises (Do not include in import file. Will be generated from part C line 11 column 3)
2,4	Employee benefits, total - Hospitals (Do not include in import file. Will be generated from part C line 12 column 3)
2,5	Employee benefits total - Agriculture extension/experiment services
3,1	Payment to state retirement funds - Total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
3,2	Payment to state retirement funds - Educational and general/independent operations
3,3	Payment to state retirement funds - Auxiliary enterprises
3,4	Payment of state retirement funds - Hospitals
3,5	Payment to state retirement funds - Agriculture extension/experiment services
4,1	Current expenditures other than salaries - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
4,2	Current expenditures other than salaries - Education and general/independent operations
4,3	Current expenditures other than salaries - Auxiliary enterprises
4,4	Current expenditures other than salaries - Hospitals
4,5	Current expenditures other than salaries - Agriculture extension/experiment services
5,1	Capital outlay, construction - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
5,2	Capital outlay, construction - Education and general/independent operations
5,3	Capital outlay, construction - Auxiliary enterprises
5,4	Capital outlay, construction - Hospitals

5,5	Capital outlay, construction - Agriculture extension/experiment services
6,1	Capital outlay, equipment purchases - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
6,2	Capital outlay, equipment purchases - Education and general/independent operations
6,3	Capital outlay, equipment purchases - Auxiliary enterprises
6,4	Capital outlay, equipment purchases - Hospitals
6,5	Capital outlay, equipment purchases - Agriculture extension/experiment services
7,1	Capital outlay, land purchases - total all funds (Do not include in import file. Will be generated as sum of columns 2 through 5)
7,2	Capital outlay, land purchases - Education and general/independent operations
7,3	Capital outlay, land purchases - Auxiliary enterprises
7,4	Capital outlay, land purchases - Hospitals
7,5	Capital outlay, land purchases - Agriculture extension/experiment services
8,1	Interest on debt outstanding, all funds and activities
9,1	Scholarships/fellowships (Do not include in import file. Will be generated from Part E, line 07)

Debt and Assets, Part L

Line	Balance
1	Long-term debt outstanding at beginning of fiscal year
2	Long-term debt issued during fiscal year
3	Long-term debt retired during fiscal year
4	Long-term debt outstanding at end of fiscal year
5	Short-term debt outstanding at beginning of fiscal year
6	Short-term debt outstanding at end of fiscal year
7	Total cash and security assets held at end of fiscal year in sinking or debt service funds
8	Total cash and security assets held at end of fiscal year in bond funds
9	Total cash and security assets held at end of fiscal year in all other funds