

Finance

Finance - Public institutions

General Information Finance - Public Institutions

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2004.)

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

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

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Statement from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Yes No Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

- Business Type Activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

4. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
- No

5. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

 Number of component unit columns on GPFS using FASB standards
 Number of component unit columns on GPFS using GASB standards

System or Governing Board (please see instructions about reporting **System** data)

Please select the applicable option below:

- This Finance Survey form is for an institution that is NOT part of a system
- This Finance Survey form is for an institution that is part of a system
 Name of the system is:
- This Finance Survey form is for a system (or governing board) office

Caveats:

Part A - Statement of Net Assets
Fiscal Year 2004

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	<input type="text"/>	<input type="text"/>
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	<input type="text"/>	<input type="text"/>
03	<u>Accumulated depreciation</u> (enter as a positive amount)	<input type="text"/>	<input type="text"/>
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]		
05	Total noncurrent assets	<input type="text"/>	<input type="text"/>
06	Total assets (CV) CV=(A01+A05)		
	Current <u>Liabilities</u>		
07	Long-term debt, current portion	<input type="text"/>	<input type="text"/>
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)		
09	Total current liabilities	<input type="text"/>	<input type="text"/>
	Noncurrent Liabilities		
10	Long-term debt	<input type="text"/>	<input type="text"/>
11	Other noncurrent liabilities (CV) CV=(A12-A10)		
12	Total noncurrent liabilities	<input type="text"/>	<input type="text"/>
13	Total liabilities (CV) CV=(A09+A12)		
	Net Assets		
14	Invested in capital assets, net of related debt	<input type="text"/>	<input type="text"/>
15	Restricted-expendable	<input type="text"/>	<input type="text"/>
16	Restricted-nonexpendable	<input type="text"/>	<input type="text"/>
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]		
18	Total Net assets (CV) CV=(A06-A13)		

CV= Calculated Value

CAVEATS

Part A - Plant, Property, and Equipment
Fiscal Year 2004

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant,Property, and Equipment					
21	Land & land improvements	<input type="text"/>	<input type="text"/>		<input type="text"/>
22	Infrastructure	<input type="text"/>	<input type="text"/>		<input type="text"/>
23	Buildings	<input type="text"/>	<input type="text"/>		<input type="text"/>
24	Equipment	<input type="text"/>	<input type="text"/>		<input type="text"/>
25	Art and <u>library collections</u>	<input type="text"/>	<input type="text"/>		<input type="text"/>
26	Property obtained under <u>capital leases</u> (if not included in equipment)	<input type="text"/>	<input type="text"/>		<input type="text"/>
27	Construction in progress	<input type="text"/>	<input type="text"/>		<input type="text"/>
28	Accumulated depreciation	<input type="text"/>	<input type="text"/>		<input type="text"/>

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Part B - Revenues and Other Additions

Fiscal Year 2004

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u>	<input type="text"/>	<input type="text"/>
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts	<input type="text"/>	<input type="text"/>
03	State operating grants and contracts	<input type="text"/>	<input type="text"/>
04	Local/private operating grants and contracts	<input type="text"/>	<input type="text"/>
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	<input type="text"/>	<input type="text"/>
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	<input type="text"/>	<input type="text"/>
07	Independent operations	<input type="text"/>	<input type="text"/>
08	Other sources - operating (CV) CV=[B09-(B01++B07)]		
09	Total operating revenues	<input type="text"/>	<input type="text"/>

Part B - Revenues and Other Additions

Fiscal Year 2004

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal appropriations	<input type="text"/>	<input type="text"/>
11	State appropriations	<input type="text"/>	<input type="text"/>
12	Local appropriations, education district taxes, & similar support	<input type="text"/>	<input type="text"/>
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants	<input type="text"/>	<input type="text"/>
14	State nonoperating grants	<input type="text"/>	<input type="text"/>
15	Local nonoperating grants	<input type="text"/>	<input type="text"/>
16	<u>Gifts, including contributions from affiliated organizations.</u>	<input type="text"/>	<input type="text"/>
17	Investment income	<input type="text"/>	<input type="text"/>
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	<input type="text"/>	<input type="text"/>
19	Total nonoperating revenues	<input type="text"/>	<input type="text"/>

Part B - Revenues and Other Additions

Fiscal Year 2004

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	<input type="text"/>	<input type="text"/>
21	Capital grants & gifts	<input type="text"/>	<input type="text"/>
22	Additions to permanent endowments	<input type="text"/>	<input type="text"/>
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]		
24	Total other revenues and additions	<input type="text"/>	<input type="text"/>
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)		

CV = Calculated Value

CAVEATS

Part C - Expenses and Other Deductions

Fiscal Year 2004

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
02	Research	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
03	Public service	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
05	Academic support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
06	Student services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
07	Institutional support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
08	Operation & maintenance of plant	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
09	Depreciation	<input type="text"/>				
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
11	Auxiliary enterprises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
12	Hospital services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
13	Independent operations	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]					
15	Total operating expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Prior year amount					

Part C - Expenses and Other Deductions
Fiscal Year 2004

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Nonoperating Expenses and Deductions					
16	Interest	<input type="text"/>				
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)					
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)					
19	Total expenses & deductions Prior year amount	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

CV = Calculated Value

CAVEATS

Part D - Summary of Changes In Net Assets
Fiscal Year 2004

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)		
02	Total expenses & deductions (from C19)		
03	Increase in net assets during year (CV) CV=(D01-D02)		
04	<u>Net assets</u> beginning of year	<input type="text"/>	
05	<u>Adjustments to beginning net assets</u> (CV) CV=[D06-(D03+D04)]		
06	Net assets end of year (from A18)		

CV = Calculated Value

CAVEATS

Part E - Scholarships and Fellowships
Part E - Scholarships and Fellowships
Fiscal Year 2004

Report in whole dollars only

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<u>Pell grants</u> (federal)	<input type="text"/>	<input type="text"/>
02	Other federal grants	<input type="text"/>	<input type="text"/>
03	Grants by state government	<input type="text"/>	<input type="text"/>
04	Grants by local government	<input type="text"/>	<input type="text"/>
05	Institutional grants from restricted resources	<input type="text"/>	<input type="text"/>
06	<u>Institutional grants from unrestricted resources (CV)</u> CV =[E07-(E01+...+E05)]		
07	Total gross scholarships and fellowships	<input type="text"/>	<input type="text"/>
	Discounts and Allowances		
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	<input type="text"/>	<input type="text"/>
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises (CV)</u> CV = (E10-E08)		
10	Total Discounts & Allowances (CV) CV =(E07-E11)		
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)		

CV = Calculated Value

CAVEATS

Part F - Component Unit That Uses FASB Standards

Part F - GASB **Component Unit** that uses FASB Standards
Fiscal Year 2004

Names of entities included:

Primary nature (purpose) of unit(s)

Report in whole dollars only

Line No.

Current year amount

Statement of Financial Position

01	Long-term investments	<input type="text"/>
02	Other <u>assets</u> (CV) CV=(F03-F01)	
03	Total Assets	<input type="text"/>
04	Total liabilities (CV) CV=(F03-F08)	
	Net Assets	
05	Temporarily restricted	<input type="text"/>
06	Permanently restricted	<input type="text"/>
07	<u>Unrestricted</u> (CV) CV=[F08-(F05+F06)]	
08	Total net assets	<input type="text"/>

Part F - Component Unit That Uses FASB Standards

Part F - GASB **Component Unit** that uses FASB Standards
Fiscal Year 2004

Report in whole dollars only

Line No.		Current year amount
Statement of Activities		
09	Investment return	<input type="text"/>
10	Other revenues, gains, & other support (CV) CV=(F11 -F09)	
11	Total revenues, gains, & other support	<input type="text"/>
12	Total expenses	<input type="text"/>
12a	Expenses paid to institution (included in F12)	<input type="text"/>
13	Total losses (CV) CV=(F14 -F12)	
14	Total expenses and losses (CV) CV=(F11 -F15)	
15	Change in net assets	<input type="text"/>
16	Net assets -- beginning of year	<input type="text"/>
17	Adjustments to beginning net assets (CV) CV=[F18-(F15+F16)]	
18	Net assets -- end of year (from F08)	

CV = Calculated value

CAVEATS

Part G - Component Unit that Uses GASB Standards

Part G - GASB **Component Unit** that uses GASB Standards
Fiscal Year 2004

Names of entities included:

Primary nature of unit(s)

Report in whole dollars only

Line No.

Current year amount

Statement of Net Assets

01	Total current assets	<input type="text"/>
02	Total non-current assets (CV) CV=(G03-G01)	
03	Total Assets	<input type="text"/>
04	Total current liabilities	<input type="text"/>
05	Total noncurrent liabilities (CV) CV=(G06-G04)	
06	Total liabilities (CV) CV=(G3-G11)	
Net Assets		
07	Invested in capital assets, net of related debt	<input type="text"/>
08	Restricted-expendable	<input type="text"/>
09	Restricted-nonexpendable	<input type="text"/>
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	
11	Total net assets	<input type="text"/>

Part G - Component Unit that Uses GASB Standards

Part G - GASB **Component Unit** that uses GASB Standards
Fiscal Year 2004

Report in whole dollars only

Line No.		Current year amount
Statement of revenues, expenses, and Changes in Net Assets		
12	Total operating revenues	<input type="text"/>
13	Total operating expenses	<input type="text"/>
13a	Expenses paid to institution (included in G13)	<input type="text"/>
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	<input type="text"/>
15	Total nonoperating revenues	<input type="text"/>
16	Total nonoperating expenses (CV) CV=[(G14+G15)-G17]	<input type="text"/>
17	Net income before other revenues, expenses, gains, or losses	<input type="text"/>
18	Total other additions & deductions (CV) CV=(G19-G17)	<input type="text"/>
19	Change in net assets	<input type="text"/>
20	Net assets -- beginning of year	<input type="text"/>
21	Adjustments to beginning net assets (CV) [G22-(G19+G20)]	<input type="text"/>
22	Net assets -- end of year (from G11)	<input type="text"/>

CV = Calculated value

CAVEATS

Part H - Details of Endowment Assets

Fiscal Year 2004

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	<input type="text"/>	
02	Value of <u>endowment assets</u> at the end of the fiscal year	<input type="text"/>	

Part J - Revenue Data for Bureau of Census
Part J - Revenues (Census Bureau)
Fiscal Year 2004

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Amount Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees					
02 Sales and services		<input type="text"/>			<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
06 Local appropriation, current & capital		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Receipts from property and non-property taxes	<input type="text"/>				
09 Gifts and private grants, including capital grants	<input type="text"/>				
10 Interest earnings	<input type="text"/>				
11 Dividend earnings	<input type="text"/>				
12 Realized capital gains	<input type="text"/>				

CAVEATS

Part K - Expenditure Data for Bureau of Census
Part K - Expenditures
Fiscal Year 2004

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages		<input type="text"/>			<input type="text"/>
02 Employee benefits, total		<input type="text"/>			<input type="text"/>
03 Payment to state retirement funds (maybe included in line 02 above)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04 Current expenditures other than salaries		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capital outlay:					
05 Construction		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06 Equipment purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Land purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Interest on debt outstanding, all funds & activities	<input type="text"/>				
09 Scholarships/fellowships					

CAVEATS

Part L - Debt and Assets, page 1
Part L - Debt and Assets
Fiscal Year 2004

Debt

Category

Amount

- 01 Long-term debt outstanding at beginning of fiscal year
- 02 Long-term debt issued during fiscal year
- 03 Long-term debt retired during fiscal year
- 04 Long-term debt outstanding at end of fiscal year
- 05 Short-term debt outstanding at beginning of fiscal year
- 06 Short-term debt outstanding at end of fiscal year

CAVEATS

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Part L - Debt and Assets, page 2
Part L - Debt and Assets

Assets

Category

Amount

07 Total cash and security assets held at end of fiscal year in sinking or debt service funds

08 Total cash and security assets held at end of fiscal year in bond funds

09 Total cash and security assets held at end of fiscal year in all other funds

CAVEATS

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Print Form(s)

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