

## Finance

### Finance - Private not-for-profit institutions and Public insitutions using FASB standards

#### General Information Finance - FASB 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, 2005.)

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 Financial Statements from your auditor for the fiscal year noted above?** (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Yes     No (Explain in Caveats below)     Don't know (Explain in Caveats below)

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

- Yes (report endowment assets)  
 No

#### 4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises  
 Student services  
 Does not participate in intercollegiate athletics  
 Other (specify in caveats box below)

#### 5. Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution?

- Pass through (agency)     Federal grants     Does not award Pell grants

Caveats:

**Part A - Statement of Financial Position, Page 1****Fiscal Year 2005**

Report in whole dollars only

<b>Line No.</b>	<b>Assets, Liabilities, and Net Assets</b>	<b>Total Amount</b>	<b>Prior Year Amounts</b>
	<b><u>Assets</u></b>		
01	Long-term investments	<input type="text"/>	
02	Total assets	<input type="text"/>	
	<b><u>Liabilities</u></b>		
03	Total liabilities	<input type="text"/>	
	<b><u>Net assets</u></b>		
04	Total <u>unrestricted net assets</u>	<input type="text"/>	
05	Total <u>restricted net assets</u>	<input type="text"/>	
05a	<u>Permanently restricted</u> net assets included in line 05	<input type="text"/>	
06	Total net assets	<input type="text"/>	

**Part A - Statement of Financial Position, Page 2****Fiscal Year 2005**

Report in whole dollars only

<b>Line No.</b>	<b>Plant, Property and Equipment</b>	<b>Total Amount End of Year</b>	<b>Prior Year Amounts</b>
11	Land and land improvements	<input type="text"/>	
12	Buildings	<input type="text"/>	
13	Equipment, including art and <u>library</u> collections	<input type="text"/>	
14	Property obtained under capital leases (if not included in equipment)	<input type="text"/>	

**Part B - Summary of Changes in Net Assets**  
(Please complete Part A before providing data for Part B)

**Fiscal Year 2005**

Report in whole dollars only

Line No.	Revenues, Expenses, Gains and Losses	Total Amount	Prior Year Amounts
01	Total <u>revenues</u> and <u>investment return</u>	<input type="text"/>	
02	Total <u>expenses</u> (enter a positive number)	<input type="text"/>	
03	<b>Other specific changes in net assets (CV)</b> <b>CV=[B04-(B01-B02)]</b>		
04	Change in <u>net assets</u>	<input type="text"/>	
05	Net assets, beginning of year	<input type="text"/>	
06	<b>Adjustments to beginning of year net assets (CV)</b> <b>CV=[B07-(B04+B05)]</b>		
07	<b>Net assets, end of year (from A06)</b>		

**Part C - Student Grants****Fiscal Year 2005**

Report in whole dollars only

Line No.	Student Grants	Total Amount	Prior Year Amounts
01	<u>Pell grants</u>		
02	Other <u>federal grants</u>		
03	<u>State grants</u>		
04	<u>Local grants</u>		
05	Institutional grants (funded)		
06	Institutional grants (unfunded)		
07	<b>Total student grants (CV)</b>		
	<b>CV=[C01+...+C06]</b>		
08	<u>Allowances</u> scholarships applied to <u>tuition and fees</u>		
09	<u>Allowances</u> scholarships applied to <u>auxiliary enterprise revenues</u>		

**Part D - Revenues and Investment Return**  
(Please complete Parts B and C before providing data for Part D)

**Fiscal Year 2005**  
Report in whole dollars only

<b>Line No.</b>	<b>Source of Funds</b>	<b>Total Amount</b>	<b>Prior Year Amounts</b>
01	<u>Tuition and fees</u> (net of allowance reported in Part C, line 08)	<input type="text"/>	
	<b><u>Government Appropriations</u></b>		
02	Federal appropriations	<input type="text"/>	
03	State appropriations	<input type="text"/>	
04	Local appropriations	<input type="text"/>	
	<b><u>Government Grants and Contracts</u></b>		
05	Federal grants and contracts	<input type="text"/>	
06	State grants and contracts	<input type="text"/>	
07	Local grants and contracts	<input type="text"/>	
	<b><u>Private Gifts, Grants and Contracts</u></b>		
08	Private gifts, grants and contracts	<input type="text"/>	
09	<u>Contributions from affiliated entities</u>	<input type="text"/>	
	<b><u>Other Revenue</u></b>		
10	<u>Investment return</u>	<input type="text"/>	
11	<u>Sales and services of educational activities</u>	<input type="text"/>	
12	<u>Sales and services of auxiliary enterprises</u> (net of allowance reported in Part C, line 09)	<input type="text"/>	
13	<u>Hospital revenue</u> If this institution is primarily a hospital, please <a href="#">click here</a>	<input type="text"/>	
14	<u>Independent operations revenue</u>	<input type="text"/>	
15	<b><u>Other revenue (CV)</u></b> <b>CV=[D16-(D01+...+D14)]</b>		
16	<b>Total revenues and investment return (from B01)</b>		

**Part E - Expenses by Functional and Natural Classification**  
 (Please complete Part B before providing data for Part E)

**Fiscal Year 2005**

Report in whole dollars only

<b>Line Expenses by No.</b>	<b>Functional Classification</b>	<b>Total amount</b>	<b>Salaries and wages</b>	<b>Benefits</b>	<b>Operation and maintenance of plant</b>	<b>Depreciation</b>	<b>Interest</b>	<b>All other</b>
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
01	Instruction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03	Public service	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04	Academic support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	Student service	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Institutional support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Auxiliary enterprises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	<u>Net grant aid to students</u> (net of tuition and fee allowances) (do not include work study here)	<input type="text"/>						
09	<u>Hospital services</u> If this institution is primarily a hospital, please <a href="#">click here</a>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	Independent operations	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	Operation and maintenance of plant (see instructions)	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	<b>Other expenses (CV)</b> CV=[E13-(E01+...+E11)]							
13	<b>Total expenses</b>		<input type="text"/>	<input type="text"/>	0	<input type="text"/>	<input type="text"/>	
	<b>Prior year total expenses</b>							

**Part H - Value of Endowment Assets****Fiscal Year 2005**

Report in whole dollars only

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b>Market Value</b>	<b>Prior Year Amounts</b>
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"/>	

Print Form(s)

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