

**Import/Export File Layout Specification for Spring 2004 Data Collection
Finance Section - F2 (FASB), 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	"F2" = FASB accounting standard
PART	10	1	Part of survey section	"9"=General information
FY_BEGIN_MON TH	11	2	Beginning month of fiscal year covered	2-digit month between 1 and 12
FY_BEGIN_YEA R	13	4	Beginning year of fiscal year covered	4-digit year between 2001 and 2003
FY_END_MONT H	17	2	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	19	4	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	23	2	Did your institution receive a clean opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?	1=yes, 2=no, 3='Don't know
Part A - Statement of Financial Position				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F2"=FASB accounting standard
PART	10	1	Part of survey section	"A"
LINE	11	2	Description of Finance item	1-6,11-14, refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	-9999999999 to 99999999999, for lines (4,6), else leave blank; 0 to 99999999999, for lines (1-3,5,11-14), else leave blank
Part B - Summary of Changes in Net Assets				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F2"=FASB accounting standard
PART	10	1	Part of survey section	"B"
LINE	11	2	Description of Finance item	1,2,4,5, refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces

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Field ID(Key)	Column	Length	Description	Valid Entries
F101	18	12	Total amount	-999999999999 to 999999999999, for lines (4,5), else leave blank; 0 to 999999999999, for lines (1,2), else leave blank

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Field ID(Key)	Column	Length	Description	Valid Entries
Part C - Student Grants				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F2"=FASB accounting standard
PART	10	1	Part of survey section	"C"
LINE	11	2	Description of Finance category	1-6,8,9, refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999
Part D - Revenues and Investment Return				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F2"=FASB accounting standard
PART	10	1	Part of survey section	"D"
LINE	11	2	Description of Finance item	1-14, refer to appendix A, finance category tables.
Filler	13	5	Filler	blank spaces
F101	18	12	Total amount	-999999999999 to 999999999999, for lines (10,11,12), else leave blank; 0 to 999999999999, for lines (1-9,13,14), else leave blank
Part E - Expenses by Functional and Natural Classification				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F2"=FASB accounting standard
PART	10	1	Part of survey section	"E"
LINE	11	2	Description of Finance function	1-11,13 refer to appendix A, finance category tables.
COLUMN	13	1	Natural classification	1 - 7, refer to appendix A, finance category tables
Filler	14	4	Filler	blank spaces
F101	18	12	Total amount	0 to 999999999999, for lines (1-10,14-16), else leave blank
Part H - Details of Endowment Assets (Optional for Spring 2004)				
UNITID	1	6	UNITID	Valid UnitID
SURVSECT	7	3	Survey Section	"F2"=FASB 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
F102	18	12	Market Value	0 to 999999999999

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 A, lines 4, 5, and 6; Part B, lines 4 and 5; and Part D, lines 10, 11, and 12.

**Import/Export File Layout Specification for Spring 2004 Data Collection
Finance Section - F2 (FASB), Fiscal Year 2003
Key Value Pair file (*.TXT)**

Field ID(Key)	Description	Valid Entries
General information		
UNITID	UNITID	Valid UnitID
SURVSECT	Survey Section	"F2"=FASB 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, 2002. 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 fiscal year noted above?	1=yes, 2=no, 3='Don't know
Parts A through E, H		
UNITID	UNITID	nnnnnn=Valid UnitID
SURVSECT	Survey Section	"F2 "
PART	Part of survey section	"A" through "E", "H"
Line	Finance category	i = 1 to 13, refer to finance category tables
Column	Finance subcategory	j = 1 to 7, only applicable to Part E, lines 1-11, 13, refer to finance category tables
Amount	Amount in whole dollars	-9999999999 to 99999999999, if Part A, i=4,6, Part B, i=4,5, and Part D, i=10,11,12; 0 to 99999999999, if Part A,i=1-3,5,11-14, Part B, i=1,2, Part C, i=1-6,8,9, Part D, i=1-9,13,14, and Part E, i=1-10,12 (column 2),14-16, and Part H, i=1,2.
Sample record:		
UNITID=100663,SURVSECT=F2,PART=9,FY_BEGIN_MONTH=10,FY_BEGIN_YEAR=2002,FY_END_MONTH=09, FY_END_YEAR=2003,GPFS=1		
UNITID=100663,SURVSECT=F2,PART=A,LINE=1,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=A,LINE=2,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=A,LINE=i,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=B,LINE=1,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=B,LINE=2,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=B,LINE=i,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=C,LINE=1,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=C,LINE=2,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=C,LINE=i,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=D,LINE=1,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=D,LINE=2,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=D,LINE=i,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=1,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=2,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=3,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=4,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=5,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=1,COLUMN=6,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=2,COLUMN=1,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=2,COLUMN=2,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=2,COLUMN=j,AMOUNT=nnnnn		
UNITID=100663,SURVSECT=F2,PART=E,LINE=i,COLUMN=j,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=H,LINE=1,AMOUNT=nnnn		
UNITID=100663,SURVSECT=F2,PART=H,LINE=2,AMOUNT=nnnn		
"	"	"
"	"	"

UNITID=nnnnnn,SURVSECT=F2,PART=9,FY_BEGIN_MONTH=10,FY_BEGIN_YEAR=2002,FY_END_MONTH=09,
FY_END_YEAR=2003,GPFS=g
UNITID=nnnnnn,SURVSECT=F2,PART=A,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F2,PART=B,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F2,PART=C,LINE=i,AMOUNT=nnnnn
UNITID=nnnnnn,SURVSECT=F2,PART=D,LINE=i,AMOUNT=nnnnn
UNITID=100663,SURVSECT=F2,PART=E,LINE=l,COLUMN=j,AMOUNT=nnnn
UNITID=nnnnnn,SURVSECT=F2,PART=H,LINE=i,AMOUNT=nnnn

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 allowed for Part A, lines 4, 5, and 6; Part B, lines 4 and 5; and Part D, lines 10, 11, and 12.

Appendix A, Finance Category tables

Statement of Financial Position, Part A

Line	Assets, Liabilities, and Net Assets
1	Long-term investments
2	Total assets
3	Total liabilities
4	Total unrestricted net assets
5	Total restricted net assets
6	Total net assets
11	Land and land improvements
12	Buildings
13	Equipment, including art and library collections
14	Property obtained under capital leases (if not included in equipment)

Summary of Changes in Net Assets, Part B

Line	Revenues, Expenses, Gains and Losses
1	Total revenues and investment return
2	Total expenses
3	Other specific changes in net assets (Do not include in import file. Will be generated as follows; Line 4 minus (line 1 minus line 2))
4	Change in net assets
5	Net assets, beginning of year
6	Adjustments to beginning of year net assets (Do not include in import file. Will be generated as follows; Line 7 minus sum of lines 4 and 5)
7	Net assets, end of year will be transferred from Part A, line 6. Do not include in import file.

Student Grants, Part C

Line	Student Grants
1	Pell grants
2	Other federal grants
3	State grants
4	Local grants
5	Institutional grants (funded)
6	Institutional grants (unfunded)
7	Total student grants will be generated from the sum of (lines 1-6). Do not include in import file.
8	Allowances applied to tuition and fees
9	Allowances applied to auxiliary enterprise revenues

Revenues and Investment Return, Part D

Line	Source of Funds
1	Tuition and fees (net of allowance reported in Part C, line 8)
2	Federal appropriations
3	State appropriations
4	Local appropriations
5	Federal grants and contracts
6	State grants and contracts
7	Local grants and contracts
8	Private gifts, grants and contracts
9	Contributions from affiliated entities
10	Investment return
11	Sales and services of educational activities
12	Sales and services of auxiliary enterprises (net of allowance reported in Part C, line 9)
13	Hospital revenue
14	Independent operations revenue

15	Other revenue (Do not include in import file. Will be generated as follows; Lines 16 minus the sum of (lines 1-14))
16	Total revenues and investment return will be transferred from Part B, line 1. Do not include in import file.

Expenses by Functional and Natural Classification, Part E

Line, column (i,j)	Functional Classification
	Instruction
(1,1)	Total amount
(1,2)	Salaries and wages
(1,3)	Benefits
(1,4)	Operation and maintenance of plant
(1,5)	Depreciation
(1,6)	Interest
(1,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Research
(2,1)	Total amount
(2,2)	Salaries and wages
(2,3)	Benefits
(2,4)	Operation and maintenance of plant
(2,5)	Depreciation
(2,6)	Interest
(2,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Public service
(3,1)	Total amount
(3,2)	Salaries and wages
(3,3)	Benefits
(3,4)	Operation and maintenance of plant
(3,5)	Depreciation
(3,6)	Interest
(3,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Academic support
(4,1)	Total amount
(4,2)	Salaries and wages
(4,3)	Benefits
(4,4)	Operation and maintenance of plant
(4,5)	Depreciation
(4,6)	Interest
(4,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Student services
(5,1)	Total amount
(5,2)	Salaries and wages
(5,3)	Benefits
(5,4)	Operation and maintenance of plant
(5,5)	Depreciation
(5,6)	Interest
(5,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Institutional support
(6,1)	Total amount
(6,2)	Salaries and wages

(6,3)	Benefits
(6,4)	Operation and maintenance of plant
(6,5)	Depreciation
(6,6)	Interest
(6,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Auxiliary enterprises
(7,1)	Total amount
(7,2)	Salaries and wages
(7,3)	Benefits
(7,4)	Operation and maintenance of plant
(7,5)	Depreciation
(7,6)	Interest
(7,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Net grant aid to students (net of tuition and fee allowances and agency transactions)
(8,1)	Total amount
(8,2)	Salaries and wages
(8,3)	Benefits
(8,4)	Operation and maintenance of plant
(8,5)	Depreciation
(8,6)	Interest
(8,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Hospital services
(9,1)	Total amount
(9,2)	Salaries and wages
(9,3)	Benefits
(9,4)	Operation and maintenance of plant
(9,5)	Depreciation
(9,6)	Interest
(9,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Independent operations
(10,1)	Total amount
(10,2)	Salaries and wages
(10,3)	Benefits
(10,4)	Operation and maintenance of plant
(10,5)	Depreciation
(10,6)	Interest
(10,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Operation and maintenance of plant (This row is for distribution of expenses to other functions.)
(11,1)	Total amount (Do not include in import file. This amount will be zero. Other amounts on this line should offset each other.)
(11,2)	Salaries and wages
(11,3)	Benefits
(11,4)	Operation and maintenance of plant (should be entered as a negative number to show distribution to other functions and natural classifications)
(11,5)	Depreciation
(11,6)	Interest
(11,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Other expenses

(12,1)	Total amount (Do not include in import file. Will be generated as follows: Column 1 line 13 minus the sum of (lines 1 through 11))
(12,2)	Salaries and wages (Do not include in import file. Will be generated as follows: Column 2 line 13 minus the sum of (lines 1 through 11))
(12,3)	Benefits (Do not include in import file. Will be generated as follows: Column 3 line 13 minus the sum of (lines 1 through 11))
(12,4)	Operation and maintenance of plant (Do not include in import file. Will be generated as follows: Column 4 line 13 minus the sum of (lines 1 through 11))
(12,5)	Depreciation (Do not include in import file. Will be generated as follows: Column 5 line 13 minus the sum of (lines 1 through 11))
(12,6)	Interest (Do not include in import file. Will be generated as follows: Column 6 line 13 minus the sum of (lines 1 through 11))
(12,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)
	Total expenses
(13,1)	Total amount transferred from Part B, line 2. Do not include in import file.
(13,2)	Salaries and wages
(13,3)	Benefits
(13,4)	Operation and maintenance of plant
(13,5)	Depreciation
(13,6)	Interest
(13,7)	All other (Do not include in import file. Will be generated as follows: Column 1 minus sum of lines 2 through 6.)

Details of Endowment Assets, Part H

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