

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.

Beginning: month/year (MMYYYY)

And ending: month/year (MMYYYY)

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 will be implemented by your institution ?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities
 Don't know or undecided at this time

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

- Yes - (continue reporting assets)
 No

5. Which reporting model was used to prepare the General Purpose Financial Statement for the fiscal year referenced above ?

- AICPA College and University Audit Guide Model
 GASB Governmental Model

Caveats:

Part A - Current Funds Revenues by Source

Fiscal Year 2002

Report in whole dollars only

Line No.	Source of Funds	Total Amount	Prior Year Amounts
01	Tuition and fees	<input type="text"/>	
	Government appropriations		
02	Federal	<input type="text"/>	
04	State	<input type="text"/>	
05	Local	<input type="text"/>	
	Government grants and contracts		
06	<u>Federal</u> (exclude FDSL loans)	<input type="text"/>	
07	State	<input type="text"/>	
08	Local	<input type="text"/>	
09	Private gifts, grants, and contracts	<input type="text"/>	
10	Endowment income	<input type="text"/>	
11	Sales and services of educational activities	<input type="text"/>	
12	Auxiliary enterprises	<input type="text"/>	
13	<u>Hospitals</u> (same as total in Part J)	<input type="text"/>	
14	<u>Other sources (CV)</u> CV = [A16 - (A01+...+A13 + A15)]		
15	Independent operations	<input type="text"/>	
16	Total <u>current funds revenues</u>	<input type="text"/>	

Part E - Scholarship and Fellowship Expenditures

Fiscal Year 2002

Report in whole dollars only

Line No.	Student Scholarships and Fellowships by Source	Total Amount	Prior Year Amounts
01	Federal government - <u>Pell grants</u> only	<input type="text"/>	
02	Federal government - all other (exclude FDSL loans)	<input type="text"/>	
03	State government	<input type="text"/>	
04	Local government	<input type="text"/>	
05	Private	<input type="text"/>	
06	Institutional	<input type="text"/>	
07	Total <u>scholarship and fellowship expenditures (CV)</u> CV = [E01 + ...+ E06]		

Part B - Current Funds Expenditures by Function, Page 1
Please complete Part E before providing data for Part B

Fiscal Year 2002
Report in whole dollars only

Line No.	Function of Expenditures	Total Amount	Prior Year Amounts
01	Instruction	<input type="text"/>	
02	Research	<input type="text"/>	
03	Public service	<input type="text"/>	
04	Academic support	<input type="text"/>	
06	Student services	<input type="text"/>	
07	Institutional support	<input type="text"/>	
08	Operation and maintenance of plant	<input type="text"/>	
09	Scholarships and fellowships (exclude FDSL loans) (from E07)		
10	Mandatory transfers	<input type="text"/>	
11	Nonmandatory transfers educational activities	<input type="text"/>	
12	Total educational and general expenditures and transfers (CV) [B01 + ... + B11]		

Part B - Current Funds Expenditures by Function, Page 2
Please complete Part E before providing data for Part B

Fiscal Year 2002

Report in whole dollars only

Line No.	Function of Expenditures	Total Amount	Nonmandatory	Prior Year Amounts
12	Total educational and general expenditures and transfers (CV)			
13	Auxiliary enterprises	<input type="text"/>		
15	Includes <u>nonmandatory transfers</u>		<input type="text"/>	
16	Hospitals	<input type="text"/>		
18	Includes <u>nonmandatory transfers</u>		<input type="text"/>	
19	Independent operations	<input type="text"/>		
21	Includes <u>nonmandatory transfers</u>		<input type="text"/>	
	Other expenditures (CV)			
	CV = [B22 - (B12+B13+B16+B19)]			
22	Total <u>current funds expenditures</u> and transfers	<input type="text"/>		

Part B - Current Funds Expenditures by Function, Page 3
Please complete Part E before providing data for Part B

Fiscal Year 2002

Report in whole dollars only

Line No.	Function of Expenditures	Employee Compensation	Prior Year Amount
23	Total salaries and wages for E & G	<input type="text"/>	
24	Total E & G <u>employee fringe benefits</u> paid from <u>institutional accounts</u>	<input type="text"/>	
25	Total E & G employee fringe benefits paid from noninstitutional accounts (CV) CV = [B27 - (B23 + B24)]		
27	Total E & G employee compensation	<input type="text"/>	

Part G - Indebtedness on Physical Plant

Fiscal Year 2002

Report in whole dollars only

Line No.	Balances and Transactions	Total Amount	Prior Year Amounts
01	<u>Balance owed on principal</u> at beginning of year	<input type="text"/>	
02	Additional principal borrowed during year	<input type="text"/>	
03	Payment made on principal during year	<input type="text"/>	
04	Balance owed on principal at end of year (CV) CV = [(G01 + G02) - G03]		
05	<u>Interest</u> payments on physical plant indebtedness	<input type="text"/>	

Part H - Details of Endowment Assets

Fiscal Year 2002

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Book Value	Prior Year Amounts	Market Value	Prior Year Amounts
		(1)		(2)	
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	<input type="text"/>		<input type="text"/>	
02	Value of <u>endowment assets</u> at the end of the fiscal year	<input type="text"/>		<input type="text"/>	

Part J - Hospital Revenues

(To be completed by institutions responding to Part A, line 13)

Fiscal Year 2002

Report in whole dollars only

Line No.	Source of <u>Hospital Revenues</u>	Total Amount	Prior Year Amounts
01	Government Appropriations Federal	<input type="text"/>	
02	State	<input type="text"/>	
03	Local	<input type="text"/>	
04	Sales and services	<input type="text"/>	
05	All gifts, grants, and contracts	<input type="text"/>	
06	Endowment income	<input type="text"/>	
07	Other Sources (CV) CV = [J08 - (J01 + ... + J06)]		
08	Total (from A13)		

Part K - Physical Plant Assets

Fiscal Year 2002

Report in whole dollars only

Line No.	Type of <u>Physical Plant Asset</u>	Total Amount	Prior Year Amounts
01	Land - <u>Book value</u> at end of year	<input type="text"/>	
02	Buildings - <u>Current replacement value</u> (estimate)	<input type="text"/>	
03	Equipment - <u>Current replacement value</u> (estimate)	<input type="text"/>	

Part L - Interest Earnings & Cash and Security Data for Bureau of the Census
(To be completed by all state and local public institutions)

Fiscal Year 2002
Report in whole dollars only

Line No.	Finance Item	Total Amount
01	<u>Interest</u> from all funds (include interest from all unrestricted and restricted funds)	<input type="text"/>
02	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text"/>
03	Total cash and security assets held at end of fiscal year in bond funds	<input type="text"/>
04	Total cash and security assets held at end of fiscal year in all other funds (include current and <u>endowment funds</u> , restricted and unrestricted)	<input type="text"/>

**Part M - Tax Receipts and Capital Outlay Expenditures Data
for Bureau of the Census**

(To be completed by local public institutions only)

Fiscal Year 2002

Report in whole dollars only

Line No.	Selected Financial Item	Total Amount
01	Receipts from property and nonproperty taxes from all funds	<input type="text"/>
	Capital Outlay	
02	Equipment purchase - current funds	<input type="text"/>
03	Equipment purchase - plant, <u>capital outlay</u> , bond funds, and other noncurrent funds	<input type="text"/>
04	Construction expenditures - all funds (include plant, <u>capital outlay</u> , bond funds, and endowment)	<input type="text"/>
05	Land purchase - all funds (include plant, <u>capital outlay</u> , bond funds, and endowment)	<input type="text"/>

**Part N - Revenues, Expenditure and Indebtedness Data
for Bureau of the Census**

Page 1

(To be completed by state public institutions only)

Fiscal Year 2002

Report in whole dollars only

Line No.	Selected Finance Items	Total Amount			Agricultural Extension/ Experiment Services (4)
		Education and General/ <u>Independent Operations</u>	Auxiliary Enterprises	Hospitals	
		(1)	(2)	(3)	
	Employee Compensation				
01	Salaries and wages				<input type="text"/>
02	Payment to state retirement funds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Capital Outlay				
03	Equipment purchase - current funds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04	Equipment purchase - plant and all other noncurrent funds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	Construction - plant and all other noncurrent funds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Land purchase - plant and all other noncurrent funds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Miscellaneous Revenues				
07	Gross charges from product sales				<input type="text"/>
08	Revenue from federal government				<input type="text"/>
	Miscellaneous Expenditures				
09	Current expenditures other than salaries				<input type="text"/>

**Part N - Revenues, Expenditure and Indebtedness Data
for Bureau of the Census**

Page 2

(To be completed by state public institutions only)

Fiscal Year 2002

Report in whole dollars only

Line No.	Selected Finance Items	Total Amount
10	<u>Interest</u> paid on revenue debt and on any short-term debt	<input type="text"/>
11	Long-term debt outstanding at beginning of fiscal year	<input type="text"/>
12	Long-term debt issued during fiscal year	<input type="text"/>
13	Long-term debt retired during fiscal year	<input type="text"/>
14	Long-term debt outstanding at end of fiscal year (CV) CV = [(N11 + N12) - N13]	
15	Short-term debt outstanding at beginning of fiscal year	<input type="text"/>
16	Short-term debt outstanding at end of fiscal year	<input type="text"/>

Instructions for Finance - Public Institutions

General Information and Instructions

Please respond to each item on this on-line data collection in the space provided. The categories of current funds revenues (Part A) and current funds expenditures (Part B), are designed to be consistent with your general purpose financial statements (GPFS). IN ALL CASES, THE STARTING POINT FOR REPORTING SHOULD BE AMOUNTS REPORTED IN THE GPFS. THE REPORTING ENTITY'S FINANCIAL ACCOUNTING POLICIES AND PROCEDURES SHOULD BE THE BASIS FOR REPORTING IN THE INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM (IPEDS).

If revenue or expenditure categories in your GPFS are more aggregated than those required for the IPEDS survey, please use your underlying institutional records to determine the necessary amounts. If revenue and expenditure categories are more detailed than those required for the IPEDS survey, please combine the financial statement amounts and report only the combined number in the IPEDS survey. Report all data in WHOLE DOLLARS only, omit cents. For any item on the report where exact data do not exist, please give estimates.

Data providers to the on-line finance survey should be familiar with college and university accounting policies and practices. To provide additional help, accounting terms are underlined and colored blue. These terms are linked to definitions found in the on-line glossary. In the instructions, numbers found in parentheses at the end of paragraphs provide additional reference to paragraphs in the National Association of College and Universities' Business Officers' (NACUBO) **Financial Accounting and Reporting Manual (FARM)**, 1990 (as revised). To obtain a copy of the **FARM**, contact the NACUBO Publications Department at 202-861-2560, or use the print-off order form provided on the NACUBO website (<http://www.nacubo.org/>)

Four different types of data appear on the on-line forms. First, there are data you will provide from your institution's GPFS and/or underlying records. Second, there are prior year data, shown in red, which can be used by the data provider as a basis for comparisons with the current year's data being provided. Third, there are data carried forward from one part of the form to another part of the form to insure that the form is internally consistent. Finally, there are data generated by summing together other data elements. In the latter two cases, the data provider is requested to check the data carried forward and the data generated to make sure that these data are consistent with the data found in the institution's GPFS. If the data carried forward or generated are not consistent with the institution's GPFS, then an error in data provision may have occurred.

Part A - Current Funds Revenues by Source

Includes unrestricted and restricted current funds. Unrestricted current funds are resources received by an institution that have no limitations or stipulations placed on them by external agencies or donors. (302) Restricted current funds are resources provided to an institution that have externally

established limitations or stipulations placed on their use. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds. (209, 215, 302)

Current funds revenues include all unrestricted gifts, grants, and other resources earned during the reporting period, and restricted resources to the extent that such funds were expended for current operating purposes. Current funds revenues do not include restricted current funds received but not expended because these revenues have not been earned. (310)

Source of funds

01 – Tuition and fees — Report all tuition and fees (including student activity fees) assessed against students for education purposes. Include tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Include here those tuitions and fees that are remitted to the state as an offset to the state appropriation. (Charges for room, board, and other services rendered by auxiliary enterprises are not reported here, see line 12.) (311)

02, 04, and 05 – Government appropriations — Report all amounts received by the institution through acts of a legislative body, except grants and contracts. These funds are for meeting current operating expenses, not for specific projects or programs. An example is federal land-grant appropriations (line 02). Pell Grants are not reported here, but on line 06, as they are grants, not appropriations. (312)

06–08 – Government grants and contracts — Report revenues from governmental agencies that are for specific research projects or other types of programs. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Include Pell Grants on line 06. (313) **Do not include revenues from the Federal Direct Student Loan (FDSL) Program.**

09 – Private gifts, grants, and contracts — Report revenues from private donors for which no legal consideration is involved and private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Include only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Monies received as a result of gifts, grants, or contracts from a foreign government should be reported here. Include the estimated dollar amount of contributed services on this line. (314,430)

10 - Endowment income — Report (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes; and (3) income from funds held in trust by others under irrevocable trusts. Do not include capital gains or losses unless the institution has adopted a spending formula by which it expends not only the yield but also a prudent portion of the appreciation of the principal; in this case, the amount calculated by the total return concept would be reported. If any such gains are spent for current operations, these should be treated as transfers, not revenues. Exclude endowment income for hospitals. (315,359,360)

11 – Sales and services of educational activities — Report revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products. (316)

12 – Auxiliary enterprises — Report revenues generated by the auxiliary enterprise operations that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters. (317)

13 – Hospitals — Include a hospital operated by the institution and clinics associated with training. Include gifts, grants, appropriations, research revenues, and endowment income. Exclude clinics that are part of the student health services program. Include all amounts appropriated by governments (federal, state, local) for the operation of hospitals. (Sales and services revenues should be net of discounts and allowances. **This amount is automatically carried forward to Part J, line 08. Part J also requests details on hospital revenues.** (318) Exclude medical schools.

14 – Other sources — This amount is automatically generated using the following formula: $A14 = A16 - (A01 + \dots + A13 + A15)$. As the formula indicates, amounts for A16 and A01 through A13 and A15 must be entered before A14 can be generated. If possible, these amounts should come from the institution's GPFS. If the value generated for A14 differs significantly from the corresponding amount in the institution's GPFS, a data entry error may have occurred and the data provider is advised to check the data entered for a keystroke error.

15 – Independent operations — Include all revenues associated with operations independent of the primary missions of the institution. This category generally includes only those revenues associated with major federally funded research and development centers. Do not include the net profit (or loss) from operations owned and managed as investments of the institution's endowment funds. (320)

16 – Total current funds revenues — Report total current funds revenues from your GPFS.
Part B – Current Funds Expenditures by Function

PLEASE COMPLETE PART E BEFORE PROVIDING DATA FOR PART B.

Current funds expenditures and transfers — The costs incurred for goods and services used in the conduct of the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes. (330) **Employee fringe benefits** — Excludes the employee's contribution. Employee fringe benefits include: retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options.

Function of expenditures

01 – Instruction — Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted should be included in this classification. Include expenditures for both credit and noncredit activities. Exclude expenditures for academic administration where the primary function is administration (e.g., academic deans). (Such expenditures should be reported on line 04.) The instruction category includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. (332)

02 – Research — This category includes all funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Do not report nonresearch sponsored programs (e.g., training programs). (333)

03 – Public service — Report all funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community. Include expenditures for community services and cooperative extension services. (334)

04 – Academic support — This category includes expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, or public service. Include expenditures for libraries, museums, galleries, audio/visual services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development. Include expenditures for veterinary and dental clinics if their primary purpose is to support the institutional program. (335)

06 – Student services — Report funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise). Include the administrative allowance for Pell Grants. (336)

07 – Institutional support — Report expenditures for the day-to-day operational support of the institution, excluding expenditures for physical plant operations. Include expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development. (337)

08 – Operation and maintenance of plant — Report all expenditures for operations established to provide service and maintenance related to grounds and facilities used for educational and general purposes. Also include expenditures for utilities, fire protection, property insurance, and similar items. Do not include expenditures made from the institutional plant funds account. (338)

09 – Scholarships and fellowships (exclude FDSL) — This amount is **carried forward from Part**

E (Scholarship and Fellowship Expenditures), line 07. Therefore, please complete Part E before providing data for Part B. (339)

10 – Mandatory transfers — Mandatory transfers from current funds are those that must be made in order to fulfill a binding legal obligation of the institution. Report mandatory debt-service provisions relating to academic and administrative buildings, including amounts set aside for debt retirement and interest and required provisions for renewal and replacements to the extent not financed from other sources. Include also the institutional matching portion for Perkins Loans when the source of funds is current revenue. (Do not report transfers into the current fund i.e., negative numbers.) (340)

11 – Nonmandatory transfers educational activities — Include those transfers from current funds to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, funds functioning as endowment, general or specific plant additions, voluntary renewals and replacement of additions, voluntary renewals and replacement of plant, and prepayments on debt principal. (341)

12 – Total educational and general expenditures and transfers — This amount is generated as the sum of lines B01 through B04 and lines B06 through B11. Since this is a generated number, the data provider is advised to check this number against the corresponding number in the institution's GPFS. If a material difference exists, the data provider is advised to check the data entered in this screen for a keystroke error. The amount on line B12 of Part B, the first screen will be carried forward to line B12 of Part B, the second screen.

Part B – Current Funds Expenditures by Function

12 – Total educational and general expenditures and transfers — This amount is generated as the sum of lines 01 through 04 and lines 06 through 11. This amount has been carried forward to line B12 of the second screen.

13 – Auxiliary enterprises — This category includes those essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and barber shops. (Include mandatory and nonmandatory transfer amounts.) (342)

15 – Nonmandatory transfers for auxiliary enterprises — Report the amount transferred from current funds for nonmandatory debt service provisions relating to auxiliary enterprises. (341)

16 – Hospitals — Report all expenditures associated with the operation of a hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations. If the institution accounts for depreciation under FASB Standard No. 93, such depreciation should be accounted for here. (Include mandatory and nonmandatory transfer amounts.) (343)

18 - Nonmandatory transfers for hospitals — Include the nonmandatory transfer amounts only.

19 – Independent operations — Include all funds expended for operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service), although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenditures of major federally funded research and development centers. Do not include the expenditures of operations owned and managed as investments of the institution's endowment funds. (Include mandatory and nonmandatory transfer amounts.) (344)

21 – Nonmandatory transfers for independent operations — Include the nonmandatory transfer amounts only.

xx - Other expenditures - This number is generated using the following formula: $xx = B22 - (B12+B13+B16+B19)$. Since this is a generated number the data provider is advised to check this number against the corresponding number in the institution's GPFS. If the two numbers differ materially, the data provider is advised to examine other data entered for this screen for a keystroke error.

22 – Total current funds expenditures and transfers — This amount is generated as the sum of lines 12, 13, 16, and 19.

Part B – Current Funds Expenditures by Function

23 – Total salaries and wages for E & G — Report total E & G expenditures for salaries and wages.

24 – Total E & G employee fringe benefits paid from institutional accounts — Report the portion of benefits paid from institutional accounts. If no employee benefits are paid through institutional accounts, report a zero here.

25 - Total E & G employee fringe benefits paid from noninstitutional accounts — This amount is automatically generated using the following formula:

$$B25 = B27 - (B23 + B24)$$

The above amount should be consistent with the amount reported in your GPFS or underlying financial records. If the two amounts differ materially, the data preparer is advised to check the data entries on this screen for a keystroke error.

27 – Total E & G employee compensation — Report total E & G expenditures for compensation.

Part E – Scholarship and Fellowship Expenditures

Scholarships are defined as grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students. Fellowships are defined as grants-in-aid and trainee stipends to graduate students. They do not include funds for which services to the institution must be rendered, such as payments for teaching or student loans. **Do not include expenditures for the Federal Direct Student Loan (FDSL) Program.** Remission of tuition in exchange for a service such as teaching should be classified as an instruction expenditure. However, remission of tuition because of faculty status or a family relationship should be categorized as a fringe benefit. Exclude college work study funds.

01 – Federal government - Pell Grants only — Report the amount of Pell Grants disbursed by your institution.

02 – Federal government – all other (exclude FDSL) — Report expenditures for scholarships and fellowships, excluding Pell Grants, that were received from federal government agencies. Include Supplemental Educational Opportunity Grants (SEOGs). Report institutional matching funds for SEOGs under institutional expenditures. Include the federal support portion of State Student Incentive Grants (SSIGs).

03 – State government — Report expenditures for scholarships and fellowships that were provided by your state such as the state share of State Student Incentive Grants (SSIGs). Report portable student aid from another state as a state source.

04 – Local government — Report expenditures for scholarships and fellowships that were provided by local governments.

05 – Private — Report expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments).

06 – Institutional — Report expenditures for scholarships and fellowships from revenues that were generated by your institution. The institutional matching portion of federal, state or local grants should be reported here.

07 – Total scholarship and fellowship expenditures — This total, which is the sum of lines 01 through 06, is carried forward to Part B, line 09.

Part G — Indebtedness on Physical Plant

Report data on indebtedness liability against the physical plant. Include auxiliary enterprises facilities as well as educational and general facilities. Exclude debt issued and backed by the state government.

01 – Balance owed on principal at beginning of year — Balance owed on indebtedness principal at the beginning of the year is that amount shown in the liability section of the plant fund balance sheet.

02 – Additional principal borrowed during year — Additional principal borrowed during the year includes loans negotiated through bonds, mortgages, notes, or any other type of financing (including short-term notes) and amounts borrowed from other institutional funds for physical plant.

03 – Payments made on principal during year — Payments on plant loans principal during the year is the amount used to reduce the principal of loans, regardless of the source of funds.

04 – Balance owed on principal at end of year — This amount is automatically generated using the following formula:

$$G04 = (G01 + G02) - G03$$

Since this is a generated number, the data provider is advised to compare this number with the corresponding number found in the institution's GPFS. If the two numbers differ materially, the data provider is advised to examine the other amounts provided on this screen for possible keystroke error.

05 – Interest payments on physical plant indebtedness — Report the total interest charges paid during the fiscal year on physical plant indebtedness. Exclude principal repayments (refer to line 03).

Part H – Details of Endowment Assets

Report the amounts of gross investments of endowment, term endowment, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.(444) DO NOT reduce investments by liabilities for Part H. (355-360)

IN THE AREA ABOVE LINE 01 OF THIS PART, ANSWER THE QUESTION THAT ASKS IF YOUR INSTITUTION OR ANY OF ITS FOUNDATIONS OR OTHER AFFILIATED ORGANIZATIONS OWN OR DO NOT OWN ENDOWMENT ASSETS. ALL INSTITUTIONS ARE TO COMPLETE THIS QUESTION.

01 – Value of endowment assets at the beginning of the fiscal year — If the market value of some investments is not available, use whatever value was assigned by the institution in reporting market values in the annual financial report.

02 – Value of endowment assets at the end of the fiscal year — Report here the book and market values of the endowment assets at the end of the fiscal year. If the market value is not available for some investments, use whatever value was assigned by the institution in reporting market values in the annual financial report.

Part J – Hospital Revenues

(To be completed by institutions responding to Part A, line 13)

This section requests detail on hospital revenues reported in Part A, line 13. If the institution has fiscal control over a major public service hospital, (not medical school), the revenues for, or generated by, such a hospital should be reported here.

01 – Federal appropriations — Report the amount appropriated by the federal government for the operation of a hospital.

02 – State appropriations — Report the amount appropriated by the state government for the operation of a hospital.

03 – Local appropriations — Report the amount appropriated by the local government for the operation of a hospital.

04 – Sales and services — Report revenues (net of discounts, allowances, and provisions for doubtful accounts) generated by hospitals from daily patient, special, and other services. Revenues of health clinics that are part of a hospital should be included in this category, unless such clinics are part of the student health services program.

05 – All gifts, grants, and contracts — Report the sum of gifts, grants, and contracts provided by governmental agencies, private sources (businesses, foundations, individuals), and foreign governments that were for the operation of a hospital. Include the estimated dollar amount of contributed services on this line. (430)

06 – Endowment income — Report that portion of endowment income (included in Part A, line 13) that is for the operation of a hospital.

07 – Other sources — This amount is generated as line 08 minus the sum of lines 01 through 06. Since this is a generated number, the data provider is advised to determine if this number and the corresponding number in the institution's GPFS differ materially. If they do, the data provider is advised to examine other amounts provided on this screen for a keystroke error.

08 – Total — This amount is brought forward from Part A, line 13.

Part K – Physical Plant Assets

Assets may consist of land, buildings, improvements other than buildings, equipment, and library books. Report the values of land, buildings, and equipment owned, rented, or used by the institution. Do not include those plant values which are a part of endowment or other capital fund investments in real estate. Data for the institution that are not kept on the books of account of the institution, but are kept in the records of another organization or agency for the institution should be included (e.g., state schools should report physical plant assets even though the records are maintained by a state agency). Exclude construction in progress; report completed buildings as additions when accepted. (385)

Part L – Fiscal Year Interest Earnings and Cash and Security Data for the Bureau of the Census — All Public Institutions

Bureau Of The Census Items — Parts L, M, And N

Part L should be filled out by all state and local public institutions. Part M should be completed by local public institutions only. Part N should be completed by state public institutions only.

All public higher education institutions in the following states are classified as state institutions: Alabama, Alaska, Arkansas, Connecticut, Delaware, Georgia, Hawaii, Indiana, Kentucky, Maine, Massachusetts (except Quincy Junior College and Blue Hills Regional Technical Institute), Minnesota (except AVTIs), Nevada, New Hampshire, New Mexico (except vocational-technical schools, New Mexico Junior College, San Juan College, and Santa Fe Community College), North Dakota, Ohio (except Cuyahoga Community College, Lakeland Community College, Lorain County Community College, and Sinclair Community College), Oklahoma, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, and Wisconsin (except AVTIs and technical colleges). States not included in this list have a combination of state and locally controlled public institutions of higher education.

Community colleges in the following states are classified as local institutions of higher education: Arizona, California, Florida, Idaho, Illinois (except State Community College), Iowa, Kansas, Louisiana, Maryland (except the Community College of Baltimore), Michigan, Mississippi, Missouri, Montana, Nebraska, New Jersey, New York, North Carolina, Oregon, Pennsylvania, Texas, and Wyoming (two-year colleges).

Report data for the same fiscal year as reported in other parts of the survey. Report in whole dollars and in gross amounts net of interfund transfers. Include the transactions of all funds of your institution. Do not delay reporting to await audited figures if substantially accurate figures can be supplied on a preliminary basis.

These instructions conform to the U.S. Department of Commerce's classification manual on governmental finance. The data collected in these parts are used in producing the National Income Accounts.

Part L – Fiscal Year Interest Earnings and Cash and Security Data for the Bureau of the Census — All Public Institutions

For Census Bureau purposes, assets should be reported at book value (cost), rather than market value.

01 – Interest from all funds — Include interest from all funds: current, plant, capital, debt, and endowment; restricted and unrestricted. Include endowment fund earnings reported in Part A, line 10, as well as interest included with other revenue sources in Part A, line 14.

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

— Include cash on hand, certificates of deposit, and government and nongovernment securities held at end of fiscal year in any fund established by your institution to service debt.

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

— Include cash on hand, certificates of deposit, and government and nongovernment securities held at end of fiscal year in any fund established by your institution to disburse revenue bond proceeds. Exclude bond funds established by the state government to disburse the proceeds of state guaranteed debt.

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

— Include cash on hand, certificates of deposit, and government and nongovernment securities held at end of fiscal year in all other funds, — current, plant, and endowment. Exclude value of fixed assets and student loan funds established by the Federal government.

Part M – Fiscal Year Tax Receipts and Capital Outlay Expenditures Data for the Bureau of the Census —Local Institutions Only

01 – Receipts from property and nonproperty taxes from all funds

— Include all taxes levied by the local higher education district for all purposes and funds — current, restricted, unrestricted, and debt service. Exclude taxes levied by another government (state, county, city) and transferred to the local higher education district by the levying government.

02 – Equipment purchase – current funds — Enter purchase of equipment (replacements as well as additions) made from current funds expenditures reported in Part B.

03 – Equipment purchase – plant, capital outlay, bond funds, and other noncurrent funds

— Enter purchase of equipment (replacements as well as additions).

04 – Construction expenditures – all funds (include plant, capital outlay, bond funds, and endowment)

— Report expenditures for the construction of new structures and other improvements, additions, replacements, and major alterations.

05 – Land purchase – all funds (include plant, capital outlay, bond funds, and endowment)

— Report expenditures for the purchase of land and existing structures. Include purchase of rights-of-way.

Part N – Fiscal Year Revenue, Expenditure, and Indebtedness Data for the Bureau of the Census — State Institutions Only

Column 1 – Education and general/independent operations — Report the total of education and general and independent operations for the objects shown on lines 02 through 06 and 10 of this part. These functions are comparable to the functions listed in Part B, lines 12 and 19, except as follows: agriculture extension and experiment station activities of land grant colleges should be reported in

column 4 of this part and not in column 1.

Column 2 – Auxiliary enterprises — Report auxiliary enterprise expenditures for the objects shown on lines 02 through 06 of this part. This function is comparable to the function listed in Part B, line 13.

Column 3 – Hospitals — Report hospital expenditures for the objects shown on lines 02 through 06 of this part. Use this column only if the institution runs an accredited hospital facility **open to the general public**. Do not report expenditures for infirmaries and dispensaries in this column. This function is comparable to the function listed in Part B, line 16.

Column 4 – Agriculture extension/experiment services — Report financial data in lines 01 through 09 only if the institution is a land grant college. Exclude amount reported in this column from amount entered in column 1.

01 – Salaries and wages — Include gross salaries and wages of the academic and nonacademic staff, paid student help, and part-time employees without deduction of employee withholdings for income tax or employee contributions for social security or retirement coverage. Do not include employer contributions for retirement or other benefits as part of salaries and wages.

02 – Payment to state retirement funds — Enter amounts of employer contributions to state employee retirement funds. Because the Bureau of the Census surveys retirement funds directly and adds their expenditures to the expenditures reported by all public institutions, these amounts must be identified and deducted to avoid double counting.

03 – Equipment purchase – current funds — Enter purchase of equipment (replacements as well as additions) made from current funds expenditures reported in Part B.

04 – Equipment purchase – plant and all other noncurrent funds — Enter purchase of equipment (replacements as well as additions).

05 – Construction – plant and all other noncurrent funds — Report expenditures for the construction of new structures and other improvements, additions, replacements, and major alterations.

06 – Land purchase – plant and all other noncurrent funds — Report expenditures for the purchase of land and existing structures. Include purchase of rights-of-way.

07 – Gross charges from product sales — Report amount received from product sales of agricultural experiment stations and extension services of land grant colleges.

08 – Revenue from federal government — Enter amount received from the Federal government by land grant colleges for agricultural activities.

09 – Current expenditures other than salaries — Include supplies, materials, contracts, and insurance. Exclude both employee and employer contributions for retirement, scholarships and

fellowships (reported in Part B, line 09), and capital outlay. For agricultural activities of land grant colleges, report only nonsalary current expenditures.

Part N – Fiscal Year Revenue, Expenditure, and Indebtedness Data for the Bureau of the Census — State Institutions Only

10 – Interest paid on revenue debt and on any short-term debt — Enter the amount of interest paid on the revenue and short-term debt reported on lines 11 through 16 of this part.

11-13,15, and 16 – Indebtedness — Exclude debt issued and backed by the state government. Include debt issued by the institution which is payable from pledged earnings, charges or fees (e.g., dormitory, stadium, and student union revenue bonds). Report debt with an original term of more than one year as long-term debt on lines 11 through 13 and debt with a term of one year or less as short-term on lines 15 and 16.

14 – Long-term debt outstanding at end of fiscal year – This amount is automatically generated using the following formula: $14 = (11 + 12) - 13$