

# 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"/>	
	<b>Government appropriations</b>		
02	Federal	<input type="text"/>	
04	State	<input type="text"/>	
05	Local	<input type="text"/>	
	<b>Government grants and contracts</b>		
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	<b><u>Other sources (CV)</u></b> <b>CV = [A16 - (A01+...+A13 + A15)]</b>		
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	<b>Total <u>scholarship and fellowship expenditures (CV)</u></b> <b>CV = [E01 + ...+ E06]</b>		

**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		
02	Research		
03	Public service		
04	Academic support		
06	Student services		
07	Institutional support		
08	Operation and maintenance of plant		
09	<b>Scholarships and fellowships (exclude FDSL loans) (from E07)</b>		
10	Mandatory transfers		
11	<u>Nonmandatory transfers</u> educational activities		
12	<b>Total educational and general expenditures and transfers (CV) [B01 + ... + B11]</b>		

**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

<b>Line No.</b>	<b>Function of Expenditures</b>	<b>Total Amount</b>	<b>Nonmandatory</b>	<b>Prior Year Amounts</b>
12	<b>Total educational and general expenditures and transfers (CV)</b>			
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"/>	
	<b>Other expenditures (CV)</b>			
	<b>CV = [B22 - (B12+B13+B16+B19)]</b>			
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	<b>Total E &amp; G employee fringe benefits paid from noninstitutional accounts (CV)</b> <b>CV = [B27 - (B23 + B24)]</b>		
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	<b>Balance owed on principal at end of year (CV)</b> <b>CV = [(G01 + G02) - G03]</b>		
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 (1)	Prior Year Amounts	Market Value (2)	Prior Year Amounts
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

<b>Line No.</b>	<b>Source of <u>Hospital Revenues</u></b>	<b>Total Amount</b>	<b>Prior Year Amounts</b>
01	<b>Government Appropriations</b> 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	<b>Other Sources (CV)</b> <b>CV = [J08 - (J01 + ... + J06)]</b>		
08	<b>Total (from A13)</b>		

**Part K - Physical Plant Assets**

**Fiscal Year 2002**

Report in whole dollars only

<b>Line No.</b>	<b>Type of <u>Physical Plant Asset</u></b>	<b>Total Amount</b>	<b>Prior Year Amounts</b>
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

<b>Line No.</b>	<b>Finance Item</b>	<b>Total Amount</b>
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

<b>Line No.</b>	<b>Selected Financial Item</b>	<b>Total Amount</b>
01	Receipts from property and nonproperty taxes from all funds	<input type="text"/>
	<b>Capital Outlay</b>	
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)	
<b>Employee Compensation</b>					
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"/>
<b>Capital Outlay</b>					
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"/>
<b>Miscellaneous Revenues</b>					
07	Gross charges from product sales				<input type="text"/>
08	Revenue from federal government				<input type="text"/>
<b>Miscellaneous Expenditures</b>					
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

<b>Line No.</b>	<b>Selected Finance Items</b>	<b>Total Amount</b>
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	<b>Long-term debt outstanding at end of fiscal year (CV)</b> <b>CV = [(N11 + N12) - N13]</b>	
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"/>