

**Finance - Public institutions**

**Reporting Standard**

**Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard Board)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

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**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, 2007.)

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.)

- Unqualified
- Qualified
- 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. 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 this institution or any of its foundations or other affiliated organizations own endowment assets ?**

- Yes - (report endowment assets)
- No

**6. 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

Caveats:

**Part A - Statement of Net Assets****Fiscal Year 2007****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	537,225,457	470,937,273
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	3,413,573,048	3,056,614,637
03	<u>Accumulated depreciation</u> (enter as a positive amount)	1,204,113,252	1,110,107,121
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	418,218,134	360,284,244
05	Total noncurrent assets	2,627,677,930	2,306,791,760
06	Total assets (CV) CV=(A01+A05)	3,164,903,387	2,777,729,033
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	20,315,240	17,871,032
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	252,477,755	272,513,316
09	Total current liabilities	272,792,995	290,384,348
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	500,810,619	325,446,980
11	Other noncurrent liabilities (CV) CV=(A12-A10)	34,341,708	30,040,986
12	Total noncurrent liabilities	535,152,327	355,487,966
13	Total liabilities (CV) CV=(A09+A12)	807,945,322	645,872,314
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	1,688,333,937	1,639,908,974
15	<u>Restricted-expendable</u>	429,071,617	353,136,009
16	<u>Restricted-nonexpendable</u>	152,840,710	130,825,535
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	86,711,801	7,986,201
18	Total Net assets (CV) CV=(A06-A13)	2,356,958,065	2,131,856,719

**CV= Calculated Value**

CAVEATS



**Part A - Plant, Property, and Equipment**

**Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	<u>Land &amp; land improvements</u>	52,751,247	2,672,100	443,338	54,980,009
22	<u>Infrastructure</u>	111,548,592	2,229,688	81,861	113,696,419
23	<u>Buildings</u>	1,753,761,309	198,262,074	876,345	1,951,147,038
24	<u>Equipment</u>	606,326,832	50,433,113	13,622,549	643,137,396
25	Art and <u>library collections</u>	482,279,524	11,194,874	715,269	492,759,129
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	<u>Construction in progress</u>	53,988,995	103,864,062	0	157,853,057
28	<u>Accumulated depreciation</u>	1,110,060,287	105,777,753	11,724,788	1,204,113,252

**CV = (Beginning Balance + Additions - Ending Balance)**

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**Part B - Revenues and Other Additions****Fiscal Year 2007****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	<b><u>Operating Revenues</u></b>		
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u>	293,734,727	273,069,126
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts	471,587,703	503,378,570
03	State operating grants and contracts	25,969,656	23,362,762
04	Local/private operating grants and contracts	142,426,102	151,986,108
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	172,102,351	150,821,326
06	<u>Sales &amp; services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating ( <b>CV</b> ) <b>CV</b> =[B09-(B01+ ....+B07)]	227,057,148	210,923,540
09	Total operating revenues	1,332,877,687	1,313,541,432

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**Part B - Revenues and Other Additions****Fiscal Year 2007****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal appropriations	6,904,642	6,594,522
11	State appropriations	363,900,812	359,015,771
12	Local appropriations, education district taxes, & similar support	0	0
	<b><u>Grants-nonoperating</u></b>		
13	Federal nonoperating grants	10,177,384	8,497,912
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	222,048,883	197,064,879
17	<u>Investment income</u>	56,821,690	41,157,282
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	659,853,411	612,330,366

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**Part B - Revenues and Other Additions**

**Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	88,589,917	60,414,167
21	<u>Capital grants &amp; gifts</u>	110,653,139	26,646,762
22	<u>Additions to permanent endowments</u>	2,638,003	185,874
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	20,178,355	12,579,353
24	Total other revenues and additions	222,059,414	99,826,156
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	2,214,790,512	2,025,697,954

**CV = Calculated Value**

CAVEATS



**Part C - Expenses and Other Deductions**

**Fiscal Year 2007**

**Report in whole  
dollars  
only**

Line No.	Description	1 Current year total	2 <u>Salaries &amp; wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
<b>Operating Expenses</b>						
01	<u>Instruction</u>	424,183,963	290,882,544	91,629,564	0	41,671,855
02	<u>Research</u>	664,271,520	373,123,630	117,923,026	0	173,224,864
03	<u>Public service</u>	132,948,904	59,508,170	20,449,417	0	52,991,317
05	<u>Academic support</u>	132,059,566	77,994,989	26,706,560	0	27,358,017
06	<u>Student services</u>	69,826,659	37,977,027	11,837,587	0	20,012,045
07	<u>Institutional support</u>	59,093,201	21,565,051	7,924,019	0	29,604,131
08	<u>Operation &amp; maintenance of plant</u>	127,277,397	46,472,973	15,478,523	0	65,325,901
09	<u>Depreciation</u>	105,777,753			105,777,753	
10	<u>Scholarships and fellowships expenses</u> , excluding <u>discounts &amp; allowances</u> (do not include work study here)	40,271,471				40,271,471
11	<u>Auxiliary enterprises</u>	150,942,816	48,864,577	14,081,948	0	87,996,291
12	<u>Hospital services</u>	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0
14	<u>Other expenses &amp; deductions (CV)</u> CV=[C15-(C01+...+C13)]	46,342,885	23,240,368	12,258,416	0	10,844,101
15	<u>Total operating expenses</u>	1,952,996,135	979,629,329	318,289,060	105,777,753	549,299,993
	Prior year amount	1,896,039,036	949,035,026	301,162,443	100,495,554	545,346,013

**Part C - Expenses and Other Deductions**

**Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	<b>Interest</b>	17,306,453				17,306,453
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	18,370,918	0	0	0	18,370,918
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	35,677,371	0	0	0	35,677,371
19	<b>Total expenses &amp; deductions</b>	1,988,673,506	979,629,329	318,289,060	105,777,753	584,977,364
	Prior year amount	1,931,143,253	949,035,026	301,162,443	100,495,554	580,450,230

**CV = Calculated Value**

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**Part D - Summary of Changes In Net Assets****Fiscal Year 2007**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	2,214,790,512	2,025,697,954
02	Total expenses & deductions <b>(from C19)</b>	1,988,673,506	1,931,143,253
03	Increase in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	226,117,006	94,554,701
04	<a href="#">Net assets</a> beginning of year	2,131,856,719	2,000,372,568
05	<a href="#">Adjustments to beginning net assets</a> <b>(CV)</b> <b>CV=[D06-(D03+D04)]</b>	-1,015,660	36,929,450
06	Net assets end of year <b>(from A18)</b>	2,356,958,065	2,131,856,719

**CV = Calculated Value**

CAVEATS



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**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2007**

**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	<a href="#">Pell grants</a> (federal)	10,151,985	8,497,912
02	<a href="#">Other federal grants</a>	19,721,514	21,002,473
03	<a href="#">Grants by state government</a>	6,202,324	5,939,331
04	<a href="#">Grants by local government</a>	0	0
05	<a href="#">Institutional grants from restricted resources</a>	34,473,348	31,856,134
06	<a href="#">Institutional grants from unrestricted resources</a> (CV) CV=[E07-(E01+...+E05)]	5,043,660	4,179,268
07	Total gross scholarships and fellowships	75,592,831	71,475,118
	<u>Discounts and Allowances</u>		
08	<a href="#">Discounts &amp; allowances</a> applied to <a href="#">tuition &amp; fees</a>	30,807,322	26,981,053
09	<a href="#">Discounts &amp; allowances</a> applied to sales & services of <a href="#">auxiliary enterprises</a> (CV) CV= (E10-E08)	4,514,038	4,078,199
10	Total Discounts & Allowances (CV) CV=(E07-E11)	35,321,360	31,059,252
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	40,271,471	40,415,866

**CV = Calculated Value**

CAVEATS

**Part H - Details of Endowment Assets**

**Fiscal Year 2007**

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.			
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	1,698,734,791	1,375,677,304
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,957,555,076	1,698,734,791

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**Part J - Revenue Data for Bureau of Census**

**Part J - Revenues (Census Bureau)**

**Fiscal Year 2007**

Source and type	Amount Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	324,542,049	324,542,049			
02 Sales and services Federal	323,509,144	141,535,560	176,616,389	0	5,357,195
03 grants/contracts (excludes Pell Grants)	472,298,651	470,255,118	0	0	2,043,533
Revenue from the state government:					
State					
04 appropriations, current & capital	363,900,811	353,293,356	0	0	10,607,455
05 State grants and contracts	25,969,656	25,969,656	0	0	0
Revenue from local governments:					
Local					
06 appropriation, current & capital	0	0	0	0	0
Local					
07 government grants/contracts	2,634,930	2,634,930	0	0	0
Receipts from					
08 property and non-property taxes	0				
Gifts and					
09 private grants, including capital grants	453,697,667				
10 Interest earnings	7,111,315				

11	<u>Dividend earnings</u>	4,399,816
12	<u>Realized capital gains</u>	18,685,488

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**Part K - Expenditure Data for Bureau of Census**

**Part K - Expenditures  
Fiscal Year 2007**

Category	Amount Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/ independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/ experiment services (5)
01Salaries and wages	979,629,329	912,673,112	48,864,577	0	18,091,640
02Employee benefits, total	318,289,061	297,398,436	14,081,948	0	6,808,677
03. Payment to state retirement funds (maybe included in line 02 above)	92,144,923	85,215,906	5,013,543	0	1,915,474
04 Current expenditures other than salaries	507,388,244	406,897,922	87,952,783	0	12,537,539
Capital outlay:					
05Construction	304,355,824	206,031,963	96,071,444	0	2,252,417
06Equipment purchases	50,433,112	48,912,262	1,138,848	0	382,002
07Land purchases	2,672,100	2,672,100	0	0	0
Interest on debt					
08outstanding, all funds & activities	17,306,453				
09Scholarships/fellowships	75,592,831	75,592,831			

CAVEATS



**Part L - Debt and Assets, page 1**

**Part L - Debt and Assets**

**Fiscal Year 2007**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	318,624,756
02 Long-term debt issued during fiscal year	155,102,912
03 Long-term debt retired during fiscal year	53,241,342
04 Long-term debt outstanding at end of fiscal year	420,486,326
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

CAVEATS

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

**Part L - Debt and Assets (page 2)**

**Fiscal Year 2007**

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	314,631,599

CAVEATS

**Explanation Report**

**There are no explanations for selected survey and institution**

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