

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.

Finance - Public institutions

Form Version
Finance - Public Institutions

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2007-08. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

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.

Finance - Public institutions**General Information****Finance - Public Institutions (unaligned form)**

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, 2008.)

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 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

You may use the space below to provide context for the data you've reported above.

Part A - Plant, Property, and Equipment

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	54,980,009	1,687,360	0	56,667,369
22	Infrastructure	115,541,523	4,970,459	0	120,511,982
23	Buildings	2,010,828,121	52,590,267	809,841	2,062,608,547
24	Equipment	632,140,104	49,711,999	8,623,982	673,228,121
25	Art and library collections	492,759,129	11,295,215	298,209	503,756,135
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	96,326,870	143,544,250	0	239,871,120
28	Accumulated depreciation	1,200,352,378	112,441,398	7,633,189	1,305,160,587

CV = (Beginning Balance + Additions - Ending Balance)

You may use the space below to provide context for the data you've reported above.

Part B - Revenues and Other Additions**Fiscal Year 2008**

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	312,674,824	293,734,727
	Grants and contracts - operating		
02	Federal operating grants and contracts	448,059,287	471,587,703
03	State operating grants and contracts	34,998,453	25,969,656
04	Local/private operating grants and contracts	138,936,914	142,426,102
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	183,743,590	172,102,351
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	238,883,906	227,057,148
09	Total operating revenues	1,357,296,974	1,332,877,687

Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal appropriations	7,427,844	6,904,642
11	State appropriations	391,637,016	363,900,812
12	Local appropriations, education district taxes, & similar support	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants	11,599,300	10,177,384
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	258,463,827	222,048,883
17	Investment income	1,107,637	56,821,690
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	670,235,624	659,853,411

Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	67,739,977	88,589,917
21	Capital grants & gifts	64,474,655	110,653,139
22	Additions to permanent endowments	167,154	2,638,003
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	7,570,952	20,178,355
24	Total other revenues and additions	139,952,738	222,059,414
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	2,167,485,336	2,214,790,512

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions**Fiscal Year 2008****Report in whole dollars only**

	1	2	3	4	5	
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
Operating Expenses						
01	Instruction	443,224,058	300,336,869	99,839,079	0	43,048,110
02	Research	700,280,452	385,352,875	125,265,510	0	189,662,067
03	Public service	169,054,488	62,879,164	22,131,899	0	84,043,425
05	Academic support	139,999,158	84,337,940	29,224,123	0	26,437,095
06	Student services	72,549,892	39,754,009	12,410,010	0	20,385,873
07	Institutional support	51,939,868	19,223,449	7,061,861	0	25,654,558
08	Operation & maintenance of plant	132,095,786	47,292,130	16,145,785	0	68,657,871
09	Depreciation	112,441,398			112,441,398	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	43,115,150				43,115,150
11	Auxiliary enterprises	161,331,925	52,601,678	15,060,702	0	93,669,545
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	48,102,695	26,095,204	13,488,278	0	8,519,213
15	Total operating expenses	2,074,134,870	1,017,873,318	340,627,247	112,441,398	603,192,907
	Prior year amount	1,952,996,135	979,629,329	318,289,060	105,777,753	549,299,993

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

		1	2	3	4	5
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
	Nonoperating Expenses and Deductions					
16	Interest	19,187,024				19,187,024
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	31,707,475	0	0	0	31,707,475
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	50,894,499	0	0	0	50,894,499
19	Total expenses & deductions	2,125,029,369	1,017,873,318	340,627,247	112,441,398	654,087,406
	Prior year amount	1,988,673,506	979,629,329	318,289,060	105,777,753	584,977,364

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Assets

Fiscal Year 2008

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	2,167,485,336	2,214,790,512
02	Total expenses & deductions (from C19)	2,125,029,369	1,988,673,506
03	Change in net assets during year (CV) CV=(D01-D02)	42,455,967	226,117,006
04	<u>Net assets</u> beginning of year	2,356,958,065	2,131,856,719
05	<u>Adjustments to beginning net assets</u> (CV) CV=[D06-(D03+D04)]	154,821	-1,015,660
06	Net assets end of year (from A18)	2,399,568,853	2,356,958,065

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships
Fiscal Year 2008****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	<u>Pell grants</u> (federal)	11,599,300	10,151,985
02	<u>Other federal grants</u>	20,684,899	19,721,514
03	<u>Grants by state government</u>	6,676,961	6,202,324
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	38,146,449	34,473,348
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	5,737,856	5,043,660
07	Total gross scholarships and fellowships	82,845,465	75,592,831
	<u>Discounts and Allowances</u>		
08	<u>Discounts & allowances applied to tuition & fees</u>	34,807,307	30,807,322
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u> CV= (E10-E08)	4,923,008	4,514,038
10	Total Discounts & Allowances (CV) CV=(E07-E11)	39,730,315	35,321,360
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	43,115,150	40,271,471

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets**Fiscal Year 2008
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	1,957,555,076	1,698,734,791
02	Value of <u>endowment assets</u> at the end of the fiscal year	2,026,632,873	1,957,555,076

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2008**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	347,482,131	347,482,131			
02 Sales and services	351,836,162	157,388,953	188,666,598	0	5,780,611
03 Federal grants/contracts (excludes Pell Grants)	448,804,346	446,843,722	0	0	1,960,624
Revenue from the state government:					
04 State appropriations, current & capital	391,637,016	379,771,757	0	0	11,865,259
05 State grants and contracts	34,998,453	34,998,453	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	1,551,207	1,551,207	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	448,163,920				
10 Interest earnings	10,344,947				
11 Dividend earnings	4,469,134				
12 Realized capital gains	21,069,251				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2008**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	1,017,873,318	945,867,483	52,601,678	0	19,404,157
02 Employee benefits, total	340,627,247	318,218,922	15,060,702	0	7,347,623
03 Payment to state retirement funds (maybe included in line 02 above)	100,691,881	94,458,902	4,220,964	0	2,012,015
04 Current expenditures other than salaries	559,023,122	452,650,429	93,553,253	0	12,819,440
Capital outlay:					
05 Construction	201,104,977	166,895,228	29,785,104	0	4,424,645
06 Equipment purchases	49,711,999	48,109,515	1,039,150	0	563,334
07 Land purchases	1,687,360	1,687,360	0	0	0
08 Interest on debt outstanding, all funds & activities	19,187,024				
09 Scholarships/fellowships	82,845,465	82,845,465			

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 1

Part L - Debt and Assets
Fiscal Year 2008

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	420,486,326
02 Long-term debt issued during fiscal year	6,773,825
03 Long-term debt retired during fiscal year	17,354,715
04 Long-term debt outstanding at end of fiscal year	409,905,437
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Part L - Debt and Assets (page 2)
Fiscal Year 2008

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	235,494,184

You may use the space below to provide context for the data you've reported above.

Explanation Report

There are no explanations for selected survey and institution