

Finance for private not-for-profit institutions and public institutions using FASB Reporting Standards
(new aligned form)

Finance - Private not-for-profit institutions and Public institutions using FASB standards

Form Version

Finance - FASB Institutions

The survey for FASB 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:

- FASB (Financial Accounting Standard Board)
- Aligned FASB (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 - Private not-for-profit institutions and Public institutions using FASB standards

General Information
Finance - FASB 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, 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 (Explain in box below) Don't know (Explain in box below)

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

- Yes (report endowment assets)
 No

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 your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution?

- Pass through (agency) Federal grants Does not award Pell grants

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

Part A - Statement of Financial Position, Page 1

Fiscal Year 2008
Report in whole dollars only

Line No.	Assets, Liabilities, and Net Assets	Total Amount	Prior Year Amounts
	<u>Assets</u>		
01	Long-term investments	<input type="text"/>	
19	Property, Plant, and Equipment, net of accumulated depreciation	<input type="text"/>	
20	Intangible Assets, net of accumulated amortization	<input type="text"/>	
02	Total assets	<input type="text"/>	
	<u>Liabilities</u>		
03	Total liabilities	<input type="text"/>	
	03a Debt related to Property, Plant, and Equipment	<input type="text"/>	
	<u>Net assets</u>		
04	Unrestricted net assets	<input type="text"/>	
05	Total restricted net assets		
	05a Permanently restricted net assets	<input type="text"/>	
	05b Temporarily restricted net assets	<input type="text"/>	
06	Total net assets		

Part A - Statement of Financial Position, Page 2

Fiscal Year 2008
Report in whole dollars only

Line No.	Plant, Property and Equipment	Total Amount End of Year	Prior Year Amounts
11	<u>Land and land improvements</u>	<input type="text"/>	
12	<u>Buildings</u>	<input type="text"/>	
13	Equipment, including art and <u>library</u> collections	<input type="text"/>	
15	<u>Construction in Progress</u>	<input type="text"/>	
16	Other	<input type="text"/>	
17	Total Plant, Property, and Equipment		
18	<u>Accumulated depreciation</u>	<input type="text"/>	
19	Property, Plant, and Equipment, net of accumulated depreciation		

Part B - Summary of Changes in Net Assets

(Please complete Part A before providing data for Part B)

Fiscal Year 2008

Report in whole dollars only

Line No.	Revenues, Expenses, Gains and Losses	Total Amount	Prior Year Amounts
01	Total <u>revenues</u> and <u>investment return</u>	<input type="text"/>	
02	Total <u>expenses</u> (enter a positive number)	<input type="text"/>	
03	Other specific changes in net assets (CV) CV=[B04-(B01-B02)]		
04	Change in <u>net assets</u>	<input type="text"/>	
05	Net assets, beginning of year	<input type="text"/>	
06	Adjustments to beginning of year net assets (CV) CV=[B07-(B04+B05)]		
07	Net assets, end of year (from A06)		

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

Part C - Scholarships and Fellowships

Fiscal Year 2008
Report in whole dollars only

Line No.	Scholarships and Fellowships	Total Amount	Prior Year Amounts
01	<u>Pell grants</u>	<input type="text"/>	
02	Other <u>federal grants</u>	<input type="text"/>	
03	<u>State grants</u>	<input type="text"/>	
04	<u>Local grants</u>	<input type="text"/>	
05	<u>Institutional grants (funded)</u>	<input type="text"/>	
06	<u>Institutional grants (unfunded)</u>	<input type="text"/>	
07	Total scholarships and fellowships (CV) CV=[C01+...+C06]		
08	<u>Allowances</u> (scholarships) applied to <u>tuition and fees</u>	<input type="text"/>	
09	<u>Allowances</u> (scholarships) applied to <u>auxiliary enterprise revenues</u>	<input type="text"/>	

Part D - Revenues and Investment Return

(Please complete Parts B and C before providing data for Part D)

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of Funds	Total Amount	Unrestricted	Temporarily restricted	Permanently restricted	Prior Year Amounts
01	<u>Tuition and fees</u> (net of allowance reported in Part C, line 08)		<input type="text"/>	<input type="text"/>	<input type="text"/>	
<u>Government Appropriations</u>						
02	Federal appropriations		<input type="text"/>	<input type="text"/>	<input type="text"/>	
03	State appropriations		<input type="text"/>	<input type="text"/>	<input type="text"/>	
04	Local appropriations		<input type="text"/>	<input type="text"/>	<input type="text"/>	
<u>Government Grants and Contracts</u>						
05	Federal grants and contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	
06	State grants and contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	
07	Local grants and contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	
<u>Private Gifts, Grants and Contracts</u>						
08	<u>Private gifts, grants and contracts</u>					
	08a <u>Private gifts</u>		<input type="text"/>	<input type="text"/>	<input type="text"/>	
	08b <u>Private grants and contracts</u>		<input type="text"/>	<input type="text"/>	<input type="text"/>	
09	<u>Contributions from affiliated entities</u>		<input type="text"/>	<input type="text"/>	<input type="text"/>	
<u>Other Revenue</u>						
10	<u>Investment return</u>		<input type="text"/>	<input type="text"/>	<input type="text"/>	
11	<u>Sales and services of educational activities</u>		<input type="text"/>			
12	<u>Sales and services of auxiliary enterprises</u> (net of allowance reported in Part C, line 09)		<input type="text"/>			
13	<u>Hospital revenue</u> If this institution is primarily a hospital, please click here		<input type="text"/>			
14	<u>Independent operations revenue</u>		<input type="text"/>	<input type="text"/>	<input type="text"/>	
15	Other revenue (CV) CV=[D16-(D01+...+D14)]					
16	Total revenues and investment return (from B01)		<input type="text"/>	<input type="text"/>	<input type="text"/>	
17	Net assets released from restriction	0	<input type="text"/>			
18	Net total revenues, after assets released from restriction					

Part E - Expenses by Functional and Natural Classification

(Please complete Part B before providing data for Part E)

Fiscal Year 2008
Report in whole dollars only

Line No.	Expenses by Functional Classification	Total amount (1)	Salaries and wages (2)	Benefits (3)	Operation and maintenance of plant (4)	Depreciation (5)	Interest (6)	All other (7)
01	Instruction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
02	Research	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03	Public service	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04	Academic support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	Student service	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Institutional support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Auxiliary enterprises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Net grant aid to students (net of tuition and fee allowances) (do not include work study here)	<input type="text"/>						
09	Hospital services If this institution is primarily a hospital, please click here	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	Independent operations	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	Operation and maintenance of plant (see instructions)	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	Other expenses (CV) CV=[E13-(E01+...+E11)]							
13	Total expenses		<input type="text"/>	<input type="text"/>	0	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Prior year total expenses							

Part H - Value 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	<input type="text"/>	
02	Value of <u>endowment assets</u> at the end of the fiscal year	<input type="text"/>	

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