

Finance for public institutions using GASB Reporting Standards
(new aligned form)

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 (new aligned 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

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

Part A - Statement of Net Assets

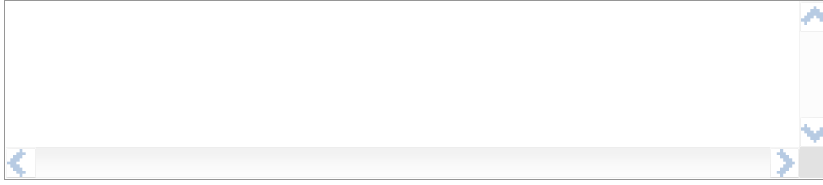
Fiscal Year 2009

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	<input type="text"/>	
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	<input type="text"/>	
04	Other noncurrent assets (CV) CV=[A05-A31]		
05	Total noncurrent assets	<input type="text"/>	
06	Total assets (CV) CV=(A01+A05)		
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	<input type="text"/>	
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)		
09	Total current liabilities	<input type="text"/>	
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	<input type="text"/>	
11	Other noncurrent liabilities (CV) CV=(A12-A10)		
12	Total noncurrent liabilities	<input type="text"/>	
13	Total liabilities (CV) CV=(A09+A12)		
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	<input type="text"/>	
15	<u>Restricted-expendable</u>	<input type="text"/>	
16	<u>Restricted-nonexpendable</u>	<input type="text"/>	
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]		
18	Total Net assets (CV) CV=(A06-A13)		

CV= Calculated Value

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

A large, empty text input area with a scroll bar on the right side. The scroll bar is currently at the top, indicating that the text area is empty. The input area is bounded by a thin black line.

Part A - Statement of Net Assets (Page 2)

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	<input type="text"/>	
22	<u>Infrastructure</u>	<input type="text"/>	
23	<u>Buildings</u>	<input type="text"/>	
32	<u>Equipment, including art and library collections</u>	<input type="text"/>	
27	<u>Construction in progress</u>	<input type="text"/>	
28	<u>Accumulated depreciation</u>	<input type="text"/>	
33	<u>Intangible assets, net of accumulated amortization</u>	<input type="text"/>	
34	Other capital assets	<input type="text"/>	

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	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u>	<input type="text"/>	
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts	<input type="text"/>	
03	State operating grants and contracts	<input type="text"/>	
04	Local/private operating grants and contracts		
	04a Local operating grants and contracts	<input type="text"/>	
	04b Private operating grants and contracts	<input type="text"/>	
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	<input type="text"/>	
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	<input type="text"/>	
26	<u>Sales & services of educational activities</u>	<input type="text"/>	
07	<u>Independent operations</u>	<input type="text"/>	
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B07)]		
09	Total operating revenues	<input type="text"/>	

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
Nonoperating Revenues			
10	<u>Federal appropriations</u>	<input type="text"/>	
11	<u>State appropriations</u>	<input type="text"/>	
12	<u>Local appropriations, education district taxes, & similar support</u>	<input type="text"/>	
Grants-Nonoperating			
13	Federal nonoperating grants	<input type="text"/>	
14	State nonoperating grants	<input type="text"/>	
15	Local nonoperating grants	<input type="text"/>	
16	<u>Gifts, including contributions from affiliated organizations</u>	<input type="text"/>	
17	<u>Investment income</u>	<input type="text"/>	
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]		
19	Total nonoperating revenues	<input type="text"/>	

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	<u>Capital appropriations</u>	<input type="text"/>	
21	<u>Capital grants & gifts</u>	<input type="text"/>	
22	<u>Additions to permanent endowments</u>	<input type="text"/>	
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]		
24	Total other revenues and additions	<input type="text"/>	
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)		

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

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	6 Operation and maintenance of plant	4 Depreciation	5 All other
Operating Expenses							
01	Instruction	<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"/>	
03	Public service	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
05	Academic support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
06	Student services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
07	Institutional support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
08	Operation & maintenance of plant (see instructions)	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	<input type="text"/>					
11	Auxiliary enterprises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
12	Hospital services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
13	Independent operations	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]						
15	Total operating expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	<input type="text"/>	
	Prior year amount						

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

	1	2	3	6	4	5	
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	All other
	Nonoperating Expenses and Deductions						
16	Interest	<input type="text"/>					
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)				0		
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)				0		
19	Total expenses & deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	0	<input type="text"/>	
	Prior year amount						

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)		
02	Total expenses & deductions (from C19)		
03	Change in net assets during year (CV) CV=(D01-D02)		
04	<u>Net assets</u> beginning of year	<input type="text"/>	
05	<u>Adjustments to beginning net assets (CV)</u> CV=[D06-(D03+D04)]		
06	Net assets end of year (from A18)		

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 (federal)</u>	<input type="text"/>	
02	<u>Other federal grants</u>	<input type="text"/>	
03	<u>Grants by state government</u>	<input type="text"/>	
04	<u>Grants by local government</u>	<input type="text"/>	
05	<u>Institutional grants from restricted resources</u>	<input type="text"/>	
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]		
07	Total gross scholarships and fellowships	<input type="text"/>	
	Discounts and Allowances		
08	<u>Discounts & allowances applied to tuition & fees</u>	<input type="text"/>	
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u> CV= (E10-E08)		
10	Total Discounts & Allowances (CV) CV=(E07-E11)		
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)		

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

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) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees					
02 Sales and services		<input type="text"/>			<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
06 Local appropriation, current & capital		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Receipts from property and non-property taxes	<input type="text"/>				
09 Gifts and private grants, including capital grants	<input type="text"/>				
10 Interest earnings	<input type="text"/>				
11 <u>Dividend earnings</u>	<input type="text"/>				
12 <u>Realized capital gains</u>	<input type="text"/>				

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		<input type="text"/>			<input type="text"/>
02 Employee benefits, total		<input type="text"/>			<input type="text"/>
03 Payment to state retirement funds (maybe included in line 02 above)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04 Current expenditures other than salaries		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capital outlay:					
05 Construction		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06 Equipment purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Land purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Interest on debt outstanding, all funds & activities	<input type="text"/>				
09 Scholarships/fellowships					

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
- 02 Long-term debt issued during fiscal year
- 03 Long-term debt retired during fiscal year
- 04 Long-term debt outstanding at end of fiscal year
- 05 Short-term debt outstanding at beginning of fiscal year
- 06 Short-term debt outstanding at end of fiscal year

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

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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

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

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

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

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