

IPEDS FINANCE SURVEY
 Finance - Public institutions
 General Information
 Fiscal Year 2005

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, 2003.)

Beginning: month/year (MMYYYY)	Month:	07	Year:	2004
And ending: month/year (MMYYYY)	Month:	06	Year:	2005

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 is used by your institution ?

X	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

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

X	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, whether that column represents a single component unit or a combination of component units. (These component units include affiliated entities as described in GASB statement 39. The provisions of GASB 39 are not required to be implemented until fiscal years beginning after June 15, 2003, therefore no information is required on this portion of the survey until the institution implements the revised component unit definitions set forth in this new standard. If your institution has not implemented GASB 39, enter 0 in each of the blanks below.)

0	Number of component unit columns on GPFS using FASB standards
0	Number of component unit columns on GPFS using GASB standards

System or Governing Board (please see instructions about reporting System data)

Please select the applicable option below:

X	This Finance Survey form is for an institution that is NOT part of a system
	This Finance Survey form is for an institution that is part of a system
	Name of the system is: <input style="width: 300px;" type="text"/>
	This Finance Survey form is for a system (or governing board) office

IPEDS FINANCE SURVEY
Part A - Statement of Net Assets
Fiscal Year 2005

Line no.	Report in whole dollars only	<u>Current year amount</u>
Current Assets		
01	Total current assets	23,118,120
Noncurrent Assets		
02	Capital assets -depreciable (gross)	345,684,529
03	Accumulated depreciation	106,535,663
04	Other noncurrent assets (CV) CV = [A05 - (A02 - A03)]	125,077,141
05	Total noncurrent assets	364,226,007
06	Total assets (CV) (A01 + A05)	387,344,127
Current Liabilities		
07	Long-term debt, current portion	1,133,789
08	Other current liabilities (CV) (A09 - A07)	15,922,926
09	Total current liabilities	17,056,715
Noncurrent Liabilities		
10	Long-term debt	83,475,300
11	Other noncurrent liabilities (CV) (A12 - A10)	2,197,516
12	Total noncurrent liabilities	85,672,816
13	Total liabilities (CV) (A09 + A12)	102,729,531
Net Assets		
14	Invested in capital assets, net of related debt	238,942,838
15	Restricted-expendable	18,194,441
16	Restricted-nonexpendable	8,749,712
17	Unrestricted (CV) [A18 - (A14 + A15 + A16)]	18,727,605
18	Total Net assets (CV) (A06 - A13)	284,614,596

CV = Calculated Value

IPEDS FINANCE SURVEY
Part A - Property, Plant, and Equipment
Fiscal Year 2005

Report in whole dollars only

Line No.	Description Plant, Property, and Equipment	Beginning balance	Additions	Retirements (CV)	Ending balance
21	Land & land improvements	3,568,636	31,299	-	3,599,935
22	Infrastructure	55,890,507	13,703,006	-	69,593,513
23	Buildings	198,076,068	34,804,111	1,769,228	231,110,951
24	Equipment	22,333,662	2,184,946	858,801	23,659,807
25	Art and library collections	20,864,594	885,121	-	21,749,715
26	Property obtained under capital leases (if not included in equipment)	-	-	-	
27	Construction in progress	50,501,124	46,813,534	48,360,870	48,953,788
28	Accumulated depreciation	98,560,588	10,091,119	2,116,044	106,535,663

CV = (Beginning Balance + Additions - Ending Balance)

IPEDS FINANCE SURVEY GASB
Part B - Revenues and Other Additions Fiscal Year 2005

Report in whole dollars only

Line No.	Source of Funds	<u>Current year amount</u>
Operating Revenues		
01	Tuition & fees , after deducting discounts & allowances Grants and contracts - operating	37,423,081
02	Federal operating grants and contracts	12,574,583
03	State operating grants and contracts	8,893,459
04	Local/private operating grants and contracts	6,243,187
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	26,245,165
06	Sales & services of hospitals, after deducting patient contractual allowances	-
07	Independent operations	-
08	Other sources - operating (CV) [B09 - (B01 + ... + B07)]	2,903,324
09	Total operating revenues	94,282,799
Nonoperating Revenues		
10	Federal appropriations	-
11	State appropriations	42,742,604
12	Local appropriations, education district taxes, & similar support	-
Grants - nonoperating		
13	Federal nonoperating grants	-
14	State nonoperating grants	-
15	Local nonoperating grants	-
16	Gifts, including contributions from affiliated organizations	-
17	Investment income	3,713,432
18	Other nonoperating revenues (CV) [B19 - (B10 + ... + B17)]	-
19	Total Nonoperating revenues	46,456,036
Other Revenues and Additions		
20	Capital appropriations	14,796,079
21	Capital grants & gifts	-
22	Additions to permanent endowments	308,725
23	Other revenues & additions (CV) [B24 - (B20 + ... + B22)]	-
24	Total other revenues and additions	15,104,804
25	Total all revenues and other additions (CV) (B09 + B19 + B24)	155,843,639

CV = Calculated Value

IPEDS FINANCE SURVEY
Part C - Expenses and Other Deductions
Fiscal Year 2005

Report in whole dollars only

Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
Operating Expenses						
01	Instruction	52,418,711	34,813,624	9,291,051		8,314,036
02	Research	2,171,123	987,292	196,997		986,834
03	Public service	713,620	508,698	100,098		104,824
05	Academic support	9,277,457	5,170,955	1,432,405		2,674,097
06	Student services	8,336,963	5,121,031	1,379,903		1,836,029
07	Institutional support	14,783,100	8,555,955	2,157,372		4,069,773
08	Operation & maintenance of plant	8,234,067	3,622,784	1,104,916		3,506,367
09	Depreciation	10,091,119			10,091,119	
10	Scholarships and fellowships expenses, excluding discounts & allowances	9,349,567				9,349,567
11	Auxiliary enterprises	28,659,934	8,813,883	1,752,813		18,093,238
12	Hospital services	-	-			
13	Independent operations	-	-			
14	Other expenses & deductions (CV) CV = [C15 - (C01+ ... + C13)]	-	-	-	-	-
15	Total Operating expenses	144,035,661	67,594,222	17,415,555	10,091,119	48,934,765
Nonoperating Expenses and Deductions						
16	Interest	1,615,518				1,615,518
17	Other nonoperating expenses & deductions (CV) CV = (C18 - C16)	4,275,822	-	-	-	4,275,822
18	Total nonoperating expenses & deductions (CV) CV = (C19 - C15)	5,891,340	-	-	-	5,891,340
19	Total expenses & deductions	149,927,001	67,594,222	17,415,555	10,091,119	54,826,105
20	Prior year totals	137,996,466	63,093,693	15,546,613	7,531,760	51,824,400

CV = Calculated Value

IPEDS FINANCE SURVEY GASB
Part D - Summary of Changes In Net Assets
Fiscal Year 2005

Report in whole dollars only

Line No.	Description	Current year amount
01	Total revenues & other additions (from B25)	155,843,639
02	Total expenses & deductions (from C19)	149,927,001
03	Increase in net assets during year (CV) (D01 - D02)	5,916,638
04	Net assets beginning of year	278,697,958
05	Adjustments to beginning net assets (CV) CV = [D06 - (D03 + D04)]	-
06	Net assets end of year (from A18)	284,614,596

CV = Calculated Value

IPEDS FINANCE SURVEY GASB
Part E - Scholarships and Fellowships Fiscal Year 2005
Report in whole dollars only

Line no.	Source	<u>Current year amount</u>
Institutional Expenses and/or Discounts & Allowances		
Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)	6,621,594
02	Other federal grants	292,355
03	Grants by state government	6,709,527
04	Grants by local government	-
05	Institutional grants from restricted resources	4,538,685
06	Institutional grants from unrestricted resources (CV) CV = [E07 - (E01 + ... + E05)]	4,205,916
07	Total gross scholarships and fellowships	22,368,077
Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	12,584,156
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) (E10 - E08)	434,354
10	Total Discounts & Allowances (CV) (E07 - E11)	13,018,510
11	Net scholarships and fellowships expenses after deducting discounts & allowances (from C10)	9,349,567

CV = Calculated Value

IPEDS FINANCE SURVEY GASB
Part H - Details of Endowment Assets
Fiscal Year 2005
(Optional for current reporting cycle)

Line no.	Value of Endowment Assets	Market Value
01	Value of Endowment Assets at the beginning of the year	9,139,124
02	Value of Endowment Assets at the end of the year	9,343,165

Part J - Revenues

Source and type	Amount				
	Total for all funds and operations (Includes endowment funds but excludes component units)	Education and general/independent operations	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
	(1)	(2)			
01 Tuition and fees					
02 Sales and services		2,820,467			-
03 Federal grants/contracts (excludes Pell Grants)		12,574,583	-	-	-
Revenue from the state government:					
04 State appropriations, current & capital		57,538,683	-	-	-
05 State grants and contracts		8,893,459	-	-	-
Revenue from local governments:					
06 Local appropriations, current & capital		-	-	-	-
07 Local government grants/contracts		-	-	-	-
08 Receipts from property and non-property taxes	-				
09 Gifts and private grants, including capital grants	6,551,912				
10 Interest earnings	3,796,289				
11 Dividend earnings	-				
12 Realized capital gains	-				

Part K - Expenditures

Category	Amount				
	Total for all funds and operations (Includes endowment funds but excludes component units)	Education and general/independent operations	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
	(1)	(2)			
01 Salaries and wages		58,780,339			-
02 Employee benefits, total		15,662,742			-
03 Payment to state retirement funds		3,246,159	132,557	-	-
04 Current expenditures other than salaries		30,841,527	18,093,238	-	-
Capital outlay:					
05 Construction		13,930,580	32,882,954	-	-
06 Equipment purchases		2,184,946	233,351	-	-
07 Land purchases		-	31,299	-	-
08 Interest on debt outstanding, all funds & activities	1,615,518				
09 Scholarships/fellowships					

Part L - Debt and Assets

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	92,265,735
02 Long-term debt issued during fiscal year	584,334
03 Long-term debt retired during fiscal year	1,235,836
04 Long-term debt outstanding at end of fiscal year	91,614,233
05 Short-term debt outstanding at beginning of fiscal year	-
06 Short-term debt outstanding at end of fiscal year	-

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	78,520,595