

**Finance - Public institutions****Reporting Standard**

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

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

**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 2008-09. 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 2008-09)

**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 (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, 2009.)

Beginning: month/year (MMYYYY) Month: 7 Year: 2008
And ending: month/year (MMYYYY) Month: 6 Year: 2009

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. Reporting Model

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. Intercollegiate Athletics

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. Endowment Assets

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.

1 Number of component unit columns on GPFS using FASB standards
0 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.

State Auditors are not scheduled until 5-1-10

**Part A - Statement of Net Assets**

**Fiscal Year 2009**

Line no.	Description	Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	72,249,105	74,070,146
	<u>Noncurrent Assets</u>		
02	<u>Capital assets - depreciable (gross)</u>	318,643,069	267,607,578
03	<u>Accumulated depreciation</u>	81,442,257	75,078,314
31	<u>Capital assets</u> , net of depreciation CV=(A02-A03)	237,200,812	192,529,264
04	Other noncurrent assets CV=[A05-(A02-A03)]	75,515,711	131,516,826
05	Total noncurrent assets	312,716,523	324,046,090
06	Total assets CV=(A01+A05)	384,965,628	398,116,236
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	3,004,079	2,764,670
08	Other <u>current liabilities</u> CV=(A09-A07)	9,816,447	14,254,012
09	Total current liabilities	12,820,526	17,018,682
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	63,272,973	70,184,853
11	Other noncurrent liabilities CV=(A12-A10)	11,764,672	6,167,159
12	Total noncurrent liabilities	75,037,645	76,352,012
13	Total liabilities CV=(A09+A12)	87,858,171	93,370,694
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	206,011,976	202,573,545
15	<u>Restricted-expendable</u>	22,535,597	20,658,066
16	<u>Restricted-nonexpendable</u>	25,323,481	23,093,177
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	43,236,403	58,420,754
18	Total net assets CV=(A06-A13)	297,107,457	304,745,542

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

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

**Fiscal Year 2009**

Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
<b>Plant, Property, and Equipment</b>					
21	<u>Land &amp; land improvements</u>	6,914,778	19	0	6,914,797
22	<u>Infrastructure</u>	27,924,017	1,458,692	0	29,382,709
23	<u>Buildings</u>	215,054,336	49,133,110	1,084,220	263,103,226
24	<u>Equipment</u>	24,520,884	3,542,002	2,014,093	26,048,793
25	<u>Art and library collections</u>	1,174,578	15,040	0	1,189,618
26	Property obtained under capital leases (if not included in equipment)	0		0	0
27	<u>Construction in progress</u>	59,337,928	15,618,995	50,129,011	24,827,912
	<b>Total for Plant, Property and Equipment</b>	334,926,521	69,767,858	53,227,324	351,467,055
	<b>CV = (A21+ .. A27)</b>				
28	<u>Accumulated depreciation</u>	75,078,314	7,720,442	1,356,499	81,442,257

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

**Part B - Revenues and Other Additions**

Fiscal Year 2009

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u>	30,405,995	32,262,305
<u>Grants and contracts</u> - operating			
02	Federal operating grants and contracts	3,921,879	4,759,956
03	State operating grants and contracts	10,514,869	7,299,946
04	Local government/private operating grants and contracts	1,309,420	1,612,826
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	21,513,027	21,542,727
06	Sales & services of hospitals, after deducting <u>patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	2,194,019	2,077,566
08	Other sources - operating CV=[B09-(B01+ .....+B07)]	1,805,607	1,835,013
09	Total operating revenues	71,664,816	71,390,339

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**Part B - Revenues and Other Additions**

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations		0
11	State appropriations	84,000,004	89,055,513
12	Local appropriations, education district taxes, & similar support		0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants	6,701,341	5,340,234
14	State nonoperating grants		0
15	Local government nonoperating grants	215,886	70,764
16	Gifts, including contributions from affiliated organizations	3,309,763	3,313,840
17	Investment income	-4,382,073	4,010,648
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,563,974	0
19	Total nonoperating revenues	93,408,895	101,790,999

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**Part B - Revenues and Other Additions**

**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations		4,750,400
21	Capital grants & gifts	1,565,695	1,631,993
22	Additions to permanent endowments	2,730,604	448,780
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	4,296,299	6,831,173
25	Total all revenues and other additions CV=(B09+B19+B24)	169,370,010	180,012,511

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

**Part C - Expenses and Other Deductions**

Fiscal Year 2009						
Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction	62,350,731	45,929,515	10,748,771		5,672,445
02	Research	1,902,472	928,729	182,024		791,719
03	Public service	11,139,710	5,628,493	1,332,389		4,178,828
05	Academic support	11,779,994	6,853,978	1,644,124		3,281,892
06	Student services	8,107,646	4,153,347	1,125,497		2,828,802
07	Institutional support	13,531,584	8,397,285	2,077,124		3,057,175
08	Operation & maintenance of plant	15,473,583	6,103,114	2,271,424		7,099,045
09	Depreciation	7,720,442			7,720,442	0
10	Scholarships and fellowships expenses, excluding discounts & allowances	9,398,196				9,398,196
11	Auxiliary enterprises	29,504,971	9,058,758	2,214,646		18,231,567
12	Hospital services					0
13	Independent operations	2,182,804	178,560	74,363		1,929,881
14	Other expenses & deductions CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	173,092,133	87,231,779	21,670,362	7,720,442	56,469,550
	Prior year amount	<b>169,358,751</b>	<b>83,223,649</b>	<b>20,301,048</b>	<b>6,782,566</b>	<b>59,051,488</b>

**Part C - Expenses and Other Deductions**

Fiscal Year 2009						
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>	2,322,568				2,322,568
<b>Other nonoperating expenses &amp; deductions (CV) CV=(C18-C16)</b>						
17		1,610,444	0	0	0	1,610,444
<b>Total nonoperating expenses &amp; deductions (CV) CV=(C19-C15)</b>						
18		3,933,012	0	0	0	3,933,012
<b>19 Total expenses &amp; deductions</b>						
		177,025,145	87,231,779	21,670,362	7,720,442	60,402,562
	Prior year amount	172,883,555	83,223,649	20,301,048	6,782,566	62,576,292

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 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	169,370,010	180,012,511
02	Total expenses & deductions (from C19)	177,025,145	172,883,555
03	Change in net assets during year CV=(D01-D02)	-7,655,135	7,128,956
04	Net assets beginning of year	304,745,542	297,257,890
05	Adjustments to beginning net assets CV=[D06-(D03+D04)]	17,050	358,696
06	Net assets end of year (from A18)	297,107,457	304,745,542

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

\*Increases in NA  
Investment in Plant of 3.4M resulted from equipment purchase

Endowed Professorship - Increase in giving of non-expandable professorship of 1.7M

**Part E - Scholarships and Fellowships**

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	6,128,393	5,333,737
02	<u>Other federal grants</u>	296,928	220,995
03	<u>Grants by state government</u>	11,010,811	8,329,056
04	<u>Grants by local government</u>	715,530	701,457
05	<u>Institutional grants from restricted resources</u>	807,356	793,124
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	2,925,421	2,708,217
07	Total gross scholarships and fellowships	21,884,439	18,086,586
<u>Discounts and Allowances</u>			
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	8,186,627	6,886,407
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises</u> CV= (E10-E08)	4,299,616	3,514,065
10	Total discounts & allowances CV=(E07-E11)	12,486,243	10,400,472
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	9,398,196	7,686,114

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

**Part F - Component Unit That Uses FASB Standards**

**Part F - GASB Component Unit that uses FASB Standards**  
**Fiscal Year 2009**

Names of entities included:   
 Primary nature (purpose) of unit(s)

Line No.	Current year amount	
<b>Statement of Financial Position</b>		
01	<u>Long-term investments</u>	<input type="text"/>
02	<u>Other assets (CV)</u> CV=(F03-F01)	70,063,941
03	Total Assets	<input type="text" value="70,063,941"/>
04	Total liabilities (CV) CV=(F03-F08)	68,962,983
<u>Net Assets</u>		
05	<u>Temporarily restricted</u>	<input type="text"/>
06	<u>Permanently restricted</u>	<input type="text"/>
07	<u>Unrestricted (CV)</u> CV=[F08-(F05+F06)]	1,100,958
08	Total net assets	<input type="text" value="1,100,958"/>

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**Part F - Component Unit That Uses FASB Standards**

**Part F - GASB Component Unit that uses FASB Standards**  
**Fiscal Year 2009**

Line No.		Current year amount
<b>Statement of Activities</b>		
09	<b>Investment return</b>	18,214
10	Other <b>revenues, gains, &amp; other support (CV)</b> CV=(F11-F09)	1,571,026
11	Total revenues, <b>gains, &amp; other support</b>	1,589,240
12	Total <b>expenses</b>	1,122,043
12a	Expenses paid to institution <b>(included in F12)</b>	0
13	Total <b>losses (CV)</b> CV=(F14-F12)	0
14	Total expenses and losses <b>(CV)</b> CV=(F11-F15)	1,122,043
15	<b>Change in net assets</b>	467,197
16	Net assets -- beginning of year	633,761
17	<b>Adjustments to beginning net assets(CV)</b> CV=[F18-(F15+F16)]	0
18	Net assets -- end of year <b>(from F08)</b>	1,100,958

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 2009

Line No.	Value of Endowment Assets	Market Value	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	34,300,414	32,543,813
02	Value of <u>endowment assets</u> at the end of the fiscal year	33,861,610	34,300,414

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

**Fiscal Year 2009**

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	38,592,622	38,592,622			
02 Sales and services	25,812,643	<input type="text"/>	25,812,643	0	<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)	10,625,209	10,625,209	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
State					
04 appropriations, current & capital	84,000,004	84,000,004	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts	11,736,745	11,736,745	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
Local					
06 appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts	213,742	213,742	<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	4,963,157				
10 Interest earnings	2,660,278				
11 Dividend earnings	<input type="text"/>				
12 Realized capital gains	254,250				

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

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

Fiscal Year 2009

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	87,231,780	78,173,022	9,058,758		
02 Employee benefits, total	21,670,362	19,455,716	2,214,646		
03 Payment to state retirement funds (maybe included in line 02 above)	9,898,028	8,884,404	1,013,624		
04 Current expenditures other than salaries	28,839,786	28,839,786			
05 Capital outlay: Construction	15,591,910	4,239,864	11,352,046		
06 Equipment purchases	3,114,795	2,345,129	769,666		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	1,330,669				
09 Scholarships/fellowships	21,884,439	21,884,439			

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

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

Fiscal Year 2009

Debt Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	46,330,604
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	1,337,241
04 Long-term debt outstanding at end of fiscal year	44,993,363
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.

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

Fiscal Year 2009

Assets Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	4,069,370
08 Total cash and security assets held at end of fiscal year in bond funds	17,155,952
09 Total cash and security assets held at end of fiscal year in all other funds	80,078,334

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

**Explanation Report**

Number	Source	Location	Description	Severity	Accepted
<b>Global Edits</b>					
1		Perform Edits	This number should be greater than zero. Please explain.	Explanation	Yes
Reason:	Unrealized Loss due to downturn in the Market.				

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