

IPEDS Finance Survey

Fiscal Year 2003

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Part A - Statement of Net Assets

Fiscal Year 2003

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	201,975,000	289,382,000
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	1,622,472,000	1,603,531,000
03	<u>Accumulated depreciation</u> (enter as a positive amount)	794,823,000	817,996,000
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	439,345,000	473,868,000
05	Total noncurrent assets	1,266,994,000	1,259,403,000
06	Total assets (CV) CV=(A01+A05)	1,468,969,000	1,548,785,000
	Current <u>Liabilities</u>		
07	Long-term debt, current portion	23,024,000	28,217,000
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	134,477,000	230,154,000
09	Total current liabilities	157,501,000	258,371,000
	Noncurrent Liabilities		
10	Long-term debt	508,363,000	507,396,000
11	Other noncurrent liabilities (CV) CV=(A12-A10)	97,538,000	76,544,000
12	Total noncurrent liabilities	605,901,000	583,940,000
13	Total liabilities (CV) CV=(A09+A12)	763,402,000	842,311,000
	Net Assets		
14	Invested in capital assets, net of related debt	397,160,000	405,336,000
15	Restricted-expendable	100,888,000	112,537,000
16	Restricted-nonexpendable	86,176,000	69,092,000
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	121,343,000	119,509,000
18	Total Net assets (CV) CV=(A06-A13)	705,567,000	706,474,000

CV= Calculated Value

CAVEATS

Part A - Plant, Property, and Equipment
Fiscal Year 2003

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	50,035,000	1,912,000	336,000	51,611,000
22	Infrastructure	133,171,000	22,411,000	0	155,582,000
23	Buildings	902,925,000	90,704,000	2,549,000	991,080,000
24	Equipment	288,889,000	27,937,000	18,251,000	298,575,000
25	Art and <u>library collections</u>	166,891,000	10,653,000	309,000	177,235,000
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	79,677,000	89,506,000	108,081,000	61,102,000
28	Accumulated depreciation	740,886,000	70,930,000	16,993,000	794,823,000

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

In fiscal year 2003, the University increased its capitalization threshold for equipment from \$1,000 to \$5,000. The University's capital assets reported as of June 30, 2002 have been restated as follows: Equipment assets decreased \$111,655,000 and accumulated depreciation decreased \$77,111,000 resulting in a cumulative effect of (\$34,544,000). See footnote #1.

Part B - Revenues and Other Additions

Fiscal Year 2003

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	149,533,000	140,096,000
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	315,215,000	260,386,000
03	State operating grants and contracts	13,218,000	14,940,000
04	Local/private operating grants and contracts	61,734,000	54,757,000
05	Sales & services of <u>auxiliary enterprises,</u> after deducting <u>discounts & allowances</u>	107,046,000	95,655,000
06	<u>Sales & services of hospitals,</u> after deducting <u>patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	23,517,000	20,151,000
09	Total operating revenues	670,263,000	585,985,000

Part B - Revenues and Other Additions

Fiscal Year 2003

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal appropriations	0	0
11	State appropriations	340,364,000	329,320,000
12	Local appropriations, education district taxes, & similar support	0	0
	<u>Grants-nonoperating</u>		
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	40,572,000	35,407,000
17	Investment income	10,868,000	3,677,000
18	Other nonoperating revenues (CV)	4,792,000	23,752,000
	CV=[B19-(B10+...+B17)]		
19	Total nonoperating revenues	396,596,000	392,156,000

Part B - Revenues and Other Additions

Fiscal Year 2003

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	4,000,000
21	Capital grants & gifts	14,670,000	13,494,000
22	Additions to permanent endowments	1,102,000	1,518,000
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	15,772,000	19,012,000
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	1,082,631,000	997,153,000

CV = Calculated Value

CAVEATS

Part C - Expenses and Other Deductions
Fiscal Year 2003

Report in whole
dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	285,946,000	213,712,000	45,577,000		26,657,000
02	Research	308,192,000	165,413,000	28,058,000		114,721,000
03	Public service	41,833,000	23,797,000	4,948,000		13,088,000
05	Academic support	61,250,000	36,208,000	7,856,000		17,186,000
06	Student services	20,851,000	14,811,000	2,866,000		3,174,000
07	Institutional support	61,955,000	29,968,000	9,471,000		22,516,000
08	Operation & maintenance of plant	50,623,000	17,539,000	4,087,000		28,997,000
09	Depreciation	70,929,000			70,929,000	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	33,078,000				33,078,000
11	Auxiliary enterprises	95,272,000	49,531,000	8,619,000		37,122,000
12	Hospital services	0				0
13	Independent operations	0				0
14	Other expenses & deductions (CV)	0	0	0	0	0
	CV=[C15-(C01+...+C13)]					
15	Total operating expenses	1,029,929,000	550,979,000	111,482,000	70,929,000	296,539,000
	Prior year amount	956,959,000	530,843,000	99,487,000	77,294,000	249,335,000

Part C - Expenses and Other Deductions
Fiscal Year 2003

Report in whole
dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Nonoperating Expenses and Deductions					
16	Interest	19,065,000				19,065,000
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	19,065,000	0	0	0	19,065,000
19	Total expenses & deductions	1,048,994,000	550,979,000	111,482,000	70,929,000	315,604,000
	Prior year amount	978,144,000	530,843,000	99,487,000	77,294,000	270,520,000

CV = Calculated Value

CAVEATS

Part D - Summary of Changes In Net Assets
Fiscal Year 2003

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	1,082,631,000	997,153,000
02	Total expenses & deductions (from C19)	1,048,994,000	978,144,000
03	Increase in net assets during year (CV) CV=(D01-D02)	33,637,000	19,009,000
04	<u>Net assets</u> beginning of year	706,474,000	687,465,000
05	<u>Adjustments to beginning net assets</u> (CV) CV=[D06-(D03+D04)]	-34,544,000	0
06	Net assets end of year (from A18)	705,567,000	706,474,000

CV = Calculated Value

CAVEATS

In fiscal year 2003, the University increased its capitalization threshold for equipment from \$1,000 to \$5,000. The cumulative effect of this change in capitalization threshold on net assets was \$(34,544,000). See Note 1 in the Notes to Financial Statements.

Part E - Scholarships and Fellowships
Part E - Scholarships and Fellowships
Fiscal Year 2003

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)	18,035,000	15,983,000
02	Other federal grants	1,957,000	2,102,000
03	Grants by state government	1,227,000	1,116,000
04	Grants by local government	35,000	9,000
05	Institutional grants from restricted resources	16,799,000	15,636,000
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	36,068,000	47,004,000
07	Total gross scholarships and fellowships	74,121,000	81,850,000
	Discounts and Allowances		
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	39,296,000	49,272,000
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises (CV)</u> CV= (E10-E08)	1,747,000	1,733,000
10	Total Discounts & Allowances (CV) CV=(E07-E11)	41,043,000	51,005,000
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	33,078,000	30,845,000

CV = Calculated Value

CAVEATS

Part H - Details of Endowment Assets

Fiscal Year 2003

(Optional for current reporting cycle)

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
		(2)	
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	292,380,000	
02	Value of <u>endowment assets</u> at the end of the fiscal year	297,745,000	

Part J - Revenue Data for Bureau of Census
Part J - Revenues (Census Bureau)
Fiscal Year 2003

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Amount Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	188,829,000	188,829,000			
02 Sales and services	128,369,000	15,195,000	108,793,000	0	4,381,000
03 Federal grants/contracts (excludes Pell Grants)	296,874,000	268,043,000	0	0	28,831,000
Revenue from the state government:					
04 State appropriations, current & capital	340,364,000	340,364,000	0	0	0
05 State grants and contracts	13,218,000	13,218,000	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	2,457,000	723,000	155,000	0	1,579,000
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	116,328,000				
10 Interest earnings	8,118,000				
11 Dividend earnings	1,264,000				
12 Realized capital gains	-1,910,000				

CAVEATS

Part K - Expenditure Data for Bureau of Census

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	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	550,979,000	458,636,000	49,531,000		42,812,000
02 Employee benefits, total	111,482,000	95,096,000	8,619,000		7,767,000
03 Payment to state retirement funds	5,010,000	4,170,000	451,000	0	389,000
04 Current expenditures other than salaries	367,468,000	300,333,000	37,122,000	0	30,013,000
Capital outlay:					
05 Construction	92,139,000	34,869,000	56,559,000	0	711,000
06 Equipment purchases	25,563,000	20,924,000	2,403,000	0	2,236,000
07 Land purchases	2,639,000	2,639,000	0	0	0
08 Interest on debt outstanding, all funds & activities	19,065,000				
09 Scholarships/fellowships	74,121,000	74,121,000			

CAVEATS

Part L - Debt and Assets, page 1

Part L - Debt and Assets

Fiscal Year 2003

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	538,657,000
02 Long-term debt issued during fiscal year	74,001,000
03 Long-term debt retired during fiscal year	81,271,000
04 Long-term debt outstanding at end of fiscal year	531,387,000
05 Short-term debt outstanding at beginning of fiscal year	28,217,000
06 Short-term debt outstanding at end of fiscal year	23,024,000

CAVEATS

Part L - Debt and Assets, page 2

Part L - Debt and Assets

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,744,000
08 Total cash and security assets held at end of fiscal year in bond funds	52,755,000
09 Total cash and security assets held at end of fiscal year in all other funds	326,236,000

CAVEATS