

**Purpose**

The purpose of the survey is to align with the institution's GASB

There are no new changes to

- For all institutions, instructions have been updated (Maintenance expenses should be excluded from wages, benefits, depreciation, etc.)
- For GASB institutions, clarifications have been added to the financial statements.

**Resources:**

To download the survey materials for this component: [Survey](#)

To access your prior year data submission for this component:

**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.

**General Information**  
**GASB-Reporting Institutions (aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2017.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2016"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2017"/>

**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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> Don't know OR in progress (Explain in box below)
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**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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)


**5. Endowment Assets**

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

<input type="radio"/> No
<input checked="" type="radio"/> Yes - (report endowment assets)

**6. Pension**

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

<input type="radio"/> No
<input checked="" type="radio"/>  Yes

**You may use the space below to**





## Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2016 - June 30, 2017

**If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	1,303,116,524	1,240,978,109
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	1,247,128,477	1,207,247,609
03	Change in net position during year <b>CV=(D01-D02)</b>	55,988,047	33,730,500
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	971,909,520	938,952,997
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	9,898,180	-773,977
06	Net position end of year for this institution <b>AND all of its child</b>		















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Part M - Pension Information

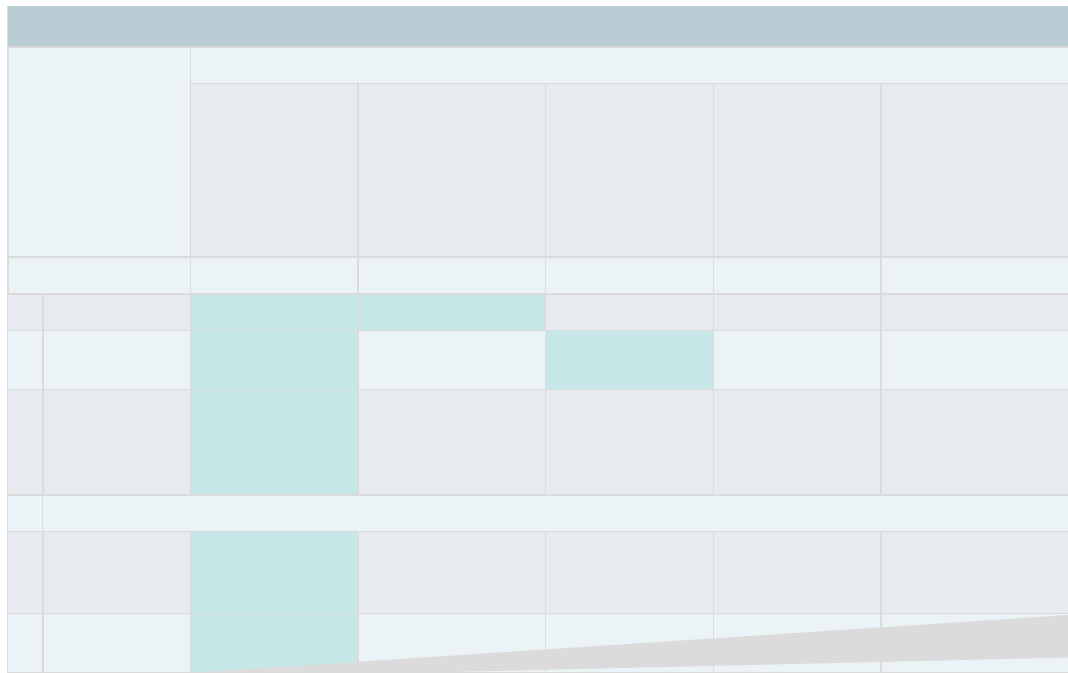
**Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	38,865,557	16,822,063
02	Net Pension liability	254,073,421	156,808,143
03	Deferred inflows related to pension	1,886,713	23,790,812
04	Deferred outflows related to pension		

Part H - Details of Endowment Assets

**Fiscal Year: July 1, 2016 - June 30, 2017**

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	367,691,934	









**Fiscal Year: July 1, 2016 - June 30, 2017**

<b>Assets</b>	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,752,396
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	670,451,695

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

