

**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
- GASB (Governmental Accounting Standard Board), using standards prior to GASB 34
- 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****General Information Finance - Public Institutions**

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, 2003.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2002

And ending: month/year (MMYYYY)

Month: 6

Year: 2003

**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 ?**



Business Type Activities



Governmental Activities



Governmental Activities with Business-Type Activities

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



Yes - (report endowment assets)



No

**5. 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:

This Finance Survey form is for an institution that is NOT part of a system

<input checked="" type="radio"/>	This Finance Survey form is for an institution that is part of a <u>system</u>
	Name of the system is: Indiana University
<input type="radio"/>	This Finance Survey form is for a <u>system</u> (or governing board) office
Caveats:	

Institution: INDIANA UNIVERSITY-KOKOMO (151333)

User ID: P31513331

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>	7,477,169	7,921,327
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	53,461,018	55,476,648
03	<u>Accumulated depreciation</u> (enter as a positive amount)	15,122,098	15,407,511
04	Other noncurrent assets <b>(CV)CV=[A05-(A02-A03)]</b>	804,793	955,906
05	Total noncurrent assets	39,143,713	41,025,043
06	Total assets <b>(CV)CV=(A01+A05)</b>	46,620,882	48,946,370
	Current Liabilities		
07	Long-term debt, current portion	1,556,061	1,522,446
08	Other <u>current liabilities</u> <b>(CV) CV=(A09-A07)</b>	2,461,019	2,488,431
09	Total current liabilities	4,017,080	4,010,877
	Noncurrent Liabilities		
10	Long-term debt	23,487,579	302,751
11	Other noncurrent liabilities <b>(CV)CV=(A12-A10)</b>	387,624	25,243,130
12	Total noncurrent liabilities	23,875,203	25,545,881
13	Total liabilities <b>(CV)CV=(A09+A12)</b>	27,892,283	29,556,758
	Net Assets		
14	Invested in capital assets, net of related debt	13,231,385	12,752,347
15	Restricted-expendable	993,454	3,015,006
16	Restricted-nonexpendable		0
17	<u>Unrestricted</u> <b>(CV)CV=[A18-(A14+A15+A16)]</b>	4,503,760	3,622,259
18	Total Net assets <b>(CV)CV=(A06-A13)</b>	18,728,599	19,389,612
<b>CV= Calculated Value</b>			
<b>CAVEATS</b>			

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<b>Part A - Plant, Property, and Equipment</b>					
<b>Fiscal Year 2003</b>					
<b>Report in whole dollars only</b>					
Line No.	Description	Beginning balance	Additions	Retirements(CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	Land & land improvements	1,422,952		0	1,422,952
22	Infrastructure	2,184,037	14,416	0	2,198,453
23	Buildings	44,208,717	80,928	0	44,289,645
24	Equipment	4,652,852	516,312	3,034,794	2,134,370
25	Art and library collections	3,008,090	396,505	0	3,404,595
26	Property obtained under capital leases (if not included in equipment)	0		0	
27	Construction in progress	0	11,003	0	11,003
28	Accumulated depreciation	15,407,511	1,834,611	2,120,023	15,122,099
<b>CV = (Beginning Balance + Additions - Ending Balance)</b>					
<b>CAVEATS</b>					

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<b>Part B - Revenues and Other Additions</b>			
<b>Fiscal Year 2003</b>			
<b>Report in whole dollars only</b>			
Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition & fees, after deducting discounts & allowances	6,852,446	5,963,195
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,492,064	1,258,416
03	State operating grants and contracts	301,803	489,884
04	Local/private operating grants and contracts	198,453	192,385
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	1,689,149	1,537,432
06	Sales & services of hospitals, after deducting patient contractual allowances		0
07	Independent operations		0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	1,262,187	717,239
09	Total operating revenues	11,796,102	10,158,551

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<b>Part B - Revenues and Other Additions</b>			
<b>Fiscal Year 2003</b>			

Report in whole dollars only			
Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations		0
11	State appropriations	11,548,979	11,736,824
12	Local appropriations, education district taxes, & similar support		0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants		0
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	505,319	325,838
17	Investment income	106,386	145,134
18	Other nonoperating revenues <b>(CV)CV=[B19-(B10+...+B17)]</b>	-221,989	1,537,563
19	Total nonoperating revenues	11,938,695	13,745,359

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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
21	Capital grants & gifts	44,188	0
22	Additions to permanent endowments		0
23	Other revenues & additions <b>(CV)CV=[B24-(B20+...+B22)]</b>	0	0
24	Total other revenues and additions	44,188	0
25	Total all revenues and other additions <b>(CV)CV=(B09+B19+B24)</b>	23,778,985	23,903,910
<b>CV = Calculated Value</b>			
CAVEATS			

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Part C - Expenses and Other Deductions					
Fiscal Year 2003					
Report in whole dollars only					
	1	2	3	4	5

Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
<b>Operating Expenses</b>						
01	Instruction	8,748,092	5,883,421	1,811,251		1,053,420
02	Research	260,146	126,661	38,994		94,491
03	Public service	629,578	302,238	93,046		234,294
05	Academic support	1,400,278	760,013	233,975		406,290
06	Student services	1,294,071	723,147	222,626		348,298
07	Institutional support	3,159,870	966,480	297,538		1,895,852
08	Operation & maintenance of plant	2,478,738	680,588	209,524		1,588,626
09	Depreciation	1,804,293			1,804,293	
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u>	1,088,325	90,114	27,742		970,469
11	Auxiliary enterprises	1,576,610	945,544	291,092		339,974
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions (CV)CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	22,440,001	10,478,206	3,225,788	1,804,293	6,931,714
	Prior year amount	21,507,375	10,441,819	2,940,450	2,554,307	5,570,799

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### 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
<b>Nonoperating Expenses and Deductions</b>						
16	<b>Interest</b>	1,829,120				1,829,120
17	<b>Other nonoperating expenses &amp; deductions (CV)CV=(C18-C16)</b>	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV)CV=(C19-C15)	1,829,120	0	0	0	1,829,120
19	Total expenses & deductions	24,269,121	10,478,206	3,225,788	1,804,293	8,760,834
	Prior year amount	22,460,632	10,441,819	2,940,450	2,554,307	6,524,056

CV = Calculated Value

## CAVEATS

Institution: INDIANA UNIVERSITY-KOKOMO (151333)

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**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 <b>(from B25)</b>	23,778,985	23,903,910
02	Total expenses & deductions <b>(from C19)</b>	24,269,121	22,460,632
03	Increase in net assets during year <b>(CV)CV=(D01-D02)</b>	-490,136	1,443,278
04	<u>Net assets</u> beginning of year	19,940,825	17,946,334
05	<u>Adjustments to beginning net assets (CV)CV=[D06-(D03+D04)]</u>	-722,090	0
06	Net assets end of year <b>(from A18)</b>	18,728,599	19,389,612

**CV = Calculated Value**

## CAVEATS

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**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)	1,427,546	1,131,647
02	Other federal grants	62,812	115,378
03	Grants by state government		0
04	Grants by local government		0
05	Institutional grants from restricted resources	218,069	215,616
06	<u>Institutional grants from unrestricted resources (CV)CV=[E07-(E01+...+E05)]</u>	246,408	126,644
07	Total gross scholarships and fellowships	1,954,835	1,589,285
	Discounts and Allowances		
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	866,510	92,915
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises (CV)CV= (E10-E08)</u>	0	602,348
10	Total Discounts & Allowances <b>(CV)CV=(E07-E11)</b>	866,510	695,263
11	Net scholarships and fellowships expenses after deducting	1,088,325	894,022

discount & allowances (from C10)		
<b>CV = Calculated Value</b>		
<b>CAVEATS</b>		

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<b>Part H - Details of Endowment Assets</b>			
<b>Fiscal Year 2003</b> (Optional for current reporting cycle) Report in whole dollars only			
<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b>Market Value</b>	<b>Prior Year Amounts</b>
		(2)	
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	258,406	
02	Value of <u>endowment assets</u> at the end of the fiscal year	253,631	

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<b>Part J - Revenue Data for Bureau of Census</b>					
<b>Part J - Revenues (Census Bureau) Fiscal Year 2003</b>					
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	7,718,956	7,718,956			
02 Sales and services			1,689,149		
03 Federal grants/contracts (excludes Pell Grants)					
Revenue from the state government:					
04 State appropriations, current & capital					
05 State grants and contracts					
Revenue from local governments:					
06 Local appropriation, current & capital					
07 Local government grants/contracts					
08 Receipts from					

	property and non-property taxes		
09	Gifts and private grants, including capital grants		
10	Interest earnings		
11	Dividend earnings		
12	Realized capital gains		

**CAVEATS**

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**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			945,544		
02 Employee benefits, total			291,092		
03 Payment to state retirement funds					
04 Current expenditures other than salaries					
Capital outlay:					
05 Construction					
06 Equipment purchases					
07 Land purchases					
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships	1,954,835	1,954,835			

**CAVEATS**

Institution: INDIANA UNIVERSITY-KOKOMO (151333)

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**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	1,576,361
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	125,045
04 Long-term debt outstanding at end of fiscal year	1,506,937
05 Short-term debt outstanding at beginning of fiscal year	55,620
06 Short-term debt outstanding at end of fiscal year	0

**CAVEATS**

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**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	71,012
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	5,666,662

**CAVEATS**