

NC State University IPEDS-F1 2001-02

North Carolina State University		
IPEDS FINANCE SURVEY		
Revised for GASB 34/35		
Part A - Statement of Net Assets		
Fiscal Year 2002		
REPORT IN WHOLE DOLLARS ONLY		
Line No.	Current Assets	Current Year Amount
01	Total Current Assets	182,982,217
	Noncurrent Assets	
02	Capital Assets-depreciable (gross)	797,977,318
03	Accumulated depreciation	359,560,506
04	Other noncurrent assets	299,384,951
05	Total noncurrent assets	737,801,763
06	Total assets	920,783,980
	Current Liabilities	
07	Long-term debt, current portion	6,381,765
08	Other current liabilities	58,071,496
09	Total current liabilities	64,453,261
	Noncurrent Liabilities	
10	Long-term debt	87,384,502
11	Other noncurrent liabilities	101,520,398
12	Total noncurrent liabilities	188,904,900
13	Total liabilities	253,358,161
	Net Assets	
14	Invested in capital assets, net of related debt	399,440,071
15	Restricted-expendable	147,186,213
16	Restricted-nonexpendable	43,366,799
17	Unrestricted	77,432,736
18	Total net assets	667,425,819

IPEDS FINANCE SURVEY					
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Part A - Plant, Property, and Equipment					
Fiscal Year 2002					
REPORT IN WHOLE DOLLARS ONLY					
Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
	Property, Plant, and Equipment				
21	Land and land improvements	10,021,264	342,710	0	10,363,974
22	Infrastructure	52,801,214	8,100,138	0	60,901,352
23	Buildings	503,659,204	24,615,560	0	528,274,764
24	Equipment	191,539,121	26,847,640	9,585,560	208,801,201
25	Art and library collections	0	0	0	0
26	Property obtained under capital leases (if not included in equipment)				0
27	Construction in Progress	34,393,518	24,235,062	20,584,792	38,043,788
28	Accumulated depreciation	337,570,179	29,687,684	7,697,357	359,560,506

IPEDS FINANCE SURVEY		
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Part B - Revenues and Other Additions		
Fiscal Year 2002		
REPORT IN WHOLE DOLLARS ONLY		
Line No.	Source of Funds	Current Year Amount
	Operating Revenues	
01	Tuition & fees, after deducting discounts and allowances	84,436,399
02	Grants and contracts - operating	164,121,831
03	Sales & services of auxiliary enterprises, after deducting discounts and allowances	118,112,938
04	Sales & services of hospitals, after deducting discounts and allowances	0
05	Independent Operations	0
06	Other Sources	9,103,126

07	Total operating revenues	375,774,294
	Nonoperating Revenues	
08	Federal appropriations	0
09	State appropriations	328,187,101
10	Local appropriations, education district taxes	0
11	Grants - nonoperating	1,668,904
12	Gifts, including contributions from affiliated organizations	44,203,272
13	Investment income	2,256,615
14	Other nonoperating revenues	
15	Total nonoperating revenues	376,315,892
	Other Revenues and Additions	
16	Capital appropriations	0
17	Capital grants and gifts	34,674,096
18	Additions to permanent endowments	2,586,124
19	Other revenues and additions	
20	Total other revenues and additions	37,260,220
21	Total all revenues and other additions	789,350,406

IPEDS FINANCE SURVEY						
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Part C - Expenses and Other Deductions						
Fiscal Year 2002						
REPORT IN WHOLE DOLLARS ONLY						
Line No.	Description	Current year total	Salaries and wages	Employee fringe benefits	Depreciation	All other
	Operating Expenses					
01	Instruction	221,295,121	157,568,537	27,682,964	0	36,043,620
02	Research	162,870,900	100,138,675	15,759,507	0	46,972,718
03	Public service	98,843,606	56,026,692	11,553,598	0	31,263,316
05	Academic support	40,184,505	24,594,326	4,928,022	0	10,662,157
06	Student services	22,298,189	7,902,740	1,550,040	0	12,845,409
07	Institutional support	50,986,174	31,627,661	5,322,744	0	14,035,769
08	Operation and	48,692,439	11,752,845	3,781,279	0	33,158,315

	maintenance of plant					
09	Depreciation	29,687,684	0	0	29,687,684	0
10	Scholarships and fellowships expenses, excluding discounts and allowances	11,751,303	0	0	0	11,751,303
11	Auxiliary enterprises	87,670,727	26,768,807	5,462,556	0	55,439,364
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses and deductions	0	0	0	0	0
15	Total operating expenses	774,280,648	416,380,283	76,040,710	29,687,684	252,171,971
	Nonoperating Expenses and Deductions					
16	Interest	6,088,382	0	0	0	6,088,382
17	Other nonoperating expenses and deductions	1,057,262				1,057,262
18	Total nonoperating expenses and deductions	7,145,644	0	0	0	7,145,644
19	Total expenses and deductions	781,426,292	416,380,283	76,040,710	29,687,684	259,317,615

IPEDS FINANCE SURVEY		
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Part D - Summary of Changes in Net Assets		
Fiscal Year 2002		
REPORT IN WHOLE DOLLARS ONLY		
Line No.	Description	Current year amount
01	Total revenues and other additions	789,350,406
02	Total expenses and deductions	781,426,292
03	Increase in net assets	7,924,114

04	Net assets beginning of the year	659,501,705
05	Adjustments to beginning net assets	0
06	Net assets end of the year	667,425,819

IPEDS FINANCE SURVEY		
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Part E - Scholarships and Fellowships		
Fiscal Year 2002		
REPORT IN WHOLE DOLLARS ONLY		
Line No.	Source	Current year amount
	Institutional Expenses and/or Discounts and Allowances	
	Gross Scholarships and Fellowships (no loans included)	
01	Pell grants	7,529,436
02	Other federal grants	2,966,791
03	Grants by state government	301,932
04	Grants by local government	5,151
05	Institutional grants from restricted resources	20,563,636
06	Institutional grants form unrestricted resources	11,131,487
07	Total gross scholarships and fellowships	42,498,433
	Discounts and Allowances	
08	Discounts and allowances applied to tuition and fees	20,947,626
09	Discounts and allowances applied to sales and services of auxiliary enterprises	9,799,504
10	Total Discounts and Allowances	30,747,130
11	Net scholarships and fellowships expenses after deducting discounts and allowances	11,751,303

IPEDS FINANCE SURVEY
Part F - GASB Component Unit that Uses FASB Standards
Fiscal Year 2002
This section will not be applicable to us because we do not report any component units on the face of our financial statements. For the schools that blend their foundations, these are not

considered component units for this disclosure. Component units are displayed within a separate column on the face of the financial statements. It is envisioned that this section will become applicable with the implementation of GASB 39 (FYE June 30, 2004). See web instructions for further information.

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Part G - GASB Component Unit that Uses GASB Standards
Fiscal Year 2002
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IPEDS FINANCE SURVEY						
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Part J - Revenues						
Fiscal Year 2002						
		Amount (WHOLE DOLLARS ONLY)				
Source and type		Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general / independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension / experiment services (554)
01	Tuition and fees					
02	Sales and services		32,456,014			21,104
03	Federal grants/contracts (excludes Pell grants)		82,502,640	0	0	0
	Revenue from the state government:					

04	State appropriations, current and capital		246,715,199	0	0	81,471,902
05	State grants and contracts		24,590,777	0	0	0
	Revenue form local governments:					
06	Local appropriations, current and capital					
07	Local government grants and contracts		681,312	0	0	0
08	Receipts from property and non-property taxes					
09	Gifts and private grants, including capital grants	77,919,533				
10	Interest earnings	9,118,200				
11	Dividend earnings	1,486,785				
12	Realized capital gains	(7,392,438)				

NOTE: Report only in the unshaded blocks. Information for shaded blocks is obtained from other Parts of this form, or is not applicable.

Part K - Expenditures

Amount (WHOLE DOLLARS ONLY)

Category	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general / independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension / experiment services (554)
01	Salaries and wages	314,920,454			75,749,801
02	Employee benefits, total	54,332,349			15,174,059
03	Payment to state retirement funds	7,546,581	1,080,188	0	2,678,041
04	Current expenditures other than salaries	170,305,866	55,439,364	0	12,133,552
	Capital outlay:				
05	Construction	24,235,062	0	0	0
06	Equipment Purchases	26,847,640	0	0	0

07	Land Purchases		342,710	0	0	0
08	Interest on debt outstanding, all funds and activities	4,457,282				
09	Scholarships/fellowships					

NOTE: Report only in the unshaded blocks. Information for shaded blocks is obtained from other Parts of this form, or is not applicable.

Part L - Debt and Assets		
		(WHOLE DOLLARS)
Category	Debt	Amount
01	Long-term debt outstanding at beginning of fiscal year	93,069,000
02	Long-term debt issued during fiscal year	15,960,000
03	Long-term debt retired during fiscal year	21,937,000
04	Long-term debt outstanding at end of fiscal year	87,092,000
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	2,000,000
Assets		
07	Total cash and securities held at end of fiscal year in sinking or debt service funds	7,813,052
08	Total cash and security assets held at end of fiscal year in bond funds	50,716
09	Total cash and security assets held at end of fiscal year in all other funds	150,218,418