

North Carolina State University

IPEDS FINANCE SURVEY – FISCAL YEAR 2005

Part A - Statement of Net Assets

REPORT IN WHOLE DOLLARS ONLY

| ◆ Line No. | | Current Year Amount |
|------------|---|---------------------|
| | Current Assets | |
| 1 | Total Current Assets | 256,646,594 |
| | Noncurrent Assets | |
| 2 | Capital Assets-depreciable (gross) | 1,149,437,809 |
| 3 | Accumulated depreciation | 423,512,934 |
| 4 | Other noncurrent assets | 498,621,357 |
| 5 | Total noncurrent assets | 1,224,546,232 |
| 6 | Total assets | 1,481,192,826 |
| | Current Liabilities | |
| 7 | Long-term debt, current portion | 8,258,184 |
| 8 | Other current liabilities | 71,336,825 |
| 9 | Total current liabilities | 79,595,009 |
| | Noncurrent Liabilities | |
| 10 | Long-term debt | 213,909,875 |
| 11 | Other noncurrent liabilities | 159,423,853 |
| 12 | Total noncurrent liabilities | 373,333,728 |
| 13 | Total liabilities | 452,928,737 |
| | Net Assets | |
| 14 | Invested in capital assets, net of related debt | 712,183,236 |
| 15 | Restricted-expendable | 167,621,179 |
| 16 | Restricted-nonexpendable | 54,518,640 |
| 17 | Unrestricted | 93,941,034 |
| 18 | Total net assets | 1,028,264,089 |

Part A – Plant, Property and Equipment

REPORT IN WHOLE DOLLARS ONLY (Fiscal Year 2005)

| Line No. | Description | Beginning balance | Additions | Retirements | Ending balance |
|----------|--|-------------------|-------------|-------------|----------------|
| | Property, Plant, and Equipment | | | | |
| 21 | Land and land improvements | 13,059,625 | 9,892,341 | 0 | 22,951,966 |
| 22 | Infrastructure | 78,546,485 | 18,376,518 | 0 | 96,923,003 |
| 23 | Buildings | 622,818,100 | 207,216,132 | 1,540,344 | 828,493,888 |
| 24 | Equipment | 223,436,199 | 17,876,469 | 17,291,750 | 224,020,918 |
| 25 | Art and library collections | 0 | 0 | 0 | 0 |
| 26 | Property obtained under capital leases (if not included in equipment) | 0 | 0 | 0 | 0 |
| 27 | Construction in Progress | 224,744,215 | -54,627,252 | 0 | 170,116,963 |
| 28 | Accumulated depreciation | 396,495,654 | 39,621,224 | 12,603,944 | 423,512,934 |

Part B – Revenues and Other Additions

REPORT IN WHOLE DOLLARS ONLY (Fiscal Year 2005)

| Line No. | Source of Funds | Current Year Amount |
|----------|---|---------------------|
| | Operating Revenues | |
| 1 | Tuition & fees, after deducting discounts and allowance | 121,679,301 |
| | Grants and contracts - operating: | |
| 2 | Federal operating grants and contracts | 93,009,670 |
| 3 | State operating grants and contracts | 33,614,450 |
| 4 | Local/private operating grants and contracts | 48,161,183 |
| 5 | Sales & services of auxiliary enterprises, after deducting discounts and allowances | 127,704,543 |
| 6 | Sales & services of hospitals, after deducting discounts and allowances | 0 |
| 7 | Independent Operations | 0 |
| 8 | Other Sources | 7,945,482 |
| 9 | Total operating revenues | 432,114,629 |
| | Non-operating Revenues | |
| 10 | Federal appropriations | 21,059,195 |
| 11 | State appropriations | 366,632,546 |
| 12 | Local appropriations, education district taxes | 0 |
| | Grants – non-operating | |
| 13 | Federal non-operating grants | 11,241,688 |
| 14 | State non-operating grants | 916,381 |
| 15 | Local non-operating grants | 5,974,050 |
| 16 | Gifts, including contributions from affiliated organization | 41,253,974 |
| 17 | Investment income | 13,446,362 |
| 18 | Other non-operating revenues | 10,113,273 |
| 19 | Total non-operating revenues | 470,637,469 |
| | Other Revenues and Additions | |
| 20 | Capital appropriations | 4,426,022 |
| 21 | Capital grants and gifts | 109,483,176 |
| 22 | Additions to permanent endowments | 1,076,833 |
| 23 | Other revenues and additions | 0 |
| 24 | Total other revenues and additions | 114,986,031 |
| 25 | Total all revenues and other additions | 1,017,738,129 |

Part C – Expenses and Other Distributions

| Line No. | Description | Current year total | Salaries and wages | Employee fringe benefits | Depreciation | All other |
|----------|---|--------------------|--------------------|--------------------------|--------------|-------------|
| | Operating Expenses | | | | | |
| 1 | Instruction | 254,270,739 | 177,504,470 | 34,229,685 | 0 | 42,536,584 |
| 2 | Research | 187,599,821 | 108,883,724 | 18,838,204 | 0 | 59,877,893 |
| 3 | Public service | 97,757,790 | 56,918,208 | 12,326,917 | 0 | 28,512,665 |
| 5 | Academic support | 60,911,493 | 28,218,684 | 5,824,130 | 0 | 26,868,679 |
| 6 | Student services | 14,794,726 | 8,073,456 | 1,536,858 | 0 | 5,184,412 |
| 7 | Institutional support | 53,554,408 | 36,815,976 | 6,932,152 | 0 | 9,806,280 |
| 8 | Operation and maintenance of plant | 57,380,049 | 16,548,187 | 4,182,597 | 0 | 36,649,265 |
| 9 | Depreciation | 39,621,224 | | | 39,621,224 | 0 |
| 10 | Scholarships and fellowships expenses, excluding discounts and allowances | 19,617,251 | | | | 19,617,251 |
| 11 | Auxiliary enterprises | 102,532,365 | 31,009,878 | 6,166,913 | 0 | 65,355,574 |
| 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 | 888,039,866 | 463,972,583 | 90,037,456 | 39,621,224 | 294,408,603 |
| | Non-operating Expenses and Deductions | | | | | |
| 16 | Interest | 6,601,969 | 0 | 0 | 0 | 6,601,969 |
| 17 | Other non-operating expenses and deductions | 0 | 0 | 0 | 0 | 0 |
| 18 | Total non-operating expenses and deductions | 6,601,969 | 0 | 0 | 0 | 6,601,969 |
| 19 | Total expenses and deductions | 894,641,835 | 463,972,583 | 90,037,456 | 39,621,224 | 301,010,572 |

Part D - Summary of Changes in Net Assets

Fiscal Year 2005

REPORT IN WHOLE DOLLARS ONLY

| Line No. | Description | Current year amount |
|----------|-------------------------------------|---------------------|
| 1 | Total revenues and other additions | 1,017,738,129 |
| 2 | Total expenses and deductions | 894,641,835 |
| 3 | Increase in net assets | 123,096,294 |
| 4 | Net assets beginning of the year | 905,167,795 |
| 5 | Adjustments to beginning net assets | 0 |
| 6 | Net assets end of the year | 1,028,264,089 |

Part E - Scholarships and Fellowships

Fiscal Year 2005

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) | |
| 1 | Pell grants (federal) | 10,209,985 |
| 2 | Other federal grants | 5,486,290 |
| 3 | Grants by state government | 524,135 |
| 4 | Grants by local government | 1,585 |
| 5 | Institutional grants from restricted resources | 21,465,536 |
| 6 | Institutional grants form unrestricted resources | 21,741,671 |
| 7 | Total gross scholarships and fellowships | 59,429,202 |
| | Discounts and Allowances | |
| 8 | Discounts and allowances applied to tuition and fees | 31,604,185 |
| 9 | Discounts and allowances applied to sales and services of auxiliary enterprises | 8,207,766 |
| 10 | Total Discounts and Allowances | 39,811,951 |
| 11 | Net scholarships and fellowships expenses after deducting discounts and allowances | 19,617,251 |

Part F - GASB Component Unit that Uses FASB Standards

Fiscal Year 2005

REPORT IN WHOLE DOLLARS ONLY

The website will require that you list the names and purposes of each of your GASB 39 reported affiliated entities. However, I will not require this information for this spreadsheet. I will use your financial statements for this information. You do need to make sure that you supply this information to your key holder for the website submission.

| Line No. | ALL GASB 39 REPORTED ENTITIES COMBINED | Current year amount |
|----------|---|---------------------|
| | Statement of Financial Position | |
| | | |
| 1 | Long-term investments | 84,466,897 |
| 2 | Other assets | 138,497,668 |
| 3 | Total assets | 222,964,565 |
| 4 | Total liabilities | 99,191,688 |
| | | |
| | Net Assets | |
| 5 | Temporarily restricted | 44,477,788 |
| 6 | Permanently restricted | 55,542,527 |
| 7 | Unrestricted | 23,752,562 |
| 8 | Total net assets | 123,772,877 |
| | | |
| | Statement of Activities | |
| 9 | Investment return | 4,117,633 |
| 10 | Other revenues, gains, & other support | 38,759,823 |
| 11 | Total revenues, gains, & other support | 42,877,456 |
| 12 | Total expenses | 29,789,473 |
| 12a | Expenses paid to institution (included in 12) | 23,069,257 |
| 13 | Total losses | 0 |
| 14 | Total expenses and losses | 29,789,473 |
| 15 | Change in net assets | 13,087,983 |
| 16 | Net assets-beginning of year | 110,684,894 |
| 17 | Adjustments to beginning net assets | 0 |
| 18 | Net assets-end of year | 123,772,877 |

Part G - GASB Component Unit that Uses GASB Standards

Fiscal Year 2005

This section will not be applicable to us because we do not report any component units on the face of our financial statements that apply GASB standards. For the schools that blend their foundations, these are not considered component units for reporting within this section. For this section, component units are displayed within a separate column(s) on the face of the financial statements.

Part H - Details of Endowment Assets

Fiscal Year 2005

REPORT IN WHOLE DOLLARS ONLY

| Line No. | Value of Endowment Assets | Market Value |
|----------|---|--------------|
| 1 | Value of endowment assets at the beg. of the fiscal yea | 132,715,846 |
| 2 | Value of endowment assets at the end of the fiscal year | 139,727,604 |

Part J – Revenues

| | | 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 (5) |
| 1 | Tuition and fees | | | | | |
| 2 | Sales and services | | 31,227,956 | | | 0 |
| 3 | Federal grants/contracts (excludes Pell grants) | | 94,041,373 | 0 | 0 | 0 |
| Revenue from the state government: | | | | | | |
| 4 | State appropriations, current and capital | | 289,015,528 | 0 | 0 | 82,043,040 |
| 5 | State grants and contracts | | 40,519,654 | 0 | 0 | 0 |
| Revenue from local governments: | | | | | | |
| 6 | Local appropriations, current and capital | | | | | |
| 7 | Local government grants and contracts | | 295,227 | 0 | 0 | 0 |
| 8 | Receipts from property and non-property taxes | | | | | |
| 9 | Gifts and private grants, including capital grants | 96,457,347 | | | | |
| 10 | Interest earnings | 5,573,291 | | | | |
| 11 | Dividend earnings | 2,628,864 | | | | |
| 12 | Realized capital gains | 3,978,516 | | | | |

NOTE: Report only in the non-shaded blocks. Information for shaded blocks is obtained from other Parts of this form, or is not applicable. All un-shaded blocks must be completed.

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 (5) | |
| 1 | Salaries and wages | | 357,862,596 | | 74,892,020 | |
| 2 | Employee benefits, total | | 68,304,840 | | 16,014,548 | |
| 3 | Payment to state retirement funds | | 9,485,361 | 1,360,962 | 0 | |
| 4 | Current expenditures other than salaries | | 201,790,534 | 62,223,509 | 0 | |
| Capital outlay: | | | | | | |
| 5 | Construction | | 170,965,398 | | | |
| 6 | Equipment Purchases | | 17,876,469 | | | |
| 7 | Land Purchases | | 9,892,341 | | | |
| 8 | Interest on debt outstanding, all funds and activities | 7,003,778 | | | | |
| 9 | Scholarships/fellowships | | | | | |

NOTE: Report only in the non-shaded blocks. Information for shaded blocks is obtained from other Parts of this form, or is not applicable. All un-shaded blocks must be completed.

Part L – Debts and Assets

| | Debt | DOLLARS) |
|----------|---|-------------|
| Category | | Amount |
| 1 | Long-term debt outstanding at beginning of fiscal year | 145,637,000 |
| 2 | Long-term debt issued during fiscal year | 81,615,000 |
| 3 | Long-term debt retired during fiscal year | 13,457,000 |
| 4 | Long-term debt outstanding at end of fiscal year | 213,795,000 |
| 5 | Short-term debt outstanding at beginning of fiscal year | 15,000,000 |
| 6 | Short-term debt outstanding at end of fiscal year | 2,000,000 |
| | | |
| | Assets | |
| 7 | Total cash and securities held at end of fiscal year in sinking or debt service funds | 8,271,048 |
| 8 | Total cash and security assets held at end of fiscal year in bond funds | 30,432,726 |
| 9 | Total cash and security assets held at end of fiscal year in all other funds | 294,211,298 |

Note: This section is for UNCGA purposes only and is not part of the regular IPEDS submission.

Part M – State Appropriation Reconciliation

| | | Amount (WHOLE DOLLARS) |
|---|---|------------------------|
| 1 | State appropriation expended per BD701 | 369,341,658 |
| 2 | Less: Hurricane (Disaster Reserve) Transfer | 2,709,112 |
| 3 | Net state appropriation | 366,632,546 |
| 4 | Net state appropriation per Part B, Line 11 above | 366,632,546 |
| 5 | Difference (Please explain below) | 0 |