

Institution ID: 153603

Institution Name:IOWA STATE UNIVERSITY

## 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 Statements (GPFS). Please refer to the instructions specific to each page of the survey for detailed instructions and references.**

#### Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year

Beginning: month (MM) 07 year (YYYY) 1999

And ending: month (MM) 06 year (YYYY) 2000

**Note: Your fiscal year should end before October 1, 2000. If you do not report for a full 12-month period, please explain in the Caveats section.**

#### Clean Opinion

Did your institution receive a clean opinion on its General Purpose Financial Statements from your auditor for the above fiscal year?

- Yes  No  Don't know

Which reporting model currently is used for your general purpose financial statements?

- AICPA College and University Audit Guide Model  
 GASB Governmental Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model will be implemented by your institution?

- Business Type Activities  
 Governmental Activities  
 Governmental Activities with Business-Type Activities  
 Don't Know or Undecided at this time

Caveats:

## PART A - CURRENT FUNDS REVENUES BY SOURCE

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**Part A - Current Funds Revenues by Source**  
**Fiscal Year 2000**

**Report in whole dollars only**

Line No.	Source of Funds	Total Amount
01	<u>Tuition and fees</u>	<u>109,364,897</u>
	<b><u>Government Appropriations</u></b>	
02	Federal	<u>12193017</u>
04	State	<u>273,627,380</u>
05	Local	<u>0</u>
	<b><u>Government Grants and Contracts</u></b>	
06	<u>Federal</u> (exclude FDSL loans)	<u>85199423</u>
07	<u>State</u>	<u>13030218</u>
08	<u>Local</u>	<u>596,964</u>
09	<u>Private gifts, grants, and contracts</u>	<u>32788181</u>
10	<u>Endowment income</u>	<u>3,337,665</u>
11	<u>Sales and services of educational activities</u>	<u>9,147,781</u>
12	<u>Auxiliary enterprises</u>	<u>94973970</u>
13	<u>Hospitals</u> (same as total in Part J)	<u>0</u>
14	<u>Other sources</u>	<b>30503760</b>
15	<u>Independent operations</u>	<u>26331538</u>
16	<b>Total current funds revenues</b>	<u>691,094,794</u>

PART B - CURRENT FUNDS EXPENDITURES BY FUNCTION

Institution ID: 153603

Institution Name:IOWA STATE UNIVERSITY

**Part B - Current Funds Expenditures by Function**  
**Fiscal Year 2000**

**Please complete Part E before providing data for Part B.**

**Report in whole dollars only**

Line No.	Function of Expenditures	Total Amount
01	<u>Instruction</u>	<u>155,940,572</u>
02	<u>Research</u>	<u>137,520,703</u>
03	<u>Public service</u>	<u>66349966</u>
04	<u>Academic support</u>	<u>50325306</u>
06	<u>Student services</u>	<u>22508180</u>
07	<u>Institutional support</u>	<u>29875509</u>
08	<u>Operation and maintenance of plant</u>	<u>33387088</u>
09	<u>Scholarships and fellowships (exclude FDSL loans)</u>	37297434
10	<u>Mandatory transfers</u>	<u>14830534</u>
11	<u>Nonmandatory transfers educational activities</u>	<u>20430457</u>
12	Total educational and general expenditures and transfers	<b>568,465,749</b>

## PART B - CURRENT FUNDS EXPENDITURES BY FUNCTION

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**Part B - Current Funds Expenditures by Function****Fiscal Year 2000****Report in whole dollars only**

Line No.	Function of Expenditures	Total Amount	Nonmandatory
12	Total educational and general expenditures and transfers	<b>568,465,749</b>	
13	<u>Auxiliary enterprises</u>	<u>94123256</u>	
15	Includes <u>nonmandatory transfers</u>		<u>1,166,931</u>
16	<u>Hospitals</u>	<u>0</u>	
18	Includes nonmandatory transfers		<u>0</u>
19	<u>Independent operations</u>	<u>25911699</u>	
21	Includes nonmandatory transfers		<u>-419,839</u>
	<b>Other expenditures</b>	<b>0</b>	
22	<b><u>Total current funds expenditures and transfers</u></b>	<b><u>688,500,704</u></b>	

PART B - CURRENT FUNDS EXPENDITURES BY FUNCTION

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**Part B - Current Funds Expenditures by Function**  
**Fiscal Year 2000**

**Report in whole dollars only**

<b>Line No.</b>	<b>Function of Expenditures</b>	<b>Employee Compensation</b>
<b>23</b>	Total salaries and wages for E & G	<u>298,896,870</u>
<b>24</b>	Total E & G <u>employee fringe benefits</u> paid from <u>institutional accounts</u>	<u>68621747</u>
<b>25</b>	Total E & G employee fringe benefits paid from noninstitutional accounts	<b>0</b>
<b>27</b>	<b>Total E &amp; G employee compensation</b>	<u>367,518,617</u>

PART E - SCHOLARSHIP AND FELLOWSHIP EXPENDITURES

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Institution Name:IOWA STATE UNIVERSITY

**Part E - Scholarship and Fellowship Expenditures**  
**Fiscal Year 2000**

**Report in whole dollars only**

<b>Line No.</b>	<b>Student Scholarships and Fellowships by Source</b>	<b>Total Amount</b>
<b>01</b>	Federal government - <u>Pell grants</u> only	<u>8,895,735</u>
<b>02</b>	Federal government - all other (exclude FDSL loans)	<u>2,245,447</u>
<b>03</b>	State government	<u>613,577</u>
<b>04</b>	Local government	<u>0</u>
<b>05</b>	Private	<u>7,836,623</u>
<b>06</b>	Institutional	<u>17706052</u>
<b>07</b>	<b>Total scholarship and fellowship expenditures</b>	<b>37297434</b>

PART G - INDEBTEDNESS ON PHYSICAL PLANT

Institution ID: 153603

Institution Name:IOWA STATE UNIVERSITY

**Part G - Indebtedness on Physical Plant**  
**Fiscal Year 2000**

**Report in whole dollars only**

<b>Line No.</b>	<b>Balances and Transactions</b>	<b>Total Amount</b>
<b>01</b>	<u>Balance owed on principal</u> at beginning of year	<u>207,853,548</u>
<b>02</b>	Additional principal borrowed during year	<u>29054746</u>
<b>03</b>	Payment made on principal during year	<u>11606988</u>
<b>04</b>	Balance owed on principal at end of year	<b>225,301,306</b>
<b>05</b>	Interest payments on <u>physical plant indebtedness</u>	<u>11457416</u>

PART H - DETAILS OF ENDOWMENT ASSETS

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Institution Name:IOWA STATE UNIVERSITY

**Part H - Details of Endowment Assets**  
**Fiscal Year 2000**

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

- Yes - (Continue reporting assets)
- No

**Report in whole dollars only**

Line No.	Value of Endowment Assets	Book Value ( 1 )	<u>Market Value</u> ( 2 )
01	Value of endowment assets at the beginning of the fiscal year	<u>65056036</u>	<u>78863350</u>
02	Value of endowment assets at the end of the fiscal year	<u>77117536</u>	<u>84927366</u>

PART J - HOSPITAL REVENUES

Institution ID: 153603

Institution Name:IOWA STATE UNIVERSITY

**Part J - Hospital Revenues**  
**Fiscal Year 2000**

( To be completed by institutions responding to Part A, line 13 )

Report in whole dollars only

Line No.	Source of Hospital Revenues	Total Amount
	<b><u>Government Appropriations</u></b>	
01	Federal	<u>0</u>
02	State	<u>0</u>
03	Local	<u>0</u>
04	<u>Sales and services</u>	<u>0</u>
05	All gifts, grants, and contracts	<u>0</u>
06	<u>Endowment income</u>	<u>0</u>
07	Other sources	<b>0</b>
08	Total	<b>0</b>

PART K - PHYSICAL PLANT ASSETS

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Institution Name:IOWA STATE UNIVERSITY

**Part K - Physical Plant Assets**  
**Fiscal Year 2000**

**Report in whole dollars only**

<b>Line No.</b>	<b>Type of Physical Plant Asset</b>	<b>Total Amount</b>
<b>01</b>	Land - <b>Book value</b> at end of year	<u>4,718,716</u>
<b>02</b>	Buildings - Current replacement value (estimate)	<u>689,818,478</u>
<b>03</b>	Equipment - Current replacement value (estimate)	<u>319,172,536</u>

PART L - INTEREST EARNINGS AND CASH AND SECURITY DATA

Institution ID: 153603

Institution Name:IOWA STATE UNIVERSITY

**Part L - Interest Earnings and Cash and Security Data  
for Bureau of the Census**

**( To be completed by all state and local public institutions. )**

**Fiscal Year 2000**

**Report in whole dollars only**

<b>Line No.</b>	<b>Finance Item</b>	<b>Total Amount</b>
<b>01</b>	Interest from all funds (include interest from all unrestricted and restricted funds)	<u>16479029</u>
<b>02</b>	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<u>26762024</u>
<b>03</b>	Total cash and security assets held at end of fiscal year in bond funds	<u>37346597</u>
<b>04</b>	Total cash and security assets held at end of fiscal year in all other funds (include current and <u>endowment funds</u> , restricted and unrestricted)	<u>231,525,475</u>

PART M - TAX RECEIPTS AND CAPITAL OUTLAY EXPENDITURES DATA

Institution ID: 153603

Institution Name:IOWA STATE UNIVERSITY

**Part M - Tax Receipts and Capital Outlay Expenditures Data  
for Bureau of the Census**

**( To be completed by local public institutions only. )**

**Fiscal Year 2000**

**Report in whole dollars only**

<b>Line No.</b>	<b>Selected Financial Item</b>	<b>Total Amount</b>
<b>01</b>	Receipts from property and nonproperty taxes from all funds	<u>0</u>
	<b><u>Capital Outlay</u></b>	
<b>02</b>	Equipment purchase - current funds	<u>0</u>
<b>03</b>	Equipment purchase - plant, capital outlay, bond funds, and other noncurrent funds	<u>0</u>
<b>04</b>	Construction expenditures - all funds (include plant, capital outlay, bond funds and endowment)	<u>0</u>
<b>05</b>	Land purchase - all funds (include plant, capital outlay, bond funds, and endowment)	<u>0</u>

## PART N - REVENUE, EXPENDITURE AND INDEBTEDNESS DATA

Institution ID: 153603

Institution Name:IOWA STATE UNIVERSITY

**Part N - Revenue, Expenditure and Indebtedness Data  
for Bureau of the Census****( To be completed by state public institutions only. )****Fiscal Year 2000****Report in whole dollars only**

Line No.	Selected Finance Items	Total Amount			
		Education and <u>General/ Independent Operations</u> ( 1 )	<u>Auxiliary Enterprises</u> ( 2 )	<u>Hospital</u> ( 3 )	<u>Agriculture Extension/ Experiment Services</u> ( 4 )
<b>Employee Compensation</b>					
01	Salaries and wages				<u>47679703</u>
02	Payment to state retirement funds	<u>441,145</u>	<u>42,248</u>	<u>0</u>	<u>79,314</u>
<b>Capital Outlay</b>					
03	Equipment purchase - current funds	<u>15135166</u>	<u>564,433</u>	<u>0</u>	<u>1,719,315</u>
04	Equipment purchase - plant and all other noncurrent funds	<u>558,097</u>	<u>0</u>	<u>0</u>	<u>0</u>
05	Construction - plant and all other noncurrent funds	<u>5,700,867</u>	<u>0</u>	<u>0</u>	<u>364,208</u>
06	Land purchase - plant and all other noncurrent funds	<u>216,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Miscellaneous Revenues</b>					
07	Gross charges from product sales				<u>1,832</u>
08	Revenue from federal government				<u>11988604</u>

**Miscellaneous Expenditures**

PART N - REVENUE, EXPENDITURE AND INDEBTEDNESS DATA

**09** Current expenditures other  
than salaries

18023188

PART N - REVENUE, EXPENDITURE AND INDEBTEDNESS DATA

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**Part N - Revenue, Expenditure and Indebtedness Data  
for Bureau of the Census**

**( To be completed by state public institutions only. )**

**Fiscal Year 2000**

**Report in whole dollars only**

<b>Line No.</b>	<b>Selected Finance Items</b>	<b>Total Amount</b>
10	Interest paid on revenue debt and on any short-term debt	<u>11457416</u>
11	Long-term debt outstanding at beginning of fiscal year	<u>207,853,548</u>
12	Long-term debt issued during fiscal year	<u>29054746</u>
13	Long-term debt retired during fiscal year	<u>11606988</u>
14	Long-term debt outstanding at end of fiscal year	<b>225,301,306</b>
15	Short-term debt outstanding at beginning of fiscal year	<u>34887280</u>
16	Short-term debt outstanding at end of fiscal year	<u>39055069</u>