

Auxiliary Organization Information Needed for IPEDS

FIRMS Fields	Activity _Period	Record _Type	Agency _Code	Sub_ Agency _Code	Organiz- ation	State_ Legal_E ntity	Approp _ref	CSU _Fund	Year_o f_Appr op	Year_o f_Budg et	Project _No	Program _Code	Object _Code	Amount 14 [2 decimal places]	FTE_ Positio ns decima l places]
	6	2	4	3	6	4	3	3	4	4	5	4	6		
Categories															
Revenues															
Operating revenues:															
Student tuition and fees (gross)	200210	10			000000	6610	560	900	2001	2001	00000	5000	501110		0.00
Scholarship allowances-tuition & fees - contra revenue acct	200210	10			000000	6610	560	900	2001	2001	00000	5000	501110		0.00
Grants and contracts, noncapital:															
Federal	200210	10			000000	6610	501	900	2001	2001	00000	5000	503107		0.00
State and local	200210	10			000000	6610	560	900	2001	2001	00000	5000	503290		0.00
Non-governmental	200210	10			000000	6610	560	900	2001	2001	00000	5000	503301		0.00
Sales and services of educational activities	200210	10			000000	6610	560	900	2001	2001	00000	5000	580020		0.00
Sales and services of auxiliary enterprises (gross)	200210	10			000000	6610	560	900	2001	2001	00000	5000	504090		0.00
Scholarship allowances-sales & srvs aux entrp - contra revenue acct	200210	10			000000	6610	560	900	2001	2001	00000	5000	504090		0.00
Other operating revenues	200210	10			000000	6610	560	900	2001	2001	00000	5000	580090		0.00
Total operating revenues														0.00	
Expenses															
Operating expenses:															
Instruction															
<i>Salaries & Wages</i>	200210	10			000000	6610	560	900	2001	2001	00000	0100	601000		0.00
<i>Employee Benefits</i>	200210	10			000000	6610	560	900	2001	2001	00000	0100	603000		0.00
<i>Other Expenditures</i>	200210	10			000000	6610	560	900	2001	2001	00000	0100	660090		0.00
Research															
<i>Salaries & Wages</i>	200210	10			000000	6610	560	900	2001	2001	00000	0200	601000		0.00
<i>Employee Benefits</i>	200210	10			000000	6610	560	900	2001	2001	00000	0200	603000		0.00
<i>Other Expenditures</i>	200210	10			000000	6610	560	900	2001	2001	00000	0200	660090		0.00
Public service															
<i>Salaries & Wages</i>	200210	10			000000	6610	560	900	2001	2001	00000	0300	601000		0.00
<i>Employee Benefits</i>	200210	10			000000	6610	560	900	2001	2001	00000	0300	603000		0.00
<i>Other Expenditures</i>	200210	10			000000	6610	560	900	2001	2001	00000	0300	660090		0.00
Academic support															
<i>Salaries & Wages</i>	200210	10			000000	6610	560	900	2001	2001	00000	0400	601000		0.00
<i>Employee Benefits</i>	200210	10			000000	6610	560	900	2001	2001	00000	0400	603000		0.00
<i>Other Expenditures</i>	200210	10			000000	6610	560	900	2001	2001	00000	0400	660090		0.00
Student services															
<i>Salaries & Wages</i>	200210	10			000000	6610	560	900	2001	2001	00000	0500	601000		0.00
<i>Employee Benefits</i>	200210	10			000000	6610	560	900	2001	2001	00000	0500	603000		0.00
<i>Other Expenditures</i>	200210	10			000000	6610	560	900	2001	2001	00000	0500	660090		0.00
Institutional support															
<i>Salaries & Wages</i>	200210	10			000000	6610	560	900	2001	2001	00000	0600	601000		0.00
<i>Employee Benefits</i>	200210	10			000000	6610	560	900	2001	2001	00000	0600	603000		0.00
<i>Other Expenditures</i>	200210	10			000000	6610	560	900	2001	2001	00000	0600	660090		0.00

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Operation and maintenance of plant															
<i>Salaries & Wages</i>	200210	10			000000	6610	560	900	2001	2001	00000	0700	601000		0.00
<i>Employee Benefits</i>	200210	10			000000	6610	560	900	2001	2001	00000	0700	603000		0.00
<i>Other Expenditures</i>	200210	10			000000	6610	560	900	2001	2001	00000	0700	660090		0.00
Student grants and scholarships															
<i>Other Scholarships and Grants</i>	200210	10			000000	6610	560	900	2001	2001	00000	0800	609005		0.00
Auxiliary enterprise expenses															
<i>Salaries & Wages</i>	200210	10			000000	6610	560	900	2001	2001	00000	2001	601000		0.00
<i>Employee Benefits</i>	200210	10			000000	6610	560	900	2001	2001	00000	2001	603000		0.00
<i>Other Expenditures</i>	200210	10			000000	6610	560	900	2001	2001	00000	2001	660090		0.00
Depreciation-Bldg & bldg improv	200210	10			000000	6610	560	900	2001	2001	00000	1200	660091		
Depreciation-I mprov other than bldgs	200210	10			000000	6610	560	900	2001	2001	00000	1200	660092		
Depreciation-I nfrastructure	200210	10			000000	6610	560	900	2001	2001	00000	1200	660093		
Depreciation-Leasehold improv	200210	10			000000	6610	560	900	2001	2001	00000	1200	660094		
Depreciation-Equipment	200210	10			000000	6610	560	900	2001	2001	00000	1200	660095		
Depreciation-Library books and materials	200210	10			000000	6610	560	900	2001	2001	00000	1200	660096		
Depreciation-I ntangible assets	200210	10			000000	6610	560	900	2001	2001	00000	1200	660098		0.00
Total operating expenses														0.00	
Operating (Income) loss														0.00	
Nonoperating (Revenues) Expenses															
State appropriations, noncapital	200210	10			000000	6610	560	900	2001	2001	00000	5000	503291		0.00
Gifts, noncapital	200210	10			000000	6610	560	900	2001	2001	00000	5000	503401		0.00
Investment income, net	200210	10			000000	6610	560	900	2001	2001	00000	5000	508090		0.00
Endowment income	200210	10			000000	6610	560	900	2001	2001	00000	5000	510090		0.00
Interest on capital-related debt	200210	10			000000	6610	560	900	2001	2001	00000	0706	660006		0.00
Other nonoperating (revenues) expenses	200210	10			000000	6610	560	900	2001	2001	00000	5000	580093		0.00
Net nonoperating (revenues) expenses														0.00	
(Income) loss before other revenues, and expenses														0.00	
State appropriations, capital	200210	10			000000	6610	560	900	2001	2001	00000	5000	503292		0.00
Grants and gifts, capital	200210	10			000000	6610	560	900	2001	2001	00000	5000	503491		0.00
Additions to Permanent Endowments	200210	10			000000	6610	560	900	2001	2001	00000	5000	510100		0.00
Increase/decrease in net assets														0.00	
Assets															
Current Assets:															
Cash and cash equivalents	200210	10			000000	6610	560	900	2001	2001	00000	9002	101000		0.00
Short-term investments	200210	10			000000	6610	560	900	2001	2001	00000	9002	102600		0.00
Accounts receivable, net	200210	10			000000	6610	560	900	2001	2001	00000	9002	103000		0.00
Pledges Receivable, net	200210	10			000000	6610	560	900	2001	2001	00000	9002	103015		0.00
Prepaid expenses and other assets	200210	10			000000	6610	560	900	2001	2001	00000	9002	107090		0.00
Total current assets														0.00	
Noncurrent Assets:															
Restricted cash and cash equivalents	200210	10			000000	6610	560	900	2001	2001	00000	9002	101700		0.00
Accounts receivable, net	200210	10			000000	6610	560	900	2001	2001	00000	9002	103700		0.00
Student loans receivable, net	200210	10			000000	6610	560	900	2001	2001	00000	9002	109001		0.00
Pledges receivable, net	200210	10			000000	6610	560	900	2001	2001	00000	9002	103715		0.00
Endowment investments	200210	10			000000	6610	560	900	2001	2001	00000	9002	108790		0.00
Other long-term investments	200210	10			000000	6610	560	900	2001	2001	00000	9002	108090		0.00

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Capital assets:															
Non-depreciable:															
Land and land improvements	200210	10			000000	6610	560	900	2001	2001	00000	9002	110001		0.00
Art and library collections	200210	10			000000	6610	560	900	2001	2001	00000	9002	190030		0.00
Construction in progress (passed down from CO)	200210	10			000000	6610	560	900	2001	2001	00000	9002	110008		0.00
Construction in progress (campus only - not passed down from CO)	200210	10			000000	6610	560	900	2001	2001	00000	9002	110008		0.00
Depreciable:															
Buildings & building improvements	200210	10			000000	6610	560	900	2001	2001	00000	9002	110002		0.00
Accumulated depreciation-Bldg & bldg improv (contra asset acct)	200210	10			000000	6610	560	900	2001	2001	00000	9002	110003		0.00
Improvements, other than buildings	200210	10			000000	6610	560	900	2001	2001	00000	9002	110004		0.00
Accumulated depreciation-Improv other than bldgs (contra asset acct)	200210	10			000000	6610	560	900	2001	2001	00000	9002	110005		0.00
Infrastructure	200210	10			000000	6610	560	900	2001	2001	00000	9002	110009		0.00
Accumulated depreciation-Infrastructure (contra asset acct)	200210	10			000000	6610	560	900	2001	2001	00000	9002	110010		0.00
Leasehold improvements	200210	10			000000	6610	560	900	2001	2001	00000	9002	110011		0.00
Accumulated depreciation-Leasehold improv (contra asset acct)	200210	10			000000	6610	560	900	2001	2001	00000	9002	110012		0.00
Personal property -															
Equipment	200210	10			000000	6610	560	900	2001	2001	00000	9002	110006		0.00
Accumulated depreciation-Equipment (contra asset acct)	200210	10			000000	6610	560	900	2001	2001	00000	9002	110007		0.00
Library books and materials	200210	10			000000	6610	560	900	2001	2001	00000	9002	190020		0.00
Accumulated depreciation-library books and materials (contra asset acct)	200210	10			000000	6610	560	900	2001	2001	00000	9002	190021		0.00
Intangible assets	200210	10			000000	6610	560	900	2001	2001	00000	9002	190001		0.00
Accumulated depreciation-Intangible assets (contra asset acct)	200210	10			000000	6610	560	900	2001	2001	00000	9002	190014		0.00
Other Assets	200210	10			000000	6610	560	900	2001	2001	00000	9002	190090		0.00
Total noncurrent assets														0.00	
Total assets														0.00	
Liabilities															
Current Liabilities:															
Accounts Payable	200210	10			000000	6610	560	900	2001	2001	00000	9002	201001		0.00
Accrued Salaries and Benefits Payable	200210	10			000000	6610	560	900	2001	2001	00000	9002	208001		0.00
Accrued Compensated Absences	200210	10			000000	6610	560	900	2001	2001	00000	9002	208002		0.00
Deferred Revenues	200210	10			000000	6610	560	900	2001	2001	00000	9002	205000		0.00
Capitalized Lease Obligations - current portion	200210	10			000000	6610	560	900	2001	2001	00000	9002	260602		0.00
Long-term debt obligations - current portion	200210	10			000000	6610	560	900	2001	2001	00000	9002	263690		0.00
Self-insurance claims liability - current portion	200210	10			000000	6610	560	900	2001	2001	00000	9002	250007		0.00
Other Liabilities	200210	10			000000	6610	560	900	2001	2001	00000	9002	250004		0.00
Total current liabilities														0.00	
Noncurrent Liabilities:															
Accrued compensated absences, net of current portion	200210	10			000000	6610	560	900	2001	2001	00000	9002	208702		0.00
Deferred revenue	200210	10			000000	6610	560	900	2001	2001	00000	9002	205700		0.00
Capitalized Lease Obligations, net of current portion	200210	10			000000	6610	560	900	2001	2001	00000	9002	260002		0.00
Long-term debt obligations, net of current portion	200210	10			000000	6610	560	900	2001	2001	00000	9002	262000		0.00
Self-insurance claims liability, net of current portion	200210	10			000000	6610	560	900	2001	2001	00000	9002	250707		0.00
Depositary Accounts	200210	10			000000	6610	560	900	2001	2001	00000	9002	206700		0.00
Other Liabilities	200210	10			000000	6610	560	900	2001	2001	00000	9002	263090		0.00
Total noncurrent liabilities														0.00	
Total Liabilities														0.00	

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Net Assets															
Invested in capital assets, net of related debt	200210	10			000000	6610	560	900	2001	2001	00000	9002	302700		0.00
Restricted for:															
Nonexpendable - endowments	200210	10			000000	6610	560	900	2001	2001	00000	9002	303790		0.00
Expendable:															
Scholarships and Fellowships	200210	10			000000	6610	560	900	2001	2001	00000	9002	303791		0.00
Research	200210	10			000000	6610	560	900	2001	2001	00000	9002	303796		0.00
Loans	200210	10			000000	6610	560	900	2001	2001	00000	9002	303792		0.00
Capital Projects	200210	10			000000	6610	560	900	2001	2001	00000	9002	303793		0.00
Debt Service	200210	10			000000	6610	560	900	2001	2001	00000	9002	303794		0.00
Other	200210	10			000000	6610	560	900	2001	2001	00000	9002	303795		0.00
Unrestricted	200210	10			000000	6610	560	900	2001	2001	00000	9002	305700		0.00
Total Net Assets															0.00

Total Revenues, Expenditures, Transfers, Assets, Liabilities, and Net Assets

0.00

Note:

- (1) Information needs to be provided for applicable line items by the type of net assets defined below. Depending on the operational nature of the auxiliary organizations, not all net asset types may be applicable. For example, auxiliary organizations at some campuses may have only unrestricted net assets and endowment net assets.
- (2) The amounts are reported here as pre closing trial balance and should tie to the amounts in the GAAP financial statements.
- (3) Each auxiliary organization needs to be identified by Sub Agency Code listed in the FIRM manual.
- (4) Debit amounts should be entered as positive numbers and credit amounts should be entered as negative numbers.
- (5) The dollar amounts must self-balance (i.e., the total amounts must add up to zero) for each auxiliary organization.
- (6) Salaries and wages do not include College Work Study or employee fringe benefits (e.g., employer FICA, retirement plans, medical/dental plans, etc.)
- (7) Use best estimates where exact data is not available.
- (8) When all required information is entered, the columns and rows containing descriptions, headings, and totals must be deleted and only the actual data should be saved as a tab delimited text file for submission to the C.O. Rows with no dollar amount should also be deleted before submission.
- (9) Activity_Period, Year_of_Approp, and Year_of Budget columns need to be updated each year.

Summary of differences between FIRM data submitted in July and IPEDS data submitted in October

FIRMS Data Submitted in July Before GAAP Audit	ed in October After GAAP Audit
Does not contain GAAP adjustments.	cluded in GAAP financial statements.
Reported under one CSU Fund 900 (Auxiliary Organization).	licable GAAP fund classification.
Amounts are reported at program category level.	for line items needed for IPEDS.