

# National Center for Education Statistics

## IPEDS Data Center

### Black Hills State University

**UnitID** 219046

**OPEID** 00345900

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### Finance 2003-04

Part A - Statement of Net Assets: FY2004		
(in whole dollars)		
(CV - calculated value)		
Line no.		Current year amount
	<b>Current assets</b>	
01	<b>Total current assets</b>	13,935,164
	<b>Noncurrent assets</b>	
02	<b>Capital assets - depreciable (gross)</b>	52,900,753
03	<b>Accumulated depreciation</b>	18,519,858
04	<b>Other noncurrent assets (CV)</b>	2,728,250
05	<b>Total noncurrent assets</b>	37,109,145
06	<b>Total assets (CV)</b>	51,044,309
	<b>Current liabilities</b>	<b>&amp;nbsp;</b>
07	<b>Long-term debt, current portion</b>	390,435
08	<b>Other current liabilities (CV)</b>	4,448,843
09	<b>Total current liabilities</b>	4,839,278
	<b>Noncurrent liabilities</b>	<b>&amp;nbsp;</b>
10	<b>Long-term debt</b>	8,432,283
11	<b>Other noncurrent liabilities (CV)</b>	3,830,063
12	<b>Total noncurrent liabilities</b>	12,262,346
13	<b>Total liabilities (CV)</b>	17,101,624
	<b>Net assets</b>	<b>&amp;nbsp;</b>
14	<b>Invested in capital assets, net of related debt</b>	25,558,177
15	<b>Restricted-expendable</b>	655,440
16	<b>Restricted-nonexpendable</b>	0
17	<b>Unrestricted (CV)</b>	7,729,068
18	<b>Total net assets (CV)</b>	33,942,685

### Part A - Plant, Property, and Equipment: FY2004

(in whole dollars)

(CV - calculated value)					
Line no.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	<b>Plant, property, and equipment</b>				
21	Land & land improvements	1,133,260	112,840	0	1,246,100
22	Infrastructure	3,575,422	562,982	0	4,138,404
23	Buildings	32,096,718	7,971,800	3,250	40,065,268
24	Equipment	3,021,349	233,357	24,213	3,230,493
25	Art and library collections	3,532,401	106,957	73,245	3,566,113
26	Property obtained under capital leases	0	0	0	0
27	Construction in progress	6,482,967	1,892,388	7,720,979	654,376
28	Accumulated depreciation	17,220,013	1,400,553	100,708	18,519,858

Part B - Revenues and Other Additions: FY2004		
(in whole dollars)		
(CV - calculated value)		
Line No.	Source of funds	Current year amount
	<b>Operating revenues</b>	
01	Tuition & fees, after deducting discounts & allowances	11,001,042
	<b>Grants and contracts - operating</b>	
02	Federal operating grants and contracts	6,149,376
03	State operating grants and contracts	761,276
04	Local/private operating grants and contracts	1,068,963
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	4,646,689
06	Sales & services of hospitals, after deducting patient contractual allowances	0
07	Independent operations	0
08	Other sources - operating (CV)	784,282
09	<b>Total operating revenues</b>	<b>24,411,628</b>
10	Federal appropriations	0
11	State appropriations	7,287,109
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	Gifts, including contributions from affiliated organizations	0
17	Investment income	147,302
18	Other nonoperating revenues (CV)	480,106
19	<b>Total nonoperating revenues</b>	<b>7,914,517</b>
20	Capital appropriations	0
21	Capital grants and gifts	0
22	Additions to permanent endowment	0
23	Other revenues and additions (CV)	1,845,106
24	<b>Total other revenues and additions</b>	<b>1,845,106</b>
25	<b>Total all revenues and other additions (CV)</b>	<b>34,171,251</b>

Part C - Expenses and Other Deductions: FY2004						
(in whole dollars)						
(CV - calculated value)						
Line no.	Description	1 Current year total	2 Salaries and wages	3 Employee fringe benefits	4 Depreciation	5 All other (CV)

Operating expenses						
01	Instruction	10,812,701	7,570,026	1,698,136	400,000	1,144,539
02	Research	603,807	331,737	70,100	15,696	186,274
03	Public service	1,590,452	640,986	142,193	32,982	774,291
05	Academic support	2,120,081	1,208,024	279,039	252,081	380,937
06	Student services	2,952,426	1,399,201	355,577	161,194	1,036,454
07	Institutional support	2,915,924	1,574,115	408,153	221,714	711,942
08	Operation & maintenance of plant	1,825,727	721,091	224,580	80,121	799,935
09	Depreciation	0			0	
10	Scholarships and fellowships expenses, excluding discounts & allowances	2,199,256				2,199,256
11	Auxiliary enterprises	5,430,779	1,564,157	436,505	236,763	3,193,354
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV)	0	0	0	0	0
15	<b>Total operating expenses</b>	<b>30,451,153</b>	<b>15,009,337</b>	<b>3,614,283</b>	<b>1,400,551</b>	<b>10,426,982</b>
16	Interest	408,733				408,733
17	Other nonoperating expenses & deductions (CV)	395,556	0	0	0	395,556
18	<b>Total nonoperating expenses &amp; deductions (CV)</b>	<b>804,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>804,289</b>
19	<b>Total expenses &amp; deductions</b>	<b>31,255,442</b>	<b>15,009,337</b>	<b>3,614,283</b>	<b>1,400,551</b>	<b>11,231,271</b>

**Part D - Summary of Changes in Net Assets: FY2004**  
(in whole dollars)  
(CV - calculated value)

Line no.	Description	Current year amount
01	Total revenues & other additions	34,171,251
02	Total expenses & deductions	31,255,442
03	Increase in net assets during year (CV)	2,915,809
04	Net assets beginning of year	31,026,876
05	Adjustments to beginning net assets (CV)	0
06	Net assets end of year	33,942,685

**Part E - Scholarships and Fellowships: FY2004**  
(in whole dollars)  
(CV - calculated value)

Line no.	Source	Current year amount
01	Pell grants	3,472,469
02	Other federal grants	210,478
03	Grants by state government	3,350
04	Grants by local government	0
05	Institutional grants from restricted resources	1,133,614
06	Institutional grants from unrestricted resources (CV)	0
07	Total gross scholarships and fellowships	4,819,911
08	Discounts & allowances applied to tuition & fees	1,897,529
09		723,126

	Discounts & allowances applied to sales & services of auxiliary enterprises (CV)	
10	Total discounts & allowances (CV)	2,620,655
11	Net scholarships and fellowships expenses after deducting discounts & allowances	2,199,256

**Part F - GASB Component Unit that Uses FASB Standards: FY2004**

(in whole dollars)  
(CV - calculated value)

FormId 1

**Statement of Financial Position**

&nbsp;	Entities included:	Black Hills State Universtiy Foundation
&nbsp;	Primary nature of unit(s)	Provide Scholarships & Contribute to special projects
01	Long-term investments	7,144,078
02	Other assets (CV)	1,045,369
03	Total assets	8,189,447
04	Total liabilities (CV)	44,477
05	Temporarily restricted net assets	3,027,618
06	Permanently restricted net assets	4,263,204
07	Unrestricted net assets (CV)	854,148
08	Total net assets	8,144,970

**Statement of Activities**

09	Investment return	2,665
10	Other revenues, gains, & other support (CV)	1,607,431
11	Total revenues, gains, & other support	1,610,096
12	Total expenses	649,320
12a	Expenses paid to institution	478,004
13	Total losses (CV)	181,189
14	Total expenses and losses (CV)	830,509
15	Change in net assets	779,587
16	Net assets - beginning of year	7,365,383
17	Adjustments to beginning net assets (CV)	0
18	Net assets - end of year	8,144,970

**Part H - Details on Endowment Assets: FY2004**

(in whole dollars)

Line no.	Value of endowment assets	Market Value
01	Value of endowment assets at the beginning of the fiscal year	0
02	Value of endowment assets at the end of the fiscal year	4,263,204