

TABLE 5-2

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR THE FISCAL YEARS ENDED JUNE 30, 2001 THROUGH 2003**

REVENUES	2000-01	2001-02	2002-03
Tuition & Fees	\$ 48,529,185	\$ 52,061,522	\$ 59,152,970
Federal Operating Grants & Contracts	9,096,016	11,366,430	13,657,335
State Operating Grants & Contracts	5,641,370	7,249,488	7,775,928
Local/Private Operating Grants & Contracts	2,292,633	2,256,857	2,593,115
Auxiliary Enterprises	78,002,577	80,164,607	85,188,974
Other Operating Revenues	740,399	792,227	849,889
State Appropriations	69,793,028	68,184,781	61,963,431
Gifts	585,589	465,053	582,470
Investment Income	2,818,235	1,736,223	1,758,325
Capital Appropriations	3,663,533	515,941	8,502,938
Capital Grants & Gifts	1,743,402	5,442,455	3,917,981
TOTAL REVENUES	\$ 222,905,967	\$ 230,235,584	\$ 245,943,356
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EXPENSES & OTHER DEDUCTIONS	2000-01	2001-02	2002-03
Instruction	\$ 68,020,149	\$ 68,907,452	\$ 72,384,226
Research	1,537,122	2,866,517	4,509,392
Public Service	8,303,263	8,814,366	10,141,666
Academic Support	18,397,936	18,093,430	17,347,854
Student Services	6,138,847	6,429,561	6,804,003
Institutional Support	11,775,436	11,679,516	10,837,539
Operation & Maintenance of Plant	17,096,858	13,188,150	13,533,167
Scholarships & Fellowships	3,760,238	3,706,951	3,554,177
TOTAL EDUCATIONAL & GENERAL ESTIMATE	\$ 135,029,849	\$ 133,685,943	\$ 139,112,024
Depreciation	13,314,796	14,211,502	15,067,069
Auxiliary Enterprises	62,905,733	61,175,851	64,884,111
Nonoperating Interest	3,489,577	3,534,088	3,706,570
Other Nonoperating Expenses & Deductions	191,353	3,396,248	1,775,521
TOTAL EXPENSES & DEDUCTIONS	\$ 214,931,308	\$ 216,003,632	\$ 224,545,295
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Increase in net assets	\$ 7,974,659	\$ 14,231,952	\$ 21,398,061
Net assets - beginning of year	193,191,375	201,166,034	214,545,892
NET ASSETS - END OF YEAR	\$ 201,166,034	\$ 215,397,986	\$ 235,943,953

NOTE: FY2001-02 is the first year JMU reported the IPEDS Finance data under new GASB 34/35 accounting standards. FY2000-01 data for this display is also compiled under the new standards. Previous editions of the Statistical Summary contain the IPEDS Finance data under the old accounting standards.

SOURCE: IPEDS Finance Survey.