



The Association of Theological Schools  
 The Commission on Accrediting  
 10 Summit Park Drive, Pittsburgh, PA 15275-1110

**ATS FINANCE 1 2017  
 FINANCIAL DATA  
 MOST RECENTLY COMPLETED FISCAL YEAR**

<b>Respondent</b>	
<b>Title</b>	
<b>Phone</b>	
<b>Email</b>	

Please select the choice that best represents your institution.

- Independent
- Related to a Larger University

**INDEPENDENT SCHOOLS  
 FORM 1 - STATEMENT OF FINANCIAL POSITION**

Line No.	ASSETS:	
1	Cash and equivalents	
2	Student accounts receivable, net of allowance	
3	Other receivables, net of allowance	
4	Contributions receivable	
5	Short-term investments	
6	Deferred charges, prepaid expenditures and inventories	
7	Notes receivable, net of allowance	
8	Property, plant and equipment, net	
9	Investments held for long-term purposes	
<b>10</b>	<b>Total Assets (Lines 10 and 24 MUST equal)</b>	

**INDEPENDENT SCHOOLS  
FORM 1 - STATEMENT OF FINANCIAL POSITION**

Line No.	LIABILITIES:	
11	Accounts payable	
12	Accrued expenditures	
13	Deferred revenue	
14	Student deposits	
15	Notes payable	
16	Annuity obligation	
17	Grants refundable	
18	Long-term debt	
19	<b>Total Liabilities</b>	
	<b>NET ASSETS:</b>	
20	Unrestricted	
21	Temporarily restricted	
22	Permanently restricted	
23	<b>Total Net Assets (Form 2B, Line 16 Col D)</b>	
24	<b>Total Liabilities and Net Assets (Lines 10 and 24 MUST equal)</b>	

**THEOLOGICAL SCHOOLS INTEGRALLY RELATED TO A LARGER INSTITUTION  
FORM 1.U - STATEMENT OF FINANCIAL POSITION**

**PART A - CLARIFYING QUESTIONS REGARDING TOTAL E&G EXPENDITURES AND REVENUES**

1	Is the institution part of a complex, are any costs for the operation of central administration included in this report?  <div style="text-align: right;"> <input type="checkbox"/> Yes    <input type="checkbox"/> No    Amount \$ _____ </div>
2	If the above answer is "NO", then a prorated estimate must be made of general costs of the larger institution charged to the theological school  <div style="text-align: right;">Amount \$ _____</div>
3	Is the institution part of a complex, are any services provided by the central administration the benefit of which is not included in this report?  <div style="text-align: right;"> <input type="checkbox"/> Yes    <input type="checkbox"/> No    Amount \$ _____ </div>

**THEOLOGICAL SCHOOLS INTEGRALLY RELATED TO A LARGER INSTITUTION  
 FORM 1.U - STATEMENT OF FINANCIAL POSITION**

**PART B - ASSETS AND LIABILITIES**

Line No.	Asset for the theological school:	
4	Contributions receivable	
5	Short-term investments	
8	Property, plant and equipment, net	
9	Investments held for long-term purposes	
	<b>Liabilities designated as the responsibility of the theological school:</b>	
15	Notes Payable	
16	Annuity obligation	
17	Accounts Payable & other liabilities	
18	Long-term debt	

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**ALL SCHOOLS  
FORM 2 - STATEMENT OF ACTIVITIES - PART A - REVENUES, GAINS AND OTHER SUPPORT**

	<b>Revenues:</b>	<b>Unrestricted (A)</b>	<b>Temporarily Restricted (B)</b>	<b>Permanently Restricted (C)</b>	<b>Total (D)</b>
1	Tuition and Fees				
2					
3	Govt. Grants, Contracts, & Appropriations				
4	Contributions from Religious Orgs.				
5	Contributions from other Orgs. & Indivs.				
6	Value of Contributed Services				
7	Investment Income				
8	Net Realized Gains on Long-Term Investments				
9	Net Unrealized Appreciation (Depreciation)				
10	Other Sources				
11	Auxiliary Enterprises				
12					
13	Net Assets Released from Restrictions				
14	Total revenues, gains and other support				

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**ALL SCHOOLS  
FORM 2 - STATEMENT OF ACTIVITIES - PART B - EXPENDITURES AND LOSSES**

	<b>Expenditures and Losses:</b>	<b>Unrestricted (A)</b>	<b>Temporarily Restricted (B)</b>	<b>Permanently Restricted (C)</b>	<b>Total (D)</b>
1	Instruction				
2	Research				
3	Public Service				
4	Library				
5	Academic Support				
6	Student Services				
7	Admissions				
8	Institutional Support				
9	Operation and Maintenance of Plant				
10	Scholarships and Fellowships				
11	Auxiliary Enterprises				
12	Total expenditures and losses				
13	Change in net assets				
14	Net assets, beginning of year (P/Y line 16)				
15	Other changes to net assets (enter comment)				
16	Net assets, end of year				

<b>17</b>	<b>What is the estimated cost of deferred maintenance for your school's physical plant?</b>	
	Estimated cost of deferred maintenance needs	
	Is this estimate based on a facilities study?	Yes / No
	If yes, in what year was the study completed?	

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**ALL SCHOOLS  
FORM 3 - IT**

<b>Hardware/software costs:</b>	<b>Purchase</b>	<b>Lease</b>	<b>Provided by larger entity</b>	<b>Total</b>
Annual amount spent for hardware				
Annual amount spent for software				
Annual amount spent on licensing				

<b>IT staffing costs:</b>	<b>Personnel</b>	<b>Consultants</b>	<b>Provided by larger entity</b>	<b>Total</b>
Annual expenditures for IT personnel				

<b>IT costs by category:</b>	<b>General infrastructure</b>	<b>Instruction</b>	<b>Distance/ education</b>	<b>Total</b>
Annual expenditures for IT personnel, hardware, software, and licensing				