



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

**ATS FINANCE 1 2018
 FINANCIAL DATA
 MOST RECENTLY COMPLETED FISCAL YEAR**

Respondent	
Title	
Phone	
Email	

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	
10	Total Assets (Lines 10 and 24 MUST equal)	

**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	Total Liabilities	
	NET ASSETS:	
20	Unrestricted	
21	Temporarily restricted	
22	Permanently restricted	
23	Total Net Assets (Form 2B, Line 16 Col D)	
24	Total Liabilities and Net Assets (Lines 10 and 24 MUST equal)	

**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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Amount \$	
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		Amount \$	
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Amount \$	

**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	
	Liabilities designated as the responsibility of the theological school:	
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**

	Revenues:	Unrestricted (A)	Temporarily Restricted (B)	Permanently Restricted (C)	Total (D)
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**

	Expenditures and Losses:	Unrestricted (A)	Temporarily Restricted (B)	Permanently Restricted (C)	Total (D)
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				

17	What is the estimated cost of deferred maintenance for your school's physical plant?	
	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**

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

IT staffing costs:	Personnel	Consultants	Provided by larger entity	Total
Annual expenditures for IT personnel				

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