

**Eliminations Needed to Roll Columns Together and Avoid Duplication**

**Originating column is in parenthesis. If elimination will decrease statement balance, enter as a negative amount.**

	<u>FY 2006</u>	<u>FY 2005</u>
<b>Statement of Net Assets:</b>		
Accounts payable (university/college)	_____	_____
Accrued liabilities (university/college)	_____	_____
Accounts payable (foundation)	_____	_____
Deposits held in custody for others (university/college)	_____	_____
Accounts receivable (university/college)	_____	_____
Accounts receivable (foundation)	_____	_____
Other (list accounts separately)		

**Statement of Revenues, Expenses, and Changes in Net Assets**

Payments to university/college (component unit)	_____	_____
Gifts (university/college)	_____	_____
Capital grants and gifts (university/college)	_____	_____
Other operating income	_____	_____
Other nonoperating revenue/expenses	_____	_____
Operating gifts and contributions	_____	_____
Other (list accounts separately)		

**Statement of Cash Flows**

Payments to university/college (component unit)	_____	_____
Gifts and grants received from other than endowment purposes (university/college)	_____	_____
Capital grants and gifts received (university/college)	_____	_____

Other operating receipts	_____	_____
Other non-capital financing payments	_____	_____
Operating gifts and contributions	_____	_____
Other (list accounts separately)		

**Statement of Activities**

Expenses (component unit)	_____	_____
Grants and Contributions not restricted to specific programs (university/college)	_____	_____
Capital grants and contributions (university/college)	_____	_____
Grants and contributions	_____	_____
Other (list accounts separately)		

**NOTE: Debits and credits must equal. Statements must agree among each other after eliminations are made.**