### Part A - Statement of Net Assets: FY2004
(in whole dollars)
(CV - calculated value)

| Line no. | | Current year amount |
|---|---|---|
| | Current assets | |
| 01 | Total current assets | 45,296,543 |
| | Noncurrent assets | |
| 02 | Capital assets - depreciable (gross) | 253,400,513 |
| 03 | Accumulated depreciation | 99,492,078 |
| 04 | Other noncurrent assets (CV) | 50,701,029 |
| 05 | Total noncurrent assets | 204,609,464 |
| 06 | Total assets (CV) | 249,906,007 |
| | Current liabilities | |
| 07 | Long-term debt, current portion | 1,724,949 |
| 08 | Other current liabilities (CV) | 17,099,794 |
| 09 | Total current liabilities | 18,824,743 |
| | Noncurrent liabilities | |
| 10 | Long-term debt | 16,579,970 |
| 11 | Other noncurrent liabilities (CV) | 1,726,848 |
| 12 | Total noncurrent liabilities | 18,306,818 |
| 13 | Total liabilities (CV) | 37,131,561 |
| | Net assets | |
| 14 | Invested in capital assets, net of related debt | 158,539,863 |
| 15 | Restricted-expendable | 13,915,217 |
| 16 | Restricted-nonexpendable | 5,342,955 |
| 17 | Unrestricted (CV) | 34,976,411 |
| 18 | Total net assets (CV) | 212,774,446 |

### Part A - Plant, Property, and Equipment: FY2004
(in whole dollars)
(CV - calculated value)

| Line no. | Description | Beginning balance | Additions | Retirements (CV) | Ending balance |
|---|---|---|---|---|---|
| | Plant, property, and equipment | | | | |
| 21 | Land & land improvements | 9,476,362 | 220,399 | 0 | 9,696,761 |
| 22 | Infrastructure | 23,938,755 | 135,165 | 0 | 24,073,920 |
| 23 | Buildings | 178,573,028 | 7,091,045 | 123,005 | 185,541,068 |
| 24 | Equipment | 15,771,170 | 1,357,316 | 913,837 | 16,214,649 |
| 25 | Art and library collections | 21,598,364 | 1,074,751 | 81,475 | 22,591,640 |
| 26 | Property obtained under capital leases | 4,979,236 | 0 | 0 | 4,979,236 |
| 27 | Construction in progress | 5,438,345 | 12,769,847 | 5,356,852 | 12,851,340 |
| 28 | Accumulated depreciation | 93,289,301 | 7,081,689 | 878,912 | 99,492,078 |

### Part B - Revenues and Other Additions: FY2004
(in whole dollars)
(CV - calculated value)

| Line No. | Source of funds | Current year amount |
|---|---|---|
| | Operating revenues | |
| 01 | Tuition & fees, after deducting discounts & allowances | 42,466,390 |
| | Grants and contracts - operating | |
| 02 | Federal operating grants and contracts | 16,221,846 |
| 03 | State operating grants and contracts | 12,335,011 |
| 04 | Local/private operating grants and contracts | 5,472,576 |
| 05 | Sales & services of auxiliary enterprises, after deducting discounts & allowances | 17,546,991 |
| 06 | Sales & services of hospitals, after deducting patient contractual allowances | 0 |
| 07 | Independent operations | 0 |
| 08 | Other sources - operating (CV) | 877,727 |
| 09 | Total operating revenues | 94,920,541 |
| 10 | Federal appropriations | 0 |
| 11 | State appropriations | 41,648,800 |
| 12 | Local appropriations, education district taxes, & similar support | 0 |
| | Grants-nonoperating | |
| 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 | 3,635,359 |
| 18 | Other nonoperating revenues (CV) | 0 |
| 19 | Total nonoperating revenues | 45,284,159 |
| 20 | Capital appropriations | 15,861,581 |
| 21 | Capital grants and gifts | 0 |
| 22 | Additions to permanent endowment | 125,000 |
| 23 | Other revenues and additions (CV) | 0 |
| 24 | Total other revenues and additions | 15,986,581 |
| 25 | Total all revenues and other additions (CV) | 156,191,281 |

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## 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 | 48,582,946 | 32,617,638 | 8,222,311 | 0 | 7,742,997 |
| 02 | Research | 1,434,645 | 915,101 | 219,337 | 0 | 300,207 |
| 03 | Public service | 2,485,799 | 1,224,070 | 285,467 | 0 | 976,262 |
| 05 | Academic support | 7,817,559 | 5,197,541 | 1,261,734 | 0 | 1,358,284 |
| 06 | Student services | 9,461,573 | 5,526,261 | 1,361,010 | 0 | 2,574,302 |
| 07 | Institutional support | 10,632,234 | 5,069,186 | 1,272,678 | 0 | 4,290,370 |
| 08 | Operation & maintenance of plant | 13,515,496 | 4,408,212 | 1,164,934 | 0 | 7,942,350 |
| 09 | Depreciation | 7,081,688 | | | 7,081,688 | |
| 10 | Scholarships and fellowships expenses, excluding discounts & allowances | 11,792,826 | | | | 11,792,826 |
| 11 | Auxiliary enterprises | 22,364,216 | 5,285,389 | 1,151,735 | 0 | 15,927,092 |
| 12 | Hospital services | 0 | 0 | 0 | 0 | 0 |
| 13 | Independent operations | 0 | 0 | 0 | 0 | 0 |
| 14 | Other expenses & deductions (CV) | 251,886 | 0 | 251,886 | 0 | 0 |
| 15 | Total operating expenses | 135,420,868 | 60,243,398 | 15,191,092 | 7,081,688 | 52,904,690 |
| 16 | Interest | 920,438 | | | | 920,438 |
| 17 | Other nonoperating expenses & deductions (CV) | 0 | 0 | 0 | 0 | 0 |
| 18 | Total nonoperating expenses & deductions (CV) | 920,438 | 0 | 0 | 0 | 920,438 |
| 19 | Total expenses & deductions | 136,341,306 | 60,243,398 | 15,191,092 | 7,081,688 | 53,825,128 |

## 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 | 156,191,281 |
| 02 | Total expenses & deductions | 136,341,306 |
| 03 | Increase in net assets during year (CV) | 19,849,975 |
| 04 | Net assets beginning of year | 192,924,470 |
| 05 | Adjustments to beginning net assets (CV) | 1 |
| 06 | Net assets end of year | 212,774,446 |

## Part E - Scholarships and Fellowships: FY2004

(in whole dollars)
(CV - calculated value)

| Line no. | Source | Current year amount |
|---|---|---|
| 01 | Pell grants | 9,008,424 |
| 02 | Other federal grants | 501,737 |
| 03 | Grants by state government | 7,587,313 |
| 04 | Grants by local government | 0 |
| 05 | Institutional grants from restricted resources | 1,873,933 |
| 06 | Institutional grants from unrestricted resources (CV) | 7,514,198 |
| 07 | Total gross scholarships and fellowships | 26,485,605 |
| | Discounts & allowances | |
| 08 | Discounts & allowances applied to tuition & fees | 11,066,146 |
| 09 | Discounts & allowances applied to sales & services of auxiliary enterprises (CV) | 3,626,633 |
| 10 | Total discounts & allowances (CV) | 14,692,779 |
| 11 | Net scholarships and fellowships expenses after deducting discounts & allowances | 11,792,826 |

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

(in whole dollars)
(CV - calculated value)

FormId 1

| | | |
|---|---|---|
| | **Statement of Financial Position** | |
| | Entities included: | EWU Foundation |
| | Primary nature of unit(s) | To receive & hold assets/make expenditures to benefit EWU |
| 01 | Long-term investments | 8,633,168 |
| 02 | Other assets (CV) | 7,101,275 |
| 03 | Total assets | 15,734,443 |
| 04 | Total liabilities (CV) | 467,272 |
| 05 | Temporarily restricted net assets | 4,570,108 |
| 06 | Permanently restricted net assets | 10,887,186 |
| 07 | Unrestricted net assets (CV) | -190,123 |
| 08 | Total net assets | 15,267,171 |
| | **Statement of Activities** | |
| 09 | Investment return | 1,397,646 |
| 10 | Other revenues, gains, & other support (CV) | 5,277,822 |
| 11 | Total revenues, gains, & other support | 6,675,468 |

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| | | |
|---|---|---|
| 12 | Total expenses | 4,362,831 |
| 12a | Expenses paid to institution | 2,311,771 |
| 13 | Total losses (CV) | 0 |
| 14 | Total expenses and losses (CV) | 4,362,831 |
| 15 | Change in net assets | 2,312,637 |
| 16 | Net assets - beginning of year | 12,954,534 |
| 17 | Adjustments to beginning net assets (CV) | 0 |
| 18 | Net assets - end of year | 15,267,171 |

## 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 | 4,483,924 |
| 02 | Value of endowment assets at the end of the fiscal year | 5,135,705 |

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