

**Finance 2004-0-16**

Institution: (235097)

User ID:

**Finance - Public institutions****Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**???? ☒ GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35☐ FASB (Financial Accounting Standard Board)**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

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**Finance - Public institutions****General Information****Finance - Public Institutions**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

**1. Fiscal Year calendar**

**This report covers financial activities for the 12-month fiscal year:** (The fiscal year reported should be the most recent fiscal year ending before October 1, 2005.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2004

And ending: month/year (MMYYYY)

Month: 6

Year: 2005

**2. Audit Opinion**

**Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?** (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

??? ☒ Yes ☐ No ☐ Don't know ???????????????

**3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?**

??? ☒ Business Type Activities

☐ Governmental Activities

☐ Governmental Activities with Business-Type Activities

**4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?**

??? ☒ Auxiliary enterprises ???????????????

??? ☐ Student services ???????????????

??? ☐ Does not participate in intercollegiate athletics ???????????????

??? ☐ Other (specify in caveats box below) ???????????????

**5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?**

??? ☒ Yes - (report endowment assets) ???????????????

☐ No

**6. Component Units**

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

??? 1 Number of component unit columns on GPFS using FASB standards

0 Number of component unit columns on GPFS using GASB standards

**System or Governing Board** (please see instructions about reporting **System** data)

Please select the applicable option below:

?? ☒ This Finance Survey form is for an institution that is NOT part of a system

?? ☐ This Finance Survey form is for an institution that is part of a system

Name of the system is:

?? ☐ This Finance Survey form is for a system (or governing board) office

Caveats:

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**Part A - Statement of Net Assets**  
Fiscal Year 2005

## Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	40,835,017	45,296,543
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	271,021,366	253,400,513
03	<u>Accumulated depreciation</u> (enter as a positive amount)	106,370,076	99,492,078
04	Other noncurrent assets ( <b>CV</b> )	68,478,065	50,701,029
05	<b>CV</b> =(A05-(A02-A03))		
05	Total noncurrent assets	233,129,355	204,609,464
06	Total assets ( <b>CV</b> )		
06	<b>CV</b> =(A01+A05)	273,964,372	249,906,007
	Current <u>Liabilities</u>		
07	Long-term debt, current portion	1,597,968	1,724,949
08	Other <u>current liabilities</u> ( <b>CV</b> )	17,354,914	17,099,794
08	<b>CV</b> =(A09-A07)		
09	Total current liabilities	18,952,882	18,824,743
	Noncurrent Liabilities		
10	Long-term debt	15,256,881	16,579,970
11	Other noncurrent liabilities ( <b>CV</b> )	3,808,891	1,726,848
11	<b>CV</b> =(A12-A10)		
12	Total noncurrent liabilities	19,065,772	18,306,818
13	Total liabilities ( <b>CV</b> )		
13	<b>CV</b> =(A09+A12)	38,018,654	37,131,561
	Net Assets		
14	Invested in capital assets, net of related debt	178,718,345	158,539,863
15	Restricted-expendable	13,423,892	13,915,217
16	Restricted-nonexpendable	5,794,548	5,342,955
17	<u>Unrestricted</u> ( <b>CV</b> )		
17	<b>CV</b> =[A18-(A14+A15+A16)]	38,008,933	34,976,411
18	Total Net assets ( <b>CV</b> )		
18	<b>CV</b> =(A06-A13)	235,945,718	212,774,446

CV= Calculated Value

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**Part A - Plant, Property, and Equipment**  
Fiscal Year 2005

**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	Land & land improvements	9,696,761	983,710	0	10,680,471
22	Infrastructure	24,073,920	576,532	0	24,650,452
23	Buildings	185,541,068	3,846,966	0	189,388,034
24	Equipment	16,214,649	4,029,771	512,369	19,732,051
25	Art and <u>library collections</u>	22,591,640	1,138,343	47,907	23,682,076
26	Property obtained under <u>capital leases</u> (if not included in equipment)	4,979,236	0	0	4,979,236
27	Construction in progress	12,851,340	18,378,096	2,746,616	28,482,820
28	Accumulated depreciation	99,492,078	7,385,552	507,554	106,370,076

**CV = (Beginning Balance + Additions - Ending Balance)**

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**Part B - Revenues and Other Additions**  
**Fiscal Year 2005**

**Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u>	45,196,510	42,466,390
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts	14,932,943	16,221,846
03	State operating grants and contracts	14,273,771	12,335,011
04	Local/private operating grants and contracts	5,779,036	5,472,576
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	17,897,772	17,546,991
06	<u>Sales &amp; services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ .....+B07)]	883,804	877,727
09	Total operating revenues	98,963,836	94,920,541

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**Part B - Revenues and Other Additions**  
Fiscal Year 2005

**Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal appropriations	0	0
11	State appropriations	43,187,971	41,648,800
12	Local appropriations, education district taxes, & similar support	0	0
	<b><u>Grants-nonoperating</u></b>		
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	Investment income	3,942,678	3,635,359
18	Other nonoperating revenues (CV)	10,627	0
	CV=[B19-(B10+...+B17)]		
19	Total nonoperating revenues	47,141,276	45,284,159

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Part B - Revenues and Other Additions  
Fiscal Year 2005

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	20,939,824	15,861,581
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	200,000	125,000
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	21,139,824	15,986,581
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	167,244,936	156,191,281

CV = Calculated Value

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**Part C - Expenses and Other Deductions**  
**Fiscal Year 2005**

Report in whole dollars only ????????????????????????????????						
Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other ????????????????????
Operating Expenses						
01	Instruction	52,520,776	33,845,600	9,329,540	0	9,345,636
02	Research	1,580,521	963,125	237,470	0	379,926
03	Public service	2,483,660	1,250,458	312,835	0	920,367
05	Academic support	8,195,205	5,653,020	1,463,894	0	1,078,291
06	Student services	10,593,186	5,750,963	1,551,533	0	3,290,690
07	Institutional support	11,261,269	5,449,353	1,412,908	0	4,399,008
08	Operation & maintenance of plant	14,474,142	4,461,459	1,071,869	0	8,940,814
09	Depreciation	7,385,552			7,385,552	
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u> (do not include work study here)	10,958,669				10,958,669
11	Auxiliary enterprises	23,531,632	5,677,292	1,319,880	0	16,534,460
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	235,882	0	235,882	0	0
15	Total operating expenses	143,220,494	63,051,270	16,935,811	7,385,552	55,847,861
	Prior year amount	135,420,868	60,243,398	15,191,092	7,081,688	52,904,690

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Part C - Expenses and Other Deductions  
Fiscal Year 2005

Report in whole dollars only  
????????????????????

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other ????????????????
<b>Nonoperating Expenses and Deductions</b>						
16	Interest	853,169				853,169
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	853,169	0	0	0	853,169
19	Total expenses & deductions	144,073,663	63,051,270	16,935,811	7,385,552	56,701,030
	Prior year amount	136,341,306	60,243,398	15,191,092	7,081,688	53,825,128

CV = Calculated Value

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Part D - Summary of Changes in Net Assets  
Fiscal Year 2005

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	167,244,936	156,191,281
02	Total expenses & deductions (from C19)	144,073,663	136,341,306
03	Increase in net assets during year (CV) CV=(D01-D02)	23,171,273	19,849,975
04	Net assets beginning of year	212,774,445	192,924,470
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	1
06	Net assets end of year (from A18)	235,945,718	212,774,446

CV = Calculated Value

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**Part E - Scholarships and Fellowships**  
**Part E - Scholarships and Fellowships**  
**Fiscal Year 2005**

**Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<u>Pell grants</u> (federal)	8,774,093	9,008,424
02	Other federal grants	503,241	501,737
03	Grants by state government	7,747,101	7,587,313
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,985,583	1,873,933
06	<u>Institutional grants from unrestricted resources (CV)</u>		
	CV=[E07-(E01+...+E05)]	7,747,486	7,514,198
07	Total gross scholarships and fellowships	26,757,504	26,485,605
	Discounts and Allowances		
08	<u>Discounts &amp; allowances</u> applied to <u>tuition &amp; fees</u>	11,688,334	11,066,146
09	<u>Discounts &amp; allowances</u> applied to sales & services of <u>auxiliary enterprises (CV)</u>		
	CV= (E10-E08)	4,110,501	3,626,633
10	Total Discounts & Allowances (CV)		
	CV=(E07-E11)	15,798,835	14,692,779
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	10,958,669	11,792,826

**CV = Calculated Value**

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**Part F - Component Unit That Uses FASB Standards**Part F - GASB **Component Unit** that uses FASB Standards  
Fiscal Year 2005Names of entities included: EWU Foundation  
Primary nature (purpose) of unit(s) To receive & hold assets/make expenditures to benefit EWU**Report in whole dollars only**

Line No.	Statement of Financial Position	Current year amount
01	Long-term investments	9,046,185
02	Other <u>assets</u> <b>(CV)</b> <b>CV</b> =(F03-F01)	7,662,476
03	Total Assets	16,708,661
04	Total liabilities <b>(CV)</b> <b>CV</b> =(F03-F08)	1,186,406
	Net Assets	
05	Temporarily restricted	4,294,209
06	Permanently restricted	11,404,561
07	<u>Unrestricted</u> <b>(CV)</b> <b>CV</b> =[F08-(F05+F06)]	-176,515
08	Total net assets	15,522,255

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**Part F - Component Unit That Uses FASB Standards**Part F - GASB **Component Unit** that uses FASB Standards  
Fiscal Year 2005**Report in whole dollars only**

Line No.		Current year amount
<b>Statement of Activities</b>		
09	Investment return	754,118
10	Other <b>revenues, gains, &amp; other support (CV)</b> <b>CV</b> =(F11-F09)	5,581,655
11	Total revenues, <b>gains, &amp; other support</b>	6,335,773
12	Total <b>expenses</b>	6,080,691
12a	Expenses paid to institution (included in F12)	3,805,491
13	Total <b>losses (CV)</b> <b>CV</b> =(F14-F12)	0
14	Total expenses and losses (CV) <b>CV</b> =(F11-F15)	6,080,691
15	<b>Change in net assets</b>	255,082
16	Net assets -- beginning of year	15,267,171
17	<b>Adjustments to beginning net assets(CV)</b> <b>CV</b> =[F18-(F15+F16)]	2
18	Net assets -- end of year (from F08)	15,522,255

**CV = Calculated value**

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Part H - Details of Endowment Assets

Fiscal Year 2005

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	5,135,705	4,483,924
02	Value of <u>endowment assets</u> at the end of the fiscal year	5,607,298	5,135,705

