

Finance 2005-06

Institution: (235097)

User ID: super1

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.

Institution: (235097)

User ID: super1

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, 2006.)

Beginning: month/year (MMYYYY)

Month: Year:

And ending: month/year (MMYYYY)

Month: Year: 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.)

- ☒ Unqualified ☐ Qualified ☐ 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
[Back to top](#)

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.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

Caveats:

Institution: (235097)

User ID: super1

Part A - Statement of Net Assets**Fiscal Year 2006****Report in whole dollars only**

| Line no. | | Current year amount | Prior year amount |
|----------|--|---------------------|-------------------|
| | <u>Current Assets</u> | | |
| 01 | Total <u>Current Assets</u> | 51,300,186 | 40,835,017 |
| | <u>Noncurrent Assets</u> | | |
| 02 | <u>Capital assets</u> - depreciable (gross) | 315,576,294 | 271,021,366 |
| 03 | <u>Accumulated depreciation</u> (enter as a positive amount) | 113,302,695 | 106,370,076 |
| 04 | Other noncurrent assets (CV) CV=[A05-(A02-A03)] | 37,132,643 | 68,478,065 |
| 05 | Total noncurrent assets | 239,406,242 | 233,129,355 |
| 06 | Total assets (CV) CV=(A01+A05) | 290,706,428 | 273,964,372 |
| | <u>Current Liabilities</u> | | |
| 07 | <u>Long-term debt, current portion</u> | 1,433,398 | 1,597,968 |
| 08 | Other <u>current liabilities</u> (CV) CV=(A09-A07) | 15,073,415 | 17,354,914 |
| 09 | Total current liabilities | 16,506,813 | 18,952,882 |
| | <u>Noncurrent Liabilities</u> | | |
| 10 | <u>Long-term debt</u> | 13,964,261 | 15,256,881 |
| 11 | Other noncurrent liabilities (CV) CV=(A12-A10) | 4,027,344 | 3,808,891 |
| 12 | Total noncurrent liabilities | 17,991,605 | 19,065,772 |
| 13 | Total liabilities (CV) CV=(A09+A12) | 34,498,418 | 38,018,654 |

Net Assets[Back to top](#)

| | | | |
|----|--|--|-------------|
| 14 | <u>Invested in capital assets, net of related debt</u> | <input type="text" value="192,672,015"/> | 178,718,345 |
| 15 | <u>Restricted-expendable</u> | <input type="text" value="15,346,897"/> | 13,423,892 |
| 16 | <u>Restricted-nonexpendable</u> | <input type="text" value="4,532,620"/> | 5,794,548 |
| 17 | <u>Unrestricted (CV)</u> CV=[A18-(A14+A15+A16)] | 43,656,478 | 38,008,933 |
| 18 | Total Net assets (CV) CV=(A06-A13) | 256,208,010 | 235,945,718 |

CV= Calculated Value

CAVEATS

Institution: (235097)

User ID: super1

Part A - Plant, Property, and Equipment

Fiscal Year 2006

Report in whole dollars only

| Line No. | Description | Beginning balance | Additions | Retirements (CV) | Ending balance |
|-------------------------------|---|--|---|------------------|--|
| Plant,Property, and Equipment | | | | | |
| 21 | <u>Land & land improvements</u> | <input type="text" value="10,680,471"/> | <input type="text" value="2,345,056"/> | 0 | <input type="text" value="13,025,527"/> |
| 22 | <u>Infrastructure</u> | <input type="text" value="24,650,452"/> | <input type="text" value="1,726,242"/> | 0 | <input type="text" value="26,376,694"/> |
| 23 | <u>Buildings</u> | <input type="text" value="189,388,034"/> | <input type="text" value="37,730,803"/> | 286,755 | <input type="text" value="226,832,082"/> |
| 24 | <u>Equipment</u> | <input type="text" value="19,732,051"/> | <input type="text" value="2,317,085"/> | 509,087 | <input type="text" value="21,540,049"/> |
| 25 | Art and <u>library collections</u> | <input type="text" value="23,682,076"/> | <input type="text" value="1,267,655"/> | 36,071 | <input type="text" value="24,913,660"/> |
| 26 | Property obtained under <u>capital leases</u> (if not included in equipment) | <input type="text" value="4,979,236"/> | <input type="text" value="0"/> | 0 | <input type="text" value="4,979,236"/> |
| 27 | <u>Construction in progress</u> | <input type="text" value="28,482,820"/> | <input type="text" value="13,504,596"/> | 38,703,795 | <input type="text" value="3,283,621"/> |
| 28 | <u>Accumulated depreciation</u> | <input type="text" value="106,370,076"/> | <input type="text" value="7,623,486"/> | 690,867 | <input type="text" value="113,302,695"/> |

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: (235097)

User ID: super1

Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only

| Line No. | Source of Funds | Current year amount | Prior year amount |
|---------------------------|--|---------------------|-------------------|
| Operating Revenues | | | |
| 01 | <u>Tuition & fees</u> , after deducting <u>discounts & allowances</u> | 49,330,854 | 45,196,510 |
| | <u>Grants and contracts</u> - operating | | |
| 02 | Federal operating grants and contracts | 14,478,440 | 14,932,943 |
| 03 | State operating grants and contracts | 16,041,108 | 14,273,771 |
| 04 | Local/private operating grants and contracts | 5,133,102 | 5,779,036 |
| 05 | Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u> | 18,260,955 | 17,897,772 |
| 06 | <u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u> | 0 | 0 |
| 07 | <u>Independent operations</u> | 0 | 0 |
| 08 | Other sources - operating (CV) CV=[B09-(B01++B07)] | 857,529 | 883,804 |
| 09 | Total operating revenues | 104,101,988 | 98,963,836 |

Institution: (235097)

User ID: super1

Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only

| Line No. | Source of funds | Current year amount | Prior year amount |
|------------------------------|--|---------------------|-------------------|
| Nonoperating Revenues | | | |
| 10 | <u>Federal appropriations</u> | 0 | 0 |
| 11 | <u>State appropriations</u> | 48,424,000 | 43,187,971 |
| 12 | <u>Local appropriations, education district taxes, & similar support</u> | 0 | 0 |
| Grants-nonoperating | | | |
| 13 | Federal nonoperating grants | 0 | 0 |
| 14 | State nonoperating grants | 0 | 0 |
| 15 | Local nonoperating grants | 0 | 0 |
| 16 | <u>Gifts</u> , including <u>contributions from affiliated organizations</u> | 0 | 0 |
| 17 | <u>Investment income</u> | 4,625,479 | 3,942,678 |

Back to top

5/3/22, 12:46 PM

Reported Data

| | | | |
|----|--|------------|------------|
| 18 | Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)] | 0 | 10,627 |
| 19 | Total nonoperating revenues | 53,049,479 | 47,141,276 |

Institution: (235097)

User ID: super1

Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only

| Line No. | Resource of funds | Current year amount | Prior year amount |
|------------------------------|---|---------------------|-------------------|
| Other Revenues and Additions | | | |
| 20 | <u>Capital appropriations</u> | 16,599,903 | 20,939,824 |
| 21 | <u>Capital grants & gifts</u> | 0 | 0 |
| 22 | <u>Additions to permanent endowments</u> | 610,352 | 200,000 |
| 23 | Other revenues & additions (CV) CV=[B24-(B20+...+B22)] | 0 | 0 |
| 24 | Total other revenues and additions | 17,210,255 | 21,139,824 |
| 25 | Total all revenues and other additions (CV) CV=(B09+B19+B24) | 174,361,722 | 167,244,936 |

CV = Calculated Value

CAVEATS

Institution: (235097)

User ID: super1

Part C - Expenses and Other Deductions

Fiscal Year 2006

Report in whole dollars only

| | | 1 | 2 | 3 | 4 | 5 |
|---------------------------|--------------------|--------------------|-----------------------------|---------------------------------|---------------------|------------|
| Line No. | Description | Current year total | <u>Salaries & wages</u> | <u>Employee fringe benefits</u> | <u>Depreciation</u> | All other |
| <u>Operating Expenses</u> | | | | | | |
| 01 | <u>Instruction</u> | 56,285,131 | 35,796,091 | 10,188,754 | 0 | 10,300,286 |
| 02 | <u>Research</u> | 2,044,396 | 1,183,989 | 307,330 | 0 | 553,077 |
| | | | | | | 1,517,685 |

Back to top

| | | | | | | |
|----|---|-------------|------------|------------|-----------|------------|
| 03 | <u>Public service</u> | 3,389,915 | 1,496,758 | 375,472 | 0 | |
| 05 | <u>Academic support</u> | 8,863,677 | 6,187,589 | 1,670,471 | 0 | 1,005,617 |
| 06 | <u>Student services</u> | 11,254,251 | 6,143,787 | 1,761,250 | 0 | 3,349,214 |
| 07 | <u>Institutional support</u> | 12,237,546 | 5,539,942 | 1,614,738 | 0 | 5,082,866 |
| 08 | <u>Operation & maintenance of plant</u> | 15,466,922 | 5,012,261 | 1,240,556 | 0 | 9,214,105 |
| 09 | <u>Depreciation</u> | 7,623,486 | | | | 7,623,486 |
| 10 | <u>Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)</u> | 11,353,423 | | | | 11,353,423 |
| 11 | <u>Auxiliary enterprises</u> | 24,540,886 | 5,989,890 | 1,528,789 | 0 | 17,022,207 |
| 12 | <u>Hospital services</u> | 0 | 0 | 0 | 0 | 0 |
| 13 | <u>Independent operations</u> | 0 | 0 | 0 | 0 | 0 |
| 14 | Other expenses & deductions (CV) CV=[C15-(C01+...+C13)] | 243,563 | 0 | 243,348 | 0 | 215 |
| 15 | Total operating expenses | 153,303,196 | 67,350,307 | 18,930,708 | 7,623,486 | 59,398,695 |
| | Prior year amount | 143,220,494 | 63,051,270 | 16,935,811 | 7,385,552 | 55,847,861 |

Institution: (235097)

User ID: super1

Part C - Expenses and Other Deductions

Fiscal Year 2006

Report in whole dollars only

| Line No. | Description | 1 Current year total | 2 Salaries & wages | 3 Employee fringe benefits | 4 Depreciation | 5 All other |
|----------|--|-------------------------|-----------------------|-------------------------------|-------------------|----------------|
| | Nonoperating Expenses and Deductions | | | | | |
| 16 | <u>Interest</u> | 796,234 | | | | 796,234 |
| 17 | Other nonoperating expenses & deductions (CV) CV=(C18-C16) | 0 | 0 | 0 | 0 | 0 |
| 18 | Total nonoperating expenses & deductions (CV) CV=(C19-C15) | 796,234 | 0 | 0 | 0 | 796,234 |
| 19 | Total expenses & deductions | 154,099,430 | 67,350,307 | 18,930,708 | 7,623,486 | 60,194,929 |
| | Prior year amount | 144,073,663 | 63,051,270 | 16,935,811 | 7,385,552 | 56,701,030 |

CV = Calculated Value

[Back to top](#)

CAVEATS

Institution: (235097)

User ID: super1

Part D - Summary of Changes In Net Assets

Fiscal Year 2006

| Line No. | Description | Current year amount | Prior year amount |
|----------|--|---------------------|-------------------|
| 01 | Total revenues & other additions (from B25) | 174,361,722 | 167,244,936 |
| 02 | Total expenses & deductions (from C19) | 154,099,430 | 144,073,663 |
| 03 | Increase in net assets during year (CV) CV=(D01-D02) | 20,262,292 | 23,171,273 |
| 04 | Net assets beginning of year | 235,945,718 | 212,774,445 |
| 05 | Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)] | 0 | 0 |
| 06 | Net assets end of year (from A18) | 256,208,010 | 235,945,718 |

CV = Calculated Value

CAVEATS

Institution: (235097)

User ID: super1

Part E - Scholarships and Fellowships

Part E - Scholarships and Fellowships
Fiscal Year 2006

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 | Pell grants (federal) | 8,406,877 | 8,774,093 |
| 02 | Other federal grants | 383,841 | 503,241 |
| 03 | Grants by state government | 9,081,844 | 7,747,101 |
| 04 | Grants by local government | 0 | 0 |
| 05 | Institutional grants from restricted resources | 1,869,993 | 1,985,583 |

Back to top

| | | | |
|---------------------------------|---|------------|------------|
| 06 | <u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)] | 7,590,745 | 7,747,486 |
| 07 | Total gross scholarships and fellowships | 27,333,300 | 26,757,504 |
| <u>Discounts and Allowances</u> | | | |
| 08 | <u>Discounts & allowances</u> applied to <u>tuition & fees</u> | 11,483,370 | 11,688,334 |
| 09 | <u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises (CV)</u> CV= (E10-E08) | 4,496,507 | 4,110,501 |
| 10 | Total Discounts & Allowances (CV) CV=(E07-E11) | 15,979,877 | 15,798,835 |
| 11 | Net scholarships and fellowships expenses after deducting discount & allowances (from C10) | 11,353,423 | 10,958,669 |

CV = Calculated Value

CAVEATS

Institution: (235097)

User ID: super1

Part F - Component Unit That Uses FASB Standards

Part F - GASB **Component Unit** that uses FASB Standards
Fiscal Year 2006

Names of entities included:

EWU Foundation

Primary nature (purpose) of unit(s)

To receive & hold assets & i

Report in whole dollars only

Line No.

Current year amount

Statement of Financial Position

| | | |
|----|--|------------|
| 01 | <u>Long-term investments</u> | 10,228,872 |
| 02 | Other <u>assets (CV)</u> CV=(F03-F01) | 7,362,640 |
| 03 | Total Assets | 17,591,512 |
| 04 | Total liabilities (CV) CV=(F03-F08) | 1,116,423 |

Back to top

| | | |
|----|---|------------|
| | <u>Net Assets</u> | |
| 05 | <u>Temporarily restricted</u> | 4,076,505 |
| 06 | <u>Permanently restricted</u> | 12,582,213 |
| 07 | <u>Unrestricted (CV)</u> <u>CV=[F08-(F05+F06)]</u> | -183,629 |
| 08 | Total net assets | 16,475,089 |

Institution: (235097)

User ID: super1

Part F - Component Unit That Uses FASB Standards

Part F - GASB **Component Unit** that uses FASB Standards
Fiscal Year 2006

Report in whole dollars only

Line No.

Current year amount

Statement of Activities

| | | |
|-----|---|------------|
| 09 | <u>Investment return</u> | 794,389 |
| 10 | Other <u>revenues, gains, & other support (CV)</u> <u>CV=(F11-F09)</u> | 5,490,770 |
| 11 | Total revenues, gains , & other support | 6,285,159 |
| 12 | Total <u>expenses</u> | 5,332,325 |
| 12a | Expenses paid to institution (included in F12) | 4,563,825 |
| 13 | Total <u>losses (CV)</u> <u>CV=(F14-F12)</u> | 0 |
| 14 | Total expenses and losses (CV) <u>CV=(F11-F15)</u> | 5,332,325 |
| 15 | Change in net assets | 952,834 |
| 16 | Net assets -- beginning of year | 15,522,255 |
| 17 | Adjustments to beginning net assets(CV) <u>CV=[F18-(F15+F16)]</u> | 0 |
| 18 | Net assets -- end of year (from F08) | 16,475,089 |

CV = Calculated value

[Back to top](#)

CAVEATS

Institution: (235097)

User ID: super1

Part H - Details of Endowment Assets

Fiscal Year 2006
Report in whole dollars only

| Line No. | Value of <u>Endowment Assets</u> | <u>Market Value</u> | Prior Year Amounts |
|----------|--|----------------------|--------------------|
| 01 | Value of <u>endowment assets</u> at the beginning of the fiscal year | <div>5,607,298</div> | 5,135,705 |
| 02 | Value of <u>endowment assets</u> at the end of the fiscal year | <div>6,376,731</div> | 5,607,298 |