

## Finance 2009-10

Institution: Eastern Washington University (235097)

User ID: super1

## Finance - Public institutions

## Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- ☒ GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- ☐ FASB (Financial Accounting Standards 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

## GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2010.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2009

And ending: month/year (MMYYYY)

Month: 6

Year: 2010

## 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 (Explain in box below)
- ☐ Don't know (Explain in box below)

## 3. Reporting Model

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. Intercollegiate Athletics

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 box below)

## 5. Endowment Assets

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

- ☒ Yes - (report endowment assets)
- ☐ No

You may use the space below to provide context for the data you've reported above.

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## Part A - Statement of Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	63,748,550	75,940,221
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	251,851,784	250,194,113
04	Other noncurrent assets CV=[A05-A31]	45,673,680	27,605,261
05	Total noncurrent assets	297,525,464	277,799,374

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06	Total assets CV=(A01+A05)	361,274,014	353,739,595
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	1,912,181	2,029,188
08	Other <u>current liabilities</u> CV=(A09-A07)	18,331,267	18,025,315
09	Total current liabilities	20,243,448	20,054,503
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	35,187,804	36,992,997
11	Other noncurrent liabilities CV=(A12-A10)	8,119,981	6,310,208
12	Total noncurrent liabilities	43,307,785	43,303,205
13	Total liabilities CV=(A09+A12)	63,551,233	63,357,708
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	214,784,118	211,239,151
15	<u>Restricted-expendable</u>	16,655,949	16,078,511
16	<u>Restricted-nonexpendable</u>	5,523,772	5,433,800
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	60,758,942	57,630,425
18	Total net assets CV=(A06-A13)	297,722,781	290,381,887

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#### Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Ending balance	Prior year Ending balance
	<b>Capital Assets</b>		
21	<u>Land &amp; land improvements</u>	16,795,852	15,617,199
22	<u>Infrastructure</u>	28,658,227	28,658,227
23	<u>Buildings</u>	290,393,659	277,918,404
32	Equipment, including art and <u>library collections</u>	58,518,443	58,432,195
27	<u>Construction in progress</u>	7,416,884	6,748,840
	<b>Total for Plant, Property and Equipment</b> CV = (A21+ .. A27)	401,783,065	392,354,101
28	<u>Accumulated depreciation</u>	149,931,281	142,159,988
33	Intangible assets, net of accumulated amortization	0	
34	Other capital assets	0	

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#### Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	62,929,127	58,785,256

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	Grants and contracts - operating		
02	Federal operating grants and contracts	7,079,584	6,139,942
03	State operating grants and contracts	19,315,687	20,925,180
04	Local government/private operating grants and contracts	3,226,688	3,363,725
	04a Local government operating grants and contracts	665,328	
	04b Private operating grants and contracts	2,561,360	
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	18,205,099	19,235,277
06	<u>Sales &amp; services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales &amp; services of educational activities</u>	0	
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	1,845,626	1,991,873
09	Total operating revenues	112,601,811	110,441,253

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**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	50,511,997	63,527,611
12	<u>Local appropriations, education district taxes, &amp; similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	14,849,161	10,229,557
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	4,278,984	4,267,560
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	69,640,142	78,024,728
27	Total operating and nonoperating revenues CV=[B19+B09]	182,241,953	188,465,981
28	<b>12-month Student FTE from E12</b> CV=[B28a+B28b]	11,017	
	28a Undergraduates	9,593	
	28b Graduates	1,424	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,542	

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**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	6,705,547	10,941,851
21	<u>Capital grants &amp; gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	27,547	200,308
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,733,094	11,142,159
25	Total all revenues and other additions CV=[B09+B19+B24]	188,975,047	199,608,140

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**Part C - Expenses and Other Deductions**

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	1 Total amount	2 <u>Salaries &amp; wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 Interest	7 All other	8 PY Total Amount
<b>Expenses and Deductions</b>									
01	<u>Instruction</u>	73,558,130	39,161,371	12,198,346	7,513,421	4,695,340	0	9,989,652	61,861,740
02	<u>Research</u>	1,307,582	1,008,620	248,819	0	0	0	50,143	1,203,962
03	<u>Public service</u>	6,453,517	2,729,630	833,738	667,860	417,363	0	1,804,926	5,643,442
05	<u>Academic support</u>	13,360,544	7,457,402	2,061,879	1,335,719	834,727	0	1,670,817	13,415,079
06	<u>Student services</u>	17,204,543	9,187,025	2,781,676	1,836,614	1,147,750	0	2,251,478	14,196,242
07	<u>Institutional support</u>	19,928,157	10,910,182	3,379,243	2,003,579	1,252,091	14,569	2,368,493	14,948,979
08	<u>Operation &amp; maintenance of plant</u> (see instructions)	0	6,533,785	1,905,925	-16,696,491	0	0	8,256,781	24,104,328
10	<u>Scholarships and fellowships expenses</u> , excluding discounts & allowances	16,423,798						16,423,798	13,544,253
11	<u>Auxiliary enterprises</u>	33,397,882	6,997,145	1,943,592	3,339,298	2,086,818	1,702,288	17,328,741	26,797,720
12	<u>Hospital services</u>	0	0	0	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	235,128
19	Total expenses & deductions	181,634,153	83,985,160	25,353,218	0	10,434,089	1,716,857	60,144,829	188,126,013
	Prior year amount	188,126,013	87,555,300	24,367,365		10,373,914		65,829,434	
20	<b>12-month Student FTE from E12</b> CV=[C20a+C20b]	11,017							
	20a Undergraduates	9,593							
	20b Graduates	1,424							
21	Total expenses and deductions per student FTE CV=[C19/C20]	16,487							

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**Part D - Summary of Changes In Net Assets**

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	188,975,047	199,608,140
02	Total expenses & deductions (from C19)	181,634,153	188,126,013
03	Change in net assets during year CV=(D01-D02)	7,340,894	11,482,127
04	<u>Net assets</u> beginning of year	290,381,887	278,899,760
05	<u>Adjustments to beginning net assets</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	297,722,781	290,381,887

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#### Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	14,849,161	10,198,982
02	<u>Other federal grants</u>	1,679,177	1,329,203
03	<u>Grants by state government</u>	12,742,598	11,985,458
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,032,264	2,044,735
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	8,481,806	6,957,488
07	Total gross scholarships and fellowships	39,785,006	32,515,866
<u>Discounts and Allowances</u>			
08	<u>Discounts &amp; allowances</u> applied to <u>tuition &amp; fees</u>	17,891,475	13,991,295
09	<u>Discounts &amp; allowances</u> applied to sales & services of <u>auxiliary enterprises</u> CV= (E10-E08)	5,469,733	4,980,318
10	Total discounts & allowances CV=(E07-E11)	23,361,208	18,971,613
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	16,423,798	13,544,253

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#### Part H - Details of Endowment Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.			
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	23,059,630	7,314,756
02	Value of <u>endowment assets</u> at the end of the fiscal year	25,547,049	6,133,669

You may use the space below to provide context for the data you've reported above.

FY09 had a Part F "Component Unit" section that was eliminated in FY10. FY10 instructions say to include Foundation assets in Part H. Adjusted endowment assets at the beginning of the fiscal year to include FY09 component unit assets.

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#### Summary

### Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the ExPT and sent to your institution's CEO in November 2011.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

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## Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$62,929,127	37%	\$5,712
Government appropriations	\$50,511,997	30%	\$4,585
Government grants and contracts	\$41,909,760	25%	\$3,804
Private gifts, grants, and contracts	\$2,561,360	1%	\$232
Investment income	\$4,278,984	3%	\$388
Other core revenues	\$8,578,720	5%	\$779
Total core revenues	\$170,769,948	100%	\$15,501
Total revenues	\$188,975,047		\$17,153

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

## Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$73,558,130	50%	\$6,677
Research	\$1,307,582	1%	\$119
Public service	\$6,453,517	4%	\$586
Academic support	\$13,360,544	9%	\$1,213
Institutional support	\$19,928,157	13%	\$1,809
Student services	\$17,204,543	12%	\$1,562
Other core expenses	\$16,423,798	11%	\$1,491
Total core expenses	\$148,236,271	100%	\$13,455
Total expenses	\$181,634,153		\$16,487

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	11,017

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.