

Note: Reported data do not include revisions made through the Prior Year Data Revision System for any institution prior to collection year 2014.

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: 7 Year: 2005
And ending: month/year (MMYYYY) Month: 6 Year: 2006

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

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: 1
Number of component unit columns on GPFS using GASB standards: 0

Caveats:

[Empty text box for caveats]

Institution: (235097)

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## 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
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	192,672,015	178,718,345
15	<u>Restricted-expendable</u>	15,346,897	13,423,892
16	<u>Restricted-nonexpendable</u>	4,532,620	5,794,548
17	<u>Unrestricted</u> (CV) 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

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CV= Calculated Value

CAVEATS



**Part A - Plant, Property, and Equipment**

**Fiscal Year 2006**

Report in whole dollars only

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

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

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**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
<b><u>Operating Revenues</u></b>			
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; 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 &amp; allowances</u>	18,260,955	17,897,772
06	Sales & services of <u>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

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**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
<b><u>Nonoperating Revenues</u></b>			
10	<u>Federal appropriations</u>	<input type="text" value="0"/>	0
11	<u>State appropriations</u>	<input type="text" value="48,424,000"/>	43,187,971
12	<u>Local appropriations, education district taxes, &amp; similar support</u>	<input type="text" value="0"/>	0
<b><u>Grants-nonoperating</u></b>			
13	Federal nonoperating grants	<input type="text" value="0"/>	0
14	State nonoperating grants	<input type="text" value="0"/>	0
15	Local nonoperating grants	<input type="text" value="0"/>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	<input type="text" value="0"/>	0
17	<u>Investment income</u>	<input type="text" value="4,625,479"/>	3,942,678
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	10,627
19	Total nonoperating revenues	<input type="text" value="53,049,479"/>	47,141,276

**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 &amp; 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



**Part C - Expenses and Other Deductions**

**Fiscal Year 2006**

**Report in whole dollars only**

Line No.	Description	1 Current year total	2 <u>Salaries &amp; wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
<b><u>Operating Expenses</u></b>						
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
03	<u>Public service</u>	3,389,915	1,496,758	375,472	0	1,517,685
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 &amp; 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 &amp; 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	<u>Other expenses &amp; deductions (CV) CV=[C15-(C01+...+C13)]</u>	243,563	0	243,348	0	215
15	<b>Total operating expenses</b>	153,303,196	67,350,307	18,930,708	7,623,486	59,398,695
	<b>Prior year amount</b>	143,220,494	63,051,270	16,935,811	7,385,552	55,847,861

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**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
<b>Nonoperating Expenses and Deductions</b>						
16	<u>Interest</u>	796,234				796,234
17	<b>Other nonoperating expenses &amp; deductions (CV) CV=(C18-C16)</b>	0	0	0	0	0
18	<b>Total nonoperating expenses &amp; deductions (CV) CV=(C19-C15)</b>	796,234	0	0	0	796,234
19	<b>Total expenses &amp; deductions</b>	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

CAVEATS

**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	<input type="text" value="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

**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	<u>Pell grants</u> (federal)	8,406,877	8,774,093
02	<u>Other federal grants</u>	383,841	503,241
03	<u>Grants by state government</u>	9,081,844	7,747,101
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,869,993	1,985,583
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 &amp; allowances</u> applied to <u>tuition &amp; fees</u>	11,483,370	11,688,334
09	<u>Discounts &amp; 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

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**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
<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> CV=[F08-(F05+F06)]	-183,629
08	Total net assets	16,475,089

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

CV = Calculated value

CAVEATS

**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	<input type="text" value="5,607,298"/>	5,135,705
02	Value of <u>endowment assets</u> at the end of the fiscal year	<input type="text" value="6,376,731"/>	5,607,298

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