

Finance 2006-07

Institution: The Evergreen State College (235167)

User ID: P62351671

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, 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

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:

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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 Current Assets	41,930,758	29,715,973
	<u>Noncurrent Assets</u>		
02	Capital assets - depreciable (gross)	184,878,003	165,781,891
03	Accumulated depreciation (enter as a positive amount)	63,426,290	59,598,751
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	4,570,889	4,842,493
05	Total noncurrent assets	126,022,602	111,025,633
06	Total assets (CV) CV=(A01+A05)	167,953,360	140,741,606
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	854,871	1,047,692
08	Other current liabilities (CV) CV=(A09-A07)	15,631,660	12,737,523
09	Total current liabilities	16,486,531	13,785,215
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	7,975,596	2,506,467
11	Other noncurrent liabilities (CV) CV=(A12-A10)	693,997	625,993
12	Total noncurrent liabilities	8,669,593	3,132,460
13	Total liabilities (CV) CV=(A09+A12)	25,156,124	16,917,675
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	123,218,360	103,032,811
15	Restricted-expendable	5,268,068	5,328,847
16	Restricted-nonexpendable	2,221,848	2,220,803
17	Unrestricted (CV) CV=[A18-(A14+A15+A16)]	12,088,960	13,241,470
18	Total Net assets (CV) CV=(A06-A13)	142,797,236	123,823,931

CV= Calculated Value

CAVEATS

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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	Land & land improvements	4,997,751	0	0	4,997,751
22	Infrastructure	11,669,600	1,529,266	0	13,198,866
23	Buildings	114,235,535	4,272,850	0	118,508,385
24	Equipment	10,451,927	92,606	0	10,544,533
25	Art and library collections	17,158,618	384,213	331,138	17,211,693
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	7,268,460	14,600,431	1,452,116	20,416,775
28	Accumulated depreciation	59,598,751	4,158,677	331,138	63,426,290

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
Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	28,050,946	27,497,345
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,998,051	7,290,396
03	State operating grants and contracts	6,144,294	5,406,475
04	Local/private operating grants and contracts	3,094,943	2,694,352
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	9,115,361	9,609,826
06	Sales & services of hospitals, after deducting patient contractual allowances		0
07	Independent operations		0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	821,289	629,256
09	Total operating revenues	54,224,884	53,127,650

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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
Nonoperating Revenues			
10	Federal appropriations		0
11	State appropriations	26,453,000	24,204,730
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	0
17	Investment income	3,374,794	2,577,973
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	29,827,794	26,782,703

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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	Capital appropriations	21,095,916	13,942,493
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	21,095,916	13,942,493
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	105,148,594	93,852,846

CV = Calculated Value

CAVEATS

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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
Operating Expenses						
01	Instruction	26,706,697	17,537,558	4,513,444		4,655,695
02	Research	62,628	51,864	8,739		2,025
03	Public service	1,573,860	751,868	267,340		554,652
05	Academic support	6,403,225	3,921,559	1,099,586		1,382,080
06	Student services	4,996,543	2,819,364	882,708		1,294,471
07	Institutional support	8,857,979	5,192,484	1,307,752		2,357,743
08	Operation & maintenance of plant	10,671,175	3,570,400	1,414,705		5,686,070
09	Depreciation	4,158,677			4,158,677	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	12,093,972				12,093,972
11	Auxiliary enterprises	10,398,280	3,565,766	784,550		6,047,964
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)]	0	0	0	0	0
15	Total operating expenses	85,923,036	37,410,863	10,278,824	4,158,677	34,074,672
	Prior year amount	81,141,098	35,874,244	9,292,436	3,211,783	32,762,635

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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
	Nonoperating Expenses and Deductions					
16	Interest	252,253				252,253
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	252,253	0	0	0	252,253
19	Total expenses & deductions	86,175,289	37,410,863	10,278,824	4,158,677	34,326,925
	Prior year amount	81,343,161	35,874,244	9,292,436	3,211,783	32,964,698

CV = Calculated Value

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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)	105,148,594	93,852,846
02	Total expenses & deductions (from C19)	86,175,289	81,343,161
03	Increase in net assets during year (CV) CV=(D01-D02)	18,973,305	12,509,685
04	Net assets beginning of year	123,823,931	111,314,246
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	142,797,236	123,823,931

CV = Calculated Value

CAVEATS

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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)	4,442,622	4,564,019
02	Other federal grants	586,073	488,491
03	Grants by state government	4,788,508	3,820,910
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,821,968	1,341,243
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	2,621,636	2,623,538
07	Total gross scholarships and fellowships	14,260,807	12,838,201
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	2,166,835	1,609,472
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	2,166,835	1,609,472
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	12,093,972	11,228,729

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 2006

Names of entities included:	TESC FOUNDATION
Primary nature (purpose) of unit(s)	CHARITABLE & EDUCATIONAL I

Report in whole dollars only

Line No.		Current year amount
Statement of Financial Position		
01	Long-term investments	5,859,041
02	Other assets (CV) CV=(F03-F01)	505,752
03	Total Assets	6,364,793
04	Total liabilities (CV) CV=(F03-F08)	82,693
	Net Assets	
05	Temporarily restricted	3,056,495
06	Permanently restricted	2,265,536
07	Unrestricted (CV) CV=[F08-(F05+F06)]	960,069
08	Total net assets	6,282,100

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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	Investment return	733,916
10	Other revenues, gains, & other support (CV) CV=(F11-F09)	2,789,785
11	Total revenues, gains, & other support	3,523,701
12	Total expenses	1,719,586
12a	Expenses paid to institution (included in F12)	0
13	Total losses (CV) CV=(F14-F12)	700
14	Total expenses and losses (CV) CV=(F11-F15)	1,720,286
15	Change in net assets	1,803,415
16	Net assets -- beginning of year	4,478,685
17	Adjustments to beginning net assets(CV) CV=[F18-(F15+F16)]	0
18	Net assets -- end of year (from F08)	6,282,100

CV = Calculated value

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Part H - Details of Endowment Assets

Fiscal Year 2006

Report in whole dollars only

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	2,395,656	2,286,243
02	Value of <u>endowment assets</u> at the end of the fiscal year	2,488,091	2,395,656

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Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2006**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	30,217,781	30,217,781			
02 Sales and services	9,115,361	0	9,115,361		0
03 Federal grants/contracts (excludes Pell Grants)	2,555,429	2,555,429	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	47,548,916	47,548,916	0	0	0
05 State grants and contracts	5,918,651	5,918,651	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	3,324,416				
10 Interest earnings	3,374,794				
11 Dividend earnings	0				
12 Realized capital gains	0				

CAVEATS

Institution: The Evergreen State College (235167)

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Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2006**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Salaries and wages	37,410,863	33,845,097	3,565,766	0	0
02 Employee benefits, total	10,278,824	9,494,274	784,550	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	338,587	306,518	32,069	0	0
04 Current expenditures other than salaries	21,980,700	15,932,736	6,047,964	0	0
Capital outlay:					
05 Construction	18,950,431	18,950,431	0	0	0
06 Equipment purchases	476,819	457,700	19,119	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	252,253				
09 Scholarships/fellowships	14,260,807	14,260,807			

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Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2006**

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	3,426,159
02	Long-term debt issued during fiscal year	7,550,000
03	Long-term debt retired during fiscal year	2,457,692
04	Long-term debt outstanding at end of fiscal year	8,518,467
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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Part L - Debt and Assets, page 2

**Part L - Debt and Assets (page 2)
Fiscal Year 2006**

Assets		Amount
Category		
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds		0
08 Total cash and security assets held at end of fiscal year in bond funds		0
09 Total cash and security assets held at end of fiscal year in all other funds		27,863,423

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Explanation Report

There are no explanations for selected survey and institution

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Minner, Jennifer

From: ipedshelp@rti.org
Sent: Wednesday, April 11, 2007 10:46 AM
To: Minner, Jennifer
Subject: IPEDS Survey: Finance

The data for Finance for INSTITUTION: The Evergreen State College 235167 was locked on Wednesday, April 11, 2007. The Department of Education's National Center for Education Statistics would like to thank you for your participation in the 2006-07 Spring data collection. Please be sure that you have locked all applicable surveys for this collection period.