

<b>Finance 2007-08</b>
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Institution: The Evergreen State College (235167)

User ID: P72351671

**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, 2007.)

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 2007****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	37,700,928	41,930,758
	<u>Noncurrent Assets</u>		
02	<u>Capital assets - depreciable (gross)</u>	195,774,162	184,878,003
03	<u>Accumulated depreciation</u> (enter as a positive amount)	68,393,849	63,426,290
04	Other noncurrent assets <b>(CV)</b> <b>CV=[A05-(A02-A03)]</b>	4,733,672	4,570,889
05	Total noncurrent assets	132,113,985	126,022,602
06	Total assets <b>(CV)</b> <b>CV=(A01+A05)</b>	169,814,913	167,953,360
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	803,596	854,871
08	Other <u>current liabilities (CV)</u> <b>CV=(A09-A07)</b>	11,470,450	15,631,660
09	Total current liabilities	12,274,046	16,486,531
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	7,386,000	7,975,596
11	Other noncurrent liabilities <b>(CV)</b> <b>CV=(A12-A10)</b>	730,937	693,997
12	Total noncurrent liabilities	8,116,937	8,669,593
13	Total liabilities <b>(CV)</b> <b>CV=(A09+A12)</b>	20,390,983	25,156,124
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	127,878,057	123,218,360
15	<u>Restricted-expendable</u>	5,640,942	5,268,068
16	<u>Restricted-nonexpendable</u>	2,171,073	2,221,848
17	<u>Unrestricted (CV)</u> <b>CV=[A18-(A14+A15+A16)]</b>	13,733,858	12,088,960
18	Total Net assets <b>(CV)</b> <b>CV=(A06-A13)</b>	149,423,930	142,797,236

**CV= Calculated Value**

**CAVEATS**

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

**Fiscal Year 2007**

**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>	4,997,751	0	0	4,997,751
22	<u>Infrastructure</u>	13,198,866	708,549	0	13,907,415
23	<u>Buildings</u>	118,508,385	23,801,825	79,019	142,231,191
24	<u>Equipment</u>	10,544,533	1,634,893	136,649	12,042,777
25	Art and <u>library collections</u>	17,211,693	386,001	0	17,597,694
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	<u>Construction in progress</u>	20,416,775	5,937,424	21,356,865	4,997,334
28	<u>Accumulated depreciation</u>	63,426,290	4,999,106	31,547	68,393,849

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

**CAVEATS**

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**Part B - Revenues and Other Additions****Fiscal Year 2007****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, after deducting discounts &amp; allowances</u>	29,985,851	<b>28,050,946</b>
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	8,113,503	<b>6,998,051</b>
03	State operating grants and contracts	5,970,429	<b>6,144,294</b>
04	Local/private operating grants and contracts	2,445,864	<b>3,094,943</b>
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	9,228,358	<b>9,115,361</b>
06	Sales & services of hospitals, after deducting patient contractual allowances	0	<b>0</b>
07	Independent operations	0	<b>0</b>
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	783,184	<b>821,289</b>
09	Total operating revenues	56,527,189	<b>54,224,884</b>

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**Part B - Revenues and Other Additions****Fiscal Year 2007****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	28,342,726	26,453,000
12	<u>Local appropriations, education district taxes, &amp; similar support</u>	0	0
<b>Grants-nonoperating</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	<u>Investment income</u>	4,213,101	3,374,794
18	Other nonoperating revenues <b>(CV)</b> CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	32,555,827	29,827,794

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**Part B - Revenues and Other Additions**

**Fiscal Year 2007**

**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>	5,310,697	21,095,916
21	<u>Capital grants &amp; gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues & additions <b>(CV)</b> <b>CV=[B24-(B20+...+B22)]</b>	0	0
24	Total other revenues and additions	5,310,697	21,095,916
25	Total all revenues and other additions <b>(CV)</b> <b>CV=(B09+B19+B24)</b>	94,393,713	105,148,594

**CV = Calculated Value**

**CAVEATS**

Institution: The Evergreen State College (235167)

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**Part C - Expenses and Other Deductions****Fiscal Year 2007****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>Operating Expenses</b>						
01	Instruction	26,624,309	17,545,188	4,543,664		4,535,457
02	Research	66,093	51,063	8,095		6,935
03	Public service	2,770,203	1,504,325	396,700		869,178
05	Academic support	6,896,319	4,212,532	1,232,088		1,451,699
06	Student services	5,438,699	2,977,832	951,041		1,509,826
07	Institutional support	9,250,872	5,024,706	1,399,546		2,826,620
08	Operation & maintenance of plant	8,843,600	4,098,984	1,375,372		3,369,244
09	Depreciation	4,999,106			4,999,106	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	12,567,179				12,567,179
11	Auxiliary enterprises	9,892,619	3,496,006	797,406		5,599,207
12	Hospital services	0	0	0		0
13	Independent operations	0	0	0		0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	87,348,999	38,910,636	10,703,912	4,999,106	32,735,345
	Prior year amount	<b>85,923,036</b>	<b>37,410,863</b>	<b>10,278,824</b>	<b>4,158,677</b>	<b>34,074,672</b>

**Part C - Expenses and Other Deductions**

**Fiscal Year 2007**

**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	<b>Interest</b>	418,020				418,020
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	0	0	0	0	0
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	418,020	0	0	0	418,020
19	<b>Total expenses &amp; deductions</b>	87,767,019	38,910,636	10,703,912	4,999,106	33,153,365
	Prior year amount	<b>86,175,289</b>	<b>37,410,863</b>	<b>10,278,824</b>	<b>4,158,677</b>	<b>34,326,925</b>

**CV = Calculated Value**

**CAVEATS**

Institution: The Evergreen State College (235167)

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

**Fiscal Year 2007**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	94,393,713	<b>105,148,594</b>
02	Total expenses & deductions <b>(from C19)</b>	87,767,019	<b>86,175,289</b>
03	Increase in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	6,626,694	<b>18,973,305</b>
04	<u>Net assets</u> beginning of year	142,797,236	<b>123,823,931</b>
05	<u>Adjustments to beginning net assets</u> <b>(CV)</b> <b>CV=[D06-(D03+D04)]</b>	0	<b>0</b>
06	Net assets end of year <b>(from A18)</b>	149,423,930	<b>142,797,236</b>

**CV = Calculated Value**

**CAVEATS**

**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2007**

**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)	4,324,095	4,442,622
02	Other federal grants	829,960	586,073
03	Grants by state government	5,251,270	4,788,508
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,896,956	1,821,968
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	2,573,273	2,621,636
07	Total gross scholarships and fellowships	14,875,554	14,260,807
	<u>Discounts and Allowances</u>		
08	Discounts & allowances applied to tuition & fees	2,308,375	2,166,835
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	2,308,375	2,166,835
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	12,567,179	12,093,972

**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 2007**

Names of entities included:

The Evergreen State College F

Primary nature (purpose) of unit(s)

Charitable &amp; Educational

**Report in whole dollars only**

Line No.		Current year amount
<b>Statement of Financial Position</b>		
01	<u>Long-term investments</u>	7,184,499
02	<u>Other assets (CV)</u> <b>CV=(F03-F01)</b>	1,020,152
03	Total Assets	8,204,651
04	<u>Total liabilities (CV)</u> <b>CV=(F03-F08)</b>	357,624
<u>Net Assets</u>		
05	<u>Temporarily restricted</u>	4,097,479
06	<u>Permanently restricted</u>	2,405,025
07	<u>Unrestricted (CV)</u> <b>CV=[F08-(F05+F06)]</b>	1,344,523
08	Total net assets	7,847,027

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**Part F - Component Unit That Uses FASB Standards**

**Part F - GASB Component Unit that uses FASB Standards  
Fiscal Year 2007**

Report in whole dollars only

Line No.		Current year amount
<b>Statement of Activities</b>		
09	<b>Investment return</b>	1,345,130
10	Other <b>revenues, gains, &amp; other support (CV)</b> <b>CV=(F11-F09)</b>	2,788,019
11	Total revenues, <b>gains, &amp; other support</b>	4,133,149
12	Total <b>expenses</b>	2,568,222
12a	Expenses paid to institution <b>(included in F12)</b>	0
13	Total <b>losses (CV)</b> <b>CV=(F14-F12)</b>	0
14	Total expenses and losses <b>(CV)</b> <b>CV=(F11-F15)</b>	2,568,222
15	<b>Change in net assets</b>	1,564,927
16	Net assets -- beginning of year	6,282,100
17	<b>Adjustments to beginning net assets(CV)</b> <b>CV=[F18-(F15+F16)]</b>	0
18	Net assets -- end of year <b>(from F08)</b>	7,847,027

CV = Calculated value

**CAVEATS**

Institution: The Evergreen State College (235167)

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**Part H - Details of Endowment Assets****Fiscal Year 2007**  
**Report in whole dollars only**

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b><u>Market Value</u></b>	<b>Prior Year Amounts</b>
	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	2,488,091	<b>2,395,656</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	2,658,847	<b>2,488,091</b>

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**Part J - Revenue Data for Bureau of Census**

**Part J - Revenues (Census Bureau)  
Fiscal Year 2007**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	32,294,226	32,294,226			
02 Sales and services	9,228,358	<input type="text" value="0"/>	9,228,358	0	<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	3,789,408	<input type="text" value="3,789,408"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:					
04 State appropriations, current & capital	33,653,423	<input type="text" value="33,653,423"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	5,868,795	<input type="text" value="5,868,795"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:					
06 Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07 Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08 Receipts from property and non-property taxes	<input type="text" value="0"/>				
09 Gifts and private grants, including capital grants	<input type="text" value="3,795,897"/>				
10 Interest earnings	<input type="text" value="4,213,101"/>				
11 Dividend earnings	<input type="text" value="0"/>				
12 Realized capital gains	<input type="text" value="0"/>				

**CAVEATS**

**Part K - Expenditure Data for Bureau of Census**

**Part K - Expenditures  
Fiscal Year 2007**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	38,910,636	35,414,630	3,496,006	0	0
02 Employee benefits, total	10,703,912	9,906,506	797,406	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	622,143	484,915	137,228	0	0
04 Current expenditures other than salaries	20,168,166	15,746,611	4,421,555	0	0
Capital outlay:					
05 Construction	5,937,424	5,656,663	280,761	0	0
06 Equipment purchases	1,634,844	1,634,844	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	418,020				
09 Scholarships/fellowships	14,875,554	14,875,554			

**CAVEATS**

Institution: The Evergreen State College (235167)

User ID: P72351671

**Part L - Debt and Assets, page 1**

**Part L - Debt and Assets  
Fiscal Year 2007**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	8,518,467
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	854,871
04 Long-term debt outstanding at end of fiscal year	7,663,596
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

**CAVEATS**

Institution: The Evergreen State College (235167)

User ID: P72351671

**Part L - Debt and Assets, page 2**

**Part L - Debt and Assets (page 2)**  
**Fiscal Year 2007**

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="28,522,374"/>

**CAVEATS**

Institution: The Evergreen State College (235167)

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**Explanation Report**

There are no explanations for selected survey and institution



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