

F Y 2005

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Submitted
April 2006

Finance 2005-06

Institution: The Evergreen State College (235167)

User ID: P52351671

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, 2005.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2004

And ending: month/year (MMYYYY)

Month: 6

Year: 2005

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.)

Yes No 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.

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

System or Governing Board (please see instructions about reporting **System** data)

Please select the applicable option below:

- This Finance Survey form is for an institution that is NOT part of a system
 This Finance Survey form is for an institution that is part of a system
Name of the system is:
 This Finance Survey form is for a system (or governing board) office

Caveats:

Institution: The Evergreen State College (235167)

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Part A - Statement of Net Assets
Fiscal Year 2005

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	29,715,973	29,080,893
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	165,781,891	108,357,337
03	<u>Accumulated depreciation</u> (enter as a positive amount)	59,598,751	56,794,755
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	4,842,493	46,261,137
05	Total noncurrent assets	111,025,633	97,823,719
06	Total assets (CV) CV=(A01+A05)	140,741,606	126,904,612
	Current <u>Liabilities</u>		
07	Long-term debt, current portion	1,047,692	1,013,568
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	12,737,523	8,904,929
09	Total current liabilities	13,785,215	9,918,497
	Noncurrent Liabilities		
10	Long-term debt	2,506,467	3,426,159
11	Other noncurrent liabilities (CV) CV=(A12-A10)	625,993	2,245,710
12	Total noncurrent liabilities	3,132,460	5,671,869
13	Total liabilities (CV) CV=(A09+A12)	16,917,675	15,590,366
	Net Assets		
14	Invested in capital assets, net of related debt	103,032,811	96,045,152
15	Restricted-expendable	5,328,847	4,661,604
16	Restricted-nonexpendable	2,220,803	2,180,931
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	13,241,470	8,426,559
18	Total Net assets (CV) CV=(A06-A13)	123,823,931	111,314,246

CV= Calculated Value

CAVEATS

Institution: The Evergreen State College (235167)

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Part A - Plant, Property, and Equipment

Fiscal Year 2005

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	11,237,512	464,588	32,500	11,669,600
23	Buildings	66,193,127	48,042,408	0	114,235,535
24	Equipment	9,500,914	1,466,325	515,312	10,451,927
25	Art and <u>library collections</u>	16,428,033	730,585	0	17,158,618
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	46,261,137	5,808,981	44,801,658	7,268,460
28	Accumulated depreciation	56,794,755	2,836,496	32,500	59,598,751

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: The Evergreen State College (235167)

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Part B - Revenues and Other Additions**Fiscal Year 2005****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u>	27,497,345	25,660,792
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts	7,290,396	19,304,573
03	State operating grants and contracts	5,406,475	5,153,343
04	Local/private operating grants and contracts	2,694,352	2,728,324
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	9,609,826	13,068,061
06	Sales & services of hospitals, after deducting <u>patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	629,256	1,480,005
09	Total operating revenues	53,127,650	67,395,098

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Part B - Revenues and Other Additions

Fiscal Year 2005

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal appropriations	0	0
11	State appropriations	24,204,730	23,121,200
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	0	4,629,334
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	Investment income	2,577,973	0
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	26,782,703	27,750,534

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Part B - Revenues and Other Additions

Fiscal Year 2005

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	13,942,493	19,762,561
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	2,319,758
24	Total other revenues and additions	13,942,493	22,082,319
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	93,852,846	117,227,951

CV = Calculated Value

CAVEATS

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Part C - Expenses and Other Deductions

Fiscal Year 2005

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	19,630,420	14,121,093	3,755,124		1,754,203
02	Research	4,610,094	2,258,356	392,462		1,959,276
03	Public service	2,309,444	1,244,505	330,172		734,767
05	Academic support	5,932,532	3,667,041	966,091		1,299,400
06	Student services	4,558,852	2,570,097	763,195		1,225,560
07	Institutional support	7,764,410	4,867,188	1,142,635		1,754,587
08	Operation & maintenance of plant	11,346,837	3,592,321	1,225,662		6,528,854
09	Depreciation	3,211,783			3,211,783	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)</u>	11,228,729				11,228,729
11	Auxiliary enterprises	10,547,997	3,553,643	717,095		6,277,259
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV)	0	0	0	0	0
	CV=[C15-(C01+...+C13)]					
15	Total operating expenses	81,141,098	35,874,244	9,292,436	3,211,783	32,762,635
	Prior year amount	100,084,238	35,121,757	8,388,270	2,865,637	53,708,574

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Part C - Expenses and Other Deductions
Fiscal Year 2005

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	202,063				202,063
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	202,063	0	0	0	202,063
19	Total expenses & deductions	81,343,161	35,874,244	9,292,436	3,211,783	32,964,698
	Prior year amount	100,320,059	35,121,757	8,388,270	2,865,637	53,944,395

CV = Calculated Value

CAVEATS

Institution: The Evergreen State College (235167)

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Part D - Summary of Changes In Net Assets
Fiscal Year 2005

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	93,852,846	117,227,951
02	Total expenses & deductions (from C19)	81,343,161	100,320,059
03	Increase in net assets during year (CV) CV=(D01-D02)	12,509,685	16,907,892
04	Net assets beginning of year	111,314,246	94,406,354
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	123,823,931	111,314,246

CV = Calculated Value

CAVEATS

Institution: The Evergreen State College (235167)

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Part E - Scholarships and Fellowships
Part E - Scholarships and Fellowships
Fiscal Year 2005

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)	4,564,019	4,352,493
02	Other federal grants	488,491	17,206,366
03	Grants by state government	3,820,910	3,966,475
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,341,243	1,474,470
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	2,623,538	2,170,297
07	Total gross scholarships and fellowships	12,838,201	29,170,101
	Discounts and Allowances		
08	<u>Discounts & allowances applied to tuition & fees</u>	1,609,472	1,493,356
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u> CV= (E10-E08)	0	95,322
10	Total Discounts & Allowances (CV) CV=(E07-E11)	1,609,472	1,588,678
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	11,228,729	27,581,423

CV = Calculated Value

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Other federal grants - Loans and work study are not included on the totals per instruction so it has a big change on the totals. Last year's figure were overstated with the loans included on the totals.

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Part F - Component Unit That Uses FASB StandardsPart F - GASB **Component Unit** that uses FASB Standards
Fiscal Year 2005Names of entities included: THE EVERGREEN STATE COLLEGE FOUNDATION
Primary nature (purpose) of unit(s) CHARITABLE & EDUCATIONAL BENEFIT OF TESC**Report in whole dollars only**

Line No.		Current year amount
Statement of Financial Position		
01	Long-term investments	4,358,480
02	Other <u>assets</u> (CV) CV=(F03-F01)	230,542
03	Total Assets	4,589,022
04	Total liabilities (CV) CV=(F03-F08)	110,337
	Net Assets	
05	Temporarily restricted	1,445,963
06	Permanently restricted	2,151,509
07	Unrestricted (CV) CV=[F08-(F05+F06)]	881,213
08	Total net assets	4,478,685

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Part F - Component Unit That Uses FASB StandardsPart F - GASB **Component Unit** that uses FASB Standards
Fiscal Year 2005**Report in whole dollars only**

Line No.		Current year amount
Statement of Activities		
09	Investment return	439,485
10	Other revenues, gains, & other support (CV) CV=(F11-F09)	1,974,123
11	Total revenues, gains, & other support	2,413,608
12	Total expenses	1,865,643
12a	Expenses paid to institution (included in F12)	1,865,643
13	Total losses (CV) CV=(F14-F12)	0
14	Total expenses and losses (CV) CV=(F11-F15)	1,865,643
15	Change in net assets	547,965
16	Net assets -- beginning of year	3,930,720
17	Adjustments to beginning net assets(CV) CV=[F18-(F15+F16)]	0
18	Net assets -- end of year (from F08)	4,478,685

CV = Calculated value

CAVEATS

Institution: The Evergreen State College (235167)

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Part H - Details of Endowment Assets**Fiscal Year 2005**

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	2,286,243	2,276,720
02	Value of <u>endowment assets</u> at the end of the fiscal year	2,395,656	2,286,243

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Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)
Fiscal Year 2005**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Amount Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	29,106,817	29,106,817			
02 Sales and services	9,609,826	0	9,609,826	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,726,377	2,726,377	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	38,147,223	38,147,223	0	0	0
05 State grants and contracts	5,184,221	5,184,221	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	2,916,606				
10 Interest earnings	2,577,973				
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 2005**

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	35,874,244	32,320,601	3,553,643	0	0
02 Employee benefits, total	9,292,436	8,575,341	717,095	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	186,949	168,326	18,623	0	0
04 Current expenditures other than salaries Capital outlay:	21,533,906	15,774,132	5,759,774	0	0
05 Construction	9,514,319	9,500,862	13,457	0	0
06 Equipment purchases	1,466,325	1,142,817	323,508	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	202,063				
09 Scholarships/fellowships	12,838,201	12,838,201			

CAVEATS

Institution: The Evergreen State College (235167)

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Part L - Debt and Assets, page 1**Part L - Debt and Assets
Fiscal Year 2005****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	4,439,727
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	1,013,568
04 Long-term debt outstanding at end of fiscal year	3,426,159
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)

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Part L - Debt and Assets, page 2**Part L - Debt and Assets (page 2)****Fiscal Year 2005****Assets**

Category	Amount
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	20,221,501

CAVEATS

Institution: The Evergreen State College (235167)

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Explanation Report

Number	Source Location	Description	Severity	Accepted
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Screen: Scholarships & Fellowships

1	Screen Entry	Row 13 Column 3	The number entered, 12838201, has an expected range of between 14585051 and 43755151 based on last year's amount. Please explain this difference.	Explanation	Yes
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Reason: Other Federal Grants - The total amount decreased due to overstatement. This line included loans and work study on last year's. This year, loans and work study are not included.

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Minner, Jennifer

From: ipedshelp@rti.org
Sent: Monday, April 10, 2006 11:28 AM
To: Minner, Jennifer
Subject: IPEDS Survey: Finance

The data for Finance for INSTITUTION: The Evergreen State College 235167 was locked on 4/10/2006. The Department of Education's National Center for Education Statistics would like to thank you for your participation in the 2005-06 Springdata collection. Please be sure that you have locked all applicable surveys for this collection period.