

## Finance 2005-06

Institution: University of Washington-Tacoma Campus (377564)      User ID: 88G2561

### 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.

- 0 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:                      University of Washington  
 This Finance Survey form is for a system (or governing board) office

Caveats:

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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>	21,249,922	22,236,424
	Noncurrent Assets		
02	<u>Capital assets - depreciable (gross)</u>	169,276,100	163,037,036
03	<u>Accumulated depreciation</u> (enter as a positive amount)	24,095,331	19,167,913
04	Other noncurrent assets <b>(CV)</b> <b>CV=[A05-(A02-A03)]</b>	7,445,912	5,426,446
05	Total noncurrent assets	152,626,681	149,295,569
06	Total assets <b>(CV)</b> <b>CV=(A01+A05)</b>	173,876,603	171,531,993
	Current <u>Liabilities</u>		
07	Long-term debt, current portion	3,868,600	0
08	Other <u>current liabilities (CV)</u> <b>CV=(A09-A07)</b>	0	3,066,235
09	Total current liabilities	3,868,600	3,066,235
	Noncurrent Liabilities		
10	Long-term debt	0	0
11	Other noncurrent liabilities <b>(CV)</b> <b>CV=(A12-A10)</b>	0	0
12	Total noncurrent liabilities	0	0
13	Total liabilities <b>(CV)</b> <b>CV=(A09+A12)</b>	3,868,600	3,066,235
	Net Assets		
14	Invested in capital assets, net of related debt	145,180,769	143,869,123
15	Restricted-expendable	1,669,349	1,289,812
16	Restricted-nonexpendable	7,445,913	5,426,446
17	<u>Unrestricted (CV)</u> <b>CV=[A18-(A14+A15+A16)]</b>	15,711,972	17,880,377
18	Total Net assets <b>(CV)</b> <b>CV=(A06-A13)</b>	170,008,003	168,465,758

**CV= Calculated Value**

CAVEATS

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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
	<b>Plant, Property, and Equipment</b>				
21	Land & land improvements	22,208,173		0	22,208,173
22	Infrastructure	0		0	
23	Buildings	127,622,726	2,210,339	0	129,833,065
24	Equipment	2,988,699	345,021	180,796	3,152,924
25	Art and library collections	5,164,525	368,875	26,400	5,507,000
26	Property obtained under capital leases (if not included in equipment)	0		0	
27	Construction in progress	5,052,913	5,982,077	2,460,052	8,574,938
28	Accumulated depreciation	19,167,913	4,969,612	42,194	24,095,331

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

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Institution: University of Washington-Tacoma Campus (377564) User ID: 88G2561

**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
	<b><u>Operating Revenues</u></b>		
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	10,938,442	10,153,183
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	141,450	112,838
03	State operating grants and contracts	307,839	179,057
04	Local/private operating grants and contracts	31,521	22,278
05	Sales & services of <u>auxiliary enterprises, after deducting discounts &amp; allowances</u>	710,388	941,510
06	Sales & services of hospitals, after deducting <u>patient contractual allowances</u>		0
07	Independent operations		0
08	Other sources - operating <b>(CV)</b> <b>CV=[B09-(B01+ ....+B07)]</b>	-694,206	1,946,575
09	Total operating revenues	11,435,434	13,355,441

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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
	<b><u>Nonoperating Revenues</u></b>		
10	Federal appropriations		0
11	State appropriations	15,119,928	13,981,613
12	Local appropriations, education district taxes, & similar support		0
	<b><u>Grants-nonoperating</u></b>		
13	Federal nonoperating grants	1,494,256	1,500,786
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	695,533	1,227,252
17	Investment income	343,245	213,562
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	17,652,962	16,923,213

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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	3,994,590	13,149,548
21	Capital grants & gifts		0
22	Additions to permanent endowments	2,019,467	3,064,440
23	Other revenues & additions (CV)	0	0
	CV=[B24-(B20+...+B22)]		
24	Total other revenues and additions	6,014,057	16,213,988
25	Total all revenues and other additions (CV)	35,102,453	46,492,642
	CV=(B09+B19+B24)		

**CV = Calculated Value**

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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
<b>Operating Expenses</b>						
01	Instruction	13,076,403	9,636,323	2,383,646		1,056,434
02	Research	219,677	152,629	30,576		36,472
03	Public service	310,509	216,432	53,417		40,660
05	Academic support	5,516,217	3,167,632	779,580		1,569,005
06	Student services	1,543,120	1,034,762	268,305		240,053
07	Institutional support	2,755,412	866,906	104,947		1,783,559
08	Operation & maintenance of plant	2,224,224	354,475	218,074		1,651,675
09	Depreciation	4,969,612			4,969,612	
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u> (do not include work study here)	1,930,614				1,930,614
11	Auxiliary enterprises	1,014,421	308,312	63,905		642,204
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions <b>(CV)</b> <b>CV=[C15-(C01+...+C13)]</b>	0	0	0	0	0
15	Total operating expenses	33,560,209	15,737,471	3,902,450	4,969,612	8,950,676
	Prior year amount	30,060,880	14,192,677	3,203,313	5,037,692	7,627,198

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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 <b>Salaries &amp; wages</b>	3 <b>Employee fringe benefits</b>	4 <b>Depreciation</b>	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	<b>Interest</b>					
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>	0	0	0	0	0
19	<b>Total expenses &amp; deductions</b>	33,560,209	15,737,471	3,902,450	4,969,612	8,950,676
	Prior year amount	30,060,880	14,192,677	3,203,313	5,037,692	7,627,198

**CV = Calculated Value**

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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 <b>(from B25)</b>	35,102,453	46,492,642
02	Total expenses & deductions <b>(from C19)</b>	33,560,209	30,060,880
03	Increase in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	1,542,244	16,431,762
04	<u>Net assets</u> beginning of year	168,465,759	152,033,998
05	<u>Adjustments to beginning net assets</u> <b>(CV)</b> <b>CV=[D06-(D03+D04)]</b>	0	-2
06	Net assets end of year <b>(from A18)</b>	170,008,003	168,465,758

**CV = Calculated Value**

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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)	1,494,256	1,500,786
02	Other federal grants		0
03	Grants by state government		0
04	Grants by local government		0
05	Institutional grants from restricted resources	235,073	184,623
06	<u>Institutional grants from unrestricted resources (CV)</u> <b>CV=[E07-(E01+...+E05)]</b>	2,087,641	1,889,292
07	Total gross scholarships and fellowships	3,816,970	3,574,701
	Discounts and Allowances		
08	<u>Discounts &amp; allowances</u> applied to <u>tuition &amp; fees</u>	1,886,356	1,887,196
09	<u>Discounts &amp; allowances</u> applied to sales & services of <u>auxiliary enterprises (CV)</u> <b>CV= (E10-E08)</b>	0	0
10	Total Discounts & Allowances <b>(CV)</b> <b>CV=(E07-E11)</b>	1,886,356	1,887,196
11	Net scholarships and fellowships expenses after deducting discount & allowances <b>(from C10)</b>	1,930,614	1,687,505

**CV = Calculated Value**

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

Report in whole dollars only

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b>Market Value</b>	<b>Prior Year Amounts</b>
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	6,558,039	2,713,762
02	Value of <u>endowment assets</u> at the end of the fiscal year	9,076,173	6,558,039

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

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	12,824,798	12,824,798			
02 Sales and services	831,443	121,055	710,388		
03 Federal grants/contracts (excludes Pell Grants)	141,450	141,450			
Revenue from the state government:					
04 State appropriations, current & capital	19,114,518	19,114,518			
05 State grants and contracts	307,839	307,839			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	0				
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	2,746,521				
10 Interest earnings	343,245				
11 Dividend earnings					
12 Realized capital gains					

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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)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	15,737,471	15,429,159	308,312		
02 Employee benefits, total	3,510,350	3,446,445	63,905		
03 Payment to state retirement funds (maybe included in line 02 above)	54,957	53,205	1,752		
04 Current expenditures other than salaries Capital outlay:	18,131,050	17,424,941	706,109		
05 Construction	5,982,077	5,982,077			
06 Equipment purchases	345,021	345,021			
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships	3,816,970	3,816,970			

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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	0
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	0
04 Long-term debt outstanding at end of fiscal year	0
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

## CAVEATS

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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	
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	7,445,913

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**Explanation Report**

Number	Source Location	Description	Severity	Accepted
1	Screen Entry	Row 14 Column 3	Explanation	Yes

The calculated value for Other revenues should not be negative. This occurs when the value entered for total revenues on line 9 is less than the sum of the detail items above. If this negative amount is valid, please explain below.

Reason: To eliminate Agency Fund activity, net revenue transfers between campuses, and Auxiliary Enterprise revenue miscoded

Print Form(s)

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