

Finance 2009-10

Institution: University of Washington-Seattle Campus (236948)

User ID: 88G2561

Parent child allocation factors-full children

The **Finance survey** report submitted under this UnitID is a combined report that includes data for all the locations listed below. Because this is a combined report, you must provide allocation factors that indicate how the data should be distributed among all included institutions. Allocation factors are percents. The allocation factors you provide will be used to create derived variables for the IPEDS Peer Analysis System to allocate reported data to each component location.

Enter allocation factors in the spaces provided; use whole numbers only. Percents must add to 100%. You may not leave any cell blank. You will not be able to lock your data if this section is not completed.

UnitID	Name of Institution	City, State	Allocation factor	2008-09 Allocation factor
236948	University of Washington-Seattle Campus	Seattle, WA	<input type="text" value="95"/> %	
377555	University of Washington-Bothell Campus	Bothell, WA	<input type="text" value="2"/> %	
377564	University of Washington-Tacoma Campus	Tacoma, WA	<input type="text" value="3"/> %	
		Total:	<input type="text" value="100"/> %	

If this list of institutions is not complete, or is incorrect in any way, or if you would like to report data for each component institution instead of submitting a combined report, or if you have any questions or concerns, please call the Help Desk at **1-877-225-2568**.

Caveats:

Institution: University of Washington-Seattle Campus (236948)

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Finance - Public institutions**Reporting Standard**

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards 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: University of Washington-Seattle Campus (236948)

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Finance - Public institutions**Form Version****Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2008-09. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2008-09)

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: University of Washington-Seattle Campus (236948)

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Finance - Public institutions**General Information****Finance - Public Institutions (unaligned form)**

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, 2009.)

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 (Explain in box below)
 Don't know (Explain in box below)

3. Reporting Model

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. Intercollegiate Athletics

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 box below)

5. Endowment Assets

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

You may use the space below to provide context for the data you've reported above.

Institution: University of Washington-Seattle Campus (236948)

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Part A - Statement of Net Assets**Fiscal Year 2009**

Line no.	Description	Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	906,728,299	1,353,583,733
	<u>Noncurrent Assets</u>		
02	<u>Capital assets - depreciable (gross)</u>	5,192,148,742	4,607,335,848
03	<u>Accumulated depreciation</u>	2,352,246,340	2,141,887,597
31	<u>Capital assets, net of depreciation</u> CV=(A02-A03)	2,839,902,402	2,465,448,251
04	<u>Other noncurrent assets</u> CV=[A05-(A02-A03)]	2,787,863,135	3,285,673,404
05	Total noncurrent assets	5,627,765,537	5,751,121,655
06	Total assets CV=(A01+A05)	6,534,493,836	7,104,705,388
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	61,135,476	64,558,558
08	<u>Other current liabilities</u> CV=(A09-A07)	517,847,123	1,114,537,210
09	Total current liabilities	578,982,599	1,179,095,768
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	1,119,323,511	1,042,142,730
11	<u>Other noncurrent liabilities</u> CV=(A12-A10)	73,417,663	55,138,776
12	Total noncurrent liabilities	1,192,741,174	1,097,281,506
13	Total liabilities CV=(A09+A12)	1,771,723,773	2,276,377,274
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	1,943,510,581	1,586,365,222
15	<u>Restricted-expendable</u>	1,005,154,495	1,390,407,064
16	<u>Restricted-nonexpendable</u>	883,941,703	879,729,435
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	930,163,284	971,826,393
18	Total net assets CV=(A06-A13)	4,762,770,063	4,828,328,114

You may use the space below to provide context for the data you've reported above.

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Part A - Plant, Property, and Equipment**Fiscal Year 2009**

Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
Plant, Property, and Equipment					
21	<u>Land & land improvements</u>	106,280,262	6,405,215	0	112,685,477
22	<u>Infrastructure</u>	173,487,281	2,649,505	0	176,136,786
23	<u>Buildings</u>	3,248,164,498	157,683,305	0	3,405,847,803
24	<u>Equipment</u>	982,364,508	93,711,816	66,327,576	1,009,748,748
25	Art and <u>library collections</u>	266,344,445	16,684,560	1,400,625	281,628,380
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0		0	
27	<u>Construction in progress</u>	145,448,450	214,194,615	153,543,921	206,099,144
	Total for Plant, Property and Equipment	4,922,089,444	491,329,016	221,272,122	5,192,146,338
	CV = (A21+ .. A27)				
28	<u>Accumulated depreciation</u>	2,207,658,880	206,978,262	62,389,802	2,352,247,340

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	458,061,271	388,436,943
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	865,053,059	830,839,259
03	State operating grants and contracts	69,001,695	54,835,471
04	Local government/private operating grants and contracts	150,942,526	140,773,425
05	Sales & services of <u>auxiliary enterprises, after deducting discounts & allowances</u>	150,134,090	143,958,316
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	988,369,621	923,869,448
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	220,858,629	205,674,467
09	Total operating revenues	2,902,420,891	2,688,387,329

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal appropriations	0	0
11	State appropriations	384,809,897	349,837,766
12	Local appropriations, education district taxes, & similar support	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants	25,331,807	17,400,579
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	38,752,852	64,420,763
17	Investment income	⚠ -469,491,647	76,042,745
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,485,520	12,232,900
19	Total nonoperating revenues	⚠ -18,111,571	519,934,753

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	101,304,210	64,761,564
21	<u>Capital grants & gifts</u>	27,453,424	18,880,150
22	<u>Additions to permanent endowments</u>	86,084,780	100,604,155
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	214,842,414	184,245,869
25	Total all revenues and other additions CV=(B09+B19+B24)	3,099,151,734	3,392,567,951

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Part C - Expenses and Other Deductions**Fiscal Year 2009**

Line No.	Description	1 Current year total	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
Operating Expenses						
01	<u>Instruction</u>	908,394,102	576,373,838	172,451,978		159,568,286
02	<u>Research</u>	640,260,865	314,824,645	94,196,040		231,240,180
03	<u>Public service</u>	33,061,433	10,289,669	3,078,685		19,693,079
05	<u>Academic support</u>	264,507,137	194,148,861	58,089,651		12,268,625
06	<u>Student services</u>	34,159,917	20,905,673	6,255,011		6,999,233
07	<u>Institutional support</u>	142,889,489	100,404,582	30,041,212		12,443,695
08	<u>Operation & maintenance of plant</u>	178,130,937	66,022,256	19,753,965		92,354,716
09	<u>Depreciation</u>	206,978,262			206,978,262	0
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	71,393,747				71,393,747
11	<u>Auxiliary enterprises</u>	170,602,411	65,844,416	20,195,578		84,562,417
12	<u>Hospital services</u>	778,582,284	382,142,584	97,029,162		299,410,538
13	<u>Independent operations</u>					0
14	Other expenses & deductions CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	3,428,960,584	1,730,956,524	501,091,282	206,978,262	989,934,516
	Prior year amount	3,201,167,601	1,581,387,181	453,239,195	190,874,567	975,666,658

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Part C - Expenses and Other Deductions

Fiscal Year 2009


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	44,732,428				44,732,428
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	44,732,428	0	0	0	44,732,428
19	Total expenses & deductions	3,473,693,012	1,730,956,524	501,091,282	206,978,262	1,034,666,944
	Prior year amount	3,242,807,934	1,581,387,181	453,239,195	190,874,567	1,017,306,991

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Part D - Summary of Changes In Net Assets**Fiscal Year 2009**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	3,099,151,734	3,392,567,951
02	Total expenses & deductions (from C19)	3,473,693,012	3,242,807,934
03	Change in net assets during year CV=(D01-D02)	 -374,541,278	149,760,017
04	<u>Net assets</u> beginning of year	5,137,311,341	4,678,568,097
05	<u>Adjustments to beginning net assets</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	4,762,770,063	4,828,328,114

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Part E - Scholarships and Fellowships**Fiscal Year 2009**

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	25,331,807	17,400,579
02	<u>Other federal grants</u>	53,175,307	49,938,825
03	<u>Grants by state government</u>		0
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	57,458,203	51,853,270
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	22,217,977	15,369,532
07	Total gross scholarships and fellowships	158,183,294	134,562,206
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	82,812,709	64,891,183
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u> CV= (E10-E08)	3,976,838	3,004,070
10	Total discounts & allowances CV=(E07-E11)	86,789,547	67,895,253
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	71,393,747	66,666,953

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Part H - Details of Endowment Assets**Fiscal Year 2009**

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	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	2,267,336,276	2,155,751,818
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,770,280,869	2,237,360,172

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Part J - Revenue Data for Bureau of Census

Fiscal Year 2009

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	540,873,980	540,873,980			
02 Sales and services	1,253,885,433	111,404,884	154,110,928	988,369,621	
03 Federal grants/contracts (excludes Pell Grants)	865,053,059	865,053,059			
Revenue from the state government:					
04 State appropriations, current & capital	486,114,107	486,114,107			
05 State grants and contracts	69,001,695	69,001,695			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	5,411,659	5,411,659			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	297,821,923				
10 Interest earnings	72,239,770				
11 Dividend earnings					
12 Realized capital gains	-67,054,203				

You may use the space below to provide context for the data you've reported above.

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Part K - Expenditure Data for Bureau of Census

Fiscal Year 2009

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	1,730,956,524	1,282,969,524	65,844,416	382,142,584	
02 Employee benefits, total	501,091,282	383,866,542	20,195,578	97,029,162	
03 Payment to state retirement funds (maybe included in line 02 above)	32,299,036	18,407,646	2,069,297	11,822,093	
04 Current expenditures other than salaries	918,540,769	534,567,814	84,562,417	299,410,538	
05 Capital outlay: Construction	214,194,616	175,075,834	15,181,821	23,936,961	
06 Equipment purchases	93,711,817	63,689,464	6,717,766	23,304,587	
07 Land purchases	6,405,215	6,405,215			
08 Interest on debt outstanding, all funds & activities	15,062,069				
09 Scholarships/fellowships	158,183,294	158,183,294			

You may use the space below to provide context for the data you've reported above.

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Part L - Debt and Assets, page 1**Fiscal Year 2009****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	328,052,971
02 Long-term debt issued during fiscal year	75,835,000
03 Long-term debt retired during fiscal year	7,959,348
04 Long-term debt outstanding at end of fiscal year	395,928,623
05 Short-term debt outstanding at beginning of fiscal year	
06 Short-term debt outstanding at end of fiscal year	

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Part L - Debt and Assets, page 2**Fiscal Year 2009****Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	16,150,841
08 Total cash and security assets held at end of fiscal year in bond funds	33,314,929
09 Total cash and security assets held at end of fiscal year in all other funds	2,687,422,163

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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Part 2					
1	Row 26 Column 3	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason:	The University had over \$500M of investment losses.				
2	Row 28 Column 3	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason:	Large investment losses caused negative nonoperating revenues.				

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