

Note: WASC requested data for five (5) years, only four (4) are shown due to the change in reporting requirements in 2001-02 (GASB 34/35). Data for 2000-01 is available but is excluded since it is not comparable.

| 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | Average 4-yr (2001-02 thru 2004-05) | |
|---------|---|---------|---|---------|---|---------|---|-------------------------------------|---|
| Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |

Data Element 5.3 -- Sources of Revenue

Description. This data element requests data on institutional revenues consistent with the institution's financial statements for the five most current years. It is similar to data previously required by WASC in the 1988 Handbook of Accreditation. Issues and Alternatives -- Definitions should be consistent with GASB and FASB standards depending on whether the institution is private or public. The definitions should also conform with that reported (where applicable) on the IPEDS Finance Survey.

Section 5.3 -- Sources of Revenue

Public Institutions

Tuition and Fees

| | | | | | | | | | | |
|-------------------------|------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|
| University | 33,682,962 | 14.0% | 33,654,618 | 12.5% | 37,820,831 | 13.4% | 42,899,263 | 16.5% | 37,014,419 | 14.1% |
| Auxiliary Organizations | 4,045,684 | 1.7% | 2,824,578 | 1.0% | 2,870,693 | 1.0% | 3,521,813 | 1.4% | 3,315,692 | 1.3% |

Government Appropriations

| | | | | | | | | | | |
|-----------------------------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|-------------|-------|
| Federal | | | | | | | | | | |
| State & Local - Non Capital | 105,858,841 | 44.1% | 122,604,377 | 45.4% | 113,356,432 | 40.1% | 104,065,122 | 40.0% | 111,471,193 | 42.3% |
| State & Local - Capital | 5,641,982 | 2.3% | 14,365,018 | 5.3% | 26,473,000 | 9.4% | 10,150,000 | 3.9% | 14,157,500 | 5.4% |

Government Grants and Contracts

| | | | | | | | | | | |
|-------------------------|------------|------|------------|------|------------|------|------------|------|------------|------|
| Federal | | | | | | | | | | |
| University | 15,783,168 | 6.6% | 16,579,175 | 6.1% | 16,170,821 | 5.7% | 15,772,631 | 6.1% | 16,076,449 | 6.1% |
| Auxiliary Organizations | 8,975,031 | 3.7% | 9,952,395 | 3.7% | 10,994,849 | 3.9% | 13,832,499 | 5.3% | 10,938,694 | 4.2% |
| State & Local | | | | | | | | | | |
| University | 2,687,223 | 1.1% | 3,141,888 | 1.2% | 4,388,992 | 1.6% | 5,501,881 | 2.1% | 3,929,996 | 1.5% |
| Auxiliary Organizations | 10,894,777 | 4.5% | 8,383,760 | 3.1% | 6,035,907 | 2.1% | 5,111,220 | 2.0% | 7,606,416 | 2.9% |
| Nongovernmental | | | | | | | | | | |
| University | | | | | | | | | | |
| Auxiliary Organizations | 5,929,230 | 2.5% | 5,300,431 | 2.0% | 6,045,194 | 2.1% | 5,608,306 | 2.2% | 5,720,790 | 2.2% |

Private Gifts, Grants, and Contracts - Non Capital

| | | | | | | | | | | |
|-------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| University | 2,393,962 | 1.0% | 2,623,177 | 1.0% | 2,354,505 | 0.8% | 2,687,295 | 1.0% | 2,514,735 | 1.0% |
| Auxiliary Organizations | 2,589,598 | 1.1% | 3,314,321 | 1.2% | 3,101,653 | 1.1% | 3,493,101 | 1.3% | 3,124,668 | 1.2% |

Private Gifts, Grants, and Contracts - Capital

| | | | | | | | | | | |
|-------------------------|-----------|------|---------|------|---------|------|---------|------|---------|------|
| University | 99,991 | 0.0% | 696,773 | 0.3% | 154,415 | 0.1% | 65,395 | 0.0% | 254,144 | 0.1% |
| Auxiliary Organizations | 1,428,659 | 0.6% | 336,449 | 0.1% | 661,935 | 0.2% | 360,942 | 0.1% | 696,996 | 0.3% |

Investment & Endowment Income

| | | | | | | | | | | |
|-------------------------|---------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| University | 983,079 | 0.4% | 1,116,428 | 0.4% | 310,113 | 0.1% | 802,462 | 0.3% | 803,021 | 0.3% |
| Auxiliary Organizations | 158,219 | 0.1% | 1,079,858 | 0.4% | 3,724,814 | 1.3% | 2,654,891 | 1.0% | 1,904,446 | 0.7% |

Sales and Service

| | | | | | | | | | | |
|--|------------|------|------------|------|------------|------|------------|------|------------|------|
| Educational Activities - University | 480,055 | 0.2% | 509,860 | 0.2% | 549,227 | 0.2% | 521,466 | 0.2% | 515,152 | 0.2% |
| Educational Activities - Auxiliary Organizations | 940,714 | 0.4% | 1,096,193 | 0.4% | 1,246,500 | 0.4% | 1,412,172 | 0.5% | 1,173,895 | 0.4% |
| Auxiliary Enterprises | 6,903,171 | 2.9% | 7,601,477 | 2.8% | 7,963,708 | 2.8% | 8,445,461 | 3.2% | 7,728,454 | 2.9% |
| Hospitals | | | | | | | | | | |
| Other | | | | | | | | | | |
| Auxiliary Organizations | 23,058,179 | 9.6% | 25,801,724 | 9.6% | 25,786,926 | 9.1% | 25,219,789 | 9.7% | 24,966,655 | 9.5% |
| Borrowed Funds | | | | | | | | | | |
| Other (Operating Revenues) | | | | | | | | | | |
| University | 0 | 0.0% | 0 | 0.0% | | 0.0% | 0 | 0.0% | 0 | 0.0% |
| Auxiliary Organizations | 6,090,368 | 2.5% | 4,450,706 | 1.6% | 5,269,810 | 1.9% | 5,615,661 | 2.2% | 5,356,636 | 2.0% |

Other Nonoperating revenues

| | | | | | | | | | | |
|-------------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| University | 0 | 0.0% | 2,093,941 | 0.8% | 2,754,919 | 1.0% | 1,238,283 | 0.5% | 1,521,786 | 0.6% |
| Auxiliary Organizations | 1,266,385 | 0.5% | 0 | 0.0% | 562,744 | 0.2% | 939,137 | 0.4% | 692,067 | 0.3% |

Additions to Permanent Endowments

| | | | | | | | | | | |
|--|---------|------|-----------|------|-----------|------|---------|------|-----------|------|
| | 414,599 | 0.2% | 2,272,840 | 0.8% | 3,841,982 | 1.4% | 549,755 | 0.2% | 1,769,794 | 0.7% |
|--|---------|------|-----------|------|-----------|------|---------|------|-----------|------|

TOTAL CURRENT FUND REVENUES

| | | | | | | | | | | |
|--|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|
| | 240,305,877 | 100.0% | 269,799,987 | 100.0% | 282,439,970 | 100.0% | 260,468,545 | 100.0% | 263,253,595 | 100.0% |
|--|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|

Note: WASC requested data for five (5) years, only four (4) are shown due to the change in reporting requirements in 2001-02 (GASB 34/35). Data for 2000-01 is available but is excluded since it is not comparable.

| 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | Average 4-yr (2001-02 thru 2004-05) | |
|---------|---|---------|---|---------|---|---------|---|-------------------------------------|---|
| Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |

Data Element 5.4 -- Operating Expenditures

Description. This data element requires data on institutional expenditures with the institution's financial statements for the five most current years.

It is similar to data previously required by WASC in the 1988 Handbook of Accreditation. Issues and Alternatives -- Definitions should be consistent with GASB and FASB standards depending on whether the institution is private or public. The definitions should also conform with that reported (where applicable) on the IPEDS Finance Survey.

Section 5.4 -- Operating Expenditures

Public Institutions

Education and General

Operating Expenditures

| | | | | | | | | | | |
|---|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|
| Instruction | 67,382,231 | 39.5% | 72,158,121 | 40.6% | 70,072,107 | 39.4% | 70,832,302 | 39.1% | 70,111,190 | 39.7% |
| Research | 572,697 | 0.3% | 448,616 | 0.3% | 763,742 | 0.4% | 976,753 | 0.5% | 690,452 | 0.4% |
| Public Service | 226,964 | 0.1% | 255,111 | 0.1% | 110,068 | 0.1% | 667,519 | 0.4% | 314,916 | 0.2% |
| Academic Support | 21,925,131 | 12.9% | 21,546,078 | 12.1% | 21,459,421 | 12.1% | 20,796,968 | 11.5% | 21,431,900 | 12.1% |
| Student Services | 14,694,595 | 8.6% | 15,138,509 | 8.5% | 16,013,006 | 9.0% | 16,494,585 | 9.1% | 15,585,174 | 8.8% |
| Institutional Support | 18,477,211 | 10.8% | 19,561,131 | 11.0% | 19,497,297 | 11.0% | 16,404,929 | 9.0% | 18,485,142 | 10.5% |
| Operations & Maintenance of Plant | 12,757,198 | 7.5% | 13,640,869 | 7.7% | 13,820,460 | 7.8% | 18,302,467 | 10.1% | 14,630,249 | 8.3% |
| Scholarships & Fellowships | 20,461,689 | 12.0% | 20,419,452 | 11.5% | 22,636,182 | 12.7% | 23,030,367 | 12.7% | 21,636,923 | 12.2% |
| Auxiliary Enterprise Expenses | 5,379,498 | 3.2% | 6,418,395 | 3.6% | 6,304,983 | 3.5% | 7,354,073 | 4.1% | 6,364,237 | 3.6% |
| Depreciation | 8,672,570 | 5.1% | 7,950,144 | 4.5% | 6,955,080 | 3.9% | 6,440,486 | 3.6% | 7,504,570 | 4.2% |
| Mandatory Transfers | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| TOTAL EDUC AND GENERAL OPER'G EXPEND & MANDATORY TRANSFERS | 170,549,784 | 100.0% | 177,536,426 | 100.0% | 177,632,346 | 100.0% | 181,300,449 | 100.0% | 176,754,751 | 100.0% |

| | | | | | | | | | | |
|---|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|
| TOTAL EDUC AND GENERAL OPER'G EXPEND & MANDATORY TRANSFERS | 170,549,784 | 100.0% | 177,536,426 | 100.0% | 177,632,346 | 100.0% | 181,300,449 | 100.0% | 176,754,751 | 100.0% |
|---|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|

| | | | | | | | | | | |
|---|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|
| Educational Activities (including Transfers) | 170,549,784 | 73.2% | 177,536,426 | 74.4% | 177,632,346 | 74.6% | 181,300,449 | 74.6% | 176,754,751 | 74.2% |
| Auxiliary Enterprises (including Transfers) | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Hospitals (including Transfers) | | | | | | | | | | |
| Auxiliary Organizations (including Transfers) | 62,478,608 | 26.8% | 61,182,739 | 25.6% | 61,418,485 | 25.8% | 62,959,561 | 25.9% | 62,009,848 | 26.0% |
| Operating Expense Other - Eliminations | 0 | | 0 | | -949,624 | | -1,134,880 | | -521,126 | -0.2% |
| TOTAL CURRENT FUNDS EXPEND & MANDATORY TRANSFERS | 233,028,392 | 100.0% | 238,719,165 | 100.0% | 238,101,207 | 100.4% | 243,125,130 | 100.5% | 238,243,474 | 100.0% |

Nonoperating Expenditures

| | | | | | | | | | | |
|---|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
| Nonoper Other - Univ - Interest on Capital Debt | 1,655,326 | 36.6% | 1,560,303 | 62.2% | 1,443,916 | 56.2% | 1,417,222 | 51.2% | 1,519,192 | 49.1% |
| Nonoper Other - Univ - Nonoperating expense | 1,645,774 | 36.4% | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% | 411,444 | 13.3% |
| Nonoper Other-Aux Orgs - Interest on Capital Debt | 176,662 | 3.9% | 226,339 | 9.0% | 187,849 | 7.3% | 225,065 | 8.1% | 203,979 | 6.6% |
| Nonoper Other - Aux Orgs - Nonoperating expense | 1,046,156 | 23.1% | 722,643 | 28.8% | 0 | 0.0% | 0 | 0.0% | 442,200 | 14.3% |
| Nonoper Other - Eliminations | 0 | 0.0% | 0 | 0.0% | 935,351 | 36.4% | 1,128,271 | 40.7% | 515,906 | 16.7% |
| | 4,523,918 | 100.0% | 2,509,285 | 100.0% | 2,567,116 | 100.0% | 2,770,558 | 100.0% | 3,092,719 | 100.0% |

| | | | | | | | | | | |
|--|--------------------|--|--------------------|--|--------------------|--|--------------------|--|--------------------|--|
| | 237,552,310 | | 241,228,450 | | 240,668,323 | | 245,895,688 | | 241,336,193 | |
|--|--------------------|--|--------------------|--|--------------------|--|--------------------|--|--------------------|--|

Most recent fiscal year for which audited financial statements are available

Budget for current year/last year shown if not yet audited.

Percent Column = Percentage of Total Current Fund Expenditures and Mandatory Transfers

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| 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | Average 4-yr (2001-02 thru 2004-05) | |
|---------|---|---------|---|---------|---|---------|---|-------------------------------------|---|
| Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |

Data Element 5.5 -- Assets and Liabilities

Description. This data element requests information on institutional assets and liabilities consistent with the institutions financial statements for the five most current years. It is similar to data previously required by WASC in the 1988 Handbook of Accreditation. Issues and Alternatives -- Definitions should be consistent with GASB and FASB standards depending on whether the institution is private or public. The definitions should also conform with that reported (where applicable) on the IPEDS Finance Survey.

Section 5.5 -- Assets and Liabilities

Public Institutions

| Assets | | 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | Average 4-yr (2001-02 thru 2004-05) | |
|---|-------------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|-------------------------------------|---------------|
| | | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Cash | | | | | | | | | | | |
| | University | 5,020,336 | 2.1% | 4,543,913 | 1.7% | 4,533,376 | 1.5% | 5,154,216 | 1.6% | 4,812,960 | 1.7% |
| | Auxiliary Organizations | 2,061,106 | 0.9% | 1,973,994 | 0.7% | 2,007,316 | 0.7% | 1,914,973 | 0.6% | 1,989,347 | 0.7% |
| Investments | | | | | | | | | | | |
| | University | 21,355,015 | 9.1% | 28,901,503 | 10.9% | 31,464,928 | 10.3% | 35,138,939 | 11.1% | 29,215,096 | 10.4% |
| | Auxiliary Organizations | 41,938,483 | 17.9% | 47,328,161 | 17.9% | 52,827,091 | 17.3% | 56,741,248 | 18.0% | 49,708,746 | 17.8% |
| Accounts Receivable | | | | | | | | | | | |
| | University | 18,552,756 | 7.9% | 29,472,861 | 11.1% | 57,585,319 | 18.9% | 60,110,246 | 19.1% | 41,430,296 | 14.8% |
| | Auxiliary Organizations | 6,203,099 | 2.7% | 5,501,767 | 2.1% | 5,380,877 | 1.8% | 6,210,139 | 2.0% | 5,823,971 | 2.1% |
| Due from other funds | | | | | | | | | | | |
| | | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Inventories | | | | | | | | | | | |
| | | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Prepaid Expenses | | | | | | | | | | | |
| | University | 2,003,639 | 0.9% | 2,079,858 | 0.8% | 4,530,816 | 1.5% | 5,011,440 | 1.6% | 3,406,438 | 1.2% |
| | Auxiliary Organizations | 2,194,772 | 0.9% | 2,530,965 | 1.0% | 2,679,808 | 0.9% | 2,661,773 | 0.8% | 2,516,830 | 0.9% |
| Notes/Loans Receivable | | | | | | | | | | | |
| | University | 7,436,308 | 3.2% | 7,514,011 | 2.8% | 7,204,708 | 2.4% | 7,062,084 | 2.2% | 7,304,278 | 2.6% |
| | Auxiliary Organizations | 473,013 | 0.2% | 491,415 | 0.2% | 502,935 | 0.2% | 511,520 | 0.2% | 494,721 | 0.2% |
| Capitla Assets | | | | | | | | | | | |
| | University | 113,036,248 | 48.3% | 118,605,873 | 44.8% | 118,867,843 | 38.9% | 117,354,536 | 37.2% | 116,966,125 | 41.8% |
| | Auxiliary Organizations | 13,168,022 | 5.6% | 14,882,580 | 5.6% | 16,534,534 | 5.4% | 16,797,166 | 5.3% | 15,345,576 | 5.5% |
| Other (specify) | | | | | | | | | | | |
| | University | 51,000 | 0.0% | | | | | | | 51,000 | 0.0% |
| | Auxiliary Organizations | 384,286 | 0.2% | 637,355 | 0.2% | 1,077,497 | 0.4% | 848,779 | 0.3% | 736,979 | 0.3% |
| TOTAL ASSETS | | 233,878,083 | 100.0% | 264,464,256 | 100.0% | 305,197,048 | 100.0% | 315,517,059 | 100.0% | 279,802,362 | 100.0% |
| Liabilities | | | | | | | | | | | |
| Accounts Payable | | | | | | | | | | | |
| | University | 9,974,150 | 10.7% | 8,122,404 | 8.5% | 2,912,899 | 3.1% | 2,818,825 | 3.1% | 5,957,070 | 6.4% |
| | Auxiliary Organizations | 2,630,594 | 2.8% | 2,661,145 | 2.8% | 1,850,176 | 2.0% | 2,076,075 | 2.3% | 2,304,498 | 2.5% |
| Accrued salaries and benefits | | | | | | | | | | | |
| | University | 9,750,507 | 10.4% | 10,501,457 | 11.0% | 10,958,663 | 11.6% | 9,648,776 | 10.7% | 10,214,851 | 10.9% |
| | Auxiliary Organizations | 1,288,245 | 1.4% | 1,315,992 | 1.4% | 1,416,013 | 1.5% | 1,286,320 | 1.4% | 1,326,643 | 1.4% |
| Accrued compensated absences | | | | | | | | | | | |
| | University | 5,323,602 | 5.7% | 5,825,016 | 6.1% | 5,720,605 | 6.1% | 5,795,505 | 6.4% | 5,666,182 | 6.1% |
| | Auxiliary Organizations | 299,078 | 0.3% | 330,764 | 0.3% | 337,480 | 0.4% | 324,926 | 0.4% | 323,062 | 0.3% |
| Deferred revenues including tuition/fees | | | | | | | | | | | |
| | University | 1,644,733 | 1.8% | 2,229,729 | 2.3% | 1,730,413 | 1.8% | 2,691,066 | 3.0% | 2,073,985 | 2.2% |
| | Auxiliary Organizations | 4,944,879 | 5.3% | 5,223,289 | 5.5% | 5,388,082 | 5.7% | 5,277,551 | 5.8% | 5,208,450 | 5.6% |
| Due to other funds | | | | | | | | | | | |
| | | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |

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| | 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | Average 4-yr (2001-02 thru 2004-05) | |
|---------------------------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|---|---------------|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| Capitalized Lease Obligations | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Taxes Payable | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Long-Term debt (current & noncurrent) | | | | | | | | | | |
| University | 35,756,572 | 38.2% | 34,610,696 | 36.2% | 37,989,193 | 40.2% | 35,992,831 | 39.9% | 36,087,323 | 38.6% |
| Auxiliary Organizations | 3,695,256 | 4.0% | 6,566,942 | 6.9% | 6,759,404 | 7.2% | 6,230,527 | 6.9% | 5,813,032 | 6.2% |
| Self-insurance claims liability | 1,582,000 | 1.7% | 1,227,357 | 1.3% | 2,892,000 | 3.1% | 1,506,000 | 1.7% | 1,801,839 | 1.9% |
| Grants refundable | 8,076,716 | 8.6% | 8,200,879 | 8.6% | 8,099,249 | 8.6% | 8,152,768 | 9.0% | 8,132,403 | 8.7% |
| Depository Accounts | | | | | | | | | | |
| University | 1,639 | 0.0% | 520 | 0.0% | 0 | 0.0% | 0 | 0.0% | 540 | 0.0% |
| Auxiliary Organizations | 4,435,949 | 4.7% | 5,369,466 | 5.6% | 4,806,514 | 5.1% | 4,905,616 | 5.4% | 4,879,386 | 5.2% |
| Bonds Payable | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Notes Payable | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Student Organizations | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Auxiliary Foundations | | 0.0% | | 0.0% | | 0.0% | | 0.0% | | 0.0% |
| Other (specify) | | | | | | | | | | |
| University | 2,903,915 | 3.1% | 2,068,490 | 2.2% | 2,331,796 | 2.5% | 2,241,930 | 2.5% | 2,386,533 | 2.6% |
| Auxiliary Organizations | 1,230,269 | 1.3% | 1,298,594 | 1.4% | 1,321,398 | 1.4% | 1,312,323 | 1.5% | 1,290,646 | 1.4% |
| TOTAL LIABILITIES | 93,538,104 | 100.0% | 95,552,740 | 100.0% | 94,513,885 | 100.0% | 90,261,039 | 100.0% | 93,466,442 | 100.0% |
| Fund Balance/Net Assets | | | | | | | | | | |
| Investment in Capital Assets | | | | | | | | | | |
| University | 77,279,676 | 55.1% | 83,995,177 | 49.7% | 86,031,196 | 40.8% | 86,483,801 | 38.4% | 83,447,463 | 44.8% |
| Auxiliary Organizations | 9,406,552 | 6.7% | 8,590,780 | 5.1% | 10,375,275 | 4.9% | 10,914,729 | 4.8% | 9,821,834 | 5.3% |
| Restricted Purpose | | | | | | | | | | |
| University | 3,141,907 | 2.2% | 9,687,443 | 5.7% | 34,066,978 | 16.2% | 38,220,803 | 17.0% | 21,279,283 | 11.4% |
| Auxiliary Organizations | 30,755,760 | 21.9% | 34,234,871 | 20.3% | 40,820,709 | 19.4% | 44,667,113 | 19.8% | 37,619,613 | 20.2% |
| Unrestricted | | | | | | | | | | |
| University | 12,019,885 | 8.6% | 24,648,851 | 14.6% | 31,453,998 | 14.9% | 36,279,156 | 16.1% | 26,100,473 | 14.0% |
| Auxiliary Organizations | 7,736,199 | 5.5% | 7,754,394 | 4.6% | 7,935,007 | 3.8% | 8,690,418 | 3.9% | 8,029,005 | 4.3% |
| TOTAL FUND BALANCE | 140,339,979 | 100.0% | 168,911,516 | 100.0% | 210,683,163 | 100.0% | 225,256,020 | 100.0% | 186,297,670 | 100.0% |

Most recent fiscal year for which audited financial statements are available
Percent Column = Percentage of Total Assets/Liabilities as appropriate

Note: WASC requested data for five (5) years, only four (4) are shown due to the change in reporting requirements in 2001-02 (GASB 34/35). Data for 2000-01 is available but is excluded since it is not comparable.

| 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | Average 4-yr (2001-02 thru 2004-05) | |
|---------|---|---------|---|---------|---|---------|---|---|---|
| Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |

Data Element 5.6 -- Capital Investments

Description. This data element requires data on institutional capital investments consistent with the institution's financial statements for the five most current years.

It is similar to data previously required by WASC in the 1988 Handbook of Accreditation. Issues and Alternatives -- Definitions should be consistent with GASB and FASB standards depending on whether the institution is private or public. The definitions should also conform with that reported (where applicable) on the IPEDS Finance Survey.

Section 5.6 -- Capital Investments

Public Institutions

Land

| | | | | | | | | | | |
|-----------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| Beginning Book Value | 6,306,138 | | 6,610,856 | | 6,610,856 | | 6,610,856 | | 6,534,677 | |
| Additions & Transfers | 304,718 | | 0 | | 0 | | 0 | | 76,180 | |
| Deductions | 0 | | 0 | | 0 | | 0 | | 0 | |
| Ending Book Value | 6,610,856 | 5.8% | 6,610,856 | 5.6% | 6,610,856 | 5.6% | 6,610,856 | 5.6% | 6,610,856 | 5.7% |

Buildings

| | | | | | | | | | | |
|-----------------------|------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|
| Beginning Book Value | 54,043,630 | | 79,723,591 | | 91,850,088 | | 88,503,535 | | 78,530,211 | |
| Additions & Transfers | 29,292,759 | | 16,185,815 | | 977,967 | | -472,870 | | 11,495,918 | |
| Deductions | -3,612,798 | | -4,059,317 | | -4,324,520 | | -3,669,895 | | -3,916,633 | |
| Ending Book Value | 79,723,591 | 70.5% | 91,850,088 | 77.4% | 88,503,535 | 74.5% | 84,360,770 | 71.9% | 86,109,496 | 73.6% |

Infrastructure

| | | | | | | | | | | |
|-----------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| Beginning Book Value | 2,939,559 | | 2,800,507 | | 5,136,028 | | 5,526,638 | | 4,100,683 | |
| Additions & Transfers | 0 | | 2,505,898 | | 620,602 | | 0 | | 781,625 | |
| Deductions | -139,052 | | -170,377 | | -229,992 | | -244,143 | | -195,891 | |
| Ending Book Value | 2,800,507 | 2.5% | 5,136,028 | 4.3% | 5,526,638 | 4.6% | 5,282,495 | 4.5% | 4,686,417 | 4.0% |

Furniture, Equipment, Nonbuilding Improvements

| | | | | | | | | | | |
|-----------------------|------------|------|------------|------|-----------|------|-----------|------|------------|------|
| Beginning Book Value | 5,517,345 | | 5,784,468 | | 5,806,885 | | 4,623,531 | | 5,433,057 | |
| Additions & Transfers | 2,333,331 | | 2,269,724 | | -221,419 | | -309,677 | | 1,017,990 | |
| Deductions | -2,066,208 | | -2,247,307 | | -961,935 | | -640,400 | | -1,478,963 | |
| Ending Book Value | 5,784,468 | 5.1% | 5,806,885 | 4.9% | 4,623,531 | 3.9% | 3,673,454 | 3.1% | 4,972,085 | 4.3% |

Library Books, Periodicals & Collections, Works of Art

| | | | | | | | | | | |
|-----------------------|-----------|------|-----------|------|-----------|------|-----------|------|-----------|------|
| Beginning Book Value | 1,863,008 | | 1,655,830 | | 1,603,167 | | 1,553,005 | | 1,668,753 | |
| Additions & Transfers | 146,108 | | -52,663 | | 281,473 | | 149,929 | | 131,212 | |
| Deductions | -353,286 | | 0 | | -331,635 | | -171,668 | | -214,147 | |
| Ending Book Value | 1,655,830 | 1.5% | 1,603,167 | 1.4% | 1,553,005 | 1.3% | 1,531,266 | 1.3% | 1,585,817 | 1.4% |

Construction in Progress**

| | | | | | | | | | | |
|-----------------------|-------------|-------|-------------|------|------------|------|------------|-------|-------------|-------|
| Beginning Book Value | 29,966,591 | | 15,198,582 | | 7,195,245 | | 11,756,743 | | 16,029,290 | |
| Additions & Transfers | 15,308,372 | | 11,052,655 | | 5,710,633 | | 3,998,003 | | 9,017,416 | |
| Deductions | -30,076,381 | | -19,055,992 | | -1,149,135 | | 0 | | -12,570,377 | |
| Ending Book Value | 15,198,582 | 13.4% | 7,195,245 | 6.1% | 11,756,743 | 9.9% | 15,754,746 | 13.4% | 12,476,329 | 10.7% |

Intangible Assets

| | | | | | | | | | | |
|-----------------------|------------|------|------------|------|----------|------|----------|------|------------|------|
| Beginning Book Value | 3,760,725 | | 1,262,412 | | 403,604 | | 293,535 | | 1,430,069 | |
| Additions & Transfers | 77,434 | | 296,982 | | 74,293 | | 21,396 | | 117,526 | |
| Deductions | -2,575,747 | | -1,155,790 | | -184,362 | | -173,982 | | -1,022,470 | |
| Ending Book Value | 1,262,412 | 1.1% | 403,604 | 0.3% | 293,535 | 0.2% | 140,949 | 0.1% | 525,125 | 0.4% |

Total (Ending Book Value)

| | | | | | | | | | |
|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|
| 113,036,246 | 100.0% | 118,605,873 | 100.0% | 118,867,843 | 100.0% | 117,354,536 | 100.0% | 116,966,125 | 100.0% |
|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|

Most recent fiscal year for which audited financial statements are available.

** Briefly describe the nature of the projects underway and/or anticipated (e.g., dormitories, classroom facilities, auditorium). Also indicate sources of funds for the project (i.e., fund raising, debt, etc).

Note: WASC requested data for five (5) years, only four (4) are shown due to the change in reporting requirements in 2001-02 (GASB 34/35). Data for 2000-01 is available but is excluded since it is not comparable.

| 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | Average 4-yr (2001-02 thru 2004-05) | |
|---------|---|---------|---|---------|---|---------|---|---|---|
| Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |

Section 5.7 -- Endowment Values and Performance

| | Market Value of Endowment | Market Value of Endowment | Market Value End of Year | Yield | Current Income from Endowment | Net Transfers In/Out of Endowment | Total Annual Return on Investments |
|---------|------------------------------|---------------------------------|-----------------------------|-------|----------------------------------|---|--|
| 2000-01 | 21,822,301 | - | 21,822,301 | | 772,494 | 651,059 | |
| 2001-02 | 20,822,175 | - | 20,822,175 | | (1,066,214) | 411,846 | |
| 2002-03 | 21,933,125 | - | 21,933,125 | | 858,310 | 86,480 | 4.2% |
| 2003-04 | 27,399,394 | - | 27,399,394 | | 3,502,220 | 181,128 | 17.2% |
| 2004-05 | 29,041,147 | 538,285 | 29,579,432 | | 2,378,149 | 126,848 | 8.7% |

Include the institution's definition of endowment and quasi-endowment, the endowment spending policy, and any changes made to the policy during the 5-year period.

Most recent fiscal year for which audited financial statements are available

From the University Foundation Investment Policy, dated March, 2005;

12. True Endowments are established by donors to provide regular distributions at least annually. The distributions are based on a percentage, as determined by the foundation's Endowment Spending Policy. The gift principal remains intact, unless the donor gives express written consent that the account's principal may be used during times when cumulative earnings are not sufficient to make an annual allocation of the award.

13. Quasi-Endowments are established by the board. Awards from these endowments may permit the spending of the principal for the purposes stated within their guidelines.

14. The University Foundation manages its endowment using the Total Return concept. Yield is not a factor that the investment committee has chosen to focus on when managing the endowment.

Section 6.3

Key Financial Ratios

(University & Auxiliaries Combined)

| | | | |
|-----------------------------|--------------------------|--------------------------|--------------------------|
| GASB 34 & 35 Implemented | | | |
| 2001-02 Year 2 | 2002-03 Year 3 | 2003-04 Year 4 | 2004-05 Year 5 |

| | | | | | | | | | | |
|--|--------|--------|----|--------------|--------------|--------------|--------------|-------------|----|-------------|
| Return on Net Assets | | | | | | | | | | |
| Change in Net Assets / Total Net Assets at beginning of fiscal year | | | | 0.020 | 0.204 | 0.247 | 0.069 | | | |
| | Beg Yr | NA | \$ | 137,586,412 | \$ | 140,339,979 | \$ | 168,911,516 | \$ | 210,683,163 |
| | End Yr | NA | \$ | 140,339,979 | \$ | 168,911,516 | \$ | 210,683,163 | \$ | 225,256,020 |
| | | CHANGE | \$ | 2,753,567 | \$ | 28,571,537 | \$ | 41,771,647 | \$ | 14,572,857 |
| <p>Return on Net Assets Ratio: A measure of whether or not the institution's resources are growing. A typical way of measuring this is calculating the percentage change in net assets:</p> $\text{Return on Net Assets Ratio} = \frac{\text{Change in Net Assets}}{\text{Total Net Assets @ Beginning of Year}}$ | | | | | | | | | | |
| <p>Return on Net Assets Ratio Data Sources: Statement of Revenues, Expenses & Changes in Net Assets, June 30, 200x, page xx, Net Assets at Beginning of Year Statement of Revenues, Expenses & Changes in Net Assets, June 30, 200x, page x, Net Assets at End of Year.</p> <p><i>Values are hand entries directly from each year's audited financial statements.</i></p> | | | | | | | | | | |

Section 6.3

Key Financial Ratios

(University & Auxilaries Combined)

| | | | |
|-----------------------------|--------------------------|--------------------------|--------------------------|
| GASB 34 & 35 Implemented | | | |
| 2001-02 Year 2 | 2002-03 Year 3 | 2003-04 Year 4 | 2004-05 Year 5 |

| | | | | | | | | | | |
|---|-----------|-----|----|--------------|--------------|--------------|--------------|------------|----|------------|
| Net Income Ratio | | | | | | | | | | |
| Change in Unrestricted Net Assets / Total Unrestricted Revenues | | | | 0.087 | 0.242 | 0.117 | 0.085 | | | |
| | PY | UNA | \$ | 15,106,156 | \$ | 19,756,084 | \$ | 32,403,245 | \$ | 39,389,005 |
| | CY | UNA | \$ | 19,756,084 | \$ | 32,403,245 | \$ | 39,389,005 | \$ | 44,969,574 |
| | CHANGE in | UNA | \$ | 4,649,928 | \$ | 12,647,161 | \$ | 6,985,760 | \$ | 5,580,569 |
| | CY | TUR | \$ | 53,284,252 | \$ | 52,333,718 | \$ | 59,755,696 | | 65,873,189 |

Net Income Ratio: A measure of whether or not the institution is operating within available resources. The key question is, 'Did annual revenue-generating activities (including investment income) cover expenses?' This is typically measured as follows:

$$\text{Net Income Ratio} = \text{Unrestricted Net Assets Change} / \text{Total Unrestricted Revenues}$$

Net Income Ratio

Data Sources: UNA (Unrestricted Net Assets) is the value on the audited financial statements, Statement of Net Assets, Unrestricted.
The values are captured via link to the first tab in this workbook, "5.3-5.6", the WASC required data elements section, "Assets & Liabilities".

TUR (Total Unrestricted Revenue) is defined for this presentation as the following items from the audited financial statements:

- Student Tuition/Fees +
- Sales & Services of Educ Activities +
- Sales & Services of Aux Enterprises (net of scholarships) +
- Investment Income +
- Other Revenue (Operating) +

The values are captured via link to the first tab in this workbook, "5.3-5.6", the WASC required data elements section, "Sources of Revenue".

Section 6.3

Key Financial Ratios

(University & Auxiliaries Combined)

| | | | |
|-----------------------------|--------------------------|--------------------------|--------------------------|
| GASB 34 & 35 Implemented | | | |
| 2001-02 Year 2 | 2002-03 Year 3 | 2003-04 Year 4 | 2004-05 Year 5 |

Operating Income Ratio

| | | | | |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Operating Income / Total Expenses | 0.224 | 0.217 | 0.248 | 0.268 |
| OI | \$ 53,284,252 | \$ 52,333,718 | \$ 59,755,696 | \$ 65,873,189 |
| TE | \$ 237,552,310 | \$ 241,228,450 | \$ 240,668,323 | \$ 245,895,688 |

Operating Income Ratio: A measure of whether or not core operating activities are covering expenses. A common way of calculating this ratio is:

$$\text{Operating Income Ratio} = \text{Operating Income} / \text{Total Education and General Expenses}$$

**Operating
Income Ratio
Data Sources**

Operating Income (OI) is defined for this presentation, per the audited financial statements for each applicable year, the following Operating Revenue categories:

- Student Tuition/Fees +
- Sales & Services of Educ Activities +
- Sales & Services of Aux Enterprises (net of scholarships) +
- Investment Income +
- Other Revenue (Operating) +

The values are captured via link to the first tab in this workbook, "5.3-5.6", the WASC required data elements section, "Sources of Revenue".

Total Expenses (TE) is defined for this presentation, per the audited financial statements for each applicable year, as follows:

- Total Operating expenses (University & Auxiliary Enterprises per each years applicable financial statement) +
- Nonoperating Expenses-Interest on capital-related debt +
- Other Nonoperating Expense

The values are captured via link to the first tab in this workbook, "5.3-5.6", the WASC required data elements section, "Operating Expenditures".

WASC Guideline -- Operating income includes tuition and fees net of scholarships and financial aid; unrestricted grants, contracts and gifts; endowment income per the spending policy; investment and interest income on operating funds; other unrestricted income; auxiliary revenues less auxiliary expenses, and academic extension income. Education and general expenses excluding auxiliary expenses.

Section 6.3

Key Financial Ratios

(University & Auxiliaries Combined)

| | | | |
|-----------------------------|--------------------------|--------------------------|--------------------------|
| GASB 34 & 35 Implemented | | | |
| 2001-02 Year 2 | 2002-03 Year 3 | 2003-04 Year 4 | 2004-05 Year 5 |

Viability Ratio - Combined

| | | | | |
|--|-------------|-------------|-------------|-------------|
| Expendable Net Assets / Long Term Debt | 0.83 | 1.29 | 1.95 | 2.37 |
| Univ ENA \$ 32,587,791 \$ 53,249,364 \$ 87,337,635 \$ 100,265,574 | | | | |
| Univ LTD \$ 39,451,828 \$ 41,177,638 \$ 44,748,597 \$ 42,223,358 | | | | |

Viability Ratio: this measures whether or not the institution has sufficient Net Assets to pay off its long-term debt. It is A measure of long-term viability. A typical way of calculating this ratio is:

$$\text{Viability Ratio} = \text{Expendable Net Assets} / \text{Long Term Debt}$$

**Viability Ratio
Data Sources**

Expendable Net Assets (ENA), for the purposes of this presentation, is the following categories from the audited financial statement for each applicable year--

Net Assets less Invested in Capital Assets less Restricted Endowments

Long Term Debt (LTD), for the purposes of this presentation, is the following categories from the audited financial statement for each applicable year--

Capital Leases, Current and Noncurrent portions +
Long Term Debt Obligations, Current and Noncurrent portions

The values are captured via link to the first tab in this workbook, "5.3-5.6", the WASC required data elements section, "Assets & Liabilities" for the University. Auxiliary Organizations values are hand entered from the audited financial statements.

WASC Guideline -- Expendable net assets equal unrestricted net assets plus temporarily restricted net assets less net property plant and equipment plus long term debt. Long-term debt includes the total remaining principal amount for any debt obligation with an original maturity of greater than one year.

Section 6.3

Key Financial Ratios

(University & Auxiliaries Combined)

| | | | | |
|-----------------------------|--------------------------|--------------------------|--------------------------|--|
| GASB 34 & 35 Implemented | | | | |
| 2001-02 Year 2 | 2002-03 Year 3 | 2003-04 Year 4 | 2004-05 Year 5 | |

| | | | | |
|--|----------|----------|----------|----------|
| Instructional Expense per Student (IND) | \$ 4,092 | \$ 4,530 | \$ 4,561 | \$ 4,566 |
| Instructional Expense per Student (FTE) | \$ 4,557 | \$ 5,053 | \$ 5,055 | \$ 5,002 |
| Net Tuition per Student (IND) | \$ 2,045 | \$ 2,113 | \$ 2,462 | \$ 2,765 |
| Net Tuition per Student (FTE) | \$ 2,278 | \$ 2,357 | \$ 2,729 | \$ 3,029 |

* Most recent fiscal years for which audited financial statement are available.

University only, excluding Auxiliary Enterprises and Organizations

| | | | | |
|----------------------------|---------------|---------------|---------------|---------------|
| Instructional Expenditures | \$ 67,382,231 | \$ 72,158,121 | \$ 70,072,107 | \$ 70,832,302 |
| Tuition & Fees | \$ 33,682,962 | \$ 33,654,618 | \$ 37,820,831 | \$ 42,899,263 |

The values are captured via link to the first tab in this workbook, "5.3-5.6", the WASC required data elements section, "Operating Expenditures" for the University.

| | | | | |
|---------------|--------|--------|--------|--------|
| INDS | 16,468 | 15,929 | 15,365 | 15,513 |
| FTE | 14,786 | 14,281 | 13,861 | 14,161 |
| Ratio IND/FTE | 1.1138 | 1.1154 | 1.1085 | 1.0954 |

The values are linked to the "Selected Statistics" workbook maintained by BA&R in bay/vpbf/depts/bud/stats

Section 6.3**Key Financial Ratios***(University & Auxiliaries Combined)*

| GASB 34 & 35 Implemented | | | | |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2001-02 Year 2 | 2002-03 Year 3 | 2003-04 Year 4 | 2004-05 Year 5 |

Key Financial Ratios Summary**Return on Net Assets**

Change in Net Assets / Total Net Assets at the beginning of fiscal year

0.020

0.204

0.247

0.069

Net Income Ratio

Change in Unrestricted Net Assets / Total Unrestricted Revenues

0.087

0.242

0.117

0.085

Operating Income Ratio

Operating Income / Total Expenses

0.224

0.217

0.248

0.268

Viability Ratio

Expendable Net Assets / Long Term Debt

0.826

1.293

1.952

2.375

Instructional Expense per Student (IND)

\$ 4,092

\$ 4,530

\$ 4,561

\$ 4,566

Instructional Expense per Student (FTE)

\$ 4,557

\$ 5,053

\$ 5,055

\$ 5,002

Net Tuition per Student (IND)

\$ 2,045

\$ 2,113

\$ 2,462

\$ 2,765

Net Tuition per Student (FTE)

\$ 2,278

\$ 2,357

\$ 2,729

\$ 3,029