

THE GEORGE WASHINGTON UNIVERSITY

Fall 2022 Census Data

and

Independent Accountant's Report

THE GEORGE WASHINGTON UNIVERSITY

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Independent Accountant's Report

Zoning Administrator
Department of Buildings
Government of the District of Columbia

We have examined the Fall 2022 Census Data submitted by The George Washington University (GW) to the District of Columbia Office of the Zoning Administrator on November 20, 2022 to determine the University's compliance with the specified requirements of Condition C-4(a) of the 2007 Foggy Bottom Campus Plan Order, Z.C. Cases 06-11 and 06-12 (the Zoning Order), in all material respects. GW's management is responsible for compliance with the Zoning Order. Our responsibility is to express an opinion on GW's compliance with the Zoning Order based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Foggy Bottom Student Head Count and Foggy Bottom Full-Time Equivalent reported to the Zoning Administrator comply with the requirement of the Zoning Order, in all material respects. An examination involves performing procedures to obtain evidence about census data. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the census data submitted to the Zoning Administrator whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Census Data referred to above including the "Foggy Bottom Student Head Count" and "Foggy Bottom Full-Time Equivalent" as required by the Zoning Order and the enrollment methodology described in Note 3 are fairly stated, in all material respects.

Washington, D.C.
January 10, 2023

THE GEORGE WASHINGTON UNIVERSITY
FALL 2022 CENSUS DATA
and
Determination of Foggy Bottom Student Head Count

Total GW Student Body Head Count	25,939
Less: Students enrolled in courses Off Campus and at the Mount Vernon campuses and not in GW Housing	7,353
Foggy Bottom/Mount Vernon Total Student Body Head Count	18,586
Plus: Foggy Bottom undergraduate and graduate students in GW Housing who take zero credits on the Foggy Bottom Campus	5
Less: Study Abroad Students	255
Continuous Enrollment Students	317
Students residing at the Mount Vernon Campus	714
Students taking all courses at the Mount Vernon Campus	40
School Without Walls	29
Foggy Bottom faculty and staff enrolled in one or more courses at the Foggy Bottom Campus who are already included in counts for faculty and staff	208
Foggy Bottom Total Student Body Head Count	<u>17,028</u>
Foggy Bottom Total Student Body Full-Time Equivalents	<u>15,632</u>

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NOTES TO CENSUS DATA

NOTE 1 BACKGROUND

The George Washington University (GW or University) has agreed to certain limits on various categories of student enrollment at its Foggy Bottom campus in connection with the request for zoning variances for its various real estate projects. These limits are carefully defined in the GW Foggy Bottom Campus Plan Zoning Order dated October 26, 2007, as modified on May 4, 2015 (the Zoning Order). This Zoning Order outlines the manner in which the students are to be counted in categories on which limits have been placed. The provisions of the Zoning Order are monitored by the Zoning Administrator for the District of Columbia.

The University draws its census data from the Banner System, GW's enterprise-wide database application and reports its Total Student Body Head Count to the U.S. Department of Education (Education) through the Integrated Post-Secondary Education Data System (IPEDS), the standard reporting mechanism for institutions of higher education within the United States. GW reports its Total Student Head Count to the Office of the Zoning Administrator from the census data included in its IPEDS report to Education.

NOTE 2 COVID PANDEMIC ENROLLMENT IMPACT

The number of students enrolled on Campus for Fall 2022 was significantly higher than in Fall 2021 due to the lifting of restrictions on Campus courses that had been in place in response to the Covid-19 pandemic. The University continues to review its policies with respect to on campus classes as the pandemic contracts.

NOTE 3 ENROLLMENT METHODOLOGY

The George Washington University defines the Total GW Student Body Head Count as all students, full-time and part-time, undergraduate, graduate, and non-degree, enrolled in a creditable course at GW at the Foggy Bottom Campus, the Mount Vernon Campus, the Virginia Campus, and other locations or via distance education. This total is reported to the U.S. Department of Education (Education) through the Integrated Post-Secondary Education Data System (IPEDS). IPEDS defines parameters for including or excluding students from the official student enrollment counts.

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NOTES TO CENSUS DATA

NOTE 3 ENROLLMENT METHODOLOGY (CONTINUED)

GW derives the On Campus (Foggy Bottom/Mount Vernon) Total Student Body Head Count by subtracting from the Total GW Student Body Head Count students not enrolled in courses at the Foggy Bottom or Mount Vernon campuses. Campus location is determined by the geographic designation for each course in which a student is enrolled.

GW derives the Foggy Bottom Total Student Body Head Count (the Head Count), consistent with Condition C-4(i) of the Zoning Order, by subtracting from On Campus Total Student Body Head Count (i) students enrolled in study programs outside of the United States for the semester (“Study Abroad”), (ii) students taking no courses who are enrolled for administrative purposes allowing the student to maintain good standing for graduation (“Continuous Enrollment”), (iii) students residing at the Mount Vernon Campus, (iv) students taking courses only at the Mount Vernon Campus, and (v) Foggy Bottom faculty and staff accounted for under a separate section of the Zoning Order, condition C-5, who are also enrolled in one or more courses at the Foggy Bottom Campus.

GW derives the Foggy Bottom Total Student Body Full Time Equivalent, consistent with the Zoning Order, by counting students included in the Foggy Bottom Total Student Body Head Count once for each full-time student and as a fraction of full-time for a part-time student. The part-time student fraction is based on the number of credit hours constituting a full-time program for each classification of students. For undergraduates and non-degree students, a full-time program is 12 credit hours (thus a student taking 6 credit hours is counted as 0.5 FTE). For graduate students, a full-time program is 9 credit hours. For law degree students in the Law School (JD candidates), a full-time program is 12 credit hours. All students in the School of Medicine and Health Sciences (MD candidates) are considered full-time.

Students enrolled at GW and included in the Total GW Student Body Head Count reported through IPEDS are tracked in elements of the Banner system. Attendees of any seminars and conferences not enrolled in a GW course are not maintained in the Banner database and not reported to Education because they are not included in the IPEDS definition of students enrolled in creditable courses. There were no counts available for such attendees and they are thus excluded from the census data presented here and in the semi-annual reports to the Office of the Zoning Administrator.

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NOTES TO CENSUS DATA

NOTE 4 DEFINITIONS

Student	An individual enrolled at GW as either an undergraduate, graduate, first professional (JD's and MD's), or persons enrolled in creditable courses offered by GW (e.g., foreign exchange and other non-degree students).
Enrollment	Students registered in at least one creditable course at GW are considered enrolled at GW.
Full Time Equivalent (FTE)	The number of full-time students (undergraduate, graduate, first professional and non-degree) and the total credit hours taken by part-time (including continuing research) students in each category divided by the relevant credit hours to be considered full-time (9 for graduate students and 12 for all others). All MD students are considered full-time.
Study Abroad	Students studying outside of the United States during the 2021 Fall Semester registering and paying full tuition for credit courses through GW. These students are considered to be in affiliated programs and included in the students reported to Education. Students studying abroad in non-GW programs paying only nominal fees to GW are considered to be in unaffiliated study abroad programs and are excluded from the total student body under the IPEDS definition.
School Without Walls	The School Without Walls (SWW) is a District of Columbia public high school located on District-owned property within the boundaries of GW's Foggy Bottom Campus. Under a long-standing relationship between GW and SWW, students from the high school are permitted to take courses at GW. SWW students taking such courses are included in the data reported to the US Department of Education and the Total GW Student Body Head Count. However, these students are excluded from Foggy Bottom Total Student Body Head Count as reported under the Zoning Order since the SWW is located in the Foggy Bottom neighborhood.
Continuous Enrollment	Students enrolled for administrative purposes but not registered for, or taking any, creditable courses.