Finance 2011-12

Institution: Eastern Washington University (235097) User ID: super1

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.

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Institution: Eastern Washington University (235097) User ID: super1

Finance - Public institutions

General Information

GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2012.)

Beginning: month/year (MMYYYY)	Month:	7	Year:	2011
And ending: month/year (MMYYYY)	Month:	6	Year:	2012

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

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

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Institution: Eastern Washington University (235097) User ID: super1

Part A - Statement of Net Assets

Fiscal Year: July 1, 2011 - June 30, 2012

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total current assets	85,418,180	61,448,159
	Noncurrent Assets		
31	Depreciable capital assets, net of depreciation	265,951,678	255,452,284
04	Other noncurrent assets **CV**=[A05-A31]	62,497,572	56,091,553
05	Total noncurrent assets	328,449,250	311,543,837
06	Total assets **CV**=(A01+A05)	413,867,430	372,991,996
	Current Liabilities		
07	Long-term debt, current portion	1,334,083	1,893,161
08	Other current liabilities **CV**=(A09-A07)	15,724,710	19,264,085
09	Total current liabilities	17,058,793	21,157,246
	Noncurrent Liabilities		
10	Long-term debt	56,755,560	33,294,643
11	Other noncurrent liabilities **CV**=(A12-A10)	9,691,547	9,230,832
12	Total noncurrent liabilities	66,447,107	42,525,475
13	Total liabilities **CV**=(A09+A12)	83,505,900	63,682,721
	Net Assets		
14	Invested in capital assets, net of related debt	230,838,591	220,262,669
15	Restricted-expendable	16,717,116	16,338,913
16	Restricted-nonexpendable	5,599,135	5,701,257
17	Unrestricted **CV**=[A18-(A14+A15+A16)]	77,206,688	67,006,436
18	Total net assets **CV**=(A06-A13)	330,361,530	309,309,275

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

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Institution: Eastern Washington University (235097) User ID: super1

Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land & land improvements	17,689,759	**17,689,759**
22	Infrastructure	30,699,799	**30,596,737**
23	Buildings	293,368,812	**292,036,838**
32	Equipment, including art and library collections	53,106,017	**58,454,191**
27	Construction in progress	31,592,324	**14,564,107**
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	426,456,711	**413,341,632**
28	Accumulated depreciation	160,505,033	**157,889,348**
33	Intangible assets, net of accumulated amortization	0	**0**
34	Other capital assets	0	**0**

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

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Institution: Eastern Washington University (235097) User ID: super1

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2011 - June 30, 2012

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	19,024,602	**17,949,463**
02	Other federal grants (Do NOT include FDSL amounts)	784,059	**1,930,226**
03	Grants by state government	14,725,105	**12,640,559**
04	Grants by local government	0	**0**
05	Institutional grants from restricted resources	2,950,480	**2,246,089**
06	Institutional grants from unrestricted resources **CV**=[E07-(E01+...+E05)]	12,617,463	**12,287,703**
07	Total gross scholarships and fellowships	50,101,709	**47,054,040**
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	22,953,100	**20,656,832**
09	Discounts & allowances applied to sales & services of auxiliary enterprises	6,331,962	**6,049,404**
10	Total discounts & allowances **CV**=(E08+E09)	29,285,062	**26,706,236**
11	Net scholarships and fellowships expenses after deducting discounts & allowances **CV**= (E07-E10) **This amount will be carried forward to C10 of the expense section.**	20,816,647	**20,347,804**

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

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Institution: Eastern Washington University (235097) User ID: super1

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition & fees, after deducting discounts & allowances	81,427,807	71,713,690
	Grants and contracts - operating		
02	Federal operating grants and contracts	5,474,488	6,913,458
03	State operating grants and contracts	18,491,735	17,966,167
04	Local government/private operating grants and contracts	3,731,700	4,808,321
	04a Local government operating grants and contracts	1,043,154	1,918,943
	04b Private operating grants and contracts	2,688,546	2,889,378
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	19,105,592	18,799,631
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating **CV**=[B09-(B01+ ....+B07)]	1,758,276	1,840,135
09	Total operating revenues	129,989,598	122,041,402

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	**0**
11	State appropriations	34,830,415	**44,008,542**
12	Local appropriations, education district taxes, & similar support	0	**0**
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	19,048,947	**17,988,318**
14	State nonoperating grants	0	**0**
15	Local government nonoperating grants	0	**0**
16	Gifts, including contributions from affiliated organizations	0	**799,431**
17	Investment income	3,435,075	**5,581,226**
18	Other nonoperating revenues **CV**=[B19-(B10+...+B17)]	0	**0**
19	Total nonoperating revenues	57,314,437	**68,377,517**
27	Total operating and nonoperating revenues **CV**=[B19+B09]	187,304,035	**190,418,919**
28	**12-month Student FTE from E12**	11,590	**11,246**
29	Total operating and nonoperating revenues per student FTE **CV**=[B27/B28]	16,161	**16,932**

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Institution: Eastern Washington University (235097) User ID: super1

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	13,561,153	9,967,674
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	29,481	27,617
23	Other revenues & additions **CV**=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	13,590,634	9,995,291
25	Total all revenues and other additions **CV**=[B09+B19+B24]	200,894,669	200,414,210

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

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Institution: Eastern Washington University (235097) User ID: super1

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2011 - June 30, 2012

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
	Expenses and Deductions								
01	Instruction	73,038,998	39,218,325	12,803,995	8,572,139	4,929,715	0	7,514,824	**75,667,541**
02	Research	1,333,324	1,014,100	254,115	0	0	0	65,109	**1,244,540**
03	Public service	6,866,747	2,814,117	997,814	805,908	463,466	0	1,785,442	**8,433,766**
05	Academic support	12,800,179	7,004,210	2,174,407	1,502,278	863,939	0	1,255,345	**13,300,217**
06	Student services	16,661,643	8,257,657	2,828,555	1,955,475	1,124,565	0	2,495,391	**16,890,024**
07	Institutional support	19,570,907	10,446,825	3,587,842	2,296,917	1,320,924	0	1,918,399	**21,778,613**
08	Operation & maintenance of plant (see instructions)	0	6,202,783	2,171,703	-15,594,656	0	0	7,220,170	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	20,816,647						20,816,647	**20,347,804**
11	Auxiliary enterprises	31,874,652	7,266,752	2,168,333	461,939	2,036,642	1,567,865	18,373,121	**31,165,211**
12	Hospital services	0	0	0	0	0	0	0	**0**
13	Independent operations	0	0	0	0	0	0	0	**0**
14	Other expenses & deductions **CV**=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	**0**
19	Total expenses & deductions	182,963,097	82,224,769	26,986,764	0	10,739,251	1,567,865	61,444,448	**188,827,716**
	Prior year amount	**188,827,716**	**83,567,192**	**26,855,198**		**10,619,655**	**1,633,882**	**66,151,789**	
20	**12-month Student FTE from E12**	11,590							**11,246**
21	Total expenses and deductions per student FTE **CV**=[C19/C20]	15,786							**16,791**

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

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Error #5178 corrected by IPEDS help desk.  All interest is
auxiliary for revenue bonds.
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Institution: Eastern Washington University (235097) User ID: super1

Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions **(from B25)**	200,894,669	**200,414,210**
02	Total expenses & deductions **(from C19)**	182,963,097	**188,827,716**
03	Change in net assets during year **CV**=(D01-D02)	17,931,572	**11,586,494**
04	Net assets beginning of year	312,429,958	**297,722,781**
05	Adjustments to beginning net assets and other gains or losses **CV**=[D06-(D03+D04)]	0	**0**
06	Net assets end of year **(from A18)**	330,361,530	**309,309,275**

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

```
Error #5303 (Part D 04): We have revised the ending net
assets in the prior year and the difference is now
resolved. Unfortunately, the current year system does not
interact with the prior year system to reflect the updated
value.
```

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Institution: Eastern Washington University (235097) User ID: super1

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2011 - June 30, 2012

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 endowment assets at the beginning of the fiscal year	21,377,207	17,890,609
02	Value of endowment assets at the end of the fiscal year	21,004,811	21,377,207

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

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Institution: Eastern Washington University (235097) User ID: super1

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the ExPT and sent to your institution's CEO in November 2013.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	$81,427,807	45%	$7,026
Government appropriations	$34,830,415	19%	$3,005
Government grants and contracts	$44,058,324	24%	$3,801
Private gifts, grants, and contracts	$2,688,546	1%	$232
Investment income	$3,435,075	2%	$296
Other core revenues	$15,348,910	8%	$1,324
Total core revenues	$181,789,077	100%	$15,685
Total revenues	$200,894,669		$17,333

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	$73,038,998	48%	$6,302
Research	$1,333,324	1%	$115
Public service	$6,866,747	5%	$592
Academic support	$12,800,179	8%	$1,104
Institutional support	$19,570,907	13%	$1,689
Student services	$16,661,643	11%	$1,438
Other core expenses	$20,816,647	14%	$1,796
Total core expenses	$151,088,445	100%	$13,036
Total expenses	$182,963,097		$15,786

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	11,590

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

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