

Finance 2015-16

Institution: Eastern Washington University (235097)

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: Eastern Washington University (235097)

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, 2016.)


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 ?

☐ No☒ Yes - (report endowment assets)**6. Pension**

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

☐ No☒  Yes

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

Institution: Eastern Washington University (235097)

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2015 - June 30, 2016

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
<u>Assets</u>			
01	Total <u>current assets</u>	95,793,628	96,984,667
31	Depreciable <u>capital assets</u> , net of depreciation	290,216,011	298,049,187
04	Other noncurrent assets CV=[A05-A31]	86,568,830	71,907,638
05	Total <u>noncurrent assets</u>	376,784,841	369,956,825
06	Total assets CV=(A01+A05)	472,578,469	466,941,492
19	<u>Deferred outflows of resources</u>	4,617,936	
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	2,182,348	2,100,168
08	Other current liabilities CV=(A09-A07)	21,798,478	28,278,705
09	Total <u>current liabilities</u>	23,980,826	30,378,873
10	<u>Long-term debt</u>	50,122,555	52,304,903
11	Other noncurrent liabilities CV=(A12-A10)	39,923,093	33,278,299
12	Total <u>noncurrent liabilities</u>	90,045,648	85,583,202
13	Total liabilities CV=(A09+A12)	114,026,474	115,962,075
20	<u>Deferred inflows of resources</u>	3,691,634	
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	253,588,719	249,085,340
15	<u>Restricted-expendable</u>	20,894,126	21,251,403
16	<u>Restricted-nonexpendable</u>	5,922,255	5,909,873
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	79,073,197	74,732,801
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	359,478,297	350,979,417

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

Institution: Eastern Washington University (235097)

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	19,444,104	19,053,873
22	<u>Infrastructure</u>	31,392,502	30,699,799
23	<u>Buildings</u>	375,044,193	375,682,721
32	Equipment, including art and <u>library collections</u>	59,730,934	58,869,289
27	<u>Construction in progress</u>	14,600,914	3,755,667
Total for Plant, Property and Equipment CV = (A21+ ... A27)		500,212,647	488,061,349
28	<u>Accumulated depreciation</u>	193,870,888	184,731,661
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.

Institution: Eastern Washington University (235097)

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2015 - June 30, 2016

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.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	233,122,317	222,804,527
02	Total expenses and deductions for this institution AND all of its child institutions	223,385,437	220,906,531
03	Change in net position during year CV=(D01-D02)	9,736,880	1,897,996
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	350,979,417	372,405,915
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1,238,000	-23,324,494
06	Net position end of year for this institution AND all of its child institutions (from A18)	359,478,297	350,979,417

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

Institution: Eastern Washington University (235097)

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2015 - June 30, 2016

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	19,454,501	20,327,168
02	Other federal grants (Do NOT include FDSL amounts)	545,362	715,362
03	Grants by state government	20,502,100	22,287,461
04	Grants by local government	0	0
05	Institutional grants from restricted resources	980,397	1,004,160
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	19,430,200	19,204,330
07	Total revenue that funds scholarships and fellowships	60,912,560	63,538,481
<u>Discounts and Allowances</u>			
08	Discounts and allowances applied to tuition and fees	32,341,376	27,668,823
09	Discounts and allowances applied to sales and services of auxiliary enterprises	7,365,654	13,219,088
10	Total discounts and allowances CV=(E08+E09)	39,707,030	40,887,911
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	21,205,530	22,650,570

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

Institution: Eastern Washington University (235097)

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	89,620,774	94,310,088
	Grants and contracts - operating		
02	Federal operating grants and contracts	4,783,752	5,246,409
03	State operating grants and contracts	25,772,623	25,909,846
04	Local government/private operating grants and contracts	5,416,558	5,682,110
	04a Local government operating grants and contracts	690,399	652,967
	04b Private operating grants and contracts	4,726,159	5,029,143
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	29,084,350	22,822,169
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,981,474	2,655,894
09	Total operating revenues	156,659,531	156,626,516

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Institution: Eastern Washington University (235097)

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	46,957,000	38,572,703
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	19,479,148	20,327,168
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	3,498,299	3,722,146
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	231,393	196,005
19	Total nonoperating revenues	70,165,840	62,818,022
27	Total operating and nonoperating revenues CV=[B19+B09]	226,825,371	219,444,538
28	<u>12-month Student FTE from E12</u>	11,719	11,917
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,355	18,414

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Institution: Eastern Washington University (235097)

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	6,271,916	3,359,989
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	25,030	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	6,296,946	3,359,989
25	Total all revenues and other additions	233,122,317	222,804,527

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

Institution: Eastern Washington University (235097)

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2015 - June 30, 2016

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	89,413,228	87,933,201	52,765,554	48,306,208
02	<u>Research</u>	1,254,650	1,186,156	1,013,644	888,188
03	<u>Public service</u>	9,542,088	7,612,140	4,402,092	2,989,472
05	<u>Academic support</u>	18,594,876	17,288,810	11,389,147	10,582,558
06	<u>Student services</u>	22,058,879	21,558,369	12,174,836	10,792,990
07	<u>Institutional support</u>	19,950,186	21,033,451	12,361,758	10,853,919
10	<u>Scholarships and fellowships expenses</u> net of discounts and allowances (from Part E, line 11)	21,205,530	22,650,570		
11	<u>Auxiliary enterprises</u>	41,366,000	41,643,834	10,073,844	9,283,489
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0
19	Total expenses and deductions	223,385,437	220,906,531	104,180,875	100,611,593

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Institution: Eastern Washington University (235097)

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1, Column 2 line 19)	104,180,875	100,611,593
19-3	<u>Benefits</u>	31,821,343	28,463,831
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	20,836,915	19,470,120
19-5	<u>Depreciation</u>	12,256,576	12,086,644
19-6	<u>Interest</u>	2,228,017	2,309,951
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	52,061,711	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	223,385,437	220,906,531
20-1	<u>12-month Student FTE</u> (from E12 survey)	11,719	11,917
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,062	18,537

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

Institution: Eastern Washington University (235097)

Part M - Pension Information

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	1,928,001	-512,314
02	Net Pension liability	31,077,713	17,591,140
03	Deferred inflows related to pension	3,691,634	8,082,421
04	Deferred outflows related to pension	4,595,996	2,861,383

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

Amounts reported are consistent with the University's GPFS.

Institution: Eastern Washington University (235097)

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2015 - June 30, 2016

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	27,415,071	27,123,118
02	Value of <u>endowment assets</u> at the end of the fiscal year	27,461,165	27,415,071

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

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 [Data Center](#) and sent to your institution's CEO in November 2016.

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	\$89,620,774	44%	\$7,647
State appropriations	\$46,957,000	23%	\$4,007
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$50,725,922	25%	\$4,329
Private gifts, grants, and contracts	\$4,726,159	2%	\$403
Investment income	\$3,498,299	2%	\$299
Other core revenues	\$8,509,813	4%	\$726
Total core revenues	\$204,037,967	100%	\$17,411
Total revenues	\$233,122,317		\$19,893
Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.			

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$89,413,228	49%	\$7,630
Research	\$1,254,650	1%	\$107
Public service	\$9,542,088	5%	\$814
Academic support	\$18,594,876	10%	\$1,587
Institutional support	\$19,950,186	11%	\$1,702
Student services	\$22,058,879	12%	\$1,882
Other core expenses	\$21,205,530	12%	\$1,809
Total core expenses	\$182,019,437	100%	\$15,532
Total expenses	\$223,385,437		\$19,062
Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.			

	Calculated value
FTE enrollment	11,719
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.	