

Finance 2016-17**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, 2017.)


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 OR in progress
(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, 2016 - June 30, 2017

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
Assets			
01	Total <u>current assets</u>	131,208,625	95,793,628
31	Depreciable <u>capital assets</u> , net of depreciation	294,783,122	290,216,011
04	Other noncurrent assets CV=[A05-A31]	93,327,258	86,568,830
05	Total <u>noncurrent assets</u>	388,110,380	376,784,841
06	Total assets CV=(A01+A05)	519,319,005	472,578,469
19	Deferred outflows of resources	6,785,138	4,617,936
Liabilities			
07	<u>Long-term debt, current portion</u>	2,785,451	2,182,348
08	Other current liabilities CV=(A09-A07)	23,547,967	21,798,478
09	Total <u>current liabilities</u>	26,333,418	23,980,826
10	<u>Long-term debt</u>	82,837,104	50,122,555
11	Other noncurrent liabilities CV=(A12-A10)	49,824,019	39,923,093
12	Total <u>noncurrent liabilities</u>	132,661,123	90,045,648
13	Total liabilities CV=(A09+A12)	158,994,541	114,026,474
20	Deferred inflows of resources	3,544,461	3,691,634
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	258,541,566	253,588,719
15	<u>Restricted-expendable</u>	17,388,364	20,894,126
16	<u>Restricted-nonexpendable</u>	5,995,825	5,922,255
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	81,639,386	79,073,197
18	Net position CV=[(A06+A19)-(A13+A20)]	363,565,141	359,478,297

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, 2016 - June 30, 2017

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	19,873,456	19,444,104
22	<u>Infrastructure</u>	40,738,246	31,392,502
23	<u>Buildings</u>	379,513,007	375,044,193
32	Equipment, including art and <u>library collections</u>	60,780,238	59,730,934
27	<u>Construction in progress</u>	25,739,622	14,600,914
Total for Plant, Property and Equipment CV = (A21+ ... A27)		526,644,569	500,212,647
28	<u>Accumulated depreciation</u>	204,596,991	193,870,888
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		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, 2016 - June 30, 2017

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	237,558,757	233,122,317
02	Total expenses and deductions for this institution AND all of its child institutions	227,933,369	223,385,437
03	Change in net position during year CV=(D01-D02)	9,625,388	9,736,880
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	359,478,297	350,979,417
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-5,538,544	-1,238,000
06	Net position end of year for this institution AND all of its child institutions (from A18)	363,565,141	359,478,297

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, 2016 - June 30, 2017

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	18,632,986	19,454,501
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	695,332	545,362
03	<u>Grants by state government</u>	18,052,459	20,502,100
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	973,805	980,397
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	18,836,115	19,430,200
07	Total revenue that funds scholarships and fellowships	57,190,697	60,912,560
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	30,176,898	26,067,932
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	7,037,935	13,639,098
10	Total discounts and allowances CV=(E08+E09)	37,214,833	39,707,030
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.	19,975,864	21,205,530

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, 2016 - June 30, 2017

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>	85,014,645	95,894,218
	Grants and contracts - operating		
02	Federal operating grants and contracts	4,809,193	4,783,752
03	State operating grants and contracts	23,581,595	25,772,623
04	Local government/private operating grants and contracts	4,863,318	5,416,558
	04a Local government operating grants and contracts	395,894	690,399
	04b Private operating grants and contracts	4,467,424	4,726,159
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	27,460,100	22,810,906
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>		0
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	2,254,108	1,981,474
09	Total operating revenues	147,982,959	156,659,531

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Institution: Eastern Washington University (235097)

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2016 - June 30, 2017

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>	56,522,000	46,957,000
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	18,655,621	19,479,148
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>	3,806,789	3,498,299
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	180,417	231,393
19	Total nonoperating revenues	79,164,827	70,165,840
27	Total operating and nonoperating revenues CV=[B19+B09]	227,147,786	226,825,371
28	<u>12-month Student FTE from E12</u>	11,775	11,719
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,291	19,355

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Institution: Eastern Washington University (235097)

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	10,410,761	6,271,916
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	210	25,030
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	10,410,971	6,296,946
25	Total all revenues and other additions	237,558,757	233,122,317

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, 2016 - June 30, 2017

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>	88,061,945	89,413,228	54,349,493	52,765,554
02	<u>Research</u>	1,487,900	1,254,650	1,012,125	1,013,644
03	<u>Public service</u>	10,067,142	9,542,088	4,873,862	4,402,092
05	<u>Academic support</u>	19,536,992	18,594,876	11,466,661	11,389,147
06	<u>Student services</u>	23,619,529	22,058,879	12,899,749	12,174,836
07	<u>Institutional support</u>	20,438,225	19,950,186	12,896,147	12,361,758
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E, line 11)	19,975,864	21,205,530		
11	<u>Auxiliary enterprises</u>	41,708,816	41,366,000	10,449,320	10,073,844
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	3,036,956	0	0	0
19	Total expenses and deductions	227,933,369	223,385,437	107,947,357	104,180,875

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Institution: Eastern Washington University (235097)

Part C-2 - Expenses by Natural Classification



Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1, Column 2 line 19)	107,947,357	104,180,875
19-3	Benefits	33,276,998	31,821,343
19-4	Operation and Maintenance of Plant (as a natural expense)	21,598,715	20,836,915
19-5	Depreciation	12,540,545	12,256,576
19-6	Interest	2,838,379	2,228,017
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	49,731,375	52,061,711
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	227,933,369	223,385,437
20-1	12-month Student FTE (from E12 survey)	11,775	11,719
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,357	19,062

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, 2016 - June 30, 2017

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	 3,589,782	1,928,001
02	Net Pension liability	 39,097,280	22,454,383
03	Deferred inflows related to pension	3,525,609	3,691,634
04	Deferred outflows related to pension	 6,785,138	4,595,996

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, 2016 - June 30, 2017

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	27,461,165	27,415,071
02	Value of <u>endowment assets</u> at the end of the fiscal year	29,950,271	27,461,165

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

Institution: Eastern Washington University (235097)

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 2017.

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	\$85,014,645	40%	\$7,220
State appropriations	\$56,522,000	27%	\$4,800
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$47,442,303	23%	\$4,029
Private gifts, grants, and contracts	\$4,467,424	2%	\$379
Investment income	\$3,806,789	2%	\$323
Other core revenues	\$12,845,496	6%	\$1,091
Total core revenues	\$210,098,657	100%	\$17,843
Total revenues	\$237,558,757		\$20,175
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	\$88,061,945	47%	\$7,479
Research	\$1,487,900	1%	\$126
Public service	\$10,067,142	5%	\$855
Academic support	\$19,536,992	10%	\$1,659
Institutional support	\$20,438,225	11%	\$1,736
Student services	\$23,619,529	13%	\$2,006
Other core expenses	\$23,012,820	12%	\$1,954
Total core expenses	\$186,224,553	100%	\$15,815
Total expenses	\$227,933,369		\$19,357
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	11,775
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.	