

Finance 2018-19

Institution: Eastern Washington University (235097)

Finance - Public Institutions' Reporting Standard

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.

Finance - Public Institutions Using GASB Standards**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, 2019.)


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 and Postemployment Benefits Other than Pension (OPEB)**

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

☐ No☒  Yes

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

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2018 - June 30, 2019

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>	121,640,099	109,974,352
31	Depreciable <u>capital assets</u> , net of depreciation	334,088,106	289,577,361
04	Other noncurrent assets CV=[A05-A31]	77,301,045	117,056,723
05	Total <u>noncurrent assets</u>	411,389,151	406,634,084
06	Total assets CV=(A01+A05)	533,029,250	516,608,436
19	<u>Deferred outflows of resources</u>	12,962,494	9,858,592
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	2,604,337	2,896,455
08	Other current liabilities CV=(A09-A07)	28,859,635	22,815,032
09	Total <u>current liabilities</u>	31,463,972	25,711,487
10	<u>Long-term debt</u>	77,336,313	79,940,649
11	Other noncurrent liabilities CV=(A12-A10)	106,640,248	118,578,202
12	Total <u>noncurrent liabilities</u>	183,976,561	198,518,851
13	Total liabilities CV=(A09+A12)	215,440,533	224,230,338
20	<u>Deferred inflows of resources</u>	32,063,432	16,963,147
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	275,537,850	253,325,742
15	<u>Restricted-expendable</u>	16,779,924	17,276,200
16	<u>Restricted-nonexpendable</u>	5,358,970	5,358,850
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	811,035	9,312,751
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	298,487,779	285,273,543

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

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	20,368,396	19,873,456
22	<u>Infrastructure</u>	51,026,844	51,026,844
23	<u>Buildings</u>	421,233,522	366,972,736
32	Equipment, including art and <u>library collections</u>	63,544,060	61,564,236
27	<u>Construction in progress</u>	22,014,931	46,420,948
Total for Plant, Property and Equipment CV = (A21+ .. A27)		578,187,753	545,858,220
28	<u>Accumulated depreciation</u>	220,319,882	208,335,077
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.

Part D - Summary of Changes in Net Position

Fiscal Year: July 1, 2018 - June 30, 2019

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	255,623,130	237,519,865
02	Total expenses and deductions for this institution AND all of its child institutions	242,408,894	234,092,618
03	Change in net position during year CV=(D01-D02)	13,214,236	3,427,247
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	285,273,543	362,888,805
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-81,042,509
06	Net position end of year for this institution AND all of its child institutions (from A18)	298,487,779	285,273,543

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

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2018 - June 30, 2019

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</u> (federal)	18,842,121	19,523,158
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	965,752	601,645
03	<u>Grants by state government</u>	20,483,988	19,197,280
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,104,015	1,074,273
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	18,573,935	18,766,441
07	Total revenue that funds scholarships and fellowships	59,969,811	59,162,797
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	33,174,986	32,587,963
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	7,189,246	6,657,850
10	Total discounts and allowances CV=(E08+E09)	40,364,232	39,245,813
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.	19,605,579	19,916,984

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

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	87,987,854	85,539,592
	Grants and contracts - operating		
02	Federal operating grants and contracts	4,995,207	4,708,068
03	State operating grants and contracts	25,694,063	25,213,015
04	Local government/private operating grants and contracts	4,686,887	5,170,693
	04a Local government operating grants and contracts	808,092	953,340
	04b Private operating grants and contracts	3,878,795	4,217,353
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	28,157,796	26,030,916
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)]	2,454,064	2,031,357
09	Total operating revenues	153,975,871	148,693,641

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Part B - Revenues by Source (2)

Fiscal Year: July 1, 2018 - June 30, 2019

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>	60,319,652	58,531,000
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	18,842,121	19,524,602
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>	6,264,754	5,009,109
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	173,580
19	Total nonoperating revenues	85,426,527	83,238,291
27	Total operating and nonoperating revenues CV=[B19+B09]	239,402,398	231,931,932
28	<u>12-month Student FTE from E12</u>	11,691	11,852
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,477	19,569

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Part B - Revenues by Source (3)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	16,187,609	5,587,813
21	<u>Capital grants and gifts</u>	10,000	0
22	<u>Additions to permanent endowments</u>	2,870	120
23	Other revenues and additions CV=[B24-(B20+...+B22)]	20,253	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	16,220,732	5,587,933
25	Total all revenues and other additions	255,623,130	237,519,865

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

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	<u>Instruction</u>	93,289,678	90,463,897	57,384,827	55,737,922
02	<u>Research</u>	1,100,524	1,259,715	849,270	936,140
03	<u>Public service</u>	10,100,886	10,181,416	4,881,660	4,833,323
05	<u>Academic support</u>	24,442,793	22,699,268	14,702,079	12,877,851
06	<u>Student services</u>	25,984,911	24,899,986	14,632,402	14,011,674
07	<u>Institutional support</u>	20,197,033	22,012,970	11,725,877	12,849,282
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	19,605,579	19,916,984		
11	<u>Auxiliary enterprises</u>	43,090,518	40,332,852	11,245,881	10,532,846
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	4,596,972	2,325,530	0	0
19	Total expenses and deductions	242,408,894	234,092,618	115,421,996	111,779,038

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1, Column 2 line 19)	115,421,996	111,779,038
19-3	Benefits	36,041,902	38,181,186
19-4	Operation and Maintenance of Plant (as a natural expense)	24,516,581	19,097,606
19-5	Depreciation	12,747,353	12,376,659
19-6	Interest	2,130,071	1,810,055
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	51,550,991	50,848,074
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	242,408,894	234,092,618
20-1	12-month Student FTE (from E12 survey)	11,691	11,852
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	20,735	19,751

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

Part M - Pension and Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	2,218,245	2,642,396
02	Net Pension liability	33,181,481	35,971,667
03	Deferred inflows related to pension	8,761,732	8,675,474
04	Deferred outflows related to pension	9,265,547	6,976,650
05	OPEB expense	3,601,021	
06	Net OPEB liability	58,044,368	
07	Deferred inflows related to OPEB	22,558,266	
08	Deferred outflows related to OPEB	3,696,647	

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

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2018 - June 30, 2019

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	32,030,368	29,950,271
02	Value of <u>endowment assets</u> at the end of the fiscal year	33,341,272	32,030,368

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 2019.

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	\$87,987,854	39%	\$7,526
State appropriations	\$60,319,652	27%	\$5,159
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$50,339,483	22%	\$4,306
Private gifts, grants, and contracts	\$3,878,795	2%	\$332
Investment income	\$6,264,754	3%	\$536
Other core revenues	\$18,674,796	8%	\$1,597
Total core revenues	\$227,465,334	100%	\$19,456
Total revenues	\$255,623,130		\$21,865

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	\$93,289,678	47%	\$7,980
Research	\$1,100,524	1%	\$94
Public service	\$10,100,886	5%	\$864
Academic support	\$24,442,793	12%	\$2,091
Institutional support	\$20,197,033	10%	\$1,728
Student services	\$25,984,911	13%	\$2,223
Other core expenses	\$24,202,551	12%	\$2,070
Total core expenses	\$199,318,376	100%	\$17,049
Total expenses	\$242,408,894		\$20,735

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	11,691

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 clock hours). All doctor's degree students are reported as graduate students.