

Finance 2019-20

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.

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Institution: Eastern Washington University (235097)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- 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, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

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

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ Does not have intercollegiate athletics revenue
- ☐ Other (specify in box below)

5. Endowment AssetsDoes 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 defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
- ☒  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- ☐ No
- ☒ Yes

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Institution: Eastern Washington University (235097)

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020

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>	162,343,833	121,640,099
31	Depreciable <u>capital assets</u> , net of depreciation	323,789,288	334,088,106
04	Other noncurrent assets CV=[A05-A31]	86,309,909	77,301,045
05	Total <u>noncurrent assets</u>	410,099,197	411,389,151
06	Total assets CV=(A01+A05)	572,443,030	533,029,250
19	Deferred outflows of resources	19,846,226	12,962,494
Liabilities			
07	<u>Long-term debt, current portion</u>	2,704,543	2,604,337
08	Other current liabilities CV=(A09-A07)	35,348,677	28,859,635
09	Total <u>current liabilities</u>	38,053,220	31,463,972
10	<u>Long-term debt</u>	74,631,770	77,336,313
11	Other noncurrent liabilities CV=(A12-A10)	112,988,332	106,640,248
12	Total <u>noncurrent liabilities</u>	187,620,102	183,976,561
13	Total liabilities CV=(A09+A12)	225,673,322	215,440,533
20	Deferred inflows of resources	30,034,059	32,063,432
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	305,231,042	275,537,850
15	<u>Restricted-expendable</u>	15,681,873	16,779,924
16	<u>Restricted-nonexpendable</u>	5,364,215	5,358,970
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	10,304,745	811,035
18	Net position CV=[(A06+A19)-(A13+A20)]	336,581,875	298,487,779

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Institution: Eastern Washington University (235097)

Part A - Statement of Net Position Page 2


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	20,368,396	20,368,396
22	<u>Infrastructure</u>	51,026,844	51,026,844
23	<u>Buildings</u>	420,880,539	421,233,522
32	Equipment, including art and <u>library collections</u>	65,888,034	63,544,060
27	<u>Construction in progress</u>	59,279,790	22,014,931
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	617,443,603	578,187,753
28	<u>Accumulated depreciation</u>	232,609,691	220,319,882
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0

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Institution: Eastern Washington University (235097)

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020			
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	276,594,029	255623130
02	Total expenses and deductions for this institution AND all of its child institutions	238,499,933	242408894
03	Change in net position during year CV=(D01-D02)	38,094,096	13214236
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	298,487,779	285273543
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	336581875	298487779

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Institution: Eastern Washington University (235097)

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020

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)	17,986,774	18,842,121
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 5,106,905	965,752
03	Grants by state government	22,789,194	20,483,988
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,429,631	1,104,015
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	18,402,542	18,573,935
07	Total revenue that funds scholarships and fellowships	65,715,046	59,969,811
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	34,559,264	33,174,986
09	Discounts and allowances applied to sales and services of auxiliary enterprises	5,814,944	7,189,246
10	Total discounts and allowances CV=(E08+E09)	40,374,208	40,364,232
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.	25,340,838	19,605,579

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Institution: Eastern Washington University (235097)

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	9,459,168	1,591,600	11,050,768
13	Other federal grants (Do NOT include FDSL amounts)	2,685,700	451,896	3,137,596
14	Grants by state government	11,984,740	2,016,553	14,001,293
15	Grants by local government			0
16	Endowments and gifts	751,837	126,504	878,341
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	9,677,819	1,628,391	11,306,210
18	Total (from Part E1 line 8, 9 and 10)	34559264	5814944	40,374,208

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Institution: Eastern Washington University (235097)

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
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>	87,282,167	87,987,854
Grants and contracts - operating			
02	Federal operating grants and contracts	9,284,030	4,995,207
03	State operating grants and contracts	28,496,654	25,694,063
04	Local government/private operating grants and contracts	4,851,948	4,686,887
04a	Local government operating grants and contracts	640,507	808,092
04b	Private operating grants and contracts	4,211,441	3,878,795
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	21,030,900	28,157,796
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)]	1,617,423	2,454,064
09	Total operating revenues	152,563,122	153,975,871

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Institution: Eastern Washington University (235097)

Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
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>	65,447,386	60,319,652
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	18,011,950	18,842,121
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>	5,708,430	6264754
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	54,334	0
19	Total nonoperating revenues	89,222,100	85,426,527
27	Total operating and nonoperating revenues CV=[B19+B09]	241,785,222	239,402,398
28	<u>12-month Student FTE from E12</u>	11,583	11,691
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,874	20,477

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Institution: Eastern Washington University (235097)

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	34,020,514	16,187,609
21	<u>Capital grants and gifts</u>	120,187	10,000
22	<u>Additions to permanent endowments</u>	2,375	2870
23	Other revenues and additions CV=[B24-(B20+...+B22)]	665,731	20,253
24	Total other revenues and additions CV=[B25-(B9+B19)]	34,808,807	16220732
25	Total all revenues and other additions	276,594,029	255,623,130

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Institution: Eastern Washington University (235097)

Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2019 - June 30, 2020					
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>	96,295,350	93,289,678	58,250,549	57,384,827
02	<u>Research</u>	987,174	1,100,524	987,174	849,270
03	<u>Public service</u>	10,063,292	10,100,886	4,969,356	4,881,660
05	<u>Academic support</u>	21,983,536	24,442,793	13,776,849	14,702,079
06	<u>Student services</u>	23,018,154	25,984,911	13,692,444	14,632,402
07	<u>Institutional support</u>	21,432,388	20,197,033	12,956,009	11,725,877
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E, line 11)	25340838	19,605,579		
11	<u>Auxiliary enterprises</u>	35,759,693	43,090,518	9,647,414	11,245,881
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	3,619,508	4,596,972	0	0
19	Total expenses and deductions	238,499,933	242,408,894	114,279,795	115,421,996

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Institution: Eastern Washington University (235097)

Part C-2 - Expenses by Natural Classification


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages (from Part C-1, Column 2 line 19)</u>	114279795	115,421,996
19-3	<u>Benefits</u>	36,146,536	36,041,902
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	22,128,337	24,516,581
19-5	<u>Depreciation</u>	13,167,350	12,747,353
19-6	<u>Interest</u>	2,652,767	2,130,071
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	50,125,148	51,550,991
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	238499933	242,408,894
20-1	<u>12-month Student FTE (from E12 survey)</u>	11,583	11,691
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	20,591	20,735

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Institution: Eastern Washington University (235097)

Part M-1 - Pension Information


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<div>2,937,320</div>	2,218,245
02	Net Pension liability	<div>34,012,174</div>	33,181,481
03	Deferred inflows related to pension	<div>8,950,244</div>	8,761,732
04	Deferred outflows related to pension	<div><input checked="" type="checkbox"/>12,644,724</div>	9,265,547

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Institution: Eastern Washington University (235097)

Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	2,667,505	3,601,021
06	Net OPEB liability	<input checked="" type="checkbox"/> 65,854,534	58,044,368
07	Deferred inflows related to OPEB	20,870,318	22,558,266
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> 7,201,502	3,696,647

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Institution: Eastern Washington University (235097)

Part H - Details of Endowment Net Assets


Fiscal Year: July 1, 2019 - June 30, 2020			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	33,341,272	32,030,368
02	Value of endowment net assets at the end of the fiscal year	33,530,654	33,341,272
03	Change in value of endowment net assets CV=[H02-H01]	189,382	
03a	New gifts and additions	812,027	
03b	Endowment net investment return	736,960	
03c	Spending distribution for current use	-1,346,383	
03d	Other CV=[H03-(H03a+H03b+H03c)]	-13,222	

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Institution: Eastern Washington University (235097)

Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	4,072,518
02	Operating revenues + nonoperating revenues	248,554,095
03	Change in net position	45,375,201
04	Net position	441,708,255
05	Expendable net assets	175,211,475
06	Plant-related debt	77,336,313
07	Total expenses	244,998,817

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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 2020.

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	\$87,282,167	34%	\$7,535
State appropriations	\$65,447,386	26%	\$5,650
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$56,433,141	22%	\$4,872
Private gifts, grants, and contracts	\$4,211,441	2%	\$364
Investment income	\$5,708,430	2%	\$493
Other core revenues	\$36,480,564	14%	\$3,149
Total core revenues	\$255,563,129	100%	\$22,064
Total revenues	\$276,594,029	N/A	\$23,879

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	\$96,295,350	47%	\$8,314
Research	\$987,174	0%	\$85
Public service	\$10,063,292	5%	\$869
Academic support	\$21,983,536	11%	\$1,898
Institutional support	\$21,432,388	11%	\$1,850
Student services	\$23,018,154	11%	\$1,987
Other core expenses	\$28,960,346	14%	\$2,500
Total core expenses	\$202,740,240	100%	\$17,503
Total expenses	\$238,499,933	N/A	\$20,591

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

	Calculated value
FTE enrollment	11583

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.