

Note: Revisions made through the Prior Year Data Revision System are not available for the selected collection year.

Finance 2021-22

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

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
- i** 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

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- 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 defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?


- No
- i** Yes

7. Postemployment Benefits Other than Pension (OPEB)

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


- No
- Yes

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Institution: Eastern Washington University (235097)

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	199,680,468	189,944,324
31	Depreciable <u>capital assets</u> , net of depreciation	487,540,626	390,601,053
04	Other noncurrent assets CV=[A05-A31]	54,296,984	25,558,653
05	Total <u>noncurrent assets</u>	541,837,610	416,159,706
06	Total assets CV=(A01+A05)	741,518,078	606,104,030
19	Deferred outflows of resources	18,370,550	18,439,844
Liabilities			
07	<u>Long-term debt, current portion</u>	6,882,689	3,389,920
08	Other current liabilities CV=(A09-A07)	27,488,507	30,021,881
09	Total <u>current liabilities</u>	34,371,196	33,411,801
10	<u>Long-term debt</u>	161,784,148	80,460,575
11	Other noncurrent liabilities CV=(A12-A10)	79,633,992	86,937,057
12	Total <u>noncurrent liabilities</u>	241,418,140	167,397,632
13	Total liabilities CV=(A09+A12)	275,789,336	200,809,433
20	Deferred inflows of resources	62,280,075	41,044,436
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	30,368,644	318,654,796
15	<u>Restricted-expendable</u>	44,628,172	5,416,860
16	<u>Restricted-nonexpendable</u>	5,421,610	18,992,740
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	341,400,791	39,625,609
18	Net position CV=[(A06+A19)-(A13+A20)]	421,819,217	382,690,005


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Institution: Eastern Washington University (235097)

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	20,689,979	20,689,979
22	<u>Infrastructure</u>	51,684,385	51,026,844
23	<u>Buildings</u>	495,090,806	492,834,029
32	Equipment, including art and <u>library collections</u>	71,275,537	74,223,136
27	<u>Construction in progress</u>	19,577,315	8,573,148
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	658,318,022	647,347,136
28	<u>Accumulated depreciation</u>	252,450,226	246,408,101
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0

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Does not include right to use leases recorded under GASB 87.

Institution: Eastern Washington University (235097)

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
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	269,899,986	256,855,999
02	Total expenses and deductions for this institution AND all of its child institutions	228,166,855	210,747,869
03	Change in net position during year CV=(D01-D02)	41,733,131	46,108,130
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	380,086,086	336,581,875
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)	421,819,217	382,690,005


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FY21 was restated for adoption of GASB 87

Institution: Eastern Washington University (235097)

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022			
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)	13,796,013	15,832,281
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 15,787,290	6,606,909
03	Grants by state government	20,902,240	23,318,430
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,656,479	1,669,874
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	15,970,539	17,180,554
07	Total revenue that funds scholarships and fellowships	68,112,561	64,608,048
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	30,377,122	35,512,925
09	Discounts and allowances applied to sales and services of auxiliary enterprises	5,266,453	2,869,009
10	Total discounts and allowances CV=(E08+E09)	35,643,575	38,381,934
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.	32,468,986	26,226,114

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Institution: Eastern Washington University (235097)

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022								
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:						
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances		
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount	
12	Pell grants (federal)	6,152,803	8,702,483	<input checked="" type="checkbox"/>	1,066,706	703,054	7,219,509	9,405,537
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 7,040,881	3,631,601	<input checked="" type="checkbox"/>	1,220,671	293,389	8,261,552	3,924,990
14	Grants by state government	9,322,068	12,817,376	<input checked="" type="checkbox"/>	1,616,158	1,035,487	10,938,226	13,852,863
15	Grants by local government	0	0		0	0	0	0
16	Endowments and gifts	738,763	917,875	<input checked="" type="checkbox"/>	128,079	74,153	866,842	992,028
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,122,607	9,443,590		1,234,839	762,926	8,357,446	10,206,516
18	Total (from Part E1 line 8, 9 and 10)	30,377,122	35,512,925		5,266,453	2,869,009	35,643,575	38,381,934

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Institution: Eastern Washington University (235097)

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	81,088,004	81,659,860
Grants and contracts - operating			
02	Federal operating grants and contracts	32,069,540	24,360,047
03	State operating grants and contracts	26,605,327	29,189,910
04	Local government/private operating grants and contracts	4,791,137	4,524,952
04a	Local government operating grants and contracts	1,271,871	876,356
04b	Private operating grants and contracts	3,519,266	3,648,596
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	18,015,457	8,488,647
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)]	2,190,213	1,063,176
09	Total operating revenues	164,759,678	149,286,592

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Institution: Eastern Washington University (235097)

Part B - Revenues and Other Additions, Page 2


Fiscal Year: July 1, 2021 - June 30, 2022			
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>	71,921,703	67,660,515
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	13,812,544	15,849,911
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>	502,891	5,851,147
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	86,237,138	89,361,573
27	Total operating and nonoperating revenues CV=[B19+B09]	250,996,816	238,648,165
28	<u>12-month Student FTE from E12</u>	10,103	11,038
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	24,844	21,621

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Institution: Eastern Washington University (235097)

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	18,898,420	15,582,189
21	<u>Capital grants and gifts</u>	0	81,000
22	<u>Additions to permanent endowments</u>	4,750	52,645
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	2,492,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	18,903,170	18,207,834
25	Total all revenues and other additions	269,899,986	256,855,999

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Institution: Eastern Washington University (235097)

Part C-1 - Expenses and Other Deductions by Functional Classification


Fiscal Year: July 1, 2021 - June 30, 2022					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year	Salaries and wages	Prior Year
		(1)	Total Amount	(2)	Salaries and wages
01	<u>Instruction</u>	95,886,951	86,578,473	54,066,294	51,367,809
02	<u>Research</u>	1,027,064	882,671	782,783	864,685
03	<u>Public service</u>	10,901,349	9,931,754	5,024,288	4,637,535
05	<u>Academic support</u>	18,069,854	20,478,898	10,837,119	12,051,743
06	<u>Student services</u>	23,447,440	19,452,856	13,075,732	12,294,348
07	<u>Institutional support</u>	23,170,525	23,489,078	12,771,765	12,365,913
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	32,468,986	26,226,114		
11	<u>Auxiliary enterprises</u>	29,972,065	23,676,763	5,636,034	5,159,229
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)]	-6,777,379	31,262	0	1
19	Total expenses and deductions	228,166,855	210,747,869	102,194,015	98,741,263

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Institution: Eastern Washington University (235097)

Part C-2 - Expenses and Other Deductions by Natural Classification


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	102,194,015	98,741,263
19-3	Benefits	18,852,558	26,387,091
19-4	Operation and Maintenance of Plant (as a natural expense)	17,678,945	20,845,463
19-5	Depreciation	19,905,208	14,761,192
19-6	Interest <input checked="" type="checkbox"/>	4,393,626	2,618,718
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	65,142,503	47,394,142
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	228,166,855	210,747,869
20-1	12-month Student FTE (from E12 survey)	10,103	11,038
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,584	19,093

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Institution: Eastern Washington University (235097)

Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-7,859,003"/>	-717,708
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="-14,054,896"/>	16,063,453
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="37,945,035"/>	18,187,870
04	Deferred outflows related to pension	<input type="checkbox"/> <input type="text" value="12,162,550"/>	11,226,896


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Institution: Eastern Washington University (235097)

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


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 1,015,840	-182,794
06	Net OPEB liability	60,333,259	62,838,184
07	Deferred inflows related to OPEB	24,129,890	22,610,041
08	Deferred outflows related to OPEB	6,208,000	7,212,948

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Institution: Eastern Washington University (235097)

Part H - Details of Endowment Net Assets


Fiscal Year: July 1, 2021 - June 30, 2022			
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	44,545,298	33,530,654
02	Value of endowment net assets at the end of the fiscal year	38,392,357	44,545,298
03	Change in value of endowment net assets CV=[H02-H01]	-6,152,941	11,014,644
03a	New gifts and additions	1,703,326	3,146,988
03b	Endowment net investment return	-6,321,646	9,257,221
03c	Spending distribution for current use	-1,534,621	-1,389,565
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Institution: Eastern Washington University (235097)

Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
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 GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	22,891,667	28,225,567
02	Operating revenues + nonoperating revenues	255,895,186	244,479,962
03	Change in net position	39,158,079	55,995,408
04	Net position	532,861,437	488,218,711
05	Expendable net assets	227,820,039	211,393,599
06	Plant-related debt	<input checked="" type="checkbox"/> 167,052,563	82,321,756
07	Total expenses	233,069,305	216,386,162

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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 2023.

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	\$81,088,004	32%	\$8,026
State appropriations	\$71,921,703	29%	\$7,119
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$73,759,282	29%	\$7,301
Private gifts, grants, and contracts	\$3,519,266	1%	\$348
Investment income	\$502,891	0%	\$50
Other core revenues	\$21,093,383	8%	\$2,088
Total core revenues	\$251,884,529	100%	\$24,932
Total revenues	\$269,899,986	N/A	\$26,715

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	\$95,886,951	48%	\$9,491
Research	\$1,027,064	1%	\$102
Public service	\$10,901,349	6%	\$1,079
Academic support	\$18,069,854	9%	\$1,789
Institutional support	\$23,170,525	12%	\$2,293
Student services	\$23,447,440	12%	\$2,321
Other core expenses	\$25,691,607	13%	\$2,543
Total core expenses	\$198,194,790	100%	\$19,617
Total expenses	\$228,166,855	N/A	\$22,584

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	10,103

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.

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