

Note: Reported data do not include revisions made through the Prior Year Data Revision System for any institution prior to collection year 2014.

Finance 2010-11

Institution: Eastern Washington University (235097)

User ID: super1

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)

User ID: super1

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, 2011.)

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 ?

- Yes - (report endowment assets)
- No

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

Institution: Eastern Washington University (235097)

User ID: super1

Part A - Statement of Net Assets

Fiscal Year: July 1, 2010 - June 30, 2011

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	61,448,159	63,748,550
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	255,452,284	251,851,784
04	Other noncurrent assets CV=[A05-A31]	56,091,553	45,673,680

Back to top

05	Total noncurrent assets	311,543,837	297,525,464
06	Total assets CV=(A01+A05)	372,991,996	361,274,014
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	1,893,161	1,912,181
08	Other <u>current liabilities</u> CV=(A09-A07)	19,264,085	18,331,267
09	Total current liabilities	21,157,246	20,243,448
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	33,294,643	35,187,804
11	Other noncurrent liabilities CV=(A12-A10)	9,230,832	8,119,981
12	Total noncurrent liabilities	42,525,475	43,307,785
13	Total liabilities CV=(A09+A12)	63,682,721	63,551,233
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	220,262,669	214,784,118
15	<u>Restricted-expendable</u>	16,338,913	16,655,949
16	<u>Restricted-nonexpendable</u>	5,701,257	5,523,772
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	67,006,436	60,758,942
18	Total net assets CV=(A06-A13)	309,309,275	297,722,781

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Institution: Eastern Washington University (235097)

User ID: super1

Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	17,689,759	16,795,852
22	<u>Infrastructure</u>	30,596,737	28,658,227
23	<u>Buildings</u>	292,036,838	290,393,659
32	Equipment, including art and <u>library collections</u>	58,454,191	58,518,443
27	<u>Construction in progress</u>	14,564,107	7,416,884
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	413,341,632	401,783,065
28	<u>Accumulated depreciation</u>	157,889,348	149,931,281
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Institution: Eastern Washington University (235097)

User ID: super1

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

[Back to top](#)

Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	71,713,690	62,929,127
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,913,458	7,079,584
03	State operating grants and contracts	17,966,167	19,315,687
04	Local government/private operating grants and contracts	4,808,321	3,226,688
	04a Local government operating grants and contracts	1,918,943	665,328
	04b Private operating grants and contracts	2,889,378	2,561,360
05	Sales & services of <u>auxiliary enterprises, after deducting discounts & allowances</u>	18,799,631	18,205,099
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+...+B07)]	1,840,135	1,845,626
09	Total operating revenues	122,041,402	112,601,811

Institution: Eastern Washington University (235097)

User ID: super1

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	44,008,542	50,511,997
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	17,988,318	14,849,161
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	799,431	0
17	<u>Investment income</u>	5,581,226	4,278,984
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	68,377,517	69,640,142
27	Total operating and nonoperating revenues CV=[B19+B09]	190,418,919	182,241,953
28	12-month Student FTE from E12 CV=[B28a+B28b]	11,246	
	28a Undergraduates	9,921	
	28b Graduates	1,325	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,932	

Institution: Eastern Washington University (235097)

User ID: super1

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	9,967,674	6,705,547
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	27,617	27,547
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	9,995,291	6,733,094
25	Total all revenues and other additions CV=[B09+B19+B24]	200,414,210	188,975,047

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

Back to top

Institution: Eastern Washington University (235097)

User ID: super1

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	1 Total amount	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	75,667,541	39,114,103	12,744,820	10,213,170	4,778,771	0	8,816,677	73,558,130
02	<u>Research</u>	1,244,540	970,464	245,928	0	0	0	28,148	1,307,582
03	<u>Public service</u>	8,433,766	3,224,924	1,061,449	1,138,341	532,633	0	2,476,419	6,453,517
05	<u>Academic support</u>	13,300,217	7,138,136	2,090,475	1,795,187	839,973	0	1,436,446	13,360,544
06	<u>Student services</u>	16,890,024	8,490,207	2,815,651	2,279,719	1,066,687	0	2,237,760	17,204,543
07	<u>Institutional support</u>	21,778,613	11,166,095	3,759,910	2,939,264	1,375,290	2,137	2,535,917	19,928,157
08	<u>Operation & maintenance of plant (see instructions)</u>	0	6,452,933	2,058,135	-18,858,608	0	0	10,347,540	0
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	20,347,804						20,347,804	16,423,798
11	<u>Auxiliary enterprises</u>	31,165,211	7,010,330	2,078,830	492,927	2,026,301	1,631,745	17,925,078	33,397,882
12	<u>Hospital services</u>	0	0	0	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses & deductions	188,827,716	83,567,192	26,855,198	0	10,619,655	1,633,882	66,151,789	181,634,153
	Prior year amount	181,634,153	83,985,160	25,353,218		10,434,089	1,716,857	60,144,829	
20	12-month Student FTE from E12 CV=[C20a+C20b]	11,246							
	20a Undergraduates	9,921							
	20b Graduates	1,325							
21	Total expenses and deductions per student FTE CV=[C19/C20]	16,791							

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

Line 1, column 6. Overridden by administrator. This institution owns all instructional facilities outright and there are no bonds associated with instruction.

Institution: Eastern Washington University (235097)

User ID: super1

Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	200,414,210	188,975,047
02	Total expenses & deductions (from C19)	188,827,716	181,634,153
03	Change in net assets during year CV=(D01-D02)	11,586,494	7,340,894
04	Net assets beginning of year	297,722,781	290,381,887

Back to top

05	<u>Adjustments to beginning net assets</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	309,309,275	297,722,781

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Institution: Eastern Washington University (235097)

User ID: super1

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	17,949,463	14,849,161
02	<u>Other federal grants</u>	1,930,226	1,679,177
03	<u>Grants by state government</u>	12,640,559	12,742,598
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,246,089	2,032,264
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	12,287,703	8,481,806
07	Total gross scholarships and fellowships	47,054,040	39,785,006
 <u>Discounts and Allowances</u>			
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	20,656,832	17,891,475
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u> CV= (E10-E08)	6,049,404	5,469,733
10	Total discounts & allowances CV=(E07-E11)	26,706,236	23,361,208
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	20,347,804	16,423,798

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User ID: super1

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2010 - June 30, 2011

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	17,890,609	23,059,630
02	Value of <u>endowment assets</u> at the end of the fiscal year	21,377,207	25,547,049

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

Institution: Eastern Washington University (235097)

User ID: super1

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

[Back to top](#)

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 ExPT and sent to your institution's CEO in November 2012.

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	\$71,713,690	39%	\$6,377
Government appropriations	\$44,008,542	24%	\$3,913
Government grants and contracts	\$44,786,886	25%	\$3,982
Private gifts, grants, and contracts	\$3,688,809	2%	\$328
Investment income	\$5,581,226	3%	\$496
Other core revenues	\$11,835,426	7%	\$1,052
Total core revenues	\$181,614,579	100%	\$16,149
Total revenues	\$200,414,210		\$17,821

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$75,667,541	48%	\$6,728
Research	\$1,244,540	1%	\$111
Public service	\$8,433,766	5%	\$750
Academic support	\$13,300,217	8%	\$1,183
Institutional support	\$21,778,613	14%	\$1,937
Student services	\$16,890,024	11%	\$1,502
Other core expenses	\$20,347,804	13%	\$1,809
Total core expenses	\$157,662,505	100%	\$14,019
Total expenses	\$188,827,716		\$16,791

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	11,246

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.