

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

Finance 2011-12

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, 2012.)

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.

Part A - Statement of Net Assets

Fiscal Year: July 1, 2011 - June 30, 2012

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>Current Assets</u>			
01	Total <u>current assets</u>	85,418,180	61,448,159
<u>Noncurrent Assets</u>			
31	Depreciable <u>capital assets</u> , net of depreciation	265,951,678	255,452,284
04	Other noncurrent assets CV=[A05-A31]	62,497,572	56,091,553
05	Total noncurrent assets	328,449,250	311,543,837
06	Total assets CV=(A01+A05)	413,867,430	372,991,996
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	1,334,083	1,893,161
08	Other <u>current liabilities</u> CV=(A09-A07)	15,724,710	19,264,085
09	Total current liabilities	17,058,793	21,157,246
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	56,755,560	33,294,643
11	Other noncurrent liabilities CV=(A12-A10)	9,691,547	9,230,832
12	Total noncurrent liabilities	66,447,107	42,525,475
13	Total liabilities CV=(A09+A12)	83,505,900	63,682,721
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	230,838,591	220,262,669
15	<u>Restricted-expendable</u>	16,717,116	16,338,913
16	<u>Restricted-nonexpendable</u>	5,599,135	5,701,257
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	77,206,688	67,006,436
18	Total net assets CV=(A06-A13)	330,361,530	309,309,275

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Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	17,689,759	17,689,759
22	<u>Infrastructure</u>	30,699,799	30,596,737
23	<u>Buildings</u>	293,368,812	292,036,838
32	Equipment, including art and <u>library collections</u>	53,106,017	58,454,191
27	<u>Construction in progress</u>	31,592,324	14,564,107
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	426,456,711	413,341,632
28	<u>Accumulated depreciation</u>	160,505,033	157,889,348
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Institution: Eastern Washington University (235097)

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Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2011 - June 30, 2012

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

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	19,024,602	17,949,463
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	784,059	1,930,226
03	<u>Grants by state government</u>	14,725,105	12,640,559
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,950,480	2,246,089
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	12,617,463	12,287,703
07	Total gross scholarships and fellowships	50,101,709	47,054,040
Discounts and Allowances			
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	22,953,100	20,656,832
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u>	6,331,962	6,049,404
10	Total discounts & allowances CV=(E08+E09)	29,285,062	26,706,236
11	Net scholarships and fellowships expenses after deducting discounts & allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	20,816,647	20,347,804

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

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u>	81,427,807	71,713,690
	Grants and contracts - operating		
02	Federal operating grants and contracts	5,474,488	6,913,458
03	State operating grants and contracts	18,491,735	17,966,167
04	Local government/private operating grants and contracts	3,731,700	4,808,321
	04a Local government operating grants and contracts	1,043,154	1,918,943
	04b Private operating grants and contracts	2,688,546	2,889,378
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	19,105,592	18,799,631
06	<u>Sales & services of hospitals</u> , after deducting <u>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)]	1,758,276	1,840,135
09	Total operating revenues	129,989,598	122,041,402

Back to top

Institution: Eastern Washington University (235097)

User ID: super1

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

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>	34,830,415	44,008,542
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	19,048,947	17,988,318
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	799,431
17	<u>Investment income</u>	3,435,075	5,581,226
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	57,314,437	68,377,517
27	Total operating and nonoperating revenues CV=[B19+B09]	187,304,035	190,418,919
28	<u>12-month Student FTE from E12</u>	11,590	11,246
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,161	16,932

Back to top

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User ID: super1

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	13,561,153	9,967,674
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	29,481	27,617
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	13,590,634	9,995,291
25	Total all revenues and other additions CV=[B09+B19+B24]	200,894,669	200,414,210

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

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2011 - June 30, 2012

Report Total Operating AND Nonoperating Expenses in this section

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 <u>Interest</u>	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	73,038,998	39,218,325	12,803,995	8,572,139	4,929,715	0	7,514,824	75,667,541
02	<u>Research</u>	1,333,324	1,014,100	254,115	0	0	0	65,109	1,244,540
03	<u>Public service</u>	6,866,747	2,814,117	997,814	805,908	463,466	0	1,785,442	8,433,766
05	<u>Academic support</u>	12,800,179	7,004,210	2,174,407	1,502,278	863,939	0	1,255,345	13,300,217
06	<u>Student services</u>	16,661,643	8,257,657	2,828,555	1,955,475	1,124,565	0	2,495,391	16,890,024
07	<u>Institutional support</u>	19,570,907	10,446,825	3,587,842	2,296,917	1,320,924	0	1,918,399	21,778,613
08	<u>Operation & maintenance of plant</u> (see instructions)	0	6,202,783	2,171,703	-15,594,656	0	0	7,220,170	0
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u> (from E11)	20,816,647						20,816,647	20,347,804
11	<u>Auxiliary enterprises</u>	31,874,652	7,266,752	2,168,333	461,939	2,036,642	1,567,865	18,373,121	31,165,211
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	182,963,097	82,224,769	26,986,764	0	10,739,251	1,567,865	61,444,448	188,827,716
	Prior year amount	188,827,716	83,567,192	26,855,198		10,619,655	1,633,882	66,151,789	
20	<u>12-month Student FTE from E12</u>	11,590							11,246
21	Total expenses and deductions per student FTE CV=[C19/C20]	15,786							16,791

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

Error #5178 corrected by IPEDS help desk. All interest is auxiliary for revenue bonds.

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Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	200,894,669	200,414,210
02	Total expenses & deductions (from C19)	182,963,097	188,827,716
03	Change in net assets during year CV=(D01-D02)	17,931,572	11,586,494
04	<u>Net assets</u> beginning of year	312,429,958	297,722,781
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)	330,361,530	309,309,275

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

Error #5303 (Part D 04): We have revised the ending net assets in the prior year and the difference is now resolved. Unfortunately, the current year system does not interact with the prior year system to reflect the updated value.

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2011 - June 30, 2012

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	21,377,207	17,890,609
02	Value of <u>endowment assets</u> at the end of the fiscal year	21,004,811	21,377,207

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

Institution: Eastern Washington University (235097)

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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 ExPT and sent to your institution's CEO in November 2013.

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	\$81,427,807	45%	\$7,026
Government appropriations	\$34,830,415	19%	\$3,005
Government grants and contracts	\$44,058,324	24%	\$3,801
Private gifts, grants, and contracts	\$2,688,546	1%	\$232
Investment income	\$3,435,075	2%	\$296
Other core revenues	\$15,348,910	8%	\$1,324
Total core revenues	\$181,789,077	100%	\$15,685
<hr/>			
Total revenues	\$200,894,669		\$17,333

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	\$73,038,998	48%	\$6,302
Research	\$1,333,324	1%	\$115
Public service	\$6,866,747	5%	\$592
Academic support	\$12,800,179	8%	\$1,104
Institutional support	\$19,570,907	13%	\$1,689
Student services	\$16,661,643	11%	\$1,438
Other core expenses	\$20,816,647	14%	\$1,796
Total core expenses	\$151,088,445	100%	\$13,036
<hr/>			
Total expenses	\$182,963,097		\$15,786

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	11,590

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.

Back to top

