

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

Finance 2012-13

Institution: Eastern Washington University (235097)

User ID: inovas1

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: inovas1

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, 2013.)

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)

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Part A - Statement of Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

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>	89,631,123	85,418,180
<u>Noncurrent Assets</u>			
31	Depreciable <u>capital assets</u> , net of depreciation	293,311,309	265,951,678
04	Other noncurrent assets CV=[A05-A31]	60,084,378	62,497,572
05	Total noncurrent assets	353,395,687	328,449,250
06	Total assets CV=(A01+A05)	443,026,810	413,867,430
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	1,826,217	1,334,083
08	Other <u>current liabilities</u> CV=(A09-A07)	18,994,638	15,724,710
09	Total current liabilities	20,820,855	17,058,793
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	54,929,343	56,755,560
11	Other noncurrent liabilities CV=(A12-A10)	11,498,026	9,691,547
12	Total noncurrent liabilities	66,427,369	66,447,107
13	Total liabilities CV=(A09+A12)	87,248,224	83,505,900
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	243,238,794	230,838,591
15	<u>Restricted-expendable</u>	20,125,404	16,717,116
16	<u>Restricted-nonexpendable</u>	5,809,437	5,599,135
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	86,604,951	77,206,688
18	Total net assets CV=(A06-A13)	355,778,586	330,361,530

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	17,093,639	17,689,759
22	<u>Infrastructure</u>	30,699,799	30,699,799
23	<u>Buildings</u>	291,509,935	293,368,812
32	Equipment, including art and <u>library collections</u>	57,107,033	53,106,017
27	<u>Construction in progress</u>	63,844,422	31,592,324
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	460,254,828	426,456,711
28	<u>Accumulated depreciation</u>	166,943,519	160,505,033
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2012 - June 30, 2013

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)	19,401,795	19,024,602
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	607,727	784,059
03	<u>Grants by state government</u>	17,654,664	14,725,105
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	3,674,219	2,950,480
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	14,828,093	12,617,463
07	Total gross scholarships and fellowships	56,166,498	50,101,709
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	26,170,505	22,953,100
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	8,084,145	6,331,962
10	Total discounts and allowances CV=(E08+E09)	34,254,650	29,285,062
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.	21,911,848	20,816,647

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

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>	88,337,483	81,427,807
	Grants and contracts - operating		
02	Federal operating grants and contracts	4,772,494	5,474,488
03	State operating grants and contracts	21,360,682	18,491,735
04	Local government/private operating grants and contracts	3,830,735	3,731,700
	04a Local government operating grants and contracts	439,252	1,043,154
	04b Private operating grants and contracts	3,391,483	2,688,546
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	20,167,079	19,105,592
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)]	2,097,073	1,758,276
09	Total operating revenues	140,565,546	129,989,598

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

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>	36,534,907	34,830,415
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	19,425,030	19,048,947
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>	3,683,279	3,435,075
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	999,694	0
19	Total nonoperating revenues	60,642,910	57,314,437
27	Total operating and nonoperating revenues CV=[B19+B09]	201,208,456	187,304,035
28	<u>12-month Student FTE from E12</u>	11,831	11,590
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	17,007	16,161

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	18,584,148	13,561,153
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	2,050	29,481
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	18,586,198	13,590,634
25	Total all revenues and other additions CV=[B09+B19+B24]	219,794,654	200,894,669

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, 2012 - June 30, 2013

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	76,844,505	39,473,864	12,380,445	11,192,027	4,673,495	0	9,124,674	73,038,998
02	Research	1,155,556	899,048	216,785	0	0	0	39,723	1,333,324
03	Public service	6,514,114	2,635,823	844,732	948,749	396,173	0	1,688,637	6,866,747
05	Academic support	15,310,904	8,092,682	2,351,577	2,229,958	931,172	0	1,705,515	12,800,179
06	Student services	18,595,931	8,758,641	2,724,494	2,708,406	1,130,959	0	3,273,431	16,661,643
07	Institutional support	17,751,200	10,566,731	3,451,584	2,585,375	1,079,585	0	67,925	19,570,907
08	Operation and maintenance of plant (see instructions)	0	6,075,265	2,149,435	-20,361,034	0	0	12,136,334	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	21,911,848						21,911,848	20,816,647
11	Auxiliary enterprises	33,992,913	7,775,530	1,991,614	696,519	2,076,893	1,450,923	20,001,434	31,874,652
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses and deductions	192,076,971	84,277,584	26,110,666	0	10,288,277	1,450,923	69,949,521	182,963,097
	Prior year amount	182,963,097	82,224,769	26,986,764		10,739,251	1,567,865	61,444,448	
20	12-month Student FTE from E12	11,831							11,590
21	Total expenses and deductions per student FTE CV=[C19/C20]	16,235							15,786

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 Position

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	219,794,654	200,894,669
02	Total expenses and deductions (from C19)	192,076,971	182,963,097
03	Change in net position during year CV=(D01-D02)	27,717,683	17,931,572
04	Net position beginning of year	329,402,935	312,429,958
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-1,342,032	0
06	Net position end of year (from A18)	355,778,586	330,361,530

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2012 - June 30, 2013

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	21,004,811	21,377,207
02	Value of <u>endowment assets</u> at the end of the fiscal year	23,483,519	21,004,811

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

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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 [Data Center](#) and sent to your institution's CEO in November 2014.

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	\$88,337,483	44%	\$7,467
Government appropriations	\$36,534,907	18%	\$3,088
Government grants and contracts	\$45,997,458	23%	\$3,888
Private gifts, grants, and contracts	\$3,391,483	2%	\$287
Investment income	\$3,683,279	2%	\$311
Other core revenues	\$21,682,965	11%	\$1,833
Total core revenues	\$199,627,575	100%	\$16,873
Total revenues			
	\$219,794,654		\$18,578

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	\$76,844,505	49%	\$6,495
Research	\$1,155,556	1%	\$98
Public service	\$6,514,114	4%	\$551
Academic support	\$15,310,904	10%	\$1,294
Institutional support	\$17,751,200	11%	\$1,500
Student services	\$18,595,931	12%	\$1,572
Other core expenses	\$21,911,848	14%	\$1,852
Total core expenses	\$158,084,058	100%	\$13,362
Total expenses			
	\$192,076,971		\$16,235

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	11,831

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.

