

IPEDS 2020-21 Prior Year Data Revision System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022
User ID: P2370111

Finance 2020-21

Institution: Western Washington University (237011)

User ID: P2370111

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

Resources:

- To download the survey materials for this component: [Survey Materials](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: Western Washington University (237011)

User ID: P2370111

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.

Institution: Western Washington University (237011)

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
 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

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
 i 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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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>	104,840,140	64,317,322
31	Depreciable <u>capital assets</u> , net of depreciation	458,450,377	430,704,850
04	Other noncurrent assets CV=[A05-A31]	118,139,948	134,711,756
05	Total <u>noncurrent assets</u>	576,590,325	565,416,606
06	Total assets CV=(A01+A05)	681,430,465	629,733,928
19	Deferred outflows of resources	29,248,181	18,155,975
Liabilities			
07	<u>Long-term debt, current portion</u>	6,143,423	5,883,099
08	Other current liabilities CV=(A09-A07)	42,169,476	32,120,332
09	Total <u>current liabilities</u>	48,312,899	38,003,431
10	<u>Long-term debt</u>	153,228,622	87,824,383
11	Other noncurrent liabilities CV=(A12-A10)	152,373,258	147,100,453
12	Total <u>noncurrent liabilities</u>	305,601,880	234,924,836
13	Total liabilities CV=(A09+A12)	353,914,779	272,928,267
20	Deferred inflows of resources	42,017,454	46,400,063
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	394,277,247	398,903,306
15	<u>Restricted-expendable</u>	25,437,282	20,786,634
16	<u>Restricted-nonexpendable</u>	5,503,980	5,471,520
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -110,472,096	-965,998,87
18	Net position CV=[(A06+A19)-(A13+A20)]	314,746,413	328,561,573

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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
Capital Assets			
21	<u>Land and land improvements</u>	12,594,963	12,594,963
22	<u>Infrastructure</u>	55,452,397	55,452,397
23	<u>Buildings</u>	584,379,561	533,220,490
32	Equipment, including art and <u>library collections</u>	101,276,786	101,384,412
27	<u>Construction in progress</u>	28,955,409	48,224,312
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	782,659,116	750,876,574
28	<u>Accumulated depreciation</u>	432,310,720	409,004,802
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	149,652,353	149,652,353

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Capital "Improvements" are being reported as "Other Capital Assets"

Institution: Western Washington University (237011)


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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	338,471,047	335080920
02	Total expenses and deductions for this institution AND all of its child institutions	352,286,207	342756596
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -13,815,160	-7675676
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	328,561,573	343186099
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-6948850
06	Net position end of year for this institution AND all of its child institutions (from A18)	314746413	328561573

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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	<u>Pell grants</u> (federal)	16,150,366	16,979,661
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 5,282,242	641,741
03	<u>Grants by state government</u>	20,067,247	18,057,709
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	3,081,965	2,606,937
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	29,422,200	24,464,418
07	Total revenue that funds scholarships and fellowships	74,004,020	62,750,466
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	37,847,318	32,680,523
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	7,094,134	8,187,751
10	Total discounts and allowances CV=(E08+E09)	44,941,452	40,868,274
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.	29,062,568	21,882,192

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Line 02 - Student aid from the Coronavirus Aid, Relief, and Economic Security (CARES) Act is included in the other federal grants amount.

Institution: Western Washington University (237011)

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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)	8,259,660	1,548,198	9,807,858
13	Other federal grants (Do NOT include FDSL amounts)	2,701,457	506,363	3,207,820
14	Grants by state government	10,262,841	1,923,676	12,186,517
15	Grants by local government	0	0	0
16	Endowments and gifts	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	16,623,360	3,115,897	19,739,257
18	Total (from Part E1 line 8, 9 and 10)	37847318	7094134	44,941,452

Institution: Western Washington University (237011)

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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>	117,832,907	118,670,751
Grants and contracts - operating			
02	Federal operating grants and contracts	5,055,965	5,143,468
03	State operating grants and contracts	24,218,656	22,147,828
04	Local government/private operating grants and contracts	4,640,390	5,157,245
04a	Local government operating grants and contracts	496,451	483,786
04b	Private operating grants and contracts	4,143,939	4,673,459
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	51,059,073	64,080,521
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>	6,347,306	7,331,107
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	456,824	523,019
09	Total operating revenues	209,611,121	223,053,939

Institution: Western Washington University (237011)


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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>	90,537,711	84,834,784
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	22,301,394	16,979,661
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>	2,661,707	3129697
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	115,500,812	104,944,142
27	Total operating and nonoperating revenues CV=[B19+B09]	325,111,933	327,998,081
28	<u>12-month Student FTE from E12</u>	14,596	14,801
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	22,274	22,161

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>	<input type="text" value="10,455,430"/>	4,724,712
21	<u>Capital grants and gifts</u>	<input type="text" value="0"/>	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,903,684	2,358,127
24	Total other revenues and additions CV=[B25-(B9+B19)]	13,359,114	7082839
25	Total all revenues and other additions	<input type="text" value="338,471,047"/>	335,080,920

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Institution: Western Washington University (237011)

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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>	157,011,953	155,593,179	98,717,618	94,661,557
02	<u>Research</u>	8,119,174	8,427,275	3,850,330	3,811,189
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	19,749,204	18,600,206	9,862,901	9,138,058
06	<u>Student services</u>	27,924,330	27,254,599	14,974,684	14,453,634
07	<u>Institutional support</u>	37,431,666	31,369,409	19,954,382	17,201,771
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E, line 11)	29062568	21,882,192		
11	<u>Auxiliary enterprises</u>	65,235,503	72,586,273	20,821,765	19,808,701
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)]	7,751,809	7,043,463	0	0
19	Total expenses and deductions	352,286,207	342,756,596	168,181,680	159,074,910


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</u> (from Part C-1,Column 2 line 19)	168181680	159,074,910
19-3	<u>Benefits</u>	49,775,993	47,031,226
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	27,038,226	27,633,617
19-5	<u>Depreciation</u>	26,449,602	24,357,626
19-6	<u>Interest</u>	5,468,674	4,059,026
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	75,372,032	80,600,191
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	352286207	342,756,596
20-1	<u>12-month Student FTE (from E12 survey)</u>	14,596	14,801
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	24,136	23,158

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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	<input checked="" type="checkbox"/>	3,610,164	1,970,519
02	Net Pension liability		50,414,372	47,082,468
03	Deferred inflows related to pension		14,487,805	14,905,974
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	17,822,084	11,587,981

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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	<input checked="" type="checkbox"/> <input type="text" value="4,141,645"/>	5,072,947
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="94,104,370"/>	82,552,772
07	Deferred inflows related to OPEB	<input type="checkbox"/> <input type="text" value="27,529,649"/>	31,494,089
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="10,549,490"/>	5,481,331

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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	91,077,886	85,226,097
02	Value of endowment net assets at the end of the fiscal year	87,333,656	91,077,886
03	Change in value of endowment net assets CV=[H02-H01]	-3,744,230	
03a	New gifts and additions	359,101	
03b	Endowment net investment return	265,609	
03c	Spending distribution for current use	-4,368,940	
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	

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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)	-24,341,321
02	Operating revenues + nonoperating revenues	338,151,713
03	Change in net position	-3,541,841
04	Net position	591,435,579
05	Expendable net assets	171,128,241
06	Plant-related debt	153,134,588
07	Total expenses	367,269,784

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	155,680,225	155,680,225			
02	Sales and services	64,500,513	<input type="text" value="6,347,306"/>	58,153,207	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	5,055,965	<input type="text" value="5,055,965"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	100,993,141	<input type="text" value="100,993,141"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	24,218,656	<input type="text" value="24,218,656"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	496,451	<input type="text" value="496,451"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non- property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="4,143,939"/>				
10	Interest earnings	<input type="text" value="2,533,425"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	53,150,089	47,588,710	5,561,379	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,930,537	6,361,505	569,032	0	0
04	Current expenditures including salaries	284,374,828	237,356,059	47,018,769	0	0
Capital outlays						
05	Construction	33,306,164	11,077,841	22,228,323	0	0
06	Equipment purchases	2,928,280	1,906,486	1,021,794	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	5,105,855				

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	85,854,795
02	Long-term debt issued during fiscal year	72,199,070
03	Long-term debt retired during fiscal year	5,866,409
04	Long-term debt outstanding at end of fiscal year	152,187,456
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2019 - June 30, 2020		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="45,699,446"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="97,297,314"/>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text"/> hours	<input type="text" value="20.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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	\$117,832,907	41%	\$8,073
State appropriations	\$90,537,711	32%	\$6,203
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$52,072,466	18%	\$3,568
Private gifts, grants, and contracts	\$4,143,939	1%	\$284
Investment income	\$2,661,707	1%	\$182
Other core revenues	\$20,163,244	7%	\$1,381
Total core revenues	\$287,411,974	100%	\$19,691
Total revenues	\$338,471,047	N/A	\$23,189

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	\$157,011,953	55%	\$10,757
Research	\$8,119,174	3%	\$556
Public service	\$0	0%	\$0
Academic support	\$19,749,204	7%	\$1,353
Institutional support	\$37,431,666	13%	\$2,565
Student services	\$27,924,330	10%	\$1,913
Other core expenses	\$36,814,377	13%	\$2,522
Total core expenses	\$287,050,704	100%	\$19,666
Total expenses	\$352,286,207	N/A	\$24,136

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	14596

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.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Line 17, "Unrestricted Net Position" is negative primarily due to the implementation of GASB 75 OPEB			
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 320,871 and 962,611 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	CARES funds are included in Other federal grant amount			
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 1,280,838 and 2,660,200 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense figures as reported are correct and were given to us by the responsible reporting agency for the State of WA and audited by our auditors as well.			
Screen Entry	The amount reported is outside the expected range of between 7,532,188 and 15,643,774 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred outflows related to pension amount as reported is correct and was given to us by the responsible reporting agency for the State of WA and audited by our auditors as well.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 3,562,866 and 7,399,796 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred outflows related to OPEB amount as reported is correct and was given to us by the responsible reporting agency for the State of WA and audited by our auditors as well.			
Perform Edits	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	OPEB expense figures as reported are correct and were given to us by the responsible reporting agency for the State of WA and audited by our auditors as well.			
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	Net OPEB liability amount as reported is correct and was given to us by the responsible reporting agency for the State of WA and audited by our auditors as well.			