

# IPEDS 2021-22 Prior Year Data Revision System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022  
User ID: P2370116

## Finance 2021-22

Institution: Western Washington University (237011)

User ID: P2370116

### 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 2021-22 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 2021-22:

- There are no changes to the 2021-22 collection.

#### Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

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

Institution: Western Washington University (237011)  
Finance - Public Institutions' Reporting Standard

User ID: P2370116

**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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

**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 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 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
- !** 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

 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 A - Statement of Net Position Page 1

Fiscal Year: July 1, 2020 - June 30, 2021			
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
<b>Assets</b>			
01	Total <u>current assets</u>	118,276,435	104,840,140
31	Depreciable <u>capital assets</u> , net of depreciation	436,255,139	458,450,377
04	Other noncurrent assets CV=[A05-A31]	186,890,069	118,139,948
05	Total <u>noncurrent assets</u>	623,145,208	576,590,325
06	<b>Total assets</b> CV=(A01+A05)	741,421,643	681,430,465
19	<u>Deferred outflows of resources</u>	38,090,825	29,248,181
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	1,594,770	6,143,423
08	Other current liabilities CV=(A09-A07)	55,700,345	42,169,476
09	Total <u>current liabilities</u>	57,295,115	48,312,899
10	<u>Long-term debt</u>	165,311,395	153,228,622
11	Other noncurrent liabilities CV=(A12-A10)	136,925,008	152,373,258
12	Total <u>noncurrent liabilities</u>	302,236,403	305,601,880
13	<b>Total liabilities</b> CV=(A09+A12)	359,531,518	353,914,779
20	<u>Deferred inflows of resources</u>	54,859,764	42,017,454
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	418,030,084	394,277,247
15	<u>Restricted-expendable</u>	9,831,979	25,437,282
16	<u>Restricted-nonexpendable</u>	5,507,680	5,503,980
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -68,248,557	-110,472,096
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	365,121,186	314,746,413

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Part A - Statement of Net Position Page 2


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
<b><u>Capital Assets</u></b>			
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>	584,928,332	584,379,561
32	Equipment, including art and <u>library collections</u>	103,610,484	101,276,786
27	<u>Construction in progress</u>	113,022,380	28,955,409
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>869,608,556</b>	<b>782,659,116</b>
28	<u>Accumulated depreciation</u>	457,388,427	432,310,720
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"

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021			
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 <b>AND all of its child institutions</b>	366,986,826	338,471,047
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	316,612,053	352,286,207
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>50,374,773</b>	<b>-13,815,160</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	314,746,413	328,561,573
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	365,121,186	314,746,413

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Institution: Western Washington University (237011)


User ID: P2370116

## Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021

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 (federal)</u>	14,626,348	16,150,366
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	7,508,563	5,282,242
03	<u>Grants by state government</u>	21,643,754	20,067,247
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,612,075	3,081,965
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>24,544,606</b>	<b>29,422,200</b>
07	Total revenue that funds scholarships and fellowships	70,935,346	74,004,020
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances applied to tuition and fees</u>	37,391,711	37,847,318
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	2,891,952	7,094,134
10	Total discounts and allowances CV=(E08+E09)	<b>40,283,663</b>	<b>44,941,452</b>
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	<b>30,651,683</b>	<b>29,062,568</b>

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Part E1 and E2 fiscal year 21 IPEDS is being revised. It was discovered that the CARES Act funds had been double counted and included in the total revenue (Line 07) and Institutional Unrestricted (Line 06 calculated field). Also it was incorrectly included in the discount allocation. Net figure (Line 11) does not change.



Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021								
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)	<input type="text" value="8,550,495"/>	8,259,660	<input checked="" type="checkbox"/>	<input type="text" value="661,313"/>	1,548,198	9,211,808	9,807,858
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="312,711"/>	2,701,457	<input checked="" type="checkbox"/>	<input type="text" value="24,186"/>	506,363	336,897	3,207,820
14	Grants by state government	<input type="text" value="12,652,837"/>	10,262,841		<input type="text" value="978,597"/>	1,923,676	13,631,434	12,186,517
15	Grants by local government	<input type="text" value="0"/>	0		<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> <input type="text" value="0"/>	1,576,186	<input checked="" type="checkbox"/>	<input type="text" value="0"/>	295,442	0	1,871,628
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	15,875,668	15,047,174		1,227,856	2,820,455	17,103,524	17,867,629
18	Total (from Part E1 line 8, 9 and 10)	37,391,711	37,847,318		2,891,952	7,094,134	40,283,663	44,941,452

Institution: Western Washington University (237011)

User ID: P2370116

## Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
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 &amp; allowances</u>	105,738,374	117,832,907
Grants and contracts - operating			
02	Federal operating grants and contracts	6,753,920	5,055,965
03	State operating grants and contracts	26,398,668	24,218,656
04	Local government/private operating grants and contracts	5,531,791	4,640,390
	04a Local government operating grants and contracts	411,375	496,451
	04b Private operating grants and contracts	5,120,416	4,143,939
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	28,762,617	51,059,073
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>	3,078,934	6,347,306
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	543,012	456,824
09	Total operating revenues	176,807,316	209,611,121

Institution: Western Washington University (237011)


User ID: P2370116

## Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
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>	95,979,448	90,537,711
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	36,326,355	22,301,394
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>	5,298,587	2,661,707
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,929,000	0
19	Total nonoperating revenues	141,533,390	115,500,812
27	Total operating and nonoperating revenues CV=[B19+B09]	318,340,706	325,111,933
28	<u>12-month Student FTE from E12</u>	13,629	14,596
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,358	22,274

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	44,689,905	10,455,430
21	<u>Capital grants and gifts</u>	707,634	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	3,248,581	2,903,684
24	Total other revenues and additions CV=[B25-(B9+B19)]	48,646,120	13,359,114
25	Total all revenues and other additions	366,986,826	338,471,047

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Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2020 - June 30, 2021

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>	158,483,578	157,011,953	99,365,256	98,717,618
02	<u>Research</u>	9,091,293	8,119,174	3,976,955	3,850,330
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	18,574,209	19,749,204	9,469,487	9,862,901
06	<u>Student services</u>	26,776,986	27,924,330	14,924,766	14,974,684
07	<u>Institutional support</u>	36,703,611	37,431,666	18,649,914	19,954,382
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	30,651,683	29,062,568		
11	<u>Auxiliary enterprises</u>	35,556,037	65,235,503	17,141,805	20,821,765
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)]	774,656	7,751,809	0	0
19	<b>Total expenses and deductions</b>	316,612,053	352,286,207	163,528,183	168,181,680


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
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).	163,528,183	168,181,680
19-3	<u>Benefits</u>	43,042,086	49,775,993
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	28,174,620	27,038,226
19-5	<u>Depreciation</u>	25,984,636	26,449,602
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 41,947	5,468,674
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	55,840,581	75,372,032
19-1	<b>Total Expenses and Deductions</b> <b>(from Part C-1, Line 19)</b>	316,612,053	352,286,207
20-1	<u>12-month Student FTE</u> (from E12 survey).	13,629	14,596
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>23,231</b>	<b>24,136</b>

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="-152,535"/>	3,610,164
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="24,317,445"/>	50,414,372
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="28,885,268"/>	14,487,805
04	Deferred outflows related to pension		<input type="text" value="17,243,297"/>	17,822,084

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

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="927,191"/>	4,141,645
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="96,023,439"/>	94,104,370
07	Deferred inflows related to OPEB	<input type="text" value="25,496,557"/>	27,529,649
08	Deferred outflows related to OPEB	<input type="text" value="11,197,261"/>	10,549,490

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Institution: Western Washington University (237011)


User ID: P2370116

## Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021

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	<input type="checkbox"/>	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	<input checked="" type="checkbox"/>	87,333,656	91,077,886
02	Value of endowment net assets at the end of the fiscal year		111,475,264	90,008,289
03	Change in value of endowment net assets CV=[H02-H01]		24,141,608	-1,069,597
03a	New gifts and additions		4,421,615	2,284,662
03b	Endowment net investment return		24,608,247	1,014,681
03c	Spending distribution for current use		-4,888,254	-4,368,940
03d	Other CV=[H03-(H03a+H03b+H03c)]		0	0

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Line 02, Line 03, and Line 03a have been updated for prior period correction for timing of adjustment to fair market value on certain endowment investments that should have been recorded in fiscal year 2020 but weren't recorded until fiscal year 2021.

Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
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)	-2,400,851	-24,341,321
02	Operating revenues + nonoperating revenues	334,435,032	338,151,713
03	Change in net position	64,308,561	-3,541,841
04	Net position	587,893,738	587,893,738
05	Expendable net assets	211,336,099	171,128,241
06	Plant-related debt	161,811,165	153,134,588
07	Total expenses	336,835,883	367,269,784

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	143,130,085	143,130,085			
02	Sales and services	34,733,503	3,078,934	31,654,569	0	0
03	Federal grants/contracts (excludes Pell Grants)	6,753,920	6,753,920	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	140,669,353	140,669,353	0	0	0
05	State grants and contracts	26,398,668	26,398,668	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	411,375	411,375	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	5,828,050				
10	Interest earnings	1,479,816				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	47,563,935	46,332,061	1,231,874	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,318,722	5,086,848	1,231,874		
04	Current expenditures <b>including</b> salaries	249,686,065	231,968,704	17,717,361	0	0
Capital outlays						
05	Construction	84,647,568	45,918,202	38,729,366		
06	Equipment purchases	3,124,502	3,102,605	21,897		
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	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 1

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	152,187,456
02	Long-term debt issued during fiscal year	21,760,000
03	Long-term debt retired during fiscal year	13,527,456
04	Long-term debt outstanding at end of fiscal year	160,420,000
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, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	478,779
08	Total cash and security assets held at end of fiscal year in bond funds	12,324,768
09	Total cash and security assets held at end of fiscal year in all other funds	98,475,881

 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" value="1.00"/> hours	<input type="text" value="30.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text" value="1.00"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Western Washington University (237011)

User ID: P2370116

## 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 2021.

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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$105,738,374	31%	\$7,758
State appropriations	\$95,979,448	28%	\$7,042
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$69,890,318	21%	\$5,128
Private gifts, grants, and contracts	\$5,120,416	2%	\$376
Investment income	\$5,298,587	2%	\$389
Other core revenues	\$56,197,066	17%	\$4,123
Total core revenues	\$338,224,209	100%	\$24,817
Total revenues	\$366,986,826	N/A	\$26,927

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	\$158,483,578	56%	\$11,628
Research	\$9,091,293	3%	\$667
Public service	\$0	0%	\$0
Academic support	\$18,574,209	7%	\$1,363
Institutional support	\$36,703,611	13%	\$2,693
Student services	\$26,776,986	10%	\$1,965
Other core expenses	\$31,426,339	11%	\$2,306
Total core expenses	\$281,056,016	100%	\$20,622
Total expenses	\$316,612,053	N/A	\$23,231

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	13,629

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
<b>Screen: Statement of net position (1)</b>				
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			
<b>Screen: Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 774,099 and 2,322,297 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Allocated auxiliary discounts and allowances are less than prior year, because of a decrease in related auxiliary revenue due to COVID-19			
Screen Entry	The amount reported is outside the expected range of between 1,350,729 and 4,052,185 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The Line 13 "Other federal grants" allocation of discounts and allowances is increased due to the receipt of Federal CARES Act revenue			
Screen Entry	The amount reported is outside the expected range of between 788,093 and 2,364,279 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year value for Line (16) Endowments and gifts, tuition and fees discounts and allowances, was revised on March 23, 2022 . Current year value of \$0.00 is correct, and consistent with prior year revised value of \$0.00.			
Screen Entry	The amount reported is outside the expected range of between 147,721 and 443,163 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year value for Line (16) Endowments and gifts, auxiliary enterprises discounts and allowances, was revised on March 23, 2022 . Current year value of \$0.00 is correct, and consistent with prior year revised value of \$0.00.			
Screen Entry	The amount reported is outside the expected range of between 253,182 and 759,544 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Allocated auxiliary discounts and allowances are less than prior year, because of a decrease in related auxiliary revenue due to COVID-19			
<b>Screen: Revenues Part 3</b>				
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			
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 2,734,337 and 8,203,011 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Revenue refunding bonds were issued to restructure debt service, reducing interest expense for the period ended June 30, 2021			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 2,346,607 and 4,873,721 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The negative total pension expense for fiscal year ended June 30, 2021 was a result of the accumulative effect of the reporting change from GASB No. 73 to GASB No. 67/68 running through the current year pension expense for WWU's supplemental defined benefit plan component.			
Screen Entry	The amount reported is outside the expected range of between 32,769,342 and 68,059,402 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The large change is this balance from the prior year was due to the changes in the actuarial assumptions and valuation discount rates used by the State to calculate these balances in accordance with GASB No. 67/68.			
Screen Entry	The amount reported is outside the expected range of between 9,417,074 and 19,558,536 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The large change is this balance from the prior year was due to the changes in the actuarial assumptions and valuation discount rates used by the State to calculate these balances in accordance with GASB No. 67/68.			
<b>Screen: OPEB Information</b>				

Screen Entry	The amount reported is outside the expected range of between 2,692,070 and 5,591,220 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The large change is this balance from the prior year was due to the changes in the actuarial assumptions and valuation discount rates used by the State to calculate these balances in accordance with GASB No. 67/68.			
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	The large change is this balance from the prior year was due to the changes in the actuarial assumptions and valuation discount rates used by the State to calculate these balances in accordance with GASB No. 67/68.			
<b>Screen: Endowment data</b>				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	During the year ended June 30, 2021, it was determined that net assets without donor restrictions in prior years had been understated, and net assets with donor restrictions had been overstated. The Western Foundation's financial statements for 6/30/2020 were restated to correctly report.			