

IPEDS 2022-23 Prior Year Data Revision System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

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User ID: P2370111

Finance 2022-23

Institution: Western Washington University (237011)

User ID: P2370111

Overview

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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.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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)

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

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

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- 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

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	81,145,392	118,276,435
31	Depreciable <u>capital assets</u> , net of depreciation	544,426,612	436,255,139
04	Other noncurrent assets CV=[A05-A31]	155,051,811	186,890,069
05	Total <u>noncurrent assets</u>	699,478,423	623,145,208
06	Total assets CV=(A01+A05)	780,623,815	741,421,643
19	<u>Deferred outflows of resources</u>	40,118,811	38,090,825
Liabilities			
07	<u>Long-term debt, current portion</u>	6,655,880	1,594,770
08	Other current liabilities CV=(A09-A07)	36,300,610	55,700,345
09	Total <u>current liabilities</u>	42,956,490	57,295,115
10	<u>Long-term debt</u>	158,954,107	165,311,395
11	Other noncurrent liabilities CV=(A12-A10)	136,061,049	136,925,008
12	Total <u>noncurrent liabilities</u>	295,015,156	302,236,403
13	Total liabilities CV=(A09+A12)	337,971,646	359,531,518
20	<u>Deferred inflows of resources</u>	84,350,478	54,859,764
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	415,065,377	418,030,084
15	<u>Restricted-expendable</u>	32,357,915	9,831,979
16	<u>Restricted-nonexpendable</u>	5,511,053	5,507,680
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -54,513,843	-68,248,557
18	Net position CV=[(A06+A19)-(A13+A20)]	398,420,502	365,121,186

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 2

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	712,708,845	584,928,332
32	Equipment, including art and <u>library collections</u>	105,422,680	103,610,484
27	<u>Construction in progress</u>	8,410,377	113,022,380
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	894,589,262	869,608,556
28	<u>Accumulated depreciation</u>	481,319,574	457,388,427
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	152,162,264	149,652,353

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
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	379,542,072	366,986,826
02	Total expenses and deductions for this institution AND all of its child institutions	346,242,756	316,612,053
03	Change in net position during year CV=(D01-D02)	33,299,316	50,374,773
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	365,121,186	314,746,413
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	398,420,502	365,121,186

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022			
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)	<input type="text" value="14,113,266"/>	14,626,348
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="13,739,302"/>	7,508,563
03	<u>Grants by state government</u>	<input type="text" value="21,207,868"/>	21,643,754
04	<u>Grants by local government</u>	<input type="text" value="0"/>	0
05	<u>Institutional grants from restricted resources</u>	<input type="text" value="2,556,700"/>	2,612,075
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	27,023,330	31,518,251
07	Total revenue that funds scholarships and fellowships	<input type="text" value="78,640,466"/>	77,908,991
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	<input type="text" value="34,760,015"/>	43,864,720
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	<input type="text" value="9,521,400"/>	3,392,588
10	Total discounts and allowances CV=(E08+E09)	44,281,415	47,257,308
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.	34,359,051	30,651,683

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
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="7,481,446"/>	8,235,002	<input checked="" type="checkbox"/> <input type="text" value="2,049,304"/>	636,912	<input type="text" value="9,530,750"/>	8,871,914
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="355,892"/>	4,227,510	<input checked="" type="checkbox"/> <input type="text" value="97,485"/>	326,964	<input type="text" value="453,377"/>	4,554,474
14	Grants by state government	<input type="text" value="11,242,296"/>	12,185,977	<input checked="" type="checkbox"/> <input type="text" value="3,079,469"/>	942,489	<input type="text" value="14,321,765"/>	13,128,466
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0
16	Endowments and gifts	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	<input type="text" value="15,680,381"/>	19,216,231	<input type="text" value="4,295,142"/>	1,486,223	<input type="text" value="19,975,523"/>	20,702,454
18	Total (from Part E1 line 8, 9 and 10)	<input type="text" value="34,760,015"/>	43,864,720	<input type="text" value="9,521,400"/>	3,392,588	<input type="text" value="44,281,415"/>	47,257,308

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2021 - June 30, 2022			
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>	116,137,961	105,738,374
Grants and contracts - operating			
02	Federal operating grants and contracts	7,787,797	6,753,920
03	State operating grants and contracts	26,902,948	26,398,668
04	Local government/private operating grants and contracts	6,060,788	5,531,791
04a	Local government operating grants and contracts	462,729	411,375
04b	Private operating grants and contracts	5,598,059	5,120,416
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	60,534,304	28,762,617
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>	2,492,393	3,078,934
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	629,222	543,012
09	Total operating revenues	220,545,413	176,807,316

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	98,338,804	95,979,448
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	40,908,543	36,326,355
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>	-889,720	5,298,587
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	3,929,000
19	Total nonoperating revenues	138,357,627	141,533,390
27	Total operating and nonoperating revenues CV=[B19+B09]	358,903,040	318,340,706
28	<u>12-month Student FTE from E12</u>	13,360	13,629
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,864	23,358

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	16,113,282	44,689,905
21	<u>Capital grants and gifts</u>	2,379,429	707,634
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,146,321	3,248,581
24	Total other revenues and additions CV=[B25-(B9+B19)]	20,639,032	48,646,120
25	Total all revenues and other additions	379,542,072	366,986,826


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Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2021 - June 30, 2022					
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>	154,847,502	158,483,578	104,500,262	99,365,256
02	<u>Research</u>	10,057,882	9,091,293	4,683,396	3,976,955
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	18,750,159	18,574,209	10,058,883	9,469,487
06	<u>Student services</u>	26,378,615	26,776,986	15,224,051	14,924,766
07	<u>Institutional support</u>	33,196,752	36,703,611	20,719,421	18,649,914
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	34,359,051	30,651,683		
11	<u>Auxiliary enterprises</u>	55,911,954	35,556,037	20,226,179	17,141,805
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)]	12,740,841	774,656	0	0
19	Total expenses and deductions	346,242,756	316,612,053	175,412,192	163,528,183


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2021 - June 30, 2022			
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)	175,412,192	163,528,183
19-3	<u>Benefits</u>	34,375,776	43,042,086
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	23,207,785	28,174,620
19-5	<u>Depreciation</u>	26,931,420	25,984,636
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 2,099,436	41,947
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	84,216,147	55,840,581
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	346,242,756	316,612,053
20-1	<u>12-month Student FTE</u> (from E12 survey)	13,360	13,629
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,916	23,231

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-11,387,778"/>	-152,535
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="-22,727,166"/>	24,317,445
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="61,429,078"/>	28,885,268
04	Deferred outflows related to pension	<input type="checkbox"/> <input type="text" value="20,201,326"/>	17,243,297

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="4,064,902"/>	927,191
06	Net OPEB liability	<input type="text" value="100,223,839"/>	96,023,439
07	Deferred inflows related to OPEB	<input type="text" value="22,915,863"/>	25,496,557
08	Deferred outflows related to OPEB	<input type="text" value="10,409,829"/>	11,197,261

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022				
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	<input checked="" type="checkbox"/>	111,475,274	87,333,656
02	Value of endowment net assets at the end of the fiscal year		95,459,335	112,225,264
03	Change in value of endowment net assets CV=[H02-H01]		-16,015,939	24,891,608
03a	New gifts and additions		2,728,448	4,421,615
03b	Endowment net investment return		-13,268,316	25,358,247
03c	Spending distribution for current use		-5,476,071	-4,888,254
03d	Other CV=[H03-(H03a+H03b+H03c)]		0	0

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
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)	-8,809,416	-2,400,851
02	Operating revenues + nonoperating revenues	367,794,171	334,435,032
03	Change in net position	<input checked="" type="checkbox"/> 4,436,145	64,308,561
04	Net position	652,319,942	587,893,738
05	Expendable net assets	219,398,221	211,336,099
06	Plant-related debt	158,297,681	161,811,165
07	Total expenses	376,603,587	336,835,883

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022					
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	150,897,976	150,897,976			
02 Sales and services	72,548,097	<input type="text" value="2,492,393"/>	70,055,704	0	<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	7,787,797	<input type="text" value="7,787,797"/>	<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	114,452,086	<input type="text" value="114,452,086"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	26,902,948	<input type="text" value="26,902,948"/>	<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	462,729	<input type="text" value="462,729"/>	<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="7,977,488"/>				
10 Interest earnings	<input type="text" value="864,244"/>				
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, 2021 - June 30, 2022						
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	37,091,079	35,028,026	2,063,053	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,228,277	5,240,534	987,743	0	0
04	Current expenditures including salaries	276,624,570	229,235,507	47,389,063	0	0
Capital outlays						
05	Construction	26,785,849	18,627,185	8,158,664	0	0
06	Equipment purchases	4,715,246	2,923,205	1,792,041	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,793,362				

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, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	160,420,000
02	Long-term debt issued during fiscal year	15,950,000
03	Long-term debt retired during fiscal year	16,767,694
04	Long-term debt outstanding at end of fiscal year	159,602,306
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, 2021 - June 30, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	5,537
08	Total cash and security assets held at end of fiscal year in bond funds	3,987,920
09	Total cash and security assets held at end of fiscal year in all other funds	130,015,133

 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="38.00"/> 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" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours

Institution: Western Washington University (237011)

User ID: P2370111

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 2023.

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	\$116,137,961	36%	\$8,693
State appropriations	\$98,338,804	31%	\$7,361
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$76,062,017	24%	\$5,693
Private gifts, grants, and contracts	\$5,598,059	2%	\$419
Investment income	-\$889,720	0%	-\$67
Other core revenues	\$23,760,647	7%	\$1,778
Total core revenues	\$319,007,768	100%	\$23,878
Total revenues	\$379,542,072	N/A	\$28,409

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	\$154,847,502	53%	\$11,590
Research	\$10,057,882	3%	\$753
Public service	\$0	0%	\$0
Academic support	\$18,750,159	6%	\$1,403
Institutional support	\$33,196,752	11%	\$2,485
Student services	\$26,378,615	9%	\$1,974
Other core expenses	\$47,099,892	16%	\$3,525
Total core expenses	\$290,330,802	100%	\$21,731
Total expenses	\$346,242,756	N/A	\$25,916

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	13,360

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: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 3,754,282 and 11,262,844 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The Line 02 "Other federal grants" increased due to the receipt of Federal CARES Act revenue			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 318,456 and 955,368 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Allocated auxiliary discounts and allowances are greater than prior year, because of a increase in related auxiliary revenue due to the end of COVID-19 restrictions.			
Screen Entry	The amount reported is outside the expected range of between 163,482 and 490,446 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Allocated auxiliary discounts and allowances for Other Federal Grants are less than prior year, due to an error with the prior year inclusion of discounts allocated to CARES Act grant funds. Prior year discounts and allowances have been updated in the IPEDS Prior Year Revision System.			
Screen Entry	The amount reported is outside the expected range of between 471,245 and 1,413,733 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Allocated auxiliary discounts and allowances are greater than prior year, because of a increase in related auxiliary revenue due to the end of COVID-19 restrictions.			
Screen Entry	The amount reported is outside the expected range of between 2,113,755 and 6,341,265 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Allocated tuition and fees discounts and allowances for Other Federal Grants are less than prior year, due to the prior year inclusion of discounts allocated to CARES Act grant funds.			
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: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 20,974 and 62,920 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, pausing and reducing interest payments for the period ended June 30, 2021. Interest payments resumed for the period ended June 30, 2023.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -205,922 and -99,147 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The much larger negative pension expense for fiscal year ended June 30,2022 was a result of the changes in the actuarial assumptions and valuation discount rates used by the State to calculate the Net Pension Liability or Asset balances in accordance with GASB No. 67/68. Several large pension funds changed in fiscal year ended June 30, 2022 to Net Pension Asset balances where they had been Net Pension Liability balances in the prior year.			
Screen Entry	The amount reported is outside the expected range of between 15,806,340 and 32,828,550 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	As of June 30,2022 several large pension funds have Net Pension Asset balances where they had been Net Pension Liability balances in the prior year. This was a result of the changes in the actuarial assumptions and valuation discount rates used by the State to calculate the Net Pension balances in accordance with GASB No. 67/68.			
Screen Entry	The amount reported is outside the expected range of between 18,775,425 and 38,995,111 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: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 602,675 and 1,251,707 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	These 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: Endowment data				
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	Beginning value of endowment net assets was restated per the 6/30/2022 Western Foundation audited financial statements			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 32,154,281 and 96,462,841 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in net position is less than prior year amount. Prior change included an large one-time increase due to recovery from COVID 19 pandemic			