

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.32 : Approval Expires 8/31/2025
User ID: P2370111

Finance 2023-24

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.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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, 2022 - June 30, 2023			
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>	88,291,689	81,145,392
31	Depreciable <u>capital assets</u> , net of depreciation	522,900,371	544,426,612
04	Other noncurrent assets CV=[A05-A31]	128,334,014	151,557,248
05	Total <u>noncurrent assets</u>	651,234,385	695,983,860
06	Total assets CV=(A01+A05)	739,526,074	777,129,252
19	<u>Deferred outflows of resources</u>	46,545,519	40,118,811
Liabilities			
07	<u>Long-term debt, current portion</u>	6,845,432	6,655,880
08	Other current liabilities CV=(A09-A07)	36,482,222	34,892,844
09	Total <u>current liabilities</u>	43,327,654	41,548,724
10	<u>Long-term debt</u>	151,372,403	158,954,107
11	Other noncurrent liabilities CV=(A12-A10)	100,499,538	133,918,597
12	Total <u>noncurrent liabilities</u>	251,871,941	292,872,704
13	Total liabilities CV=(A09+A12)	295,199,595	334,421,428
20	<u>Deferred inflows of resources</u>	88,831,942	84,350,478
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	409,704,730	415,121,032
15	<u>Restricted-expendable</u>	45,228,864	32,357,915
16	<u>Restricted-nonexpendable</u>	5,793,236	5,511,053
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -58,686,774	-54,513,843
18	Net position CV=[(A06+A19)-(A13+A20)]	402,040,056	398,476,157

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Line 17, "Unrestricted Net Position" is negative primarily due to the implementation of GASB 75 OPEB


Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
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	712,708,845
32	Equipment, including art and <u>library collections</u>	111,457,011	105,422,680
27	<u>Construction in progress</u>	20,977,444	8,410,377
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	913,190,660	894,589,262
28	<u>Accumulated depreciation</u>	508,880,147	481,319,574
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	152,162,264	152,162,264

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Part D - Summary of Changes In Net Position


Fiscal Year: July 1, 2022 - June 30, 2023			
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	383,307,186	379,542,072
02	Total expenses and deductions for this institution AND all of its child institutions	379,687,632	346,187,101
03	Change in net position during year CV=(D01-D02)	3,619,554	33,354,971
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	398,476,157	365,121,186
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-55,655	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	402,040,056	398,476,157

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Line

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	14,128,308	14,113,266
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 3,822,101	13,739,302
03	<u>Grants by state government</u>	21,863,098	21,207,868
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,283,025	2,556,700
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	29,843,350	27,023,330
07	Total revenue that funds scholarships and fellowships	73,939,882	78,640,466
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	37,503,598	34,760,015
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	11,480,179	9,521,400
10	Total discounts and allowances CV=(E08+E09)	48,983,777	44,281,415
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.	24,956,105	34,359,051

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	7,472,650	7,481,446	2,287,443	2,049,304	9,760,093	9,530,750
13	Other federal grants (Do NOT include FDSL amounts)	417,372	355,892	127,761	97,485	545,133	453,377
14	Grants by state government	11,563,683	11,242,296	3,539,744	3,079,469	15,103,427	14,321,765
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	18,049,893	15,680,381	5,525,231	4,295,142	23,575,124	19,975,523
18	Total (from Part E1 line 8, 9 and 10)	37,503,598	34,760,015	11,480,179	9,521,400	48,983,777	44,281,415

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
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>	117,702,524	116,137,961
Grants and contracts - operating			
02	Federal operating grants and contracts	10,126,571	7,787,797
03	State operating grants and contracts	27,574,798	26,902,948
04	Local government/private operating grants and contracts	5,656,617	6,060,788
04a	Local government operating grants and contracts	665,045	462,729
04b	Private operating grants and contracts	4,991,572	5,598,059
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	68,337,246	60,534,304
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>	7,662,568	2,492,393
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	686,408	629,222
09	Total operating revenues	237,746,732	220,545,413

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	106,400,705	98,338,804
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	21,487,283	40,908,543
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	3,646,742	-889,720
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	131,534,730	138,357,627
27	Total operating and nonoperating revenues CV=[B19+B09]	369,281,462	358,903,040
28	<u>12-month Student FTE from E12</u>	13,149	13,360
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,084	26,864

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	9,781,908	16,113,282
21	<u>Capital grants and gifts</u>	140,779	2,379,429
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	4,103,037	2,146,321
24	Total other revenues and additions CV=[B25-(B9+B19)]	14,025,724	20,639,032
25	Total all revenues and other additions	383,307,186	379,542,072


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

Fiscal Year: July 1, 2022 - June 30, 2023					
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>	170,160,860	154,818,609	107,981,807	104,500,262
02	<u>Research</u>	12,724,546	10,056,027	5,566,905	4,683,396
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	20,951,661	18,746,672	10,598,470	10,058,883
06	<u>Student services</u>	30,728,016	26,373,742	17,064,571	15,224,051
07	<u>Institutional support</u>	33,776,493	33,190,574	20,835,188	20,719,421
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	24,956,105	34,359,051		
11	<u>Auxiliary enterprises</u>	84,370,445	55,901,584	22,899,310	20,226,179
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)]	2,019,506	12,740,842	0	0
19	Total expenses and deductions	379,687,632	346,187,101	184,946,251	175,412,192


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

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	184,946,251	175,412,192
19-3	<u>Benefits</u>	45,320,456	34,375,776
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	28,905,415	23,152,130
19-5	<u>Depreciation</u>	28,096,705	26,931,420
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 5,511,531	2,099,436
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	86,907,274	84,216,147
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	379,687,632	346,187,101
20-1	<u>12-month Student FTE</u> (from E12 survey)	13,149	13,360
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	28,876	25,912

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023				
Line No.	Description		Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="-1,706,638"/>	-11,387,778
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="4,186,231"/>	-22,727,166
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="33,906,062"/>	61,429,078
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="28,142,614"/>	20,201,326

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="312,868"/>	4,064,902
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="66,457,269"/>	100,223,839
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="54,288,075"/>	22,915,863
08	Deferred outflows related to OPEB	<input type="checkbox"/> <input type="text" value="10,002,323"/>	10,409,829

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	95,459,335	111,475,274
02	Value of endowment net assets at the end of the fiscal year	115,126,944	95,459,335
03	Change in value of endowment net assets CV=[H02-H01]	19,667,609	-16,015,939
03a	New gifts and additions	14,326,224	2,728,448
03b	Endowment net investment return	9,776,523	-13,268,316
03c	Spending distribution for current use	-4,435,138	-5,476,071
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	-14,883,358	-8,753,761
02	Operating revenues + nonoperating revenues	391,025,931	367,794,171
03	Change in net position	<input checked="" type="checkbox"/> 15,841,827	4,491,800
04	Net position	656,756,087	652,319,942
05	Expendable net assets	239,161,306	219,398,221
06	Plant-related debt	151,717,308	158,297,681
07	Total expenses	405,909,289	376,547,932

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	155,206,122	155,206,122			
02	Sales and services	87,479,993	7,662,568	79,817,425	0	0
03	Federal grants/contracts (excludes Pell Grants)	10,126,571	10,126,571	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	116,182,613	116,182,613	0	0	0
05	State grants and contracts	27,574,798	27,574,798	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	665,045	665,045	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	5,132,351				
10	Interest earnings	2,330,419				
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, 2022 - June 30, 2023						
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	48,457,482	43,918,762	4,538,720	0	0
03	Payment to state retirement funds (may be included in line 02 above)	6,879,883	5,742,031	1,137,852	0	0
04	Current expenditures including salaries	314,243,408	251,795,846	62,447,562	0	0
Capital outlays						
05	Construction	13,433,772	10,270,272	3,163,500	0	0
06	Equipment purchases	6,382,497	3,711,457	2,671,040	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	5,206,104				

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	159,602,306
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	6,766,778
04	Long-term debt outstanding at end of fiscal year	152,835,528
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Fiscal Year: July 1, 2022 - June 30, 2023		
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="1,649,539"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="127,814,234"/>

 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="34.00"/> 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 Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	117,702,524	37	8,951
State appropriations	106,400,705	34	8,092
Local appropriations	0	0	0
Government grants and contracts	59,853,697	19	4,552
Private gifts, grants, and contracts	4,991,572	2	380
Investment income	3,646,742	1	277
Other core revenues	22,374,700	7	1,702
Total core revenues	314,969,940	100	23,954
Total revenues	383,307,186	N/A	29,151

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	170,160,860	58	12,941
Research	12,724,546	4	968
Public service	0	0	0
Academic support	20,951,661	7	1,593
Institutional support	33,776,493	11	2,569
Student services	30,728,016	10	2,337
Other core expenses	26,975,611	9	2,052
Total core expenses	295,317,187	100	22,459
Total expenses	379,687,632	N/A	28,876

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	
FTE enrollment	13,149

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 6,869,651 and 20,608,953 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The Line 02 "Other federal grants" decreased due to prior year receipt and inclusion of Federal CARES Act revenue			
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 1,049,718 and 3,149,154 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 prior periods. Interest payments had resumed for the entire period ended June 30, 2023, causing an increase in interest expense year over year.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -15,373,500 and -7,402,055 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The smaller negative pension expense for fiscal year ended June 30,2023 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.			
Screen Entry	The amount reported is outside the expected range of between -30,681,674 and -14,772,657 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase in Net Pension Liability was 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 39,928,901 and 82,929,255 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 13,130,862 and 27,271,790 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 2,642,187 and 5,487,617 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 Washington and audited by our auditors as well.			
Screen Entry	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	These figures as reported are correct and were given to us by the responsible reporting agency for the State of Washington and audited by our auditors as well.			
Screen Entry	The amount reported is outside the expected range of between 14,895,311 and 30,936,415 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 Washington and audited by our auditors as well.			
Screen: Financial Health				

Screen Entry	The amount reported is outside the expected range of between 2,245,900 and 6,737,700 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in change in net position results from a number of factors, including an increase in realized and unrealized gains on Foundation investments and increase in Foundation contributions.			