

Note: Revisions made through the Prior Year Data Revision System are not available for the selected collection year.

Finance 2020-21

Institution: Eastern Washington University (235097)

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.

[Back to top](#)

Institution: Eastern Washington University (235097)

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

Back to top

 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).

Institution: Eastern Washington University (235097)

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
Assets			
01	Total <u>current assets</u>	189,944,324	162,343,833
31	Depreciable <u>capital assets</u> , net of depreciation	390,601,053	323,789,288
04	Other noncurrent assets CV=[A05-A31]	25,558,653	86,309,909
05	Total <u>noncurrent assets</u>	416,159,706	410,099,197
06	Total assets CV=(A01+A05)	606,104,030	572,443,030
19	<u>Deferred outflows of resources</u>	18,439,844	19,846,226
Liabilities			
07	<u>Long-term debt, current portion</u>	3,389,920	2,704,543
08	Other current liabilities CV=(A09-A07)	30,021,881	35,348,677
09	Total <u>current liabilities</u>	33,411,801	38,053,220
10	<u>Long-term debt</u>	80,460,575	74,631,770
11	Other noncurrent liabilities CV=(A12-A10)	86,937,057	112,988,332
12	Total <u>noncurrent liabilities</u>	167,397,632	187,620,102
13	Total liabilities CV=(A09+A12)	200,809,433	225,673,322
20	<u>Deferred inflows of resources</u>	41,044,436	30,034,059
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	318,654,796	305,231,042
15	<u>Restricted-expendable</u>	5,416,860	15,681,873
16	<u>Restricted-nonexpendable</u>	18,992,740	5,364,215
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	39,625,609	10,304,745
18	Net position CV=[(A06+A19)-(A13+A20)]	382,690,005	336,581,875


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).

Back to top

Institution: Eastern Washington University (235097)

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
Capital Assets			
21	<u>Land and land improvements</u>	20,689,979	20,368,396
22	<u>Infrastructure</u>	51,026,844	51,026,844
23	<u>Buildings</u>	492,834,029	420,880,539
32	Equipment, including art and <u>library collections</u>	74,223,136	65,888,034
27	<u>Construction in progress</u>	8,573,148	59,279,790
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	647,347,136	617,443,603
28	<u>Accumulated depreciation</u>	246,408,101	232,609,691
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	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).

Institution: Eastern Washington University (235097)

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 AND all of its child institutions	256,855,999	276,594,029
02	Total expenses and deductions for this institution AND all of its child institutions	210,747,869	238,499,933
03	Change in net position during year CV=(D01-D02)	46,108,130	38,094,096
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	336,581,875	298,487,779
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)	382,690,005	336,581,875

 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).

Institution: Eastern Washington University (235097)

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</u> (federal)	15,832,281	17,986,774
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	6,606,909	5,106,905
03	<u>Grants by state government</u>	23,318,430	22,789,194
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,669,874	1,429,631
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	17,180,554	18,402,542
07	Total revenue that funds scholarships and fellowships	64,608,048	65,715,046
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	35,512,925	34,559,264
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,869,009	5,814,944
10	Total discounts and allowances CV=(E08+E09)	38,381,934	40,374,208
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.	26,226,114	25,340,838

 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).

Institution: Eastern Washington University (235097)

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)	8,702,483	9,459,168	<input checked="" type="checkbox"/> 703,054	1,591,600	9,405,537	11,050,768
13	Other federal grants (Do NOT include FDSL amounts)	3,631,601	2,685,700	293,389	451,896	3,924,990	3,137,596
14	Grants by state government	12,817,376	11,984,740	1,035,487	2,016,553	13,852,863	14,001,293
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	917,875	751,837	74,153	126,504	992,028	878,341
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	9,443,590	9,677,819	762,926	1,628,391	10,206,516	11,306,210
18	Total (from Part E1 line 8, 9 and 10)	35,512,925	34,559,264	2,869,009	5,814,944	38,381,934	40,374,208

Back to top

Institution: Eastern Washington University (235097)

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
Operating Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	81,659,860	87,282,167
Grants and contracts - operating			
02	Federal operating grants and contracts	24,360,047	9,284,030
03	State operating grants and contracts	29,189,910	28,496,654
04	Local government/private operating grants and contracts	4,524,952	4,851,948
04a	Local government operating grants and contracts	876,356	640,507
04b	Private operating grants and contracts	3,648,596	4,211,441
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	8,488,647	21,030,900
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	1,063,176	1,617,423
09	Total operating revenues	149,286,592	152,563,122

[Back to top](#)

Institution: Eastern Washington University (235097)

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>	67,660,515	65,447,386
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	15,849,911	18,011,950
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>	5,851,147	5,708,430
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	54,334
19	Total nonoperating revenues	89,361,573	89,222,100
27	Total operating and nonoperating revenues CV=[B19+B09]	238,648,165	241,785,222
28	<u>12-month Student FTE from E12</u>	11,038	11,583
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,621	20,874

[Back to top](#)

Institution: Eastern Washington University (235097)

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>	15,582,189	34,020,514
21	<u>Capital grants and gifts</u>	81,000	120,187
22	<u>Additions to permanent endowments</u>	52,645	2,375
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,492,000	665,731
24	Total other revenues and additions CV=[B25-(B9+B19)]	18,207,834	34,808,807
25	Total all revenues and other additions	256,855,999	276,594,029

 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).

Institution: Eastern Washington University (235097)

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	Salaries and wages	Prior Year
		(1)	Total Amount	(2)	Salaries and wages
01	<u>Instruction</u>	86,578,473	96,295,350	51,367,809	58,250,549
02	<u>Research</u>	882,671	987,174	864,685	987,174
03	<u>Public service</u>	9,931,754	10,063,292	4,637,535	4,969,356
05	<u>Academic support</u>	20,478,898	21,983,536	12,051,743	13,776,849
06	<u>Student services</u>	19,452,856	23,018,154	12,294,348	13,692,444
07	<u>Institutional support</u>	23,489,078	21,432,388	12,365,913	12,956,009
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	26,226,114	25,340,838		
11	<u>Auxiliary enterprises</u>	23,676,763	35,759,693	5,159,229	9,647,414
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)]	31,262	3,619,508	1	0
19	Total expenses and deductions	210,747,869	238,499,933	98,741,263	114,279,795

Back to top

Institution: Eastern Washington University (235097)

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)	98,741,263	114,279,795
19-3	<u>Benefits</u>	26,387,091	36,146,536
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	20,845,463	22,128,337
19-5	<u>Depreciation</u>	14,761,192	13,167,350
19-6	<u>Interest</u>	2,618,718	2,652,767
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	47,394,142	50,125,148
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	210,747,869	238,499,933
20-1	<u>12-month Student FTE (from E12 survey)</u>	11,038	11,583
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,093	20,591

 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).

Institution: Eastern Washington University (235097)

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="-717,708"/>	2,937,320
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="16,063,453"/>	34,012,174
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="18,187,870"/>	8,950,244
04	Deferred outflows related to pension		<input type="text" value="11,226,896"/>	12,644,724


 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).

Back to top

Institution: Eastern Washington University (235097)

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="-182,794"/>	2,667,505
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="62,838,184"/>	65,854,534
07	Deferred inflows related to OPEB	<input type="text" value="22,610,041"/>	20,870,318
08	Deferred outflows related to OPEB	<input type="text" value="7,212,948"/>	7,201,502

 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).

Institution: Eastern Washington University (235097)

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	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	33,530,654	33,341,272
02	Value of endowment net assets at the end of the fiscal year	44,545,298	33,530,654
03	Change in value of endowment net assets CV=[H02-H01]	11,014,644	189,382
03a	New gifts and additions	3,146,988	812,027
03b	Endowment net investment return	9,257,221	736,960
03c	Spending distribution for current use	-1,389,565	-1,346,383
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	-13,222

 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).

Institution: Eastern Washington University (235097)

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)	<input checked="" type="checkbox"/>	28,225,567	4,072,518
02	Operating revenues + nonoperating revenues		244,479,962	248,554,095
03	Change in net position		55,995,408	45,375,201
04	Net position		488,218,711	441,708,255
05	Expendable net assets		211,393,599	175,211,475
06	Plant-related debt		82,321,756	77,336,313
07	Total expenses		216,386,162	244,998,817

 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).

Institution: Eastern Washington University (235097)

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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$81,659,860	33%	\$7,398
State appropriations	\$67,660,515	27%	\$6,130
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$70,276,224	28%	\$6,367
Private gifts, grants, and contracts	\$3,648,596	1%	\$331
Investment income	\$5,851,147	2%	\$530
Other core revenues	\$19,271,010	8%	\$1,746
Total core revenues	\$248,367,352	100%	\$22,501
Total revenues	\$256,855,999	N/A	\$23,270

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	\$86,578,473	46%	\$7,844
Research	\$882,671	0%	\$80
Public service	\$9,931,754	5%	\$900
Academic support	\$20,478,898	11%	\$1,855
Institutional support	\$23,489,078	13%	\$2,128
Student services	\$19,452,856	10%	\$1,762
Other core expenses	\$26,257,376	14%	\$2,379
Total core expenses	\$187,071,106	100%	\$16,948
Total expenses	\$210,747,869	N/A	\$19,093

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	11,038

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.

[Back to top](#)

[Back to top](#)