

IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022
User ID: P2369391

Finance 2020-21

Institution: Washington State University (236939)

User ID: P2369391

Overview

Overview

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

Data Reporting Reminder:

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

Changes to reporting for 2020-21:

Using GASB Reporting Standards:

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

Using FASB Reporting Standards:

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

For-Profit Institutions:

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

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- 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: Washington State University (236939)

User ID: P2369391

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: Washington State University (236939)

User ID: P2369391

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.


1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
-  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)

- 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).

Institution: Washington State University (236939)


User ID: P2369391

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020


If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	250,219,388	282,210,707
31	Depreciable <u>capital assets</u> , net of depreciation	1,705,042,439	1,703,636,664
04	Other noncurrent assets CV=[A05-A31]	898,945,307	781,724,443
05	Total <u>noncurrent assets</u>	2,603,987,746	2,485,361,107
06	Total assets CV=(A01+A05)	2,854,207,134	2,767,571,814
19	Deferred outflows of resources	95,595,905	58,844,920
Liabilities			
07	Long-term debt, <u>current portion</u>	30,769,743	30,383,508
08	Other current liabilities CV=(A09-A07)	91,623,110	80,285,716
09	Total <u>current liabilities</u>	122,392,853	110,669,224
10	Long-term debt	608,792,799	634,215,486
11	Other noncurrent liabilities CV=(A12-A10)	549,524,076	517,605,550
12	Total <u>noncurrent liabilities</u>	1,158,316,875	1,151,821,036
13	Total liabilities CV=(A09+A12)	1,280,709,728	1,262,490,260
20	Deferred inflows of resources	152,311,093	165,320,522
Net Position			
14	Invested in <u>capital assets</u> , net of related debt	1,092,415,066	1072809960
15	Restricted-expendable	186,588,263	168,525,376
16	Restricted-nonexpendable	621,363,949	593,688,467
17	Unrestricted CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -383,585,060	-436417851
18	Net position CV=[(A06+A19)-(A13+A20)]	1,516,782,218	1398605952

 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, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	33,407,339	33,908,743
22	Infrastructure	368,883,464	365,452,248
23	Buildings	2,389,176,411	2,379,368,969
32	Equipment, including art and library collections	533,486,478	518,689,469
27	Construction in progress	137,256,893	69,799,685
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,462,210,585	3,367,219,114
28	Accumulated depreciation	1,757,168,146	1,663,582,450
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: Washington State University (236939)

User ID: P2369391

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	1,302,491,273	1263478073
02	Total expenses and deductions for this institution AND all of its child institutions	1,184,315,007	1160899901
03	Change in net position during year CV=(D01-D02)	118,176,266	102578172
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,398,605,952	1296027780
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)	1516782218	1398605952


 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: Washington State University (236939)

User ID: P2369391

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	36,141,438	38,324,292
02	Other federal grants (Do NOT include FDSL amounts)	6,362,504	6,950,832
03	Grants by state government	63,822,901	56,074,926
04	Grants by local government	752,702	849,535
05	Institutional grants from restricted resources	29,270,371	30,507,063
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	92,731,441	78,013,966
07	Total revenue that funds scholarships and fellowships	229,081,357	210,720,614
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	151,929,389	149,104,519
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	151,929,389	149,104,519
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.	77,151,968	61,616,095

 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: Washington State University (236939)

User ID: P2369391

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020					
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:			Total discounts & allowances
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances		
12	Pell grants (federal)	36,141,438	0		36,141,438
13	Other federal grants (Do NOT include FDSL amounts)	6,362,504	0		6,362,504
14	Grants by state government	63,822,901	0		63,822,901
15	Grants by local government	752,702	0		752,702
16	Endowments and gifts	29,270,371	0		29,270,371
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	15,579,473	0		15,579,473
18	Total (from Part E1 line 8, 9 and 10)	151929389	0		151,929,389

Institution: Washington State University (236939)

User ID: P2369391

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	312,716,866	294,861,056
Grants and contracts - operating			
02	Federal operating grants and contracts	145,935,113	151,921,433
03	State operating grants and contracts	92,494,590	87,883,556
04	Local government/private operating grants and contracts	35,560,948	34,795,985
	04a Local government operating grants and contracts	24,153,142	23,340,839
	04b Private operating grants and contracts	11,407,806	11,455,146
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	164,019,744	173,789,065
06	Sales and services of <u>hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	26,320,717	25,220,940
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	26,379,259	31,477,007
09	Total operating revenues	803,427,237	799,949,042

Institution: Washington State University (236939)

User ID: P2369391

Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	9,484,922	7,990,392
11	State appropriations	261,693,255	245,923,021
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	36,141,438	38,324,292
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	39,535,338	44,489,022
17	Investment income	65,206,741	64,602,836
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	24,882,672	6,392,654
19	Total nonoperating revenues	436,944,366	407,722,217
27	Total operating and nonoperating revenues CV=[B19+B09]	1,240,371,603	1,207,671,259
28	12-month Student FTE from E12	29,952	29,846
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	41,412	40,463

Institution: Washington State University (236939)

User ID: P2369391

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	51,730,210	45,082,191
21	Capital grants and gifts	2,150,880	370,054
22	Additions to permanent endowments	8,238,580	10354569
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	62,119,670	55806814
25	Total all revenues and other additions	1,302,491,273	1,263,478,073

 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: Washington State University (236939)

User ID: P2369391

Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2019 - June 30, 2020					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	300,383,072	292,221,605	203,178,179	197,974,468
02	Research	239,526,813	233,370,129	110,224,200	109,167,015
03	Public service	41,383,792	41,908,367	23,197,549	22,608,939
05	Academic support	104,199,870	100,518,606	59,439,135	56,853,530
06	Student services	32,742,197	33,776,935	19,547,636	19,450,003
07	Institutional support	114,376,189	122,962,665	49,505,050	46,903,784
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	77151968	61,616,095		
11	Auxiliary enterprises	179,603,613	183,738,441	74,360,596	70,950,274
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	94,947,493	90,787,058	0	0
19	Total expenses and deductions	1,184,315,007	1,160,899,901	539,452,345	523,908,013

Institution: Washington State University (236939)

User ID: P2369391

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	539452345	523,908,013
19-3	Benefits	159,575,661	152,770,188
19-4	Operation and Maintenance of Plant (as a natural expense)	45,339,400	40,936,129
19-5	Depreciation	97,851,140	102,317,684
19-6	Interest	27,174,594	27,466,062
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	314,921,867	313,501,825
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1184315007	1,160,899,901
20-1	12-month Student FTE (from E12 survey)	29,952	29,846
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	39,540	38,896


 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: Washington State University (236939)

User ID: P2369391

Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input type="text" value="12,930,400"/>	15,144,581
02	Net Pension liability	<input type="text" value="169,172,326"/>	159,708,260
03	Deferred inflows related to pension	<input type="text" value="47,480,581"/>	49,231,621
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="50,868,722"/>	30,225,296


 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: Washington State University (236939)

User ID: P2369391

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

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="5,174,200"/>	9,156,267
06	Net OPEB liability	<input checked="" type="checkbox"/>	<input type="text" value="298,058,920"/>	265,143,450
07	Deferred inflows related to OPEB		<input type="text" value="103,528,876"/>	114,957,537
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="30,428,036"/>	14,115,427


 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: Washington State University (236939)

User ID: P2369391

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	1,068,763,239	1,024,300,681
02	Value of endowment net assets at the end of the fiscal year	1,083,966,272	1,068,763,239
03	Change in value of endowment net assets CV=[H02-H01]	15,203,033	
03a	New gifts and additions	24,064,280	
03b	Endowment net investment return	19,166,675	
03c	Spending distribution for current use	-28,027,922	
03d	Other CV=[H03-(H03a+H03b+H03c)]	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: Washington State University (236939)

User ID: P2369391

Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	56,056,596
02	Operating revenues + nonoperating revenues	1,240,371,603
03	Change in net position	118,176,266
04	Net position	1,516,782,218
05	Expendable net assets	-170,206,607
06	Plant-related debt	651,576,800
07	Total expenses	1,184,315,007

 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 J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	464,646,255	464,646,255			
02	Sales and services	190,340,461	25,878,557	164,019,744	0	442,160
03	Federal grants/contracts (excludes Pell Grants)	155,420,035	119,555,532	0	0	35,864,503
Revenue from the state government:						
04	State appropriations, current & capital	313,423,465	273,079,731	0	0	40,343,734
05	State grants and contracts	92,494,590	72,420,788	0	0	20,073,802
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	35,560,948	25,147,346	0	0	10,413,602
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	39,535,338				
10	Interest earnings	28,816,797				
11	Dividend earnings	0				
12	Realized capital gains	2,653,175				


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: Washington State University (236939)

User ID: P2369391

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	159,575,661	121,788,700	17,639,143	0	20,147,818
03	Payment to state retirement funds (may be included in line 02 above)	20,826,805	16,669,145	2,772,172	0	1,385,488
04	Current expenditures including salaries	822,561,644	612,670,771	107,906,371	0	101,984,502
Capital outlays						
05	Construction	73,285,336	44,218,125	4,803,129	0	24,264,082
06	Equipment purchases	25,492,039	22,738,973	851,941	0	1,901,125
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	27,174,594				


 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: Washington State University (236939)

User ID: P2369391

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

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	676,745,529
02	Long-term debt issued during fiscal year	87,402,964
03	Long-term debt retired during fiscal year	112,571,693
04	Long-term debt outstanding at end of fiscal year	651,576,800
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).

Institution: Washington State University (236939)

User ID: P2369391

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

Fiscal Year: July 1, 2019 - June 30, 2020		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	24,123,934
08	Total cash and security assets held at end of fiscal year in bond funds	23,057,953
09	Total cash and security assets held at end of fiscal year in all other funds	324,251,805

 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: Washington State University (236939)

User ID: P2369391

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:	<input type="text" value="Jennifer Druffel"/>				
Email:	<input type="text" value="jennifer.reyes@wsu.edu"/>				

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="10.00"/> hours	<input type="text" value="20.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="10.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Washington State University (236939)

User ID: P2369391

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2020.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$312,716,866	27%	\$10,441
State appropriations	\$261,693,255	23%	\$8,737
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$298,724,283	26%	\$9,973
Private gifts, grants, and contracts	\$50,943,144	4%	\$1,701
Investment income	\$65,206,741	6%	\$2,177
Other core revenues	\$149,187,240	13%	\$4,981
Total core revenues	\$1,138,471,529	100%	\$38,010
Total revenues	\$1,302,491,273	N/A	\$43,486

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	\$300,383,072	30%	\$10,029
Research	\$239,526,813	24%	\$7,997
Public service	\$41,383,792	4%	\$1,382
Academic support	\$104,199,870	10%	\$3,479
Institutional support	\$114,376,189	11%	\$3,819
Student services	\$32,742,197	3%	\$1,093
Other core expenses	\$172,099,461	17%	\$5,746
Total core expenses	\$1,004,711,394	100%	\$33,544
Total expenses	\$1,184,315,007	N/A	\$39,540

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	29952

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.

Institution: Washington State University (236939)

User ID: P2369391

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	The increased pension and OPEB liabilities since the implementation of GASB 68, GASB 73, and GASB 75 along with the spending down of reserves has caused the University to have negative unrestricted assets.			
Screen: Scholarships & Fellowships				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$187,731,187) to be similar to the scholarship/fellowship revenue reported in Finance (\$229,081,357). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The SFA survey portion reports only undergraduate scholarships. The finance survey reports undergraduate, graduate, and doctorate level scholarships causing a difference between the two surveys. Previous year data reported also has variances between scholarships for these two surveys.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 19,646,443 and 40,804,149 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University reports a proportionate share of Washington State's pension expense. Washington State's pension and supplemental values are determined by an actuarial valuation and can be found in Washington State Department of Retirement System's Participating Employer Financial Information report and the Office of the State Actuary's Supplemental Retirement Plan Actuarial Valuation respectively.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 5,951,574 and 12,360,960 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University reports a proportionate share of the State of Washington's OPEB expense. Washington State's OPEB values are determined by an actuarial valuation performed by the Office of the State Actuary and can be found in Washington State's Comprehensive Annual Financial Report.			
Screen Entry	The amount reported is outside the expected range of between 9,175,028 and 19,055,826 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University reports a proportionate share of the State of Washington's deferred outflows of resources for OPEB. Washington State's OPEB values are determined by an actuarial valuation performed by the Office of the State Actuary and can be found in Washington State's Comprehensive Annual Financial Report.			
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 University reports a proportionate share of the State of Washington's OPEB liability. Washington State's OPEB values are determined by an actuarial valuation performed by the Office of the State Actuary and can be found in Washington State's Comprehensive Annual Financial Report.			