

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022
User ID: P2369391

Finance 2021-22

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 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

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

Resources:

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

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

Institution: Washington State University (236939)

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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, 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
 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

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 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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The Washington State University audit is still in progress

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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>	361,712,047	250,219,388
31	Depreciable <u>capital assets</u> , net of depreciation	1,696,968,840	1,705,042,439
04	Other noncurrent assets CV=[A05-A31]	953,070,815	898,945,307
05	Total <u>noncurrent assets</u>	2,650,039,655	2,603,987,746
06	Total assets CV=(A01+A05)	3,011,751,702	2,854,207,134
19	Deferred outflows of resources	96,504,464	95,595,905
Liabilities			
07	<u>Long-term debt</u> , current portion	28,405,532	30,769,743
08	Other current liabilities CV=(A09-A07)	89,736,741	91,623,110
09	Total <u>current liabilities</u>	118,142,273	122,392,853
10	<u>Long-term debt</u>	622,157,577	608,792,799
11	Other noncurrent liabilities CV=(A12-A10)	436,490,127	549,524,076
12	Total <u>noncurrent liabilities</u>	1,058,647,704	1,158,316,875
13	Total liabilities CV=(A09+A12)	1,176,789,977	1,280,709,728
20	Deferred inflows of resources	198,963,660	152,311,093
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	1,095,711,379	1,092,415,066
15	<u>Restricted-expendable</u>	231,064,514	186,588,263
16	<u>Restricted-nonexpendable</u>	692,182,008	621,363,949
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -286,455,372	-383,585,060
18	Net position CV=[(A06+A19)-(A13+A20)]	1,732,502,529	1,516,782,218

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The increased pension and OPEB liabilities since the implementation of GASB 68, GASB 73, and GASB 85 along with the spending down of reserves has caused the University to have negative unrestricted assets


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Part A - Statement of Net Position Page 2

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

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	32,812,244	33,407,339
22	Infrastructure	396,427,108	368,883,464
23	Buildings	2,558,069,234	2,389,176,411
32	Equipment, including art and library collections	550,964,078	533,486,478
27	Construction in progress	9,800,294	137,256,893
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,548,072,958	3,462,210,585
28	Accumulated depreciation	1,851,104,118	1,757,168,146
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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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	1,354,002,820	1,302,491,273
02	Total expenses and deductions for this institution AND all of its child institutions	1,157,032,988	1,184,315,007
03	Change in net position during year CV=(D01-D02)	196,969,832	118,176,266
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	<input type="text" value="1,535,532,697"/>	1,398,605,952
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)	1,732,502,529	1,516,782,218

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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	Pell grants (federal)	33,476,924	36,141,438
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 9,872,544	6,362,504
03	Grants by state government	71,305,489	63,822,901
04	Grants by local government	580,974	752,702
05	Institutional grants from restricted resources	32,142,864	29,270,371
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	118,995,906	92,731,441
07	Total revenue that funds scholarships and fellowships	266,374,701	229,081,357
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	159,123,014	151,929,389
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	159,123,014	151,929,389
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.	107,251,687	77,151,968

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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)	33,476,924	36,141,438	0	0	33,476,924	36,141,438
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 9,872,545	6,362,504	0	0	9,872,545	6,362,504
14	Grants by state government	71,305,489	63,822,901	0	0	71,305,489	63,822,901
15	Grants by local government	580,974	752,702	0	0	580,974	752,702
16	Endowments and gifts	32,142,864	29,270,371	0	0	32,142,864	29,270,371
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	11,744,218	15,579,473	0	0	11,744,218	15,579,473
18	Total (from Part E1 line 8, 9 and 10)	159,123,014	151,929,389	0	0	159,123,014	151,929,389

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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, after deducting discounts & allowances</u>	314,051,839	312,716,866
Grants and contracts - operating			
02	Federal operating grants and contracts	158,254,610	145,935,113
03	State operating grants and contracts	113,516,241	92,494,590
04	Local government/private operating grants and contracts	18,099,242	35,560,948
04a	Local government operating grants and contracts	14,672,959	24,153,142
04b	Private operating grants and contracts	3,426,283	11,407,806
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	68,983,886	164,019,744
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>	28,612,031	26,320,717
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	85,105,637	26,379,259
09	Total operating revenues	786,623,486	803,427,237

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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
Nonoperating Revenues			
10	Federal appropriations	10,122,272	9,484,922
11	State appropriations	275,715,238	261,693,255
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	33,476,924	36,141,438
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	43,875,066	39,535,338
17	Investment income	118,440,689	65,206,741
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	27,885,885	24,882,672
19	Total nonoperating revenues	509,516,074	436,944,366
27	Total operating and nonoperating revenues CV=[B19+B09]	1,296,139,560	1,240,371,603
28	12-month Student FTE from E12	29,423	29,952
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	44,052	41,412

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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	Capital appropriations	46,607,005	51,730,210
21	Capital grants and gifts	1,642,504	2,150,880
22	Additions to permanent endowments	9,613,751	8,238,580
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	57,863,260	62,119,670
25	Total all revenues and other additions	1,354,002,820	1,302,491,273

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Part C-1 - Expenses by Functional Classification

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

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	282,960,586	300,383,072	199,668,819	203,178,179
02	Research	233,998,986	239,526,813	121,122,580	110,224,200
03	Public service	30,259,454	41,383,792	15,571,891	23,197,549
05	Academic support	109,734,983	104,199,870	64,221,427	59,439,135
06	Student services	29,245,646	32,742,197	19,382,083	19,547,636
07	Institutional support	150,363,534	114,376,189	58,544,825	49,505,050
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	107,251,687	77,151,968		
11	Auxiliary enterprises	110,445,838	179,603,613	62,030,185	74,360,596
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	102,772,274	94,947,493	0	0
19	Total expenses and deductions	1,157,032,988	1,184,315,007	540,541,810	539,452,345


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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	Salaries and Wages(from Part C-1,Column 2 line 19)	540,541,810	539,452,345
19-3	Benefits	125,811,842	159,575,661
19-4	Operation and Maintenance of Plant (as a natural expense)	45,912,568	45,339,400
19-5	Depreciation	95,089,251	97,851,140
19-6	Interest	25,126,381	27,174,594
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	324,551,136	314,921,867
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,157,032,988	1,184,315,007
20-1	12-month Student FTE (from E12 survey)	29,423	29,952
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	39,324	39,540


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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-41,442,053"/>	12,930,400
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="76,216,353"/>	169,172,326
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="98,464,867"/>	47,480,581
04	Deferred outflows related to pension	<input type="checkbox"/> <input type="text" value="50,339,089"/>	50,868,722


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

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="-5,623,329"/>	5,174,200
06	Net OPEB liability	<input checked="" type="checkbox"/>	<input type="text" value="300,758,796"/>	298,058,920
07	Deferred inflows related to OPEB		<input type="text" value="97,347,121"/>	103,528,876
08	Deferred outflows related to OPEB		<input type="text" value="32,569,486"/>	30,428,036

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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	1,083,966,272	1,068,763,239
02	Value of endowment net assets at the end of the fiscal year	1,308,387,422	1,083,966,272
03	Change in value of endowment net assets CV=[H02-H01]	224,421,150	15,203,033
03a	New gifts and additions	25,883,785	24,064,280
03b	Endowment net investment return	227,677,449	19,166,675
03c	Spending distribution for current use	-29,140,084	-28,027,922
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0


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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"/> <input type="text" value="139,106,572"/>	56,056,596
02	Operating revenues + nonoperating revenues	<input type="text" value="1,296,139,560"/>	1,240,371,603
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="196,969,832"/>	118,176,266
04	Net position	<input type="text" value="1,732,502,529"/>	1,516,782,218
05	Expendable net assets	<input type="text" value="-22,640,657"/>	-170,206,607
06	Plant-related debt	<input type="text" value="650,563,110"/>	651,576,800
07	Total expenses	<input type="text" value="1,157,032,987"/>	1,184,315,007

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	473,174,853	473,174,853			
02	Sales and services	97,595,917	28,449,995	68,983,886	0	162,036
03	Federal grants/contracts (excludes Pell Grants)	168,376,882	155,364,563	0	0	13,012,319
Revenue from the state government:						
04	State appropriations, current & capital	322,322,243	310,950,781	0	0	11,371,462
05	State grants and contracts	113,516,241	99,328,464	0	0	14,187,777
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	18,099,242	9,061,835	0	0	9,037,407
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	43,875,066				
10	Interest earnings	33,690,486				
11	Dividend earnings	0				
12	Realized capital gains	16,023,311				


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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	125,811,842	106,589,804	10,469,960	0	8,752,078
03	Payment to state retirement funds (may be included in line 02 above)	22,022,200	18,275,661	2,559,435	0	1,187,104
04	Current expenditures including salaries	803,753,827	682,865,882	85,655,323	0	35,232,622
Capital outlays						
05	Construction	72,221,378	65,595,137	596,928	0	6,029,313
06	Equipment purchases	20,876,283	20,041,268	452,124	0	382,891
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	25,126,381				

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

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

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	634,423,097
02	Long-term debt issued during fiscal year	156,621,915
03	Long-term debt retired during fiscal year	140,481,902
04	Long-term debt outstanding at end of fiscal year	650,563,110
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, 2020 - June 30, 2021

Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	36,527,482
08	Total cash and security assets held at end of fiscal year in bond funds	19,402,974
09	Total cash and security assets held at end of fiscal year in all other funds	385,217,215

 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:

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="30.00"/> hours	<input type="text" value="15.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text" value="2.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="1.00"/> 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 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	\$314,051,839	24%	\$10,674
State appropriations	\$275,715,238	21%	\$9,371
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$319,920,734	25%	\$10,873
Private gifts, grants, and contracts	\$47,301,349	4%	\$1,608
Investment income	\$118,440,689	9%	\$4,025
Other core revenues	\$209,589,085	16%	\$7,123
Total core revenues	\$1,285,018,934	100%	\$43,674
Total revenues	\$1,354,002,820	N/A	\$46,019

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	\$282,960,586	27%	\$9,617
Research	\$233,998,986	22%	\$7,953
Public service	\$30,259,454	3%	\$1,028
Academic support	\$109,734,983	10%	\$3,730
Institutional support	\$150,363,534	14%	\$5,110
Student services	\$29,245,646	3%	\$994
Other core expenses	\$210,023,961	20%	\$7,138
Total core expenses	\$1,046,587,150	100%	\$35,570
Total expenses	\$1,157,032,988	N/A	\$39,324

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	29,423

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	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: Changes to Net Position				
Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5303)	Fatal	Yes	
Reason	Overridden by administrator. A restatement resulted in changes to net position between end of prior year and beginning of current year. KG			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 3,181,252 and 9,543,756 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University implemented a new financial system with better capabilities to report federal, state, and local grants separately.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 3,181,252 and 9,543,756 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University implemented a new financial system with better capabilities to report federal, state, and local grants separately.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 8,404,760 and 17,456,040 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 Entry	The amount reported is outside the expected range of between 109,962,012 and 228,382,640 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 liability. 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 Entry	The amount reported is outside the expected range of between 30,862,378 and 64,098,784 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 deferred inflows of resources related to pension. 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 3,363,230 and 6,985,170 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 OPEB expense. Washington State's OPEB expense is determined by an actuarial valuation and can be found at http://leg.wa.gov/osa/additionalservices/Pages/OPEB.aspx .			
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 Washington State's OPEB liability. Washington State's OPEB liability is determined by an actuarial valuation and can be found at http://leg.wa.gov/osa/additionalservices/Pages/OPEB.aspx .			
Screen: Financial Health				

Screen Entry	The amount reported is outside the expected range of between 28,028,298 and 84,084,894 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to the new financial system the University used non operating revenue to reconcile cash on the books to cash in the bank.			
Screen Entry	The amount reported is outside the expected range of between 59,088,133 and 177,264,399 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Investment income and other non operating revenues increased significantly from FY20 causing net position to also increase over FY20.			