

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P2369391

Finance 2022-23

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.

Changes in reporting

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

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

Resources:

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

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

Institution: 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, 2022.)

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

2. Audit Opinion

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

- Unqualified
- 1** Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

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

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

b) Does your institution have intercollegiate athletics revenue?

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

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets?

- No
- Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- 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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Our FY22 audit has not been completed.

Institution: Washington State University (236939)


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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022


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

Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	577,225,763	361,712,047
31	Depreciable <u>capital assets</u> , net of depreciation	1,643,938,707	1,696,968,840
04	Other noncurrent assets CV=[A05-A31]	956,328,553	953,070,815
05	Total <u>noncurrent assets</u>	2,600,267,260	2,650,039,655
06	Total assets CV=(A01+A05)	3,177,493,023	3,011,751,702
19	Deferred outflows of resources	98,284,969	96,504,464
Liabilities			
07	<u>Long-term debt</u> , current portion	31,575,783	28,405,532
08	Other current liabilities CV=(A09-A07)	85,894,530	89,736,741
09	Total <u>current liabilities</u>	117,470,313	118,142,273
10	<u>Long-term debt</u>	604,657,485	622,157,577
11	Other noncurrent liabilities CV=(A12-A10)	427,435,702	436,490,127
12	Total <u>noncurrent liabilities</u>	1,032,093,187	1,058,647,704
13	Total liabilities CV=(A09+A12)	1,149,563,500	1,176,789,977
20	Deferred inflows of resources	309,047,962	198,963,660
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	1,070,382,233	1,095,711,379
15	<u>Restricted-expendable</u>	121,259,695	231,064,514
16	<u>Restricted-nonexpendable</u>	632,800,479	692,182,008
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -7,275,877	-286,455,372
18	Net position CV=[(A06+A19)-(A13+A20)]	1,817,166,530	1,732,502,529

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	32,658,629	32,812,244
22	Infrastructure	399,450,811	396,427,108
23	Buildings	2,563,340,043	2,558,069,234
32	Equipment, including art and library collections	568,549,909	550,964,078
27	Construction in progress	23,978,632	9,800,294
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,587,978,024	3,548,072,958
28	Accumulated depreciation	1,944,039,317	1,851,104,118
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	19,353,006	0


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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	1,245,818,552	1,354,002,820
02	Total expenses and deductions for this institution AND all of its child institutions	1,187,418,119	1,157,032,988
03	Change in net position during year CV=(D01-D02)	58,400,433	196,969,832
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	<input type="text" value="1,758,766,097"/>	1,535,532,697
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)	1,817,166,530	1,732,502,529

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	32,565,267	33,476,924
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 35,991,831	9,872,544
03	Grants by state government	67,456,745	71,305,489
04	Grants by local government	822,941	580,974
05	Institutional grants from restricted resources	21,317,242	32,142,864
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	91,459,871	118,995,906
07	Total revenue that funds scholarships and fellowships	249,613,897	266,374,701
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	163,123,359	159,123,014
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	163,123,359	159,123,014
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.	86,490,538	107,251,687

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	32,565,267	33,476,924	0	0	32,565,267	33,476,924
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 35,991,831	9,872,545	0	0	35,991,831	9,872,545
14	Grants by state government	67,456,745	71,305,489	0	0	67,456,745	71,305,489
15	Grants by local government	822,941	580,974	0	0	822,941	580,974
16	Endowments and gifts	21,317,242	32,142,864	0	0	21,317,242	32,142,864
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	4,969,333	11,744,218	0	0	4,969,333	11,744,218
18	Total (from Part E1 line 8, 9 and 10)	163,123,359	159,123,014	0	0	163,123,359	159,123,014

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	296,411,533	314,051,839
Grants and contracts - operating			
02	Federal operating grants and contracts	173,124,008	158,254,610
03	State operating grants and contracts	98,901,902	113,516,241
04	Local government/private operating grants and contracts	45,644,806	18,099,242
04a	Local government operating grants and contracts	25,637,129	14,672,959
04b	Private operating grants and contracts	20,007,677	3,426,283
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	159,665,238	68,983,886
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>	32,596,291	28,612,031
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	40,320,113	85,105,637
09	Total operating revenues	846,663,891	786,623,486

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	4,112,467	10,122,272
11	State appropriations	279,671,490	275,715,238
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	32,565,267	33,476,924
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	56,032,677	43,875,066
17	Investment income	-64,174,711	118,440,689
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	61,256,941	27,885,885
19	Total nonoperating revenues	369,464,131	509,516,074
27	Total operating and nonoperating revenues CV=[B19+B09]	1,216,128,022	1,296,139,560
28	12-month Student FTE from E12	27,901	29,423
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	43,587	44,052

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	14,173,885	46,607,005
21	Capital grants and gifts	1,559,794	1,642,504
22	Additions to permanent endowments	13,956,851	9,613,751
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	29,690,530	57,863,260
25	Total all revenues and other additions	1,245,818,552	1,354,002,820

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

Fiscal Year: July 1, 2021 - June 30, 2022

Report Total Operating AND Nonoperating Expenses in this section


Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	280,329,214	282,960,586	199,535,501	199,668,819
02	Research	317,926,001	233,998,986	126,576,786	121,122,580
03	Public service	23,513,911	30,259,454	14,479,059	15,571,891
05	Academic support	112,885,266	109,734,983	64,845,238	64,221,427
06	Student services	34,789,113	29,245,646	20,470,952	19,382,083
07	Institutional support	86,310,145	150,363,534	58,018,183	58,544,825
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	86,490,538	107,251,687		
11	Auxiliary enterprises	130,697,239	110,445,838	66,446,127	62,030,185
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	114,476,692	102,772,274	0	0
19	Total expenses and deductions	1,187,418,119	1,157,032,988	550,371,846	540,541,810

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	550,371,846	540,541,810
19-3	Benefits	114,091,585	125,811,842
19-4	Operation and Maintenance of Plant (as a natural expense)	48,964,617	45,912,568
19-5	Depreciation	104,651,357	95,089,251
19-6	Interest	23,231,827	25,126,381
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	346,106,887	324,551,136
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,187,418,119	1,157,032,988
20-1	12-month Student FTE (from E12 survey)	27,901	29,423
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	42,558	39,324


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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> -58,776,264	-41,442,053
02	Net Pension liability	79,607,646	76,216,353
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 199,377,422	98,464,867
04	Deferred outflows related to pension	54,203,908	50,339,089


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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description		Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="4,586,903"/>	-5,623,329
06	Net OPEB liability	<input checked="" type="checkbox"/>	<input type="text" value="315,792,137"/>	300,758,796
07	Deferred inflows related to OPEB		<input type="text" value="85,057,220"/>	97,347,121
08	Deferred outflows related to OPEB		<input type="text" value="30,726,023"/>	32,569,486


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Institution: Washington State University (236939)

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	1,308,387,422	1,083,966,272
02	Value of endowment net assets at the end of the fiscal year	1,196,529,000	1,308,387,422
03	Change in value of endowment net assets CV=[H02-H01]	-111,858,422	224,421,150
03a	New gifts and additions	21,744,285	25,883,785
03b	Endowment net investment return	-102,024,552	227,677,449
03c	Spending distribution for current use	-31,578,156	-29,140,084
03d	Other CV=[H03-(H03a+H03b+H03c)]	1	0


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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> <input type="text" value="28,709,903"/>	139,106,572
02	Operating revenues + nonoperating revenues	<input type="text" value="1,216,128,022"/>	1,296,139,560
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="58,400,433"/>	196,969,832
04	Net position	<input type="text" value="1,817,166,530"/>	1,732,502,529
05	Expendable net assets	<input type="text" value="165,917,711"/>	-22,640,657
06	Plant-related debt	<input type="text" value="636,233,268"/>	650,563,110
07	Total expenses	<input type="text" value="1,187,418,118"/>	1,157,032,987

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	459,534,892	459,534,892			
02	Sales and services	192,261,529	32,379,339	159,665,238	0	216,952
03	Federal grants/contracts (excludes Pell Grants)	177,236,475	162,849,300	0	0	14,387,175
Revenue from the state government:						
04	State appropriations, current & capital	293,845,375	282,116,443	0	0	11,728,932
05	State grants and contracts	98,901,902	86,338,682	0	0	12,563,220
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	45,644,806	37,868,480	0	0	7,776,326
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	56,032,677				
10	Interest earnings	27,401,943				
11	Dividend earnings	0				
12	Realized capital gains	3,188,085				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	114,091,585	93,917,001	11,913,220	0	8,261,364
03	Payment to state retirement funds (may be included in line 02 above)	16,962,695	12,975,204	1,925,744	0	2,061,747
04	Current expenditures including salaries	858,952,812	719,373,231	99,160,006	0	40,419,575
Capital outlays						
05	Construction	22,080,293	17,645,496	302,565	0	4,132,232
06	Equipment purchases	13,039,539	12,328,252	213,753	0	497,534
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	23,231,827				

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

Fiscal Year: July 1, 2021 - June 30, 2022

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	673,048,497
02	Long-term debt issued during fiscal year	19,930,748
03	Long-term debt retired during fiscal year	56,745,977
04	Long-term debt outstanding at end of fiscal year	636,233,268
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Fiscal Year: July 1, 2021 - June 30, 2022

Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	65,561,415
08	Total cash and security assets held at end of fiscal year in bond funds	22,666,344
09	Total cash and security assets held at end of fiscal year in all other funds	516,990,770

 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

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2023.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$296,411,533	27%	\$10,624
State appropriations	\$279,671,490	26%	\$10,024
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$330,228,306	30%	\$11,836
Private gifts, grants, and contracts	\$76,040,354	7%	\$2,725
Investment income	-\$64,174,711	-6%	-\$2,300
Other core revenues	\$167,976,342	15%	\$6,020
Total core revenues	\$1,086,153,314	100%	\$38,929
Total revenues	\$1,245,818,552	N/A	\$44,651

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	\$280,329,214	27%	\$10,047
Research	\$317,926,001	30%	\$11,395
Public service	\$23,513,911	2%	\$843
Academic support	\$112,885,266	11%	\$4,046
Institutional support	\$86,310,145	8%	\$3,093
Student services	\$34,789,113	3%	\$1,247
Other core expenses	\$200,967,230	19%	\$7,203
Total core expenses	\$1,056,720,880	100%	\$37,874
Total expenses	\$1,187,418,119	N/A	\$42,558

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	27,901

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 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. Institution did a restatement which found a difference in their net position. PY F has been revised as well. TMB			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 4,936,272 and 14,808,816 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Federal research increased \$15 million due to increased awards from Health and Human Services and the Small Business Administration as the result of COVID relief funding.			
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 (\$199,167,468) to be similar to the scholarship/fellowship revenue reported in Finance (\$249,613,897). 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: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 4,936,273 and 14,808,817 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Federal research increased \$15 million primarily due to increased awards from Health and Human Services and the Small Business Administration as the result of COVID relief funding.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -55,946,771 and -26,937,334 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 64,002,164 and 132,927,570 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 -7,591,494 and -3,655,163 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense is based on the changes in OPEB liability, deferred outflows and deferred inflows. In FY22 the OPEB liability increased due to a decrease in the bond buyer general obligation 20-bond municipal bond index and deferred outflows decreased slightly as well as a large decrease in deferred inflows. The offset of these transactions is pension expense which caused a large change in pension expense from FY21 to FY22.			
Screen Entry	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	

Reason	The OPEB liability is calculated by the office of the state actuary and allocated to each Washington State agency by the Office of the State Actuary. Pension liability is calculated by the Department of Retirement Services and is allocated to each Washington State agency. Washington State University does not calculate these values, but rather reports the values that are allocated based on the reports.		
Screen: Financial Health			
Screen Entry	The amount reported is outside the expected range of between 69,553,286 and 208,659,858 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	Non-operating revenues were significantly less than last year due to a change in investment income of \$182,615,400. This caused a large change in this calculation.		
Screen Entry	The amount reported is outside the expected range of between 98,484,916 and 295,454,748 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The decrease in net position was largely caused by the land grant endowment investment income decreasing significantly due to rising interest rates, inflation, and supply chain interruptions. Because of these factors, the permanent fund endowments had large realized and unrealized losses.		