

Institution: Central Washington University (234827)  
User ID: P2348271

## Overview

### Finance Overview

#### Purpose

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

#### Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

#### 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**.

## 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.

## Finance - Public Institutions Using GASB Standards

### General Information

#### GASB-Reporting Institutions (aligned form)

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, 2019.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2018

And ending: month/year (MMYYYY)

Month: 6

Year: 2019

#### 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

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)

#### 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 and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

You may use the space below to provide context for the data you've reported above.

Athletics are accounted for under the President's Executive level

**Part A - Statement of Net Position Page 1**

Fiscal Year: July 1, 2018 - June 30, 2019

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
	<b>Assets</b>		
01	Total current assets	50,350,531	56,339,983
31	Depreciable capital assets, net of depreciation	471,147,484	489,356,669
04	Other noncurrent assets CV=[A05-A31]	125,418,608	105,423,370
05	Total noncurrent assets	596,566,092	594,780,039
06	<b>Total assets</b> CV=(A01+A05)	646,916,623	651,120,022
19	<b>Deferred outflows of resources</b>	14,691,563	11,095,153
	<b>Liabilities</b>		
07	Long-term debt, current portion	6,236,453	4,840,000
08	Other current liabilities CV=(A09-A07)	27,057,362	37,072,166
09	Total current liabilities	33,293,815	41,912,166
10	Long-term debt	157,108,601	155,430,000
11	Other noncurrent liabilities CV=(A12-A10)	94,971,079	111,539,392
12	Total noncurrent liabilities	252,079,680	266,969,392
13	<b>Total liabilities</b> CV=(A09+A12)	285,373,495	308,881,558
20	<b>Deferred inflows of resources</b>	34,600,545	16,443,305
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	380,348,503	367,691,412
15	Restricted-expendable	9,085,287	7,797,907
16	Restricted-nonexpendable	3,465,054	3,465,054
17	Unrestricted CV=[A18-(A14+A15+A16)]	⚠ -51,264,698	-42,064,061
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	341,634,146	336,890,312

You may use the space below to provide context for the data you've reported above.

Current Unrestricted net position is negative due to implementation of GASB 68, 73, & 75 over the last couple years.

**Part A - Statement of Net Position Page 2**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	5,884,081	5,423,378
22	Infrastructure	129,988,351	115,159,298
23	Buildings	573,354,699	508,214,360
32	Equipment, including art and library collections	78,072,406	74,317,790
27	Construction in progress	53,132,169	79,130,815
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	840,431,706	782,245,641
28	Accumulated depreciation	310,016,851	292,888,968
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0

You may use the space below to provide context for the data you've reported above.

**Part D - Summary of Changes In Net Position**

Fiscal Year: July 1, 2018 - June 30, 2019

**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 <b>AND all of its child institutions</b>	269,737,653	<b>269,994,304</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	264,993,819	<b>252,913,867</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	4,743,834	<b>17,080,437</b>
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	336,890,312	<b>397,729,450</b>
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	<b>-77,919,575</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	341,634,146	<b>336,890,312</b>

You may use the space below to provide context for the data you've reported above.

## Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2018 - June 30, 2019

**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)	18,400,895	19,107,276
02	Other federal grants (Do NOT include FDSL amounts)	845,363	478,376
03	Grants by state government	18,400,929	17,208,828
04	Grants by local government		0
05	Institutional grants from restricted resources	5,904,742	4,300,660
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	16,357,855	17,732,156
07	Total revenue that funds scholarships and fellowships	59,909,784	58,827,296
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	44,466,946	42,043,594
09	Discounts and allowances applied to sales and services of auxiliary enterprises	560,652	564,665
10	Total discounts and allowances CV=(E08+E09)	45,027,598	42,608,259
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.	14,882,186	16,219,037

You may use the space below to provide context for the data you've reported above.

**Part B - Revenues by Source (1)**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	77,136,993	72,566,704
	Grants and contracts - operating		
02	Federal operating grants and contracts	7,448,058	10,012,540
03	State operating grants and contracts	21,208,521	19,874,809
04	Local government/private operating grants and contracts	5,904,742	5,632,126
	04a Local government operating grants and contracts		0
	04b Private operating grants and contracts	5,904,742	5,632,126
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	54,592,456	51,343,047
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	6,896,966	3,448,108
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	125,551	165,946
09	Total operating revenues	173,313,287	163,043,280



**Part B - Revenues by Source (2)**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations		0
11	State appropriations	62,969,500	59,634,499
12	Local appropriations, education district taxes, and similar support		0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	19,511,702	19,376,307
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations		0
17	Investment income	7,061,886	5,588,708
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	784,292	0
19	Total nonoperating revenues	90,327,380	84,599,514
27	Total operating and nonoperating revenues CV=[B19+B09]	263,640,667	247,642,794
28	<b>12-month Student FTE from E12</b>	11,999	12,198
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,972	20,302

**Part B - Revenues by Source (3)**

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	6,096,986	22,351,510
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	6,096,986	22,351,510
25	Total all revenues and other additions	269,737,653	269,994,304

You may use the space below to provide context for the data you've reported above.

### Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2018 - June 30, 2019

**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	114,466,826	<b>106,328,975</b>	62,700,062	<b>58,483,893</b>
02	Research	3,413,260	<b>4,747,931</b>	1,392,376	<b>1,258,537</b>
03	Public service	3,927,950	<b>5,774,141</b>	1,590,106	<b>1,072,342</b>
05	Academic support	13,796,573	<b>16,994,502</b>	8,634,237	<b>8,023,053</b>
06	Student services	17,323,981	<b>17,353,579</b>	8,192,551	<b>8,126,385</b>
07	Institutional support	27,875,316	<b>26,796,771</b>	12,992,793	<b>12,398,189</b>
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	14,882,186	<b>16,219,037</b>		
11	Auxiliary enterprises	60,514,597	<b>51,598,318</b>	18,310,355	<b>14,593,274</b>
12	Hospital services		<b>0</b>		<b>0</b>
13	Independent operations		<b>0</b>		<b>0</b>
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	8,793,130	<b>7,100,613</b>	6,395,961	<b>539,552</b>
19	<b>Total expenses and deductions</b>	<b>264,993,819</b>	<b>252,913,867</b>	<b>120,208,441</b>	<b>104,495,225</b>

### Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	120,208,441	104,495,225
19-3	Benefits	35,489,933	32,665,250
19-4	Operation and Maintenance of Plant (as a natural expense)	15,160,136	14,911,874
19-5	Depreciation	19,998,656	19,470,853
19-6	Interest	4,505,801	5,528,891
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	69,630,852	75,841,774
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	264,993,819	252,913,867
20-1	12-month Student FTE (from E12 survey)	11,999	12,198
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,085	20,734

You may use the space below to provide context for the data you've reported above.

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

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	4,744,283	3,442,683
02	Net Pension liability	25,316,955	32,768,200
03	Deferred inflows related to pension	9,118,832	5,422,111
04	Deferred outflows related to pension	6,771,057	6,474,544
05	OPEB expense	2,696,942	
06	Net OPEB liability	64,494,354	
07	Deferred inflows related to OPEB	25,481,713	
08	Deferred outflows related to OPEB	4,648,762	

You may use the space below to provide context for the data you've reported above.

### Part H - Details of Endowment Assets

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	23,760,634	19,942,254
02	Value of endowment assets at the end of the fiscal year	38,999,287	23,760,634

You may use the space below to provide context for the data you've reported above.

**Part J - Revenue Data for the Census Bureau**

**Fiscal Year: July 1, 2018 - June 30, 2019**

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	121,603,939	121,603,939			
02 Sales and services	62,050,074	6,896,966	55,153,108	0	
03 Federal grants/contracts (excludes Pell Grants)	7,448,058	7,448,058	0		
Revenue from the state government:					
04 State appropriations, current & capital	69,066,486	69,066,486			
05 State grants and contracts	21,208,521	21,208,521			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	5,904,742	5,904,742			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants					
10 Interest earnings	7,061,886				
11 Dividend earnings					
12 Realized capital gains					

**You may use the space below to provide context for the data you've reported above.**

**Part K - Expenditure Data for the Census Bureau**

**Fiscal Year: July 1, 2018 - June 30, 2019**

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	40,286,663	35,489,933	4,796,730		
03 Payment to state retirement funds (may be included in line 02 above)	0				
04 Current expenditures <b>including</b> salaries	317,340,592	264,993,819	52,346,773		
<b>Capital outlays</b>					
05 Construction	79,969,392	64,282,344	15,687,048		
06 Equipment purchases	7,434,584	6,506,948	927,636		
07 Land purchases	460,703	375,502	85,201		
08 Interest on debt outstanding, all funds and activities					

**You may use the space below to provide context for the data you've reported above.**



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

Fiscal Year: July 1, 2018 - June 30, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	155,430,000
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	5,845,000
04 Long-term debt outstanding at end of fiscal year	149,585,000
05 Short-term debt outstanding at beginning of fiscal year	4,840,000
06 Short-term debt outstanding at end of fiscal year	5,830,000

You may use the space below to provide context for the data you've reported above.

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

Fiscal Year: July 1, 2018 - June 30, 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	82,365,672

You may use the space below to provide context for the data you've reported above.

**Prepared by**

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: Christopher Huss

Email: christopher.huss@cwu.edu

**How many staff from your institution only were involved in the data collection and reporting process of this survey component?**

2.00 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	6.00 hours	5.00 hours	5.00 hours	8.00 hours
Other offices	2.00 hours	hours	hours	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 2019.

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](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$77,136,993	36%	\$6,429
State appropriations	\$62,969,500	29%	\$5,248
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$48,168,281	22%	\$4,014
Private gifts, grants, and contracts	\$5,904,742	3%	\$492
Investment income	\$7,061,886	3%	\$589
Other core revenues	\$13,903,795	6%	\$1,159
<b>Total core revenues</b>	<b>\$215,145,197</b>	<b>100%</b>	<b>\$17,930</b>
<b>Total revenues</b>	<b>\$269,737,653</b>		<b>\$22,480</b>

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	\$114,466,826	56%	\$9,540
Research	\$3,413,260	2%	\$284
Public service	\$3,927,950	2%	\$327
Academic support	\$13,796,573	7%	\$1,150
Institutional support	\$27,875,316	14%	\$2,323
Student services	\$17,323,981	8%	\$1,444
Other core expenses	\$23,675,316	12%	\$1,973
<b>Total core expenses</b>	<b>\$204,479,222</b>	<b>100%</b>	<b>\$17,041</b>
<b>Total expenses</b>	<b>\$264,993,819</b>		<b>\$22,085</b>

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.

	<b>Calculated value</b>
--	-------------------------

FTE enrollment	11,999
----------------	--------

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.

Finance

Central Washington University (234827)

Source	Description	Severity	Resolved	Options
<b>Screen: Statement of net position (1)</b>				
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:	Current Unrestricted net position is negative due to implementation of GASB 68, 73, & 75 over the last couple years.			
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 239,188 and 717,564 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	This is the current year's figure from our Grants/Contracts accountant.			
<b>Screen: Revenues Part 2</b>				
Screen Entry	This field should not be left blank. If this is correct, please confirm this. (Error #5108)	Confirmation	Yes	
<b>Screen: Revenues Part 3</b>				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens:	Revenues Part 3			
<b>Screen: Pension and Postemployment Benefits Other than Pension (OPEB)</b>				
Screen Entry	The amount reported is outside the expected range of between 2,237,744 and 4,647,622 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Amount reported is what was identified during the current year's GASB calculations.			
Screen Entry	The amount reported is outside the expected range of between 3,524,373 and 7,319,849 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Amount reported is what was identified during the current year's GASB calculations.			
Screen Entry	The amount reported for Net OPEB liability (line 06) is not expected to be greater than the amount of Net Pension liability (line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason:	Our OPEB liability exceeds our Pension Liability under the current GASB standards			