

# National Center for Education Statistics

## IPEDS Data Center

### Central Washington University

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**Web Address** www.cwu.edu

#### Finance 2013-014

Institution: Central Washington University (234827)

#### Finance - Public institutions

##### 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: Central Washington University (234827)

#### Finance - Public institutions

##### 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, 2014.)

Beginning: month/year (MMYYYY) Month: 7 Year: 2013

And ending: month/year (MMYYYY) Month: 6 Year: 2014

#### 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  
(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 ?



Yes - (report endowment assets)



No

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

Instruction

Institution: Central Washington University (234827)

**Part A - Statement of Financial Position**

Fiscal Year: July 1, 2013 - June 30, 2014

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>Current Assets</b>		
01	Total current assets	76,620,095	79,573,132
	<b>Noncurrent Assets</b>		
31	Depreciable capital assets, net of depreciation	398,506,737	397,887,721
04	Other noncurrent assets CV=[A05-A31]	66,909,873	59,790,032
05	Total noncurrent assets	465,416,610	457,677,753
06	Total assets CV=(A01+A05)	542,036,705	537,250,885
	<b>Current Liabilities</b>		
07	Long-term debt, current portion	4,285,000	4,040,000
08	Other current liabilities CV=(A09-A07)	24,630,056	23,091,068
09	Total current liabilities	28,915,056	27,131,068
	<b>Noncurrent Liabilities</b>		
10	Long-term debt	128,430,000	132,700,000
11	Other noncurrent liabilities CV=(A12-A10)	10,650,908	9,731,087
12	Total noncurrent liabilities	139,080,908	142,431,087

13	Total liabilities CV=(A09+A12)	167,995,964	169,562,155
<b>Net Assets</b>			
14	Invested in capital assets, net of related debt	264,549,072	260,001,840
15	Restricted-expendable	25,864,056	22,902,535
16	Restricted-nonexpendable	16,082,523	15,628,411
17	Unrestricted CV=[A18-(A14+A15+A16)]	67,545,090	69,155,944
18	Total net assets CV=(A06-A13)	374,040,741	367,688,730

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

05 Total Noncurrent Assets includes Deferred Outflows

Institution: Central Washington University (234827)

**Part A - Statement of Financial Position (Page 2)**

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	4,801,900	4,801,900
22	Infrastructure	92,481,247	91,472,041
23	Buildings	448,550,067	448,343,805
32	Equipment, including art and library collections	61,120,330	60,015,115
27	Construction in progress	20,081,558	5,890,345
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	627,035,102	610,523,206
28	Accumulated depreciation	228,528,392	212,497,014
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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

Institution: Central Washington University (234827)

**Part E - Scholarships and Fellowships**

Fiscal Year: July 1, 2013 - June 30, 2014

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDLS) ANYWHERE IN THIS SECTION**

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	16,757,659	16,417,180
02	Other federal grants (Do NOT include FDLS amounts)	1,449,148	1,243,026
03	Grants by state government	18,094,072	19,022,032
04	Grants by local government	0	0
05	Institutional grants from restricted resources	4,679,551	5,290,072
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	10,053,659	8,812,563
07	Total gross scholarships and fellowships	51,034,089	50,784,873
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	38,418,237	37,442,405
09	Discounts and allowances applied to sales and services of auxiliary enterprises	730,094	699,351
10	Total discounts and allowances CV=(E08+E09)	39,148,331	38,141,756
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.	11,885,758	12,643,117

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

Institution: Central Washington University (234827)

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	71,124,604	70,291,776
Grants and contracts - operating			
02	Federal operating grants and contracts	7,710,956	7,223,892
03	State operating grants and contracts	20,562,242	21,977,210
04	Local government/private operating grants and contracts	5,603,910	7,815,122
	04a Local government operating grants and contracts	0	85,029
	04b Private operating grants and contracts	5,603,910	7,730,093
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	41,438,545	40,061,363
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	4,859,511	3,086,471
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+...+B07)]	142,421	118,233
09	Total operating revenues	151,442,189	150,574,067

Institution: Central Washington University (234827)

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	39,268,000	32,261,000
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	16,757,659	16,417,180
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	7,258,375	4,539,019
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	63,284,034	53,217,199
27	Total operating and nonoperating revenues CV=[B19+B09]	214,726,223	203,791,266
28	<b>12-month Student FTE from E12</b>	10,888	10,960
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,721	18,594

Institution: Central Washington University (234827)

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	9,783,566	5,034,948
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	397,929	410,743
23	Other revenues and additions CV=[B24-(B20+...+B22)]	668,187	821,357
24	Total other revenues and additions	10,849,682	6,267,048
25	Total all revenues and other additions CV=[B09+B19+B24]	225,575,905	210,058,314

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

Institution: Central Washington University (234827)

**Part C - Expenses and Other Deductions**

Fiscal Year: July 1, 2013 - June 30, 2014

**Report Total Operating AND Nonoperating Expenses in this section**

Line Description No.	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
<b>Expenses and Deductions</b>								
01 Instruction	92,274,883	50,363,358	16,352,679	5,008,518	7,758,222	212,445	12,579,661	86,617,379
02 Research	2,385,270	1,127,206	233,586	129,767	201,010	0	693,701	2,510,818
03 Public service	2,900,417	616,915	172,888	157,793	244,422	0	1,708,399	2,286,695
05 Academic support	14,398,859	7,135,588	2,130,868	783,348	1,213,411	0	3,135,644	13,485,220
06 Student services	12,504,797	5,683,824	1,950,181	680,305	1,053,796	0	3,136,691	11,648,953
07 Institutional support	27,907,418	8,337,437	3,468,278	1,518,261	2,351,795	0	12,231,647	21,454,113
08 Operation and maintenance of plant (see instructions)	0	0	0	-10,941,040	0	0	10,941,040	0
10 Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	11,885,758						11,885,758	12,643,117
11 Auxiliary enterprises	54,966,492	14,017,870	3,393,101	2,663,048	4,125,077	6,016,539	24,750,857	57,209,153
12 Hospital services	0	0	0	0	0	0	0	0
13 Independent operations	0	0	0	0	0	0	0	0
14 Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	1
<b>19 Total expenses and deductions</b>	219,223,894	87,282,198	27,701,581	0	16,947,733	6,228,984	81,063,398	207,855,449
Prior year amount	207,855,449	84,032,007	26,127,873		16,665,279	8,353,501	72,676,789	
20 12-month Student FTE from E12	10,888							10,960
21 Total expenses and deductions per student FTE CV=[C19/C20]	20,134							18,965

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

Institution: Central Washington University (234827)

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

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	225,575,905	210,058,314
02	Total expenses and deductions (from C19)	219,223,894	207,855,449
03	Change in net position during year CV=(D01-D02)	6,352,011	2,202,865
04	Net position beginning of year	367,688,730	365,485,864
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	1
06	Net position end of year (from A18)	374,040,741	367,688,730

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

Institution: Central Washington University (234827)

**Part H - Details of Endowment Assets**

Fiscal Year: July 1, 2013 - June 30, 2014

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	16,940,033	15,974,797
02	Value of endowment assets at the end of the fiscal year	18,141,982	16,940,033

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

Institution: Central Washington University (234827)

**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 2015.

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 ipeds help@rti.org.

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$71,124,604	39%	\$6,532
State appropriations	\$39,268,000	21%	\$3,607
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$45,030,857	24%	\$4,136
Private gifts, grants, and contracts	\$5,603,910	3%	\$515
Investment income	\$7,258,375	4%	\$667
Other core revenues	\$15,851,614	9%	\$1,456
<b>Total core revenues</b>	<b>\$184,137,360</b>	<b>100%</b>	<b>\$16,912</b>
<b>Total revenues</b>	<b>\$225,575,905</b>		<b>\$20,718</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.

### Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$92,274,883	56%	\$8,475
Research	\$2,385,270	1%	\$219
Public service	\$2,900,417	2%	\$266
Academic support	\$14,398,859	9%	\$1,322
Institutional support	\$27,907,418	17%	\$2,563
Student services	\$12,504,797	8%	\$1,148
Other core expenses	\$11,885,758	7%	\$1,092
<b>Total core expenses</b>	<b>\$164,257,402</b>	<b>100%</b>	<b>\$15,086</b>
<b>Total expenses</b>	<b>\$219,223,894</b>		<b>\$20,134</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.

	Calculated value
FTE enrollment	10,888

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 contact hours). All doctor's degree students are reported as graduate students.