

# IPEDS 2023-24 Prior Year Data Revision System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

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User ID: P2369391

## Finance 2023-24

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 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

#### 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**.

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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)

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## 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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

**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**

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 Assets**

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- No
- Yes - (report endowment assets)

**6. Pension**

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

- No
-  Yes

**7. Postemployment Benefits Other than Pension (OPEB)**

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

- No
- Yes

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## Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023

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 <u>current assets</u>	648,365,886	577,225,763
31	Depreciable <u>capital assets</u> , net of depreciation	1,674,789,485	1,643,938,707
04	Other noncurrent assets CV=[A05-A31]	868,642,344	956,328,553
05	Total <u>noncurrent assets</u>	2,543,431,829	2,600,267,260
06	<b>Total assets</b> CV=(A01+A05)	3,191,797,715	3,177,493,023
19	<b>Deferred outflows of resources</b>	119,211,418	98,284,969
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	35,693,151	31,575,783
08	Other current liabilities CV=(A09-A07)	95,060,150	85,894,530
09	Total <u>current liabilities</u>	130,753,301	117,470,313
10	<u>Long-term debt</u>	580,409,424	604,657,485
11	Other noncurrent liabilities CV=(A12-A10)	325,496,756	427,435,702
12	Total <u>noncurrent liabilities</u>	905,906,180	1,032,093,187
13	<b>Total liabilities</b> CV=(A09+A12)	1,036,659,481	1,149,563,500
20	<b>Deferred inflows of resources</b>	300,640,120	309,047,962

<b>Net Position</b>				
14	<u>Invested in capital assets, net of related debt</u>		1,101,155,265	1,070,382,233
15	<u>Restricted-expendable</u>		290,451,295	121,259,695
16	<u>Restricted-nonexpendable</u>		674,161,579	632,800,479
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/>	-92,058,607	-7,275,877
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]		1,973,709,532	1,817,166,530

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	32,691,355	32,658,629
22	<u>Infrastructure</u>	363,072,487	399,450,811
23	<u>Buildings</u>	2,558,142,588	2,563,340,043
32	Equipment, including art and <u>library collections</u>	580,713,098	568,549,909
27	<u>Construction in progress</u>	103,676,380	23,978,632
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>3,638,295,908</b>	<b>3,587,978,024</b>
28	<u>Accumulated depreciation</u>	2,011,801,734	1,944,039,317
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets	48,295,311	19,353,006

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Part D - Summary of Changes In Net Position

**Fiscal Year: July 1, 2022 - June 30, 2023**

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>	1,450,417,358	1,245,818,552
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	1,288,094,363	1,187,418,119
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>162,322,995</b>	<b>58,400,433</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	1,817,166,530	1,758,766,097
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<b>-5,779,993</b>	<b>0</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	1,973,709,532	1,817,166,530

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	30,723,971	32,565,267
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 6,962,936	35,991,831
03	<u>Grants by state government</u>	69,872,922	67,456,745
04	<u>Grants by local government</u>	911,236	822,941
05	<u>Institutional grants from restricted resources</u>	38,221,035	21,317,242
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>76,708,645</b>	91,459,871
07	Total revenue that funds scholarships and fellowships	223,400,745	249,613,897
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	147,485,358	163,123,359
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	<b>147,485,358</b>	163,123,359
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	<b>75,915,387</b>	86,490,538

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## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023

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)	<input type="text" value="30,723,971"/>	32,565,267	<input type="text" value="0"/>	0	30,723,971	32,565,267
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="6,962,936"/>	35,991,831	<input type="text" value="0"/>	0	6,962,936	35,991,831
14	Grants by state government	<input type="text" value="69,872,922"/>	67,456,745	<input type="text" value="0"/>	0	69,872,922	67,456,745
15	Grants by local government	<input type="text" value="911,236"/>	822,941	<input type="text" value="0"/>	0	911,236	822,941
16	Endowments and gifts	<input checked="" type="checkbox"/> <input type="text" value="38,221,035"/>	21,317,242	<input type="text" value="0"/>	0	38,221,035	21,317,242
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	793,258	4,969,333	0	0	793,258	4,969,333
18	Total (from Part E1 line 8, 9 and 10)	147,485,358	163,123,359	0	0	147,485,358	163,123,359

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## Part B - Revenues and Other Additions, Page 1

## Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	284,784,322	296,411,533
Grants and contracts - operating			
02	Federal operating grants and contracts	200,187,094	173,124,008
03	State operating grants and contracts	118,915,470	98,901,902
04	Local government/private operating grants and contracts	<b>47,824,101</b>	45,644,806
04a	Local government operating grants and contracts	26,336,360	25,637,129
04b	Private operating grants and contracts	21,487,741	20,007,677
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	161,659,298	159,665,238
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>	26,972,833	32,596,291
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ .....+B07)]</b>	<b>35,422,736</b>	40,320,113
09	Total operating revenues	875,765,854	846,663,891

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## Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	6,824,822	4,112,467
11	State <u>appropriations</u>	300,307,500	279,671,490
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	30,723,971	32,565,267
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	59,699,228	56,032,677
17	<u>Investment income</u>	86,728,273	-64,174,711
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	5,262,278	61,256,941
19	Total nonoperating revenues	489,546,072	369,464,131
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	1,365,311,926	1,216,128,022
28	<u>12-month Student FTE from E12</u>	25,876	27,901
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	52,764	43,587

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## Part B - Revenues and Other Additions, Page 3

## Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	68,131,522	14,173,885
21	<u>Capital grants and gifts</u>	445,307	1,559,794
22	<u>Additions to permanent endowments</u>	16,528,603	13,956,851
23	Other revenues and additions <b>CV</b> =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions <b>CV</b> =[B25-(B9+B19)]	85,105,432	29,690,530
25	Total all revenues and other additions	1,450,417,358	1,245,818,552

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

Fiscal Year: July 1, 2022 - June 30, 2023

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	<u>Instruction</u>	291,447,942	280,329,214	209,551,600	199,535,501
02	<u>Research</u>	274,764,906	317,926,001	132,997,245	126,576,786
03	<u>Public service</u>	29,206,510	23,513,911	16,959,959	14,479,059
05	<u>Academic support</u>	113,852,102	112,885,266	69,013,525	64,845,238
06	<u>Student services</u>	33,505,557	34,789,113	22,825,991	20,470,952
07	<u>Institutional support</u>	<input checked="" type="checkbox"/> 144,420,332	86,310,145	65,137,450	58,018,183
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	75,915,387	86,490,538		
11	<u>Auxiliary enterprises</u>	189,756,852	130,697,239	2,615,754	66,446,127
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	135,224,775	114,476,692	79,574,251	0
19	<b>Total expenses and deductions</b>	1,288,094,363	1,187,418,119	598,675,775	550,371,846

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

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	598,675,775	550,371,846
19-3	Benefits	155,036,920	114,091,585
19-4	Operation and Maintenance of Plant (as a natural expense)	41,273,866	48,964,617
19-5	Depreciation	106,879,869	104,651,357
19-6	Interest	24,431,697	23,231,827
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	361,796,236	346,106,887
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	1,288,094,363	1,187,418,119
20-1	12-month Student FTE (from E12 survey)	25,876	27,901
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>49,780</b>	<b>42,558</b>

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-34,326,682"/>	-58,776,264
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="16,514,555"/>	79,607,646
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="95,343,124"/>	199,377,422
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="80,618,493"/>	54,203,908

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

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="10,109,119"/>	4,586,903
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="204,175,546"/>	315,792,137
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="181,982,510"/>	85,057,220
08	Deferred outflows related to OPEB	<input type="checkbox"/> <input type="text" value="26,143,841"/>	30,726,023

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Part H - Details of Endowment Net Assets

**Fiscal Year: July 1, 2022 - June 30, 2023**

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	1,196,529,000	1,308,387,422
02	Value of endowment net assets at the end of the fiscal year	1,270,300,418	1,196,529,000
03	Change in value of endowment net assets <b>CV=[H02-H01]</b>	73,771,418	-111,858,422
03a	New gifts and additions	16,662,249	21,744,285
03b	Endowment net investment return	81,914,221	-102,024,552
03c	Spending distribution for current use	-24,805,051	-31,578,156
03d	Other <b>CV=[H03-(H03a+H03b+H03c)]</b>	-1	1

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Part N - Financial Health

**Fiscal Year: July 1, 2022 - June 30, 2023**

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"/> 77,217,566	28,709,903
02	Operating revenues + nonoperating revenues	1,365,311,926	1,216,128,022
03	Change in net position	<input checked="" type="checkbox"/> 162,322,998	58,400,433
04	Net position	1,973,709,532	1,817,166,530
05	Expendable net assets	<input checked="" type="checkbox"/> 251,930,858	165,917,711
06	Plant-related debt	583,634,566	636,233,268
07	Total expenses	1,288,094,360	1,187,418,118

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023

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	432,269,680	432,269,680			
02	Sales and services	<b>188,632,131</b>	<input type="text" value="26,574,435"/>	161,659,298	0	<input type="text" value="398,398"/>
03	Federal grants/contracts (excludes Pell Grants)	207,011,916	<input type="text" value="192,401,741"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="14,610,175"/>
Revenue from the state government:						
04	State appropriations, current & capital	368,439,022	<input type="text" value="352,498,921"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="15,940,101"/>
05	State grants and contracts	118,915,470	<input type="text" value="98,859,407"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="20,056,063"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	47,824,101	<input type="text" value="38,943,908"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="8,880,193"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="59,699,228"/>				
10	Interest earnings	<input type="text" value="43,150,015"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="1,610,318"/>				

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023

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	155,036,920	126,571,862	18,457,716	0	10,007,342
03	Payment to state retirement funds (may be included in line 02 above)	18,784,718	14,184,072	2,276,040	0	2,324,606
04	Current expenditures <b>including</b> salaries	925,939,135	754,364,810	118,054,519	0	53,519,806
Capital outlays						
05	Construction	89,880,510	71,554,179	3,801,866	0	14,524,465
06	Equipment purchases	5,946,614	4,897,965	559,192	0	489,457
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	24,431,697				

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: Washington State University (236939)

User ID: P2369391

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

Fiscal Year: July 1, 2022 - June 30, 2023

Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	616,536,602
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	32,902,036
04	Long-term debt outstanding at end of fiscal year	583,634,566
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, 2022 - June 30, 2023

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	52,578,975
08 Total cash and security assets held at end of fiscal year in bond funds	5,022,751
09 Total cash and security assets held at end of fiscal year in all other funds	582,480,544

 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 Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	284,784,322	22	11,006
State appropriations	300,307,500	23	11,606
Local appropriations	0	0	0
Government grants and contracts	376,162,895	29	14,537
Private gifts, grants, and contracts	81,186,969	6	3,138
Investment income	86,728,273	7	3,352
Other core revenues	159,588,101	12	6,167
Total core revenues	1,288,758,060	100	49,805
<b>Total revenues</b>	1,450,417,358	N/A	56,053

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	291,447,942	27	11,263
Research	274,764,906	25	10,619
Public service	29,206,510	3	1,129
Academic support	113,852,102	10	4,400
Institutional support	144,420,332	13	5,581
Student services	33,505,557	3	1,295
Other core expenses	211,140,162	19	8,160

Total core expenses	1,098,337,511	100	42,446
<b>Total expenses</b>	<b>1,288,094,363</b>	<b>N/A</b>	<b>49,780</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.

	Calculated value	
<b>FTE enrollment</b>	25,876	

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
<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	The increased pension and OPEB liabilities since the implementation of GASB 68 and GASB 85 along with the spending down of reserves has caused the University to have negative unrestricted assets.			
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 17,995,916 and 53,987,746 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The previous 3 fiscal years the University received CARES funds which are federal funds. The CARES funds ended in FY23 and therefore federal scholarships decreased significantly from FY22 to FY23.			
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 (\$173,184,168) to be similar to the scholarship/fellowship revenue reported in Finance (\$224,028,925). 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.			
<b>Screen: Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 17,995,916 and 53,987,746 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The last three fiscal years the University has received funds from the CARES grant which is a federal funding source. In FY23 the funding ran out and therefore decreased the scholarships on federal funds.			
Screen Entry	The amount reported is outside the expected range of between 10,658,621 and 31,975,863 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	We transitioned to a new accounting system in FY21 and have had to change several processes. The process to calculate scholarships from gift funds changed to better align with actual scholarships. Previously external guarantee scholarships were removed when they shouldn't have been which caused FY23 gift scholarships to increase.			
<b>Screen: Expenses Part 1</b>				
Screen Entry	The amount reported is outside the expected range of between 43,155,073 and 129,465,217 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In FY22 expenses were moved between institutional support and research in order to draw funds on the CARES grant. Since the CARES grant ended in FY23, there was no need to move expenses. FY23 data is accurate and reflective of the correct expense in institutional support.			

Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -79,347,956 and -38,204,571 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 values. 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 51,744,970 and 107,470,322 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 values. 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 129,595,325 and 269,159,519 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 values. 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 35,232,541 and 73,175,275 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 values. 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 2,981,487 and 6,192,319 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 Other Post Employment Benefits values. Washington State's OPEB values are determined by an actuarial valuation performed by the Office of the State Actuary and can be found on the Office of the State Actuary's website.			
Screen Entry	The amount reported is outside the expected range of between 205,264,890 and 426,319,384 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 Other Post Employment Benefits values. Washington State's OPEB values are determined by an actuarial valuation performed by the Office of the State Actuary and can be found on the Office of the State Actuary's website.			
Screen Entry	The amount reported is outside the expected range of between 55,287,193 and 114,827,247 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 Other Post Employment Benefits values. Washington State's OPEB values are determined by an actuarial valuation performed by the Office of the State Actuary and can be found on the Office of the State Actuary's website.			
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 Other Post Employment Benefits values. Washington State's OPEB values are determined by an actuarial valuation performed by the Office of the State Actuary and can be found on the Office of the State Actuary's website.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 82,958,856 and 248,876,566 when compared	Explanation	Yes	

	with the prior year value. Please correct your data or explain. (Error #5301)		
Reason	Expendable net assets increased due to grant revenue increases, earnings on permanent endowments and federal appropriations increases, and an increase in the net pension asset.		
Screen Entry	The amount reported is outside the expected range of between 14,354,952 and 43,064,854 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The increase is primarily due to increased grant revenue, increased auxiliary revenue, and increased state and federal appropriations driving the operating and non-operating revenue up.		
Screen Entry	The amount reported is outside the expected range of between 29,200,217 and 87,600,649 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	There are several reasons for the increase in net position. The University paid off a significant amount of debt. The endowment investments received unrealized gains from improved market conditions. Grant revenue saw a significant increase. The State net pension asset also saw an increase contributing to an increased net position.		