

Institution: University of Washington-Seattle Campus (236948)
 User ID: 88G2561

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.

There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Parent Child Allocation Factors - Full Children

The **Finance survey** report submitted under this UnitID is a combined report that includes data for all the locations listed below. Because this is a combined report, you must provide allocation factors that indicate how the data should be distributed to accurately reflect the finances for each included institution. Allocation factors are percents. The allocation factors you provide will be used to allocate the reported data on revenues and expenses to create derived variables for each component location for the IPEDS Data Center and Data Feedback Reports. These derived amounts are frequently used and should accurately represent the financial resources at each institution. You may NOT report a 0% allocation for an institution as this would indicate an institution had 0 financial resources for the fiscal year being reported. Enter allocation factors in the spaces provided; use hundredths of a percent. Percents must add to 100%. You may not leave any cell blank. You will not be able to lock your data if this section is not completed.

UnitID	Name of Institution	City, State	Allocation factor (##.##)	2012-13 Allocation factor
236948	University of Washington-Seattle Campus	Seattle, WA	96.00 %	96.00
377555	University of Washington-Bothell Campus	Bothell, WA	2.00 %	2.00
377564	University of Washington-Tacoma Campus	Tacoma, WA	2.00 %	2.00
		Total:	100.00 %	

If this list of institutions is not complete, or is incorrect in any way, or if you would like to report data for each component institution instead of submitting a combined report, or if you have any questions or concerns, please call the Help Desk at **1-877-225-2568**.

Caveats:

Institution: University of Washington-Seattle Campus (236948)

User ID: 88G2561

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.

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, 2013.)

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

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

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.

Part A - Statement of Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

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
	<u>Current Assets</u>		
01	Total <u>current assets</u>	1,459,051,746	1,161,106,458
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	3,975,956,537	3,618,409,354
04	Other noncurrent assets CV=[A05-A31]	3,732,173,514	3,623,927,907
05	Total noncurrent assets	7,708,130,051	7,242,337,261
06	Total assets CV=(A01+A05)	9,167,181,797	8,403,443,719
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	91,332,038	72,311,279
08	Other current liabilities CV=(A09-A07)	638,082,246	649,848,742
09	Total current liabilities	729,414,284	722,160,021
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	2,223,159,287	1,884,300,569
11	Other noncurrent liabilities CV=(A12-A10)	49,557,265	55,375,488
12	Total noncurrent liabilities	2,272,716,552	1,939,676,057
13	Total liabilities CV=(A09+A12)	3,002,130,836	2,661,836,078
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	2,038,494,821	2,113,237,844
15	Restricted-expendable	1,344,643,365	1,161,583,239
16	Restricted-nonexpendable	1,182,985,905	1,115,853,960
17	Unrestricted CV=[A18-(A14+A15+A16)]	1,598,926,870	1,350,932,598
18	Total net assets CV=(A06-A13)	6,165,050,961	5,741,607,641

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

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	125,388,499	117,614,312
22	<u>Infrastructure</u>	194,002,229	184,027,261
23	<u>Buildings</u>	4,687,248,768	3,966,687,144
32	Equipment, including art and <u>library collections</u>	1,526,658,529	1,463,620,901
27	<u>Construction in progress</u>	467,585,667	720,928,509
Total for Plant, Property and Equipment CV = (A21+ .. A27)		7,000,883,692	6,452,878,127
28	<u>Accumulated depreciation</u>	3,054,974,592	2,861,713,217
33	Intangible assets, net of accumulated amortization	30,047,177	27,244,444
34	Other capital assets	0	0

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, 2012 - June 30, 2013

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

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	45,654,987	47,386,529
02	Other federal grants (Do NOT include FDSL amounts)	15,873,102	15,404,962
03	Grants by state government	68,803,002	60,218,338
04	Grants by local government	0	0
05	Institutional grants from restricted resources	114,356,065	90,025,737
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	37,865,263	33,693,345
07	Total gross scholarships and fellowships	282,552,419	246,728,911
08	Discounts and allowances applied to tuition and fees	135,353,565	133,242,861
09	Discounts and allowances applied to sales and services of auxiliary enterprises	6,301,486	5,757,049
10	Total discounts and allowances CV=(E08+E09)	141,655,051	138,999,910
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.	140,897,368	107,729,001

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

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition and fees, after deducting discounts & allowances</u>	808,052,531	681,227,364
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,057,829,146	1,070,900,842
03	State operating grants and contracts	91,787,722	81,953,513
04	Local government/private operating grants and contracts	161,100,718	148,699,940
	04a Local government operating grants and contracts	2,103,180	2,000,589
	04b Private operating grants and contracts	158,997,538	146,699,351
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	184,475,128	161,296,568
06	Sales and services of hospitals, after deducting patient contractual allowances	1,162,389,311	1,097,525,167
26	<u>Sales and services of educational activities</u>	198,319,884	185,520,923
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	118,965,148	95,246,591
09	Total operating revenues	3,782,919,588	3,522,370,908

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	218,164,965	218,342,921
12	Local <u>appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	45,654,987	47,386,529
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	101,823,107	76,717,830
17	<u>Investment income</u>	341,240,917	34,122,596
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	706,883,976	376,569,876
27	Total operating and nonoperating revenues CV=[B19+B09]	4,489,803,564	3,898,940,784
28	12-month Student FTE from E12	53,242	45,210
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	84,328	86,241

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	47,124,600	6,065,650
21	Capital grants and gifts	26,762,955	25,514,197
22	Additions to permanent endowments	57,882,152	53,258,678
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	131,769,707	84,838,525
25	Total all revenues and other additions CV=[B09+B19+B24]	4,621,573,271	3,983,779,309

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

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	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
	Expenses and Deductions								
01	Instruction	1,117,937,474	608,578,236	204,462,544	58,397,415	79,207,382	16,175,323	151,116,574	1,053,141,291
02	Research	873,863,845	331,676,685	111,432,606	44,696,740	60,624,460	12,380,414	313,052,940	890,343,693
03	Public service	55,261,734	20,365,012	6,841,983	2,826,549	3,833,793	782,917	20,611,480	27,363,621
05	Academic support	325,670,809	211,141,967	70,936,851	15,440,842	20,943,199	4,276,912	2,931,038	331,639,553
06	Student services	41,975,810	21,916,561	7,363,253	2,146,996	2,912,079	594,690	7,042,231	41,861,864
07	Institutional support	232,138,670	95,136,924	31,962,920	11,873,522	16,104,661	3,288,811	73,771,832	183,900,587
08	Operation and maintenance of plant (see instructions)	0	69,074,848	23,206,908	-206,509,244			114,227,488	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	140,897,368						140,897,368	107,729,001
11	Auxiliary enterprises	235,309,515	76,943,338	25,609,699	12,035,706	16,324,639	3,333,734	101,062,399	222,953,855
12	Hospital services	1,155,294,616	459,676,232	128,520,754	59,091,474	80,148,769	16,367,568	411,489,819	1,093,273,954
13	Independent operations							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	19,780,111	0	0	0	0	0	19,780,111	18,329,376
19	Total expenses and deductions	4,198,129,952	1,894,509,803	610,337,518	0	280,098,982	57,200,369	1,355,983,280	3,970,536,795
	Prior year amount	3,970,536,795	1,839,181,106	596,525,348		242,929,050	41,181,861	1,250,719,430	
20	12-month Student FTE from E12	53,242							45,210
21	Total expenses and deductions per student FTE CV=[C19/C20]	78,850							87,824

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, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	4,621,573,271	3,983,779,309
02	Total expenses and deductions (from C19)	4,198,129,952	3,970,536,795
03	Change in net position during year CV=(D01-D02)	423,443,319	13,242,514
04	Net position beginning of year	5,741,607,641	5,728,365,127
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1	0
06	Net position end of year (from A18)	6,165,050,961	5,741,607,641

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, 2012 - June 30, 2013

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 <u>endowment assets</u> at the beginning of the fiscal year	2,206,039,925	2,248,770,369
02	Value of <u>endowment assets</u> at the end of the fiscal year	2,432,421,073	2,206,039,925

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

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

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	943,406,096	943,406,096			
02 Sales and services	1,551,485,809	198,319,884	190,776,614	1,162,389,311	
03 Federal grants/contracts (excludes Pell Grants)	1,057,829,146	1,057,829,146			
Revenue from the state government:					
04 State appropriations, current & capital	265,289,566	258,870,566		6,419,000	
05 State grants and contracts	91,787,722	91,787,722			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	2,103,180	2,103,180			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	345,465,753				
10 Interest earnings	79,190,452				
11 Dividend earnings					
12 Realized capital gains	72,750,022				

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

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

Category	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 Salaries and wages	1,894,509,803	1,357,890,233	76,943,338	459,676,232	
02 Employee benefits, total	610,337,518	456,207,065	25,609,699	128,520,754	
03 Payment to state retirement funds (maybe included in line 02 above)	46,022,126	23,113,433	3,319,048	19,589,645	
04 Current expenditures other than salaries	1,195,305,798	682,753,581	101,062,399	411,489,818	
Capital outlay:					
05 Construction	442,222,562	121,467,845	294,110,341	26,644,376	
06 Equipment purchases	112,121,885	69,984,140	7,842,458	34,295,287	
07 Land purchases	9,793,069	9,793,069			
08 Interest on debt outstanding, all funds and activities	49,570,701				
09 Scholarships/fellowships	282,552,419	282,552,419			

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

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2012 - June 30, 2013

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	1,044,314,954
02 Long-term debt issued during fiscal year	299,425,000
03 Long-term debt retired during fiscal year	13,799,402
04 Long-term debt outstanding at end of fiscal year	1,329,940,334
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 space below to provide context for the data you've reported above.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2012 - June 30, 2013

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	12,362,671
08 Total cash and security assets held at end of fiscal year in bond funds	1,696,538
09 Total cash and security assets held at end of fiscal year in all other funds	3,977,079,871

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

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 2014.

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	\$808,052,531	25%	\$15,177
Government appropriations	\$218,164,965	7%	\$4,098
Government grants and contracts	\$1,197,375,035	37%	\$22,489
Private gifts, grants, and contracts	\$260,820,645	8%	\$4,899
Investment income	\$341,240,917	10%	\$6,409
Other core revenues	\$449,054,739	14%	\$8,434
Total core revenues	\$3,274,708,832	100%	\$61,506
Total revenues	\$4,621,573,271		\$86,803

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. 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	\$1,117,937,474	40%	\$20,997
Research	\$873,863,845	31%	\$16,413
Public service	\$55,261,734	2%	\$1,038
Academic support	\$325,670,809	12%	\$6,117
Institutional support	\$232,138,670	8%	\$4,360

Core Expenses

Student services	\$41,975,810	1%	\$788
Other core expenses	\$160,677,479	6%	\$3,018
Total core expenses	\$2,807,525,821	100%	\$52,731
Total expenses	\$4,198,129,952		\$78,850

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	53,242

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.

Finance

University of Washington-Seattle Campus (236948)

Source	Description	Severity	Resolved	Options
Screen: Expenses				
Screen Entry	The amount reported is outside the expected range of between 13,681,811 and 41,045,431 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	In our 2013 audit we recast the 2013 and 2012 function disclosure as a result of an internal review of the activities. This recast resulted in a large increase to Public Service Expense. Additionally, there was a 20% increase in these activities in 2013 primarily due to faculty engaging in more public service activities in light of reduced federal funding for research.			