

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 are a few new changes to the 2015-16 Finance data collection. A new FAQ clarifying how to report VA education benefits has been added for all institutions. For GASB institutions, a new pension screen (Part M) has been added to accommodate the implementation of GASB Statement 68. Please review the new screen and survey materials carefully. Additionally, instructions for parts J,K,L have been slightly modified and FAQs have been added for clarity.

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 (##.##)	2014-15 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**.

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

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, 2015.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2014

And ending: month/year (MMYYYY)

Month: 6

Year: 2015

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 ?

No

Yes - (report endowment assets)

6. Pension

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

No

Yes - (report additional (unfunded) pension information)

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, 2014 - June 30, 2015

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 current assets	1,402,319,854	1,537,380,606
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	4,172,377,913	4,044,795,614
04	Other noncurrent assets CV=[A05-A31]	4,898,312,943	4,330,386,384
05	Total noncurrent assets	9,070,690,856	8,375,181,998
06	Total assets CV=(A01+A05)	10,473,010,710	9,912,562,604
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	124,137,311	109,590,305
08	Other current liabilities CV=(A09-A07)	874,180,656	762,378,825
09	Total current liabilities	998,317,967	871,969,130
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	2,484,522,308	2,345,617,686
11	Other noncurrent liabilities CV=(A12-A10)	943,709,962	52,426,486
12	Total noncurrent liabilities	3,428,232,270	2,398,044,172
13	Total liabilities CV=(A09+A12)	4,426,550,237	3,270,013,302
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	2,156,229,138	2,018,077,159
15	Restricted-expendable	1,699,135,162	1,628,531,930
16	Restricted-nonexpendable	1,321,979,207	1,257,296,790
17	Unrestricted CV=[A18-(A14+A15+A16)]	869,116,966	1,738,643,423
18	Total net assets CV=(A06-A13)	6,046,460,473	6,642,549,302

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, 2014 - June 30, 2015

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	128,748,026	126,795,719
22	Infrastructure	205,070,163	194,002,229
23	Buildings	5,313,345,790	5,244,984,644
32	Equipment, including art and library collections	1,588,586,060	1,556,568,411
27	Construction in progress	343,807,818	121,695,283
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	7,579,557,857	7,244,046,286
28	Accumulated depreciation	3,483,330,057	3,263,891,759
33	Intangible assets, net of accumulated amortization	76,150,176	64,640,925
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, 2014 - June 30, 2015

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)	48,470,776	47,370,302
02	Other federal grants (Do NOT include FDSL amounts)	16,852,326	16,880,467
03	Grants by state government	69,409,031	65,641,623
04	Grants by local government	0	0
05	Institutional grants from restricted resources	127,659,498	117,757,446
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	33,359,352	37,180,535
07	Total gross scholarships and fellowships	295,750,983	284,830,373
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	142,685,409	139,776,293
09	Discounts and allowances applied to sales and services of auxiliary enterprises	6,495,474	6,745,349
10	Total discounts and allowances CV=(E08+E09)	149,180,883	146,521,642
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.	146,570,100	138,308,731

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

Part B - Revenues by Source

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	914,419,476	838,795,991
	Grants and contracts - operating		
02	Federal operating grants and contracts	999,189,087	1,020,051,882
03	State operating grants and contracts	85,051,060	80,347,864
04	Local government/private operating grants and contracts	196,417,270	175,091,037
	04a Local government operating grants and contracts	2,577,642	2,439,050
	04b Private operating grants and contracts	193,839,628	172,651,987
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	319,232,499	260,564,751
06	Sales and services of hospitals, after deducting patient contractual allowances	1,362,278,646	1,206,917,826
26	Sales and services of educational activities	223,494,054	212,592,413
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	116,615,883	119,609,883
09	Total operating revenues	4,216,697,975	3,913,971,647

Part B - Revenues by Source

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	255,156,233	262,145,954
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	48,470,776	47,370,302
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	115,635,928	117,070,570
17	Investment income	227,403,545	480,645,072
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	9,041,757	42,816,412
19	Total nonoperating revenues	655,708,239	950,048,310
27	Total operating and nonoperating revenues CV=[B19+B09]	4,872,406,214	4,864,019,957
28	12-month Student FTE from E12	56,252	54,944
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	86,617	88,527

Part B - Revenues by Source

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	20,812,369	7,692,514
21	Capital grants and gifts	21,985,523	26,156,209
22	Additions to permanent endowments	67,359,122	55,541,075
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	110,157,014	89,389,798
25	Total all revenues and other additions CV=[B09+B19+B24]	4,982,563,228	4,953,409,755

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

Part C - Expenses by Functional and Natural Classification

Fiscal Year: July 1, 2014 - June 30, 2015

Report Total Operating AND Nonoperating Expenses in this section

		Expense Natural Classifications							
Line No.	Expense Functional Classifications	1	2	3	4	5	6	7	8
		Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount
01	Instruction	1,278,580,249	704,002,548	221,215,526	67,846,985	87,281,846	22,246,925	175,986,419	1,182,956,661
02	Research	845,783,885	348,377,475	109,469,073	44,437,654	57,166,881	14,571,040	271,761,762	889,510,341
03	Public service	41,068,633	16,877,571	5,303,362	2,157,754	2,775,846	707,524	13,246,576	48,233,354
05	Academic support	403,122,084	263,176,830	82,696,861	20,509,992	26,385,106	6,725,196	3,628,099	365,172,134
06	Student services	49,963,796	25,776,313	8,099,574	2,625,108	3,377,074	860,769	9,224,958	50,400,301
07	Institutional support	249,356,402	114,344,482	35,929,948	13,101,235	16,854,102	4,295,875	64,830,760	259,960,050
08	Operation and maintenance of plant (see instructions)	0	77,007,775	24,197,804	-241,719,348		0	140,513,769	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	146,570,100						146,570,100	138,308,731
11	Auxiliary enterprises	338,064,501	88,912,801	27,660,687	17,761,977	22,849,919	5,824,126	175,054,991	331,471,217
12	Hospital services	1,394,715,719	554,305,036	135,350,317	73,278,643	94,269,409	24,027,957	513,484,357	1,209,898,627
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	0
19	Total expenses and deductions	4,747,225,369	2,192,780,831	649,923,152	0	310,960,183	79,259,412	1,514,301,791	4,475,911,416
	Prior year amount	4,475,911,416	2,026,646,403	661,998,921		308,189,935	91,535,363	1,387,540,794	
20	12-month Student FTE from E12	56,252							54,944
21	Total expenses and deductions per student FTE CV=[C19/C20]	84,392							81,463

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

Part M - Additional (Unfunded) Pension Information

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Description	Current year amount
01	Additional (or decreased) pension expense	56,735,000
02	Additional pension liability (or asset)	622,589,303
03	Deferred inflows of resources	269,135,905
04	Deferred outflows of resources	85,602,008

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, 2014 - June 30, 2015

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	4,982,563,228	4,953,409,755
02	Total expenses and deductions (from C19)	4,747,225,369	4,475,911,416
03	Change in net position during year CV=(D01-D02)	235,337,859	477,498,339
04	Net position beginning of year	5,811,122,614	6,165,050,961
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	2
06	Net position end of year (from A18)	6,046,460,473	6,642,549,302

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, 2014 - June 30, 2015

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	2,915,057,707	2,432,421,073
02	Value of <u>endowment assets</u> at the end of the fiscal year	3,148,083,552	2,915,057,707

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, 2014 - June 30, 2015

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	1,057,104,885	1,057,104,885			
02 Sales and services	1,911,500,673	223,494,054	325,727,973	1,362,278,646	
03 Federal grants/contracts (excludes Pell Grants)	999,189,087	999,189,087			
Revenue from the state government:					
04 State appropriations, current & capital	261,657,233	255,156,233		6,501,000	
05 State grants and contracts	85,051,060	85,051,060			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	2,577,642	2,577,642			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	331,655,048				
10 Interest earnings	71,890,814				
11 Dividend earnings					
12 Realized capital gains	71,485,454				

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, 2014 - June 30, 2015

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	2,192,780,832	1,549,562,995	88,912,801	554,305,036	
02 Employee benefits, total	649,923,153	486,912,149	27,660,687	135,350,317	
03 Payment to state retirement funds (maybe included in line 02 above)	63,782,678	32,368,640	4,923,086	26,490,952	
04 Current expenditures other than salaries	1,367,731,689	679,192,341	175,054,992	513,484,356	
Capital outlay:					
05 Construction	305,332,973	147,304,944	87,921,701	70,106,328	
06 Equipment purchases	103,705,873	74,035,189	2,302,419	27,368,265	
07 Land purchases	1,953,026	1,953,026			
08 Interest on debt outstanding, all funds and activities	56,216,119				
09 Scholarships/fellowships	295,750,983	295,750,983			

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, 2014 - June 30, 2015

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	1,455,129,008
02 Long-term debt issued during fiscal year	218,270,000
03 Long-term debt retired during fiscal year	200,699,167
04 Long-term debt outstanding at end of fiscal year	1,472,699,841
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, 2014 - June 30, 2015

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	7,851,067
08 Total cash and security assets held at end of fiscal year in bond funds	57,101,151
09 Total cash and security assets held at end of fiscal year in all other funds	4,874,172,462

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 2016.

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	\$914,419,476	28%	\$16,256
State appropriations	\$255,156,233	8%	\$4,536
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$1,135,288,565	34%	\$20,182
Private gifts, grants, and contracts	\$309,475,556	9%	\$5,502
Investment income	\$227,403,545	7%	\$4,043
Other core revenues	\$459,308,708	14%	\$8,165
Total core revenues	\$3,301,052,083	100%	\$58,683
Total revenues	\$4,982,563,228		\$88,576

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	\$1,278,580,249	42%	\$22,730
Research	\$845,783,885	28%	\$15,036
Public service	\$41,068,633	1%	\$730
Academic support	\$403,122,084	13%	\$7,166
Institutional support	\$249,356,402	8%	\$4,433
Student services	\$49,963,796	2%	\$888
Other core expenses	\$146,570,100	5%	\$2,606
Total core expenses	\$3,014,445,149	100%	\$53,588
Total expenses	\$4,747,225,369		\$84,392

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

FTE enrollment	56,252
----------------	--------

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: Net Position				
Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or explain. (Error #5303)	Explanation	Yes	
Reason:	Restated our begininning net position due to the implementation of GASB 68			