

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 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

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 (##.##)	FY 2015 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, 2016.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2015

And ending: month/year (MMYYYY)


Month: 6

Year: 2016

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

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

No

 Yes

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

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2015 - June 30, 2016

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
	Assets		
01	Total current assets	1,538,815,650	1,402,319,854
31	Depreciable capital assets, net of depreciation	4,353,141,218	4,172,377,913
04	Other noncurrent assets CV=[A05-A31]	4,614,996,600	4,898,312,943
05	Total noncurrent assets	8,968,137,818	9,070,690,856
06	Total assets CV=(A01+A05)	10,506,953,468	10,473,010,710
19	Deferred outflows of resources	179,355,623	
	Liabilities		
07	Long-term debt, current portion	137,036,016	124,137,311
08	Other current liabilities CV=(A09-A07)	923,021,810	874,180,656
09	Total current liabilities	1,060,057,826	998,317,967
10	Long-term debt	2,676,018,778	2,484,522,308
11	Other noncurrent liabilities CV=(A12-A10)	863,927,826	943,709,962
12	Total noncurrent liabilities	3,539,946,604	3,428,232,270
13	Total liabilities CV=(A09+A12)	4,600,004,430	4,426,550,237
20	Deferred inflows of resources	122,416,873	
	Net Position		
14	Invested in capital assets, net of related debt	2,277,608,399	2,156,229,138
15	Restricted-expendable	1,591,440,008	1,699,135,162
16	Restricted-nonexpendable	1,419,310,501	1,321,979,207
17	Unrestricted CV=[A18-(A14+A15+A16)]	675,528,880	869,116,966
18	Net position CV=[(A06+A19)-(A13+A20)]	5,963,887,788	6,046,460,473

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

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2015 - June 30, 2016


Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	128,748,026	128,748,026
22	Infrastructure	241,807,937	205,070,163
23	Buildings	5,611,673,478	5,313,345,790
32	Equipment, including art and library collections	1,624,203,195	1,588,586,060
27	Construction in progress	349,584,919	343,807,818
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	7,956,017,555	7,579,557,857
28	Accumulated depreciation	3,702,676,228	3,483,330,057
33	Intangible assets, net of accumulated amortization	99,801,915	76,150,176
34	Other capital assets	0	0

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

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2015 - June 30, 2016

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 AND all of its child institutions	5,024,268,788	4,982,563,228
02	Total expenses and deductions for this institution AND all of its child institutions	5,106,841,473	4,747,225,369
03	Change in net position during year CV=(D01-D02)	 -82,572,685	235,337,859
04	Net position beginning of year for this institution AND all of its child institutions	6,046,460,473	5,811,122,614
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	5,963,887,788	6,046,460,473

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, 2015 - June 30, 2016

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)	47,698,689	48,470,776
02	Other federal grants (Do NOT include FDSL amounts)	17,325,591	16,852,326
03	Grants by state government	74,021,114	69,409,031
04	Grants by local government	0	0
05	Institutional grants from restricted resources	131,452,625	127,659,498
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	37,725,054	33,359,352
07	Total revenue that funds scholarships and fellowships	308,223,073	295,750,983
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	144,543,099	142,685,409
09	Discounts and allowances applied to sales and services of auxiliary enterprises	8,230,640	6,495,474
10	Total discounts and allowances CV=(E08+E09)	152,773,739	149,180,883
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.	155,449,334	146,570,100

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

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	948,750,865	914,419,476
	Grants and contracts - operating		
02	Federal operating grants and contracts	990,395,545	999,189,087
03	State operating grants and contracts	87,616,475	85,051,060
04	Local government/private operating grants and contracts	216,430,602	196,417,270
	04a Local government operating grants and contracts	2,596,139	2,577,642
	04b Private operating grants and contracts	213,834,463	193,839,628
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	348,850,373	319,232,499
06	Sales and services of hospitals, after deducting patient contractual allowances	1,434,695,959	1,362,278,646
26	Sales and services of educational activities	224,747,260	223,494,054
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	100,842,040	116,615,883
09	Total operating revenues	4,352,329,119	4,216,697,975

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	302,096,941	255,156,233
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	47,698,689	48,470,776
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	115,000,429	115,635,928
17	Investment income	44,877,366	227,403,545
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	13,133,497	9,041,757
19	Total nonoperating revenues	522,806,922	655,708,239
27	Total operating and nonoperating revenues CV=[B19+B09]	4,875,136,041	4,872,406,214
28	12-month Student FTE from E12	56,834	56,252
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	85,779	86,617

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	39,220,874	20,812,369
21	Capital grants and gifts	21,644,897	21,985,523
22	Additions to permanent endowments	88,266,975	67,359,122
23	Other revenues and additions CV=[B24-(B20+...+B22)]	1	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	149,132,747	110,157,014
25	Total all revenues and other additions	5,024,268,788	4,982,563,228

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

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2015 - June 30, 2016

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	1,347,789,710	1,278,580,249	742,990,855	704,002,548
02	Research	862,027,249	845,783,885	350,472,933	348,377,475
03	Public service	44,699,196	41,068,633	18,386,692	16,877,571
05	Academic support	453,789,831	403,122,084	293,395,340	263,176,830
06	Student services	54,059,700	49,963,796	27,904,706	25,776,313
07	Institutional support	306,446,541	249,356,402	125,518,452	114,344,482
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	155,449,334	146,570,100		
11	Auxiliary enterprises	484,762,931	338,064,501	100,317,804	88,912,801
12	Hospital services	1,397,816,981	1,394,715,719	621,713,523	554,305,036
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0
19	Total expenses and deductions	5,106,841,473	4,747,225,369	2,280,700,305	2,192,780,831

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	2,280,700,305	2,192,780,831
19-3	Benefits	721,750,415	649,923,152
19-4	Operation and Maintenance of Plant (as a natural expense)	238,944,864	241,719,348
19-5	Depreciation	324,602,764	310,960,183
19-6	Interest	72,678,397	79,259,412
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	1,468,164,728	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	5,106,841,473	4,747,225,369
20-1	12-month Student FTE (from E12 survey)	56,834	56,252
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	89,855	84,392

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

Part M - Pension Information

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	75,495,000	56,735,000
02	Net Pension liability	805,174,111	622,589,303
03	Deferred inflows related to pension	⚠ 122,416,873	269,135,905
04	Deferred outflows related to pension	⚠ 155,890,367	85,602,008

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, 2015 - June 30, 2016

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	3,148,083,552	2,915,057,707
02	Value of <u>endowment assets</u> at the end of the fiscal year	3,004,445,263	3,148,083,552

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

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2015 - June 30, 2016

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	1,093,293,964	1,093,293,964			
02 Sales and services	2,016,524,232	224,747,260	357,081,013	1,434,695,959	0
03 Federal grants/contracts (excludes Pell Grants)	990,395,545	990,395,545	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	302,096,941	302,096,941	0	0	0
05 State grants and contracts	87,616,475	87,616,475	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	2,596,139	2,596,139	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	371,445,024				
10 Interest earnings	87,165,031				
11 Dividend earnings	0				
12 Realized capital gains	41,086,049				

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

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2015 - June 30, 2016

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	749,406,553	546,091,030	33,085,795	170,229,728	0
03 Payment to state retirement funds (maybe included in line 02 above)	76,963,982	37,291,513	5,530,396	34,142,073	0
04 Current expenditures including salaries	1,440,856,235	725,524,096	289,070,024	426,262,115	0
Capital outlays					
05 Construction	337,568,673	257,018,541	31,726,030	48,824,102	0
06 Equipment purchases	113,088,948	67,658,996	3,161,118	42,268,834	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	62,214,632				

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

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

Fiscal Year: July 1, 2015 - June 30, 2016

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	1,472,699,841
02 Long-term debt issued during fiscal year	195,510,000
03 Long-term debt retired during fiscal year	35,166,894
04 Long-term debt outstanding at end of fiscal year	1,633,042,947
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 for Census Bureau, page 2

Fiscal Year: July 1, 2015 - June 30, 2016

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	9,754,589
08 Total cash and security assets held at end of fiscal year in bond funds	51,807,292
09 Total cash and security assets held at end of fiscal year in all other funds	4,576,467,550

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

Prepared by

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: Dan Schaaf
Email: schaafd@uw.edu

How long did it take to prepare this survey component?	30hours	minutes
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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.

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	\$948,750,865	29%	\$16,693
State appropriations	\$302,096,941	9%	\$5,315
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$1,128,306,848	35%	\$19,853
Private gifts, grants, and contracts	\$328,834,892	10%	\$5,786
Investment income	\$44,877,366	1%	\$790
Other core revenues	\$487,855,544	15%	\$8,584
Total core revenues	\$3,240,722,456	100%	\$57,021
Total revenues	\$5,024,268,788		\$88,403

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	\$1,347,789,710	42%	\$23,714
Research	\$862,027,249	27%	\$15,167
Public service	\$44,699,196	1%	\$786
Academic support	\$453,789,831	14%	\$7,984
Institutional support	\$306,446,541	10%	\$5,392
Student services	\$54,059,700	2%	\$951
Other core expenses	\$155,449,334	5%	\$2,735
Total core expenses	\$3,224,261,561	100%	\$56,731
Total expenses	\$5,106,841,473		\$89,855

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
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FTE enrollment	56,834
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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: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Pension				
Screen Entry	The value is outside the expected range. Please correct your data or explain. (Error #5280)	Explanation	Yes	
Reason:	Due to GASB 68 Implantation.			
Screen Entry	The value is outside the expected range. Please correct your data or explain. (Error #5280)	Explanation	Yes	
Reason:	Due to GASB 68 Implementation.			