

Finance 2008-09

Institution: Western Illinois University (149772)

Finance - Public institutions**Reporting Standard**

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: Western Illinois University (149772)

Finance - Public institutions

Form Version

Finance - Public Institutions

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is **OPTIONAL** for Fiscal Year 2008-09. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2008-09)

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: Western Illinois University (149772)

Finance - Public institutions

General Information

Finance - Public Institutions (unaligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction 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, 2009.)

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

6. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

- Number of component unit columns on GPFS using FASB standards
 Number of component unit columns on GPFS using GASB standards

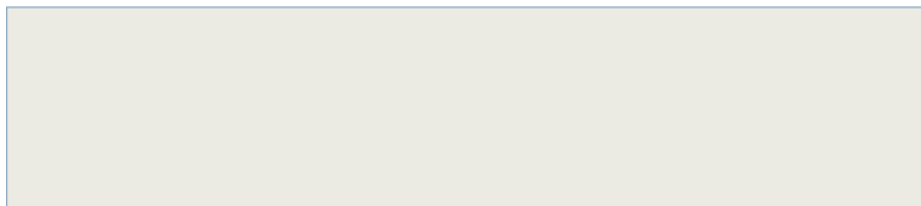
You may use the space below to provide context for the data you've reported above.

Institution: Western Illinois University (149772)

Part A - Statement of Net Assets**Fiscal Year 2009**

Line no.	Description	Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	62,962,184	67,189,579
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	328,310,049	305,305,888
03	<u>Accumulated depreciation</u>	189,618,220	180,552,090
31	<u>Capital assets</u> , net of depreciation CV =(A02-A03)	138,691,829	124,753,798
04	Other noncurrent assets CV =[A05-(A02-A03)]	15,345,968	23,896,140
05	Total noncurrent assets	154,037,797	148,649,938
06	Total assets CV =(A01+A05)	216,999,981	215,839,517
	<u>Current Liabilities</u>		
07	<u>Long-term debt</u> , current portion	5,067,719	4,909,810
08	Other <u>current liabilities</u> CV =(A09-A07)	26,441,356	26,091,997
09	Total current liabilities	31,509,075	31,001,807
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	45,451,324	50,561,273
11	Other noncurrent liabilities CV =(A12-A10)	14,434,838	15,062,098
12	Total noncurrent liabilities	59,886,162	65,623,371
13	Total liabilities CV =(A09+A12)	91,395,237	96,625,178
	<u>Net Assets</u>		
14	<u>Invested in capital assets</u> , net of related debt	101,558,444	95,334,312
15	<u>Restricted-expendable</u>	1,931,125	1,965,769
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV =[A18-(A14+A15+A16)]	22,115,175	21,914,258
18	Total net assets CV =(A06-A13)	125,604,744	119,214,339

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



Institution: Western Illinois University (149772)

Part A - Plant, Property, and Equipment**Fiscal Year 2009**

Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
Plant, Property, and Equipment					
21	<u>Land & land improvements</u>	3,221,432	0	0	3,221,432
22	<u>Infrastructure</u>	0	0	0	0
23	<u>Buildings</u>	208,253,444	21,706,284	0	229,959,728
24	<u>Equipment</u>	31,674,892	1,660,829	1,245,441	32,090,280
25	<u>Art and library collections</u>	37,895,508	755,761	0	38,651,269
26	<u>Property obtained under capital leases (if not included in equipment)</u>	32,203		11,282	20,921
27	<u>Construction in progress</u>	17,910,603	11,514,449	19,975,669	9,449,383
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	298,988,082	35,637,323	21,232,392	313,393,013
28	<u>Accumulated depreciation</u>	180,552,090	10,254,593	1,188,463	189,618,220

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

Institution: Western Illinois University (149772)

Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	71,645,549	68,440,030
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	6,889,094	6,614,863
03	State operating grants and contracts	3,121,143	3,550,508
04	Local government/private operating grants and contracts	1,137,503	1,216,281
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	51,487,965	50,936,746
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	9,122,962	7,949,385
09	Total operating revenues	143,404,216	138,707,813

Institution: Western Illinois University (149772)

Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	97,016,514	93,692,465
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
	<u>Grants-nonoperating</u>		
13	Federal nonoperating grants	9,846,549	8,599,688
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	595,448	573,221
17	<u>Investment income</u>	749,341	2,700,753
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,763	0
19	Total nonoperating revenues	108,209,615	105,566,127

Institution: Western Illinois University (149772)

Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	2,990,020	1,118,833
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	2,990,020	1,118,833
25	Total all revenues and other additions CV=(B09+B19+B24)	254,603,851	245,392,773

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

Institution: Western Illinois University (149772)

Part C - Expenses and Other Deductions**Fiscal Year 2009**

Line No.	Description	1 Current year total	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
Operating Expenses						
01	<u>Instruction</u>	81,363,153	56,132,258	21,266,148		3,964,747
02	<u>Research</u>	3,510,566	2,084,885	865,400		560,281
03	<u>Public service</u>	12,412,776	5,769,694	2,968,490		3,674,592
05	<u>Academic support</u>	23,449,642	12,796,518	4,840,498		5,812,626
06	<u>Student services</u>	24,756,853	10,793,767	4,107,406		9,855,680
07	<u>Institutional support</u>	16,778,484	10,660,239	3,943,026		2,175,219
08	<u>Operation & maintenance of plant</u>	19,371,337	9,071,641	3,431,220		6,868,476
09	<u>Depreciation</u>	10,254,593			10,254,593	0
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	5,747,030				5,747,030
11	<u>Auxiliary enterprises</u>	49,013,761	14,985,638	5,957,541		28,070,582
12	<u>Hospital services</u>					0
13	<u>Independent operations</u>					0
14	Other expenses & deductions CV=[C15-(C01+...+C13)]	3,773	0	0	0	3,773
15	Total operating expenses	246,661,968	122,294,640	47,379,729	10,254,593	66,733,006
	Prior year amount	237,066,357	118,320,364	43,925,327	9,964,289	64,856,377

Institution: Western Illinois University (149772)

Part C - Expenses and Other Deductions

Fiscal Year 2009

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Nonoperating Expenses and Deductions						
16	Interest	1,551,478				1,551,478
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	1,551,478	0	0	0	1,551,478
19	Total expenses & deductions	248,213,446	122,294,640	47,379,729	10,254,593	68,284,484
	Prior year amount	239,166,808	118,320,364	43,925,327	9,964,289	66,956,828

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Institution: Western Illinois University (149772)

Part D - Summary of Changes In Net Assets**Fiscal Year 2009**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	254,603,851	245,392,773
02	Total expenses & deductions (from C19)	248,213,446	239,166,808
03	Change in net assets during year CV=(D01-D02)	6,390,405	6,225,965
04	<u>Net assets</u> beginning of year	119,214,339	112,988,374
05	<u>Adjustments to beginning net assets</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	125,604,744	119,214,339

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

Institution: Western Illinois University (149772)

Part E - Scholarships and Fellowships

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	9,846,549	8,599,688
02	<u>Other federal grants</u>	1,672,368	1,035,952
03	<u>Grants by state government</u>		0
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>		0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	2,130,936	2,583,165
07	Total gross scholarships and fellowships	13,649,853	12,218,805
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	5,742,196	5,134,502
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u> CV= (E10-E08)	2,160,627	1,950,236
10	Total discounts & allowances CV=(E07-E11)	7,902,823	7,084,738
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	5,747,030	5,134,067

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

Institution: Western Illinois University (149772)

Part G - Component Unit that Uses GASB Standards**Part G - GASB Component Unit that uses GASB Standards****Fiscal Year 2009**

Names of entities included:

Western Illinois University

Primary nature of unit(s)

Fundraising

Line
No. Current year amount**Statement of Net Assets**

01	Total current assets	4,838,625
02	Total non-current assets (CV) CV=(G03-G01)	24,439,783
03	Total Assets	29,278,408
04	Total current liabilities	290,342
05	Total noncurrent liabilities (CV) CV=(G06-G04)	182,149
06	Total liabilities (CV) CV=(G3-G11)	472,491
	Net Assets	
07	Invested in capital assets, net of related debt	1,105,206
08	Restricted-expendable	4,095,723
09	Restricted-nonexpendable	12,406,807
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	11,198,181
11	Total net assets	28,805,917

Institution: Western Illinois University (149772)

Part G - Component Unit that Uses GASB Standards**Part G - GASB Component Unit that uses GASB Standards****Fiscal Year 2009**

Line No.		Current year amount
Statement of revenues, expenses, and Changes in Net Assets		
12	Total operating revenues	4,659,473
13	Total operating expenses	4,711,994
	13a Expenses paid to institution (included in G13)	3,077,457
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	-52,521
15	Total nonoperating revenues	768,526
16	Total nonoperating expenses (CV) CV=[(G14+G15)-G17]	3,746,468
17	Net income before other revenues, expenses, gains, or losses	-3,030,463
18	Total other additions & deductions (CV) CV=(G19-G17)	509,999
19	Change in net assets	-2,520,464
20	Net assets -- beginning of year	32,412,381
21	Adjustments to beginning net assets (CV) [G22-(G19+G20)]	-1,086,000
22	Net assets -- end of year (from G11)	28,805,917

CV = Calculated value

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

Institution: Western Illinois University (149772)

Part H - Details of Endowment Assets

Fiscal Year 2009

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	24,857,237	24,789,233
02	Value of <u>endowment assets</u> at the end of the fiscal year	20,449,242	24,959,618

Institution: Western Illinois University (149772)

Part J - Revenue Data for Bureau of Census

Fiscal Year 2009

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	77,387,745	77,387,745			
02 Sales and services	59,458,429	5,809,837	53,648,592	0	
03 Federal grants/contracts (excludes Pell Grants)	6,889,094	6,889,094			
Revenue from the state government:					
04 State appropriations, current & capital	100,006,534	100,006,534			
05 State grants and contracts	3,121,143	3,121,143			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	302,947	302,947			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	1,430,004				
10 Interest earnings	776,331				
11 Dividend earnings					
12 Realized capital gains					

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

Institution: Western Illinois University (149772)

Part K - Expenditure Data for Bureau of Census

Fiscal Year 2009

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	122,294,640	107,309,002	14,985,638		
02 Employee benefits, total	47,379,729	41,422,188	5,957,541		
03 Payment to state retirement funds (maybe included in line 02 above)	310,889	310,889			
04 Current expenditures other than salaries	125,918,806	91,890,683	34,028,123		
Capital outlay:					
05 Construction	9,603,853	5,223,063	4,380,790		
06 Equipment purchases	2,169,884	1,791,213	378,671		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	2,256,908				
09 Scholarships/fellowships	13,649,853	13,649,853			

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

Institution: Western Illinois University (149772)

Part L - Debt and Assets, page 1**Fiscal Year 2009****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	55,471,083
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	4,952,040
04 Long-term debt outstanding at end of fiscal year	50,519,043
05 Short-term debt outstanding at beginning of fiscal year	
06 Short-term debt outstanding at end of fiscal year	

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

Institution: Western Illinois University (149772)

Part L - Debt and Assets, page 2**Fiscal Year 2009****Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	414,443
08 Total cash and security assets held at end of fiscal year in bond funds	22,417,022
09 Total cash and security assets held at end of fiscal year in all other funds	25,347,312

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