

Institution: Western Illinois University (149772)
User ID: P1497721

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.

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**.

Institution: Western Illinois University (149772)

User ID: P1497721

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, 2010.)

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 Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	82,118,680	62,962,184
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	134,526,052	138,691,829
04	Other noncurrent assets CV=[A05-A31]	21,908,134	15,345,968
05	Total noncurrent assets	156,434,186	154,037,797
06	Total assets CV=(A01+A05)	238,552,866	216,999,981
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	5,175,110	5,067,719
08	Other current liabilities CV=(A09-A07)	26,512,507	26,441,356
09	Total current liabilities	31,687,617	31,509,075
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	51,940,278	45,451,324
11	Other noncurrent liabilities CV=(A12-A10)	14,132,142	14,434,838
12	Total noncurrent liabilities	66,072,420	59,886,162
13	Total liabilities CV=(A09+A12)	97,760,037	91,395,237
	<u>Net Assets</u>		
14	Invested in <u>capital assets</u> , net of related debt	106,814,814	101,558,444
15	Restricted-expendable	2,028,285	1,931,125
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	31,949,730	22,115,175
18	Total net assets CV=(A06-A13)	140,792,829	125,604,744

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

Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	3,221,432	3,221,432
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	233,180,970	229,959,728
32	Equipment, including art and <u>library collections</u>	74,208,214	70,741,549
27	<u>Construction in progress</u>	15,715,051	9,449,383
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	326,325,667	313,393,013
28	<u>Accumulated depreciation</u>	201,029,710	189,618,220
33	Intangible assets, net of accumulated amortization		
34	Other capital assets	28,638,147	

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

Other capital assets consist of site improvements.

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition & fees, after deducting discounts & allowances	73,193,414	71,645,549
	Grants and contracts - operating		
02	Federal operating grants and contracts	7,020,493	6,889,094
03	State operating grants and contracts	3,473,947	3,121,143
04	Local government/private operating grants and contracts	1,705,639	1,137,503
	04a Local government operating grants and contracts	311,069	
	04b Private operating grants and contracts	1,394,570	
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	49,638,751	51,487,965
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	5,152,143	
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	3,554,088	9,122,962
09	Total operating revenues	143,738,475	143,404,216

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations		0
11	State appropriations	106,856,785	97,016,514
12	Local appropriations, education district taxes, & similar support		0
Grants-nonoperating			
13	Federal nonoperating grants	14,293,498	9,846,549
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	301,803	595,448
17	Investment income	97,094	749,341
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,988,424	1,763
19	Total nonoperating revenues	125,537,604	108,209,615
27	Total operating and nonoperating revenues CV=[B19+B09]	269,276,079	251,613,831
28	12-month Student FTE from E12 CV=[B28a+B28b]	11,251	
	28a Undergraduates	9,891	
	28b Graduates	1,360	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,934	

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	6,495,559	2,990,020
21	Capital grants & gifts		0
22	Additions to permanent endowments	0	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,495,559	2,990,020
25	Total all revenues and other additions CV=[B09+B19+B24]	275,771,638	254,603,851

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, 2009 - June 30, 2010									
Line No.	Description	1 Total amount	2 Salaries & 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	103,709,823	58,653,916	29,173,962	8,450,892	4,013,232	93,649	3,324,172	81,363,153
02	Research	4,719,334	2,435,109	1,278,378	350,635	166,513	3,886	484,813	3,510,566
03	Public service	14,936,209	6,173,774	3,931,923	887,413	421,422	9,834	3,511,843	12,412,776
05	Academic support	26,986,009	13,011,738	6,462,716	1,872,652	889,301	20,752	4,728,850	23,449,642
06	Student services	27,842,348	11,191,920	5,584,363	1,608,363	763,793	110,328	8,583,581	24,756,853
07	Institutional support	20,189,672	10,763,140	5,348,099	1,550,160	736,153	31,988	1,760,132	16,778,484
08	Operation & maintenance of plant (see instructions)	0	9,271,652	4,266,421	-16,908,879	580,439	13,692	2,776,675	19,371,337
10	Scholarships and fellowships expenses, excluding discounts & allowances	7,534,906						7,534,906	5,747,030
11	Auxiliary enterprises	54,627,696	15,278,580	7,876,961	2,188,764	3,177,183	1,509,841	24,596,367	49,013,761
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	37,556	0	0	0	0	0	37,556	3,773
19	Total expenses & deductions	260,583,553	126,779,829	63,922,823	0	10,748,036	1,793,970	57,338,895	248,213,446
	Prior year amount	248,213,446	122,294,640	47,379,729		10,254,593		68,284,484	
20	12-month Student FTE from E12 CV=[C20a+C20b]	11,251							
	20a Undergraduates	9,891							
	20b Graduates	1,360							
21	Total expenses and deductions per student FTE CV=[C19/C20]	23,161							

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

Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	275,771,638	254,603,851
02	Total expenses & deductions (from C19)	260,583,553	248,213,446
03	Change in net assets during year CV=(D01-D02)	15,188,085	6,390,405
04	Net assets beginning of year	125,604,744	119,214,339
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	140,792,829	125,604,744

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, 2009 - June 30, 2010

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	14,293,498	9,846,549
02	Other federal grants	1,792,653	1,672,368
03	Grants by state government	0	0
04	Grants by local government		0
05	Institutional grants from restricted resources		0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	2,521,655	2,130,936
07	Total gross scholarships and fellowships	18,607,806	13,649,853
Discounts and Allowances			
08	Discounts & allowances applied to tuition & fees	8,161,727	5,742,196
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	2,911,173	2,160,627
10	Total discounts & allowances CV=(E07-E11)	11,072,900	7,902,823
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	7,534,906	5,747,030

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, 2009 - June 30, 2010

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	20,449,242	24,857,237
02	Value of <u>endowment assets</u> at the end of the fiscal year	23,047,721	20,449,242

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, 2009 - June 30, 2010

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	81,355,141	81,355,141			
02 Sales and services	57,702,067	5,152,143	52,549,924	0	
03 Federal grants/contracts (excludes Pell Grants)	7,020,493	7,020,493			
Revenue from the state government:					
04 State appropriations, current & capital	113,352,344	113,352,344			
05 State grants and contracts	3,473,947	3,473,947			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	311,069	311,069			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	1,696,373				
10 Interest earnings	97,094				
11 Dividend earnings					
12 Realized capital gains					

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, 2009 - June 30, 2010

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	126,779,829	111,501,249	15,278,580		
02 Employee benefits, total	63,922,823	56,045,862	7,876,961		
03 Payment to state retirement funds (maybe included in line 02 above)	316,009	316,009			
04 Current expenditures other than salaries	133,803,724	94,454,608	39,349,116		
Capital outlay:					
05 Construction	3,066,929	1,111,968	1,954,961		
06 Equipment purchases	1,723,166	1,495,030	228,136		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	2,238,262				
09 Scholarships/fellowships	18,607,806	18,607,806			

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, 2009 - June 30, 2010

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	50,519,043
02 Long-term debt issued during fiscal year	11,697,596
03 Long-term debt retired during fiscal year	5,101,251
04 Long-term debt outstanding at end of fiscal year	57,115,388
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.

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2009 - June 30, 2010

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	378,675
08 Total cash and security assets held at end of fiscal year in bond funds	25,675,186
09 Total cash and security assets held at end of fiscal year in all other funds	27,835,226

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 ExPT and sent to your institution's CEO in November 2011.

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	\$73,193,414	32%	\$6,506
Government appropriations	\$106,856,785	47%	\$9,498
Government grants and contracts	\$25,099,007	11%	\$2,231
Private gifts, grants, and contracts	\$1,696,373	1%	\$151
Investment income	\$97,094	0%	\$9
Other core revenues	\$19,190,214	8%	\$1,706
Total core revenues	\$226,132,887	100%	\$20,099
Total revenues	\$275,771,638		\$24,511

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	\$103,709,823	50%	\$9,218
Research	\$4,719,334	2%	\$419
Public service	\$14,936,209	7%	\$1,328
Academic support	\$26,986,009	13%	\$2,399
Institutional support	\$20,189,672	10%	\$1,794
Student services	\$27,842,348	14%	\$2,475

Core Expenses

Other core expenses	\$7,572,462	4%	\$673
Total core expenses	\$205,955,857	100%	\$18,306
Total expenses	\$260,583,553		\$23,161

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	11,251

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.

Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Part B - Revenues and Other Additions					
1	Row: 33 Col: 3	Screen Entry	This number should not be zero or blank. Please explain.	Explanation	Yes
Reason:	University does not hold any endowment assets. All endowment assets are held in foundation.				