

# National Center for Education Statistics

IPEDS Data Center

## Western Illinois University

**UnitID** 149772

**OPEID** 00178000

**Address** 1 University Circle, Macomb, IL, 61455

**Web Address** [www.wiu.edu](http://www.wiu.edu)

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.

**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
	<b>Current Assets</b>		
01	Total current assets	82,118,680	62,962,184
	<b>Noncurrent Assets</b>		
31	Depreciable capital assets, 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
	<b>Current Liabilities</b>		
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
	<b>Noncurrent Liabilities</b>		
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
	<b>Net Assets</b>		
14	Invested in capital assets, 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
	<b>Capital Assets</b>		
21	Land & land improvements	3,221,432	3,221,432
22	Infrastructure	0	0
23	Buildings	233,180,970	229,959,728
32	Equipment, including art and library collections	74,208,214	70,741,549
27	Construction in progress	15,715,051	9,449,383
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	326,325,667	313,393,013
28	Accumulated depreciation	201,029,710	189,618,220
33	Intangible assets, net of accumulated amortization	0	
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
<b>Operating Revenues</b>			
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
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	106,856,785	97,016,514
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	14,293,498	9,846,549
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	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	<b>12-month Student FTE from E12</b> 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	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
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	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	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	0
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources <b>CV=[E07-(E01+...+E05)]</b>	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 <b>CV= (E10-E08)</b>	2,911,173	2,160,627
10	Total discounts & allowances <b>CV=(E07-E11)</b>	11,072,900	7,902,823
11	Net scholarships and fellowships expenses after deducting discount & allowances <b>(from C10)</b>	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 endowment assets at the beginning of the fiscal year	20,449,242	24,857,237
02	Value of endowment assets 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.

**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](mailto: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
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

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.

