

# 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.

Institution: Western Illinois University (149772)

**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, 2012.)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.

Institution: Western Illinois University (149772)

**Part A - Statement of Net Assets**

Fiscal Year: July 1, 2011 - June 30, 2012

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
	Current Assets		
01	Total current assets	124,385,381	119,213,904
	Noncurrent Assets		
31	Depreciable capital assets, net of depreciation	153,534,004	139,732,597
04	Other noncurrent assets CV=[A05-A31]	61,185,734	37,213,001
05	Total noncurrent assets	214,719,738	176,945,598
06	Total assets CV=(A01+A05)	339,105,119	296,159,502
	Current Liabilities		
07	Long-term debt, current portion	5,617,804	4,329,393
08	Other current liabilities CV=(A09-A07)	28,273,585	29,884,875
09	Total current liabilities	33,891,389	34,214,268
	Noncurrent Liabilities		
10	Long-term debt	105,731,026	84,903,444
11	Other noncurrent liabilities CV=(A12-A10)	9,944,611	12,116,216
12	Total noncurrent liabilities	115,675,637	97,019,660
13	Total liabilities CV=(A09+A12)	149,567,026	131,233,928
	Net Assets		
14	Invested in capital assets, net of related debt	136,055,293	122,136,440
15	Restricted-expendable	1,986,908	2,047,052

16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	51,495,892	40,742,082
18	Total net assets CV=(A06-A13)	189,538,093	164,925,574

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 (Page 2)**

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land & land improvements	3,236,432	3,236,432
22	Infrastructure	0	0
23	Buildings	262,495,681	247,105,517
32	Equipment, including art and library collections	77,118,949	74,472,177
27	Construction in progress	53,223,183	30,124,413
	<b>Total for Plant, Property and Equipment</b> CV = (A21+ .. A27)	396,074,245	354,938,539
28	Accumulated depreciation	220,224,425	210,011,675
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	34,630,368	28,638,147

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Institution: Western Illinois University (149772)

**Part E - Scholarships and Fellowships**

Fiscal Year: July 1, 2011 - June 30, 2012

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDL) ANYWHERE IN THIS SECTION**

Line No.	Source	Current year amount	Prior year amount
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01	Pell grants (federal)	18,403,556	17,324,135
02	Other federal grants (Do NOT include FDSL amounts)	607,314	1,974,191
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 CV=[E07-(E01+...+E05)]	3,302,731	3,275,598
07	Total gross scholarships and fellowships	22,313,601	22,573,924
08	Discounts and Allowances Discounts & allowances applied to tuition & fees	10,398,034	10,202,624
09	Discounts & allowances applied to sales & services of auxiliary enterprises	3,566,682	3,553,777
10	Total discounts & allowances CV=(E08+E09)	13,964,716	13,756,401
11	Net scholarships and fellowships expenses after deducting discounts & allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	8,348,885	8,817,523

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: July 1, 2011 - June 30, 2012

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition & fees, after deducting discounts & allowances	81,496,306	75,988,377
Grants and contracts - operating			
02	Federal operating grants and contracts	8,901,254	7,427,722
03	State operating grants and contracts	3,011,749	3,187,383
04	Local government/private operating grants and contracts	2,130,798	1,877,018
04a	Local government operating grants and contracts	150,679	135,620
04b	Private operating grants and contracts	1,980,119	1,741,398
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	52,496,824	50,574,372
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0

26	Sales & services of educational activities	5,158,900	5,106,058
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	3,625,222	3,924,357
09	Total operating revenues	156,821,053	148,085,287

Institution: Western Illinois University (149772)

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	118,421,706	110,504,651
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	18,403,556	17,324,135
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,170,607	320,827
17	Investment income	262,272	298,293
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	191,675	147,935
19	Total nonoperating revenues	138,449,816	128,595,841
27	Total operating and nonoperating revenues CV=[B19+B09]	295,270,869	276,681,128
28	<b>12-month Student FTE from E12</b>	11,136	11,221
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,515	24,657

Institution: Western Illinois University (149772)

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	8,963,918	11,471,389

21	Capital grants & gifts	<input type="text" value="0"/>	<b>50,000</b>
22	Additions to permanent endowments	<input type="text" value="0"/>	<b>0</b>
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	<b>0</b>
24	Total other revenues and additions	<input type="text" value="8,963,918"/>	<b>11,521,389</b>
25	Total all revenues and other additions CV=[B09+B19+B24]	304,234,787	<b>288,202,517</b>

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: July 1, 2011 - June 30, 2012

Report Total Operating AND Nonoperating Expenses in this section

Line Description No.	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	
<b>Expenses and Deductions</b>									
01 Instruction	<input type="text" value="111,038,994"/>	<input type="text" value="59,657,531"/>	<input type="text" value="35,116,952"/>	<input type="text" value="8,269,194"/>	<input type="text" value="4,490,767"/>	<input type="text" value="516,319"/>	2,988,231	<b>103,555,792</b>	
02 Research	<input type="text" value="8,354,194"/>	<input type="text" value="2,629,093"/>	<input type="text" value="1,708,799"/>	<input type="text" value="363,073"/>	<input type="text" value="197,175"/>	<input type="text" value="22,672"/>	3,433,382	<b>4,896,178</b>	
03 Public service	<input type="text" value="15,503,047"/>	<input type="text" value="6,056,047"/>	<input type="text" value="4,510,139"/>	<input type="text" value="837,786"/>	<input type="text" value="454,978"/>	<input type="text" value="52,317"/>	3,591,780	<b>15,130,891</b>	
05 Academic support	<input type="text" value="28,077,281"/>	<input type="text" value="12,760,570"/>	<input type="text" value="7,511,993"/>	<input type="text" value="1,767,070"/>	<input type="text" value="959,646"/>	<input type="text" value="110,347"/>	4,967,655	<b>26,455,264</b>	
06 Student services	<input type="text" value="29,035,167"/>	<input type="text" value="11,162,589"/>	<input type="text" value="6,600,219"/>	<input type="text" value="1,544,166"/>	<input type="text" value="838,594"/>	<input type="text" value="419,559"/>	8,470,040	<b>28,256,288</b>	
07 Institutional support	<input type="text" value="21,615,685"/>	<input type="text" value="10,642,538"/>	<input type="text" value="6,077,993"/>	<input type="text" value="1,474,490"/>	<input type="text" value="800,754"/>	<input type="text" value="143,807"/>	2,476,103	<b>20,792,549</b>	
08 Operation & maintenance of plant (see instructions)	0	<input type="text" value="9,378,012"/>	<input type="text" value="5,120,518"/>	<input type="text" value="-16,462,677"/>	<input type="text" value="646,036"/>	<input type="text" value="74,870"/>	1,243,241	0	
10 Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	8,348,885						8,348,885	<b>8,817,523</b>	
11 Auxiliary enterprises	<input type="text" value="57,358,818"/>	<input type="text" value="15,989,402"/>	<input type="text" value="9,555,616"/>	<input type="text" value="2,206,898"/>	<input type="text" value="3,244,302"/>	<input type="text" value="3,195,418"/>	23,167,182	<b>56,122,880</b>	
12 Hospital services	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	0	<b>0</b>	
13 Independent operations	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	0	<b>0</b>	
14 Other expenses	290,197	0	0	0	0	0	60	290,137	<b>42,407</b>

& deductions <b>CV=[C19-(C01+...+C13)]</b>								
19 Total expenses & deductions	279,622,268	128,275,782	76,202,229	0	11,632,252	4,535,369	58,976,636	264,069,772
Prior year amount	264,069,772	126,619,748	66,580,739		10,849,182	4,042,482	55,977,621	
20 12-month Student FTE from E12	11,136							11,221
21 Total expenses and deductions per student FTE <b>CV=[C19/C20]</b>	25,110							23,534

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

Institution: Western Illinois University (149772)

**Part D - Summary of Changes In Net Assets**

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	304,234,787	288,202,517
02	Total expenses & deductions (from C19)	279,622,268	264,069,772
03	Change in net assets during year <b>CV=(D01-D02)</b>	24,612,519	24,132,745
04	Net assets beginning of year	164,925,574	140,792,829
05	Adjustments to beginning net assets and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net assets end of year (from A18)	189,538,093	164,925,574

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: July 1, 2011 - June 30, 2012

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	27,875,809	23,047,721
02	Value of endowment assets at the end of the fiscal year	28,422,724	27,875,809

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 2013.

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	\$81,496,306	32%	\$7,318
Government appropriations	\$118,421,706	47%	\$10,634
Government grants and contracts	\$30,467,238	12%	\$2,736
Private gifts, grants, and contracts	\$3,150,726	1%	\$283
Investment income	\$262,272	0%	\$24
Other core revenues	\$17,939,715	7%	\$1,611
<b>Total core revenues</b>	<b>\$251,737,963</b>	<b>100%</b>	<b>\$22,606</b>
<b>Total revenues</b>	<b>\$304,234,787</b>		<b>\$27,320</b>

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	\$111,038,994	50%	\$9,971
Research	\$8,354,194	4%	\$750
Public service	\$15,503,047	7%	\$1,392
Academic support	\$28,077,281	13%	\$2,521
Institutional support	\$21,615,685	10%	\$1,941
Student services	\$29,035,167	13%	\$2,607
Other core expenses	\$8,639,082	4%	\$776
<b>Total core expenses</b>	<b>\$222,263,450</b>	<b>100%</b>	<b>\$19,959</b>
<b>Total expenses</b>	<b>\$279,622,268</b>		<b>\$25,110</b>

### 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	11,136

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.

