

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

Institution: Western Illinois University (149772)
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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.

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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, 2013.)

Beginning: month/year (MMYYYY)	Month:	<input type="text" value="7"/>	Year:	<input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month:	<input type="text" value="6"/>	Year:	<input type="text" value="2013"/>

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)
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Fiscal Year: July 1, 2012 - June 30, 2013

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	98,571,023	124,385,381
	Noncurrent Assets		
31	Depreciable capital assets, net of depreciation	190,411,113	153,534,004
04	Other noncurrent assets	57,666,476	61,185,734
	CV=[A05-A31]		
05	Total noncurrent assets	248,077,589	214,719,738
06	Total assets	346,648,612	339,105,119
	CV=(A01+A05)		
	Current Liabilities		
07	Long-term debt, current portion	5,613,335	5,617,804
08	Other current liabilities	34,961,317	28,273,585
	CV=(A09-A07)		
09	Total current liabilities	40,574,652	33,891,389
	Noncurrent Liabilities		
10	Long-term debt	100,117,691	105,731,026
11	Other noncurrent liabilities	11,214,471	9,944,611
	CV=(A12-A10)		
12	Total noncurrent liabilities	111,332,162	115,675,637
13	Total liabilities	151,906,814	149,567,026
	CV=(A09+A12)		
	Net Assets		
14	Invested in capital assets, net of related debt	141,876,327	136,055,293

15	Restricted-expendable	1,921,875	1,986,908
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	50,943,596	51,495,892
18	Total net assets CV=(A06-A13)	194,741,798	189,538,093

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

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	3,236,432	3,236,432
22	Infrastructure	0	0
23	Buildings	296,024,613	262,495,681
32	Equipment, including art and library collections	78,225,680	77,118,949
27	Construction in progress	49,888,849	53,223,183
	Total for Plant, Property and Equipment CV = (A21+ ... A27)	427,375,574	396,074,245
28	Accumulated depreciation	227,351,747	220,224,425
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	43,999,136	34,630,368

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

Other capital assets consist of site improvements.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2012 - June 30, 2013

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

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	18,780,540	18,403,556
02	Other federal grants (Do NOT include FDSL amounts)	685,112	607,314
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)]	4,138,927	3,302,731
07	Total gross scholarships and fellowships	23,604,579	22,313,601
08	Discounts and Allowances Discounts and allowances applied to tuition and fees	11,537,744	10,398,034
09	Discounts and allowances applied to sales and services of auxiliary enterprises	4,013,701	3,566,682
10	Total discounts and allowances CV=(E08+E09)	15,551,445	13,964,716
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.	8,053,134	8,348,885

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

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	81,704,247	81,496,306
02	Grants and contracts - operating Federal operating grants and contracts	5,460,321	8,901,254

03	State operating grants and contracts	2,937,946	3,011,749
04	Local government/private operating grants and contracts	1,434,844	2,130,798
04a	Local government operating grants and contracts	168,881	150,679
04b	Private operating grants and contracts	1,265,963	1,980,119
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	51,346,784	52,496,824
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	5,474,752	5,158,900
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+....+B07)]	3,820,729	3,625,222
09	Total operating revenues	152,179,623	156,821,053

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	132,570,103	118,421,706
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	18,780,540	18,403,556
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	434,795	1,170,607
17	Investment income	243,606	262,272
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	180,585	191,675
19	Total nonoperating revenues	152,209,629	138,449,816
27	Total operating and nonoperating revenues CV=[B19+B09]	304,389,252	295,270,869
28	12-month Student FTE from E12	10,755	11,136
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,302	26,515

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
20	Other Revenues and Additions Capital appropriations	6,187,500	8,963,918
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,187,500	8,963,918
25	Total all revenues and other additions CV=[B09+B19+B24]	310,576,752	304,234,787

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

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Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013
 Report Total Operating AND Nonoperating Expenses in this section

Line Description No.	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01 Instruction	121,428,593	59,879,442	45,538,033	8,335,345	4,608,621	506,798	2,560,354	111,038,994
02 Research	6,511,462	2,732,772	2,231,739	380,070	210,141	23,109	933,631	8,354,194
03 Public service	14,563,640	5,426,948	4,995,899	754,206	417,001	45,857	2,923,729	15,503,047
05 Academic support	30,096,612	12,648,722	9,618,950	1,759,183	972,654	106,960	4,990,143	28,077,281
06 Student services	31,394,353	11,325,652	8,648,960	1,573,732	870,118	403,697	8,572,194	29,035,167
07 Institutional support	23,483,603	10,329,252	7,910,368	1,436,989	794,513	136,681	2,875,800	21,615,685
08 Operation and maintenance	0	8,920,031	6,307,898	-16,437,592	630,545	69,861	509,257	0

	of plant (see instructions)									
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	8,053,134							8,053,134	8,348,885
11	Auxiliary enterprises								28,222,501	57,358,818
		67,167,648	15,866,367	12,513,204	2,198,067	4,760,163	3,607,346			
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 and deductions CV=[C19-(C01+...+C13)]	2,674,002	0	0	0	0	0	0	2,674,002	290,197
19	Total expenses and deductions				0				62,314,745	279,622,268
		305,373,047	127,129,186	97,765,051		13,263,756	4,900,309			
	Prior year amount	279,622,268	128,275,782	76,202,229		11,632,252	4,535,369		58,976,636	
20	12-month Student FTE from E12	10,755								11,136
21	Total expenses and deductions per student FTE CV=[C19/C20]	28,394								25,110

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	310,576,752	304,234,787
02	Total expenses and deductions (from C19)	305,373,047	279,622,268
03	Change in net position during year CV=(D01-D02)	5,203,705	24,612,519
04	Net position beginning of year	189,538,093	164,925,574
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year (from A18)	194,741,798	189,538,093

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2012 - June 30, 2013

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	28,422,724	27,875,809
02	Value of endowment assets at the end of the fiscal year	32,134,249	28,422,724

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

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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 2014.

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	\$81,704,247	32%	\$7,597
Government appropriations	\$132,570,103	51%	\$12,326
Government grants and contracts	\$27,347,688	11%	\$2,543
Private gifts, grants, and contracts	\$1,700,758	1%	\$158
Investment income	\$243,606	0%	\$23
Other core revenues	\$15,663,566	6%	\$1,456
Total core revenues	\$259,229,968	100%	\$24,103
Total revenues	\$310,576,752		\$28,877

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

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Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$121,428,593	51%	\$11,290
Research	\$6,511,462	3%	\$605
Public service	\$14,563,640	6%	\$1,354
Academic support	\$30,096,612	13%	\$2,798
Institutional support	\$23,483,603	10%	\$2,184
Student services	\$31,394,353	13%	\$2,919
Other core expenses	\$10,727,136	5%	\$997
Total core expenses	\$238,205,399	100%	\$22,148
Total expenses	\$305,373,047		\$28,394

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	10,755

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.

