

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

Finance 2013-014

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, 2014.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2013
And ending: month/year (MMYYYY)	Month: 6	Year: 2014

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 Financial Position

Fiscal Year: July 1, 2013 - June 30, 2014

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	84,485,888	98,571,023
	Noncurrent Assets		
31	Depreciable capital assets, net of depreciation	220,733,838	190,411,113
04	Other noncurrent assets	52,219,268	57,666,476
	CV=[A05-A31]		
05	Total noncurrent assets	272,953,106	248,077,589
06	Total assets	357,438,994	346,648,612
	CV=(A01+A05)		
	Current Liabilities		
07	Long-term debt, current portion	5,944,530	5,613,335
08	Other current liabilities	29,753,458	34,961,317
	CV=(A09-A07)		
09	Total current liabilities	35,697,988	40,574,652
	Noncurrent Liabilities		
10	Long-term debt	95,113,458	100,117,691
11	Other noncurrent liabilities	10,675,208	11,214,471
	CV=(A12-A10)		
12	Total noncurrent liabilities	105,788,666	111,332,162
13	Total liabilities	141,486,654	151,906,814
	CV=(A09+A12)		
	Net Assets		
14	Invested in capital assets, net of related debt	169,896,891	141,876,327
15	Restricted-expendable	1,877,287	1,921,875
16	Restricted-nonexpendable	0	0

17	Unrestricted CV=[A18-(A14+A15+A16)]	44,178,162	50,943,596
18	Total net assets CV=(A06-A13)	215,952,340	194,741,798

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

Other non-current assets include unamortized losses on bond refundings.

Institution: Western Illinois University (149772)

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2013 - June 30, 2014

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	334,801,025	296,024,613
32	Equipment, including art and library collections	79,248,270	78,225,680
27	Construction in progress	45,663,433	49,888,849
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	462,949,160	427,375,574
28	Accumulated depreciation	239,697,227	227,351,747
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	46,969,591	43,999,136

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

Other capital assets consist of site improvements.

Institution: Western Illinois University (149772)

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2013 - June 30, 2014

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	19,625,018	18,780,540
02	Other federal grants (Do NOT include FDSL amounts)	635,777	685,112
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)]	5,457,918	4,138,927
07	Total gross scholarships and fellowships	25,718,713	23,604,579
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	12,157,393	11,537,744
09	Discounts and allowances applied to sales and services of auxiliary enterprises	5,096,234	4,013,701
10	Total discounts and allowances CV=(E08+E09)	17,253,627	15,551,445
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.	8,465,086	8,053,134

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, 2013 - June 30, 2014

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	70,658,513	81,704,247
Grants and contracts - operating			
02	Federal operating grants and contracts	5,428,024	5,460,321
03	State operating grants and contracts	3,734,935	2,937,946
04	Local government/private operating grants and contracts	1,486,977	1,434,844
	04a Local government operating grants and contracts	162,940	168,881
	04b Private operating grants and contracts	1,324,037	1,265,963
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	48,008,630	51,346,784
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	5,156,684	5,474,752
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	4,826,486	3,820,729
09	Total operating revenues	139,300,249	152,179,623

Institution: Western Illinois University (149772)

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	130,106,057	132,570,103
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	19,625,018	18,780,540
14	State nonoperating grants	11,817,987	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	642,295	434,795
17	Investment income	136,223	243,606
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	166,771	180,585
19	Total nonoperating revenues	162,494,351	152,209,629
27	Total operating and nonoperating revenues CV=[B19+B09]	301,794,600	304,389,252
28	12-month Student FTE from E12	10,472	10,755
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,819	28,302

Institution: Western Illinois University (149772)

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	26,367,549	6,187,500
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	26,367,549	6,187,500
25	Total all revenues and other additions CV=[B09+B19+B24]	328,162,149	310,576,752

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

University does not hold endowment assets. All endowment assets are held in foundation.

Institution: Western Illinois University (149772)

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2013 - June 30, 2014								
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
Expenses and Deductions								
01 Instruction	121,271,075	61,277,851	43,290,880	8,822,921	4,862,878	489,528	2,527,017	121,428,593
02 Research	6,158,751	2,756,232	2,014,085	396,530	218,553	22,001	751,350	6,511,462
03 Public service	15,571,878	5,434,787	5,074,791	780,336	430,093	43,296	3,808,575	14,563,640
05 Academic support	29,921,518	13,360,512	9,437,061	1,922,103	1,059,394	106,645	4,035,803	30,096,612
06 Student services	35,152,519	11,910,122	8,432,623	1,709,744	942,349	386,621	11,771,060	31,394,353
07 Institutional support	23,885,513	10,701,159	7,592,452	1,539,574	848,558	132,129	3,071,641	23,483,603
08 Operation and maintenance of plant (see instructions)	0	9,502,217	6,232,856	-17,459,050	690,448	70,035	963,494	0
10 Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	8,465,086						8,465,086	8,053,134
11 Auxiliary enterprises	64,637,768	15,964,858	11,546,909	2,287,842	6,338,559	3,503,977	24,995,623	67,167,648
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)]	107,725	0	0	0	0	0	107,725	2,674,002
19 Total expenses and deductions	305,171,833	130,907,738	93,621,657	0	15,390,832	4,754,232	60,497,374	305,373,047
Prior year amount	305,373,047	127,129,186	97,765,051		13,263,756	4,900,309	62,314,745	
20 12-month Student FTE from E12	10,472							10,755
21 Total expenses and deductions per student FTE CV=[C19/C20]	29,142							28,394

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 Position

Fiscal Year: July 1, 2013 - June 30, 2014			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	328,162,149	310,576,752
02	Total expenses and deductions (from C19)	305,171,833	305,373,047
03	Change in net position during year CV=(D01-D02)	22,990,316	5,203,705
04	Net position beginning of year	194,741,798	189,538,093
05	Adjustments to beginning net position and other gains or losses	-1,779,774	0

CV=[D06-(D03+D04)]			
06	Net position end of year (from A18)	215,952,340	194,741,798

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

The University restated its net position beg. of yr. balance in FY13 from \$189,538,093 to \$187,758,319 to reflect accounting treatment for bond issuance costs in accord. w/ GASB Statement No. 65.

Institution: Western Illinois University (149772)

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2013 - June 30, 2014

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	32,134,249	28,422,724
02	Value of endowment assets at the end of the fiscal year	43,220,221	32,134,249

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

Institution: Western Illinois University (149772)

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 2015.

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	\$70,658,513	25%	\$6,747
State appropriations	\$130,106,057	46%	\$12,424
Local appropriations	\$0	0%	\$0

Core Revenues

Government grants and contracts	\$40,768,904	15%	\$3,893
Private gifts, grants, and contracts	\$1,966,332	1%	\$188
Investment income	\$136,223	0%	\$13
Other core revenues	\$36,517,490	13%	\$3,487
Total core revenues	\$280,153,519	100%	\$26,753
Total revenues	\$328,162,149		\$31,337

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). 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	\$121,271,075	50%	\$11,581
Research	\$6,158,751	3%	\$588
Public service	\$15,571,878	6%	\$1,487
Academic support	\$29,921,518	12%	\$2,857
Institutional support	\$23,885,513	10%	\$2,281
Student services	\$35,152,519	15%	\$3,357
Other core expenses	\$8,572,811	4%	\$819
Total core expenses	\$240,534,065	100%	\$22,969
Total expenses	\$305,171,833		\$29,142

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

	Calculated value
FTE enrollment	10,472

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.