

National Center for Education Statistics

IPEDS Data Center

Western Illinois University

UnitID 149772
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Address 1 University Circle, Macomb, IL, 61455
Web Address www.wiu.edu

Finance 2014-015

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, 2015.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2014
And ending: month/year (MMYYYY)	Month: 6	Year: 2015

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 ?

No

Yes - (report endowment assets)

6. Pension

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

No

Yes - (report additional (unfunded) pension information)

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, 2014 - June 30, 2015

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	86,483,309	84,485,888
	Noncurrent Assets		
31	Depreciable capital assets, net of depreciation	250,534,980	220,733,838
04	Other noncurrent assets CV=[A05-A31]	14,076,714	52,219,268
05	Total noncurrent assets	264,611,694	272,953,106
06	Total assets CV=(A01+A05)	351,095,003	357,438,994
	Current Liabilities		
07	Long-term debt, current portion	6,198,276	5,944,530
08	Other current liabilities CV=(A09-A07)	28,586,135	29,753,458
09	Total current liabilities	34,784,411	35,697,988
	Noncurrent Liabilities		
10	Long-term debt	89,039,091	95,113,458
11	Other noncurrent liabilities CV=(A12-A10)	10,548,638	10,675,208
12	Total noncurrent liabilities	99,587,729	105,788,666

13	Total liabilities CV=(A09+A12)	134,372,140	141,486,654
Net Assets			
14	Invested in capital assets, net of related debt	166,916,855	169,896,891
15	Restricted-expendable	1,889,880	1,877,287
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	47,916,128	44,178,162
18	Total net assets CV=(A06-A13)	216,722,863	215,952,340

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 (Page 2)

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	3,256,432	3,236,432
22	Infrastructure	0	0
23	Buildings	375,364,905	334,801,025
32	Equipment, including art and library collections	80,708,432	79,248,270
27	Construction in progress	7,243,677	45,663,433
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	466,573,446	462,949,160
28	Accumulated depreciation	254,493,935	239,697,227
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	49,574,399	46,969,591

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, 2014 - June 30, 2015

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)	20,245,578	19,625,018
02	Other federal grants (Do NOT include FDSL amounts)	654,179	635,777
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)]	7,196,472	5,457,918
07	Total gross scholarships and fellowships	28,096,229	25,718,713
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	8,900,463	12,157,393
09	Discounts and allowances applied to sales and services of auxiliary enterprises	7,408,233	5,096,234
10	Total discounts and allowances CV=(E08+E09)	16,308,696	17,253,627
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.	11,787,533	8,465,086

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

Institution: Western Illinois University (149772)

Part B - Revenues by Source

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	75,644,261	70,658,513
Grants and contracts - operating			
02	Federal operating grants and contracts	5,466,485	5,428,024
03	State operating grants and contracts	3,664,238	3,734,935
04	Local government/private operating grants and contracts	1,553,716	1,486,977
	04a Local government operating grants and contracts	157,408	162,940
	04b Private operating grants and contracts	1,396,308	1,324,037
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	46,132,136	48,008,630
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	5,009,786	5,156,684
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	4,679,045	4,826,486
09	Total operating revenues	142,149,667	139,300,249

Institution: Western Illinois University (149772)

Part B - Revenues by Source

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	51,465,200	130,106,057
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	20,245,578	19,625,018
14	State nonoperating grants	12,613,928	11,817,987
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	923,695	642,295
17	Investment income	144,469	136,223
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	81,670,349	166,771
19	Total nonoperating revenues	167,063,219	162,494,351
27	Total operating and nonoperating revenues CV=[B19+B09]	309,212,886	301,794,600
28	12-month Student FTE from E12	10,232	10,472
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	30,220	28,819

Institution: Western Illinois University (149772)

Part B - Revenues by Source

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	7,799,444	26,367,549
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	7,799,444	26,367,549
25	Total all revenues and other additions CV=[B09+B19+B24]	317,012,330	328,162,149

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

Institution: Western Illinois University (149772)

Part C - Expenses by Functional and Natural Classification

Fiscal Year: July 1, 2014 - June 30, 2015
Report Total Operating AND Nonoperating Expenses in this section
Expense Natural Classifications

Line No.	Expense Functional Classifications	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	124,564,974	60,979,707	45,227,491	9,053,679	5,664,930	476,419	3,162,748	121,271,075
02	Research	6,224,597	2,746,553	2,078,260	407,535	254,996	21,445	715,808	6,158,751
03	Public service	16,805,800	5,854,265	5,744,435	867,234	542,633	45,635	3,751,598	15,571,878
05	Academic support	30,541,796	13,327,466	9,886,300	1,977,399	1,237,268	104,054	4,009,309	29,921,518
06	Student services	33,942,225	11,397,102	8,479,820	1,687,953	1,056,160	363,351	10,957,839	35,152,519
07	Institutional support	25,436,488	11,061,426	8,134,954	1,641,168	1,026,887	130,311	3,441,742	23,885,513
08	Operation and maintenance of plant (see instructions)	0	9,275,210	6,390,685	-17,855,888	790,532	66,958	1,332,503	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	11,787,533						11,787,533	8,465,086
11	Auxiliary enterprises	64,086,239	15,025,716	11,408,778	2,220,920	6,790,250	3,372,676	25,267,899	64,637,768
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)]	356,019	0	0	0	0	0	356,019	107,725
19	Total expenses and deductions	313,745,671	129,667,445	97,350,723	0	17,363,656	4,580,849	64,782,998	305,171,833
	Prior year amount	305,171,833	130,907,738	93,621,657		15,390,832	4,754,232	60,497,374	
20	12-month Student FTE from E12	10,232							10,472
21	Total expenses and deductions per student FTE CV=[C19/C20]	30,663							29,142

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, 2014 - June 30, 2015

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	317,012,330	328,162,149
02	Total expenses and deductions (from C19)	313,745,671	305,171,833
03	Change in net position during year CV=(D01-D02)	3,266,659	22,990,316
04	Net position beginning of year	215,952,340	194,741,798
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-2,496,136	-1,779,774
06	Net position end of year (from A18)	216,722,863	215,952,340

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

The University restated its net position balance in FY2014 from \$215,952,340 to \$213,456,204 to reflect pension contribution payments by the University in accordance with the implementation of GASB statement No.68 and also to reflect the cumulative effect of the adjustment on capitalized construction period interest.

Institution: Western Illinois University (149772)

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2014 - June 30, 2015

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	43,220,221	32,134,249
02	Value of endowment assets at the end of the fiscal year	43,048,604	43,220,221

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 2016.

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		

Core Revenues

		Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$75,644,261	28%	\$7,393
State appropriations	\$51,465,200	19%	\$5,030
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$42,147,637	16%	\$4,119
Private gifts, grants, and contracts	\$2,320,003	1%	\$227
Investment income	\$144,469	0%	\$14
Other core revenues	\$99,158,624	37%	\$9,691
Total core revenues	\$270,880,194	100%	\$26,474
Total revenues	\$317,012,330		\$30,982

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. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$124,564,974	50%	\$12,174
Research	\$6,224,597	2%	\$608
Public service	\$16,805,800	7%	\$1,642
Academic support	\$30,541,796	12%	\$2,985
Institutional support	\$25,436,488	10%	\$2,486
Student services	\$33,942,225	14%	\$3,317
Other core expenses	\$12,143,552	5%	\$1,187
Total core expenses	\$249,659,432	100%	\$24,400
Total expenses	\$313,745,671		\$30,663

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. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
FTE enrollment	10,232

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.

