

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 2015-016

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, 2016.)

Beginning: month/year (MMYYYY) Month: 7 Year: 2015

And ending: month/year (MMYYYY) Month: 6 Year: 2016

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

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

- No
- Yes

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 Position Page 1

Fiscal Year: July 1, 2015 - June 30, 2016

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
	Assets		
01	Total current assets	56,105,710	86,483,309
31	Depreciable capital assets, net of depreciation	231,325,715	250,534,980
04	Other noncurrent assets CV=[A05-A31]	11,275,811	14,076,714
05	Total noncurrent assets	242,601,526	264,611,694
06	Total assets CV=(A01+A05)	298,707,236	351,095,003
19	Deferred outflows of resources	1,374,100	
	Liabilities		
07	Long-term debt, current portion	7,049,753	6,198,276
08	Other current liabilities CV=(A09-A07)	31,275,957	28,586,135
09	Total current liabilities	38,325,710	34,784,411
10	Long-term debt	82,740,778	89,039,091
11	Other noncurrent liabilities CV=(A12-A10)	9,105,231	10,548,638
12	Total noncurrent liabilities	91,846,009	99,587,729
13	Total liabilities CV=(A09+A12)	130,171,719	134,372,140
20	Deferred inflows of resources	0	

Net Position			
14	Invested in capital assets, net of related debt	152,236,859	166,916,855
15	Restricted-expendable	1,876,455	1,889,880
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	15,796,303	47,916,128
18	Net position CV=[(A06+A19)-(A13+A20)]	169,909,617	216,722,863

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 Position Page 2

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	3,603,000	3,256,432
22	Infrastructure	0	0
23	Buildings	376,316,221	375,364,905
32	Equipment, including art and library collections	78,673,509	80,708,432
27	Construction in progress	5,493,781	7,243,677
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	464,086,511	466,573,446
28	Accumulated depreciation	269,922,821	254,493,935
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	46,850,373	49,574,399

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 D - Summary of Changes In Net Position

Fiscal Year: July 1, 2015 - June 30, 2016

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.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	264,621,038	317,012,330
02	Total expenses and deductions for this institution AND all of its child institutions	303,813,626	313,745,671
03	Change in net position during year CV=(D01-D02)	⚠ -39,192,588	3,266,659
04	Net position beginning of year for this institution AND all of its child institutions	216,722,863	215,952,340
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-7,620,658	-2,496,136
06	Net position end of year for this institution AND all of its child institutions (from A18)	169,909,617	216,722,863

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

The University restated its net position balance in fiscal year 2015 from \$216,722,863 to \$209,102,205 to correct an error in the valuation of capital assets due to an impairment of \$2,864,127; and also to correct an error in capitalizing demolition costs in prior periods instead of expensing them. This resulted in a negative adjustment to net position of \$4,756,531.

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Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2015 - June 30, 2016

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)	19,269,652	20,245,578
02	Other federal grants (Do NOT include FDSL amounts)	633,455	654,179
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)]	8,078,114	7,196,472
07	Total revenue that funds scholarships and fellowships	27,981,221	28,096,229
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	10,636,357	8,900,463
09	Discounts and allowances applied to sales and services of auxiliary enterprises	7,176,372	7,408,233
10	Total discounts and allowances CV=(E08+E09)	17,812,729	16,308,696
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.	10,168,492	11,787,533

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 (1)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	73,732,875	75,644,261
Grants and contracts - operating			
02	Federal operating grants and contracts	5,458,020	5,466,485
03	State operating grants and contracts	2,751,877	3,664,238
04	Local government/private operating grants and contracts	1,337,440	1,553,716
	04a Local government operating grants and contracts	136,550	157,408
	04b Private operating grants and contracts	1,200,890	1,396,308
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	42,536,027	46,132,136
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	5,244,594	5,009,786
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	4,232,494	4,679,045
09	Total operating revenues	135,293,327	142,149,667

Institution: Western Illinois University (149772)

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			

10	Federal appropriations	0	0
11	State appropriations	14,931,400	51,465,200
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	19,269,652	20,245,578
14	State nonoperating grants	5,939,112	12,613,928
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	570,218	923,695
17	Investment income	266,599	144,469
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	88,237,738	81,670,349
19	Total nonoperating revenues	129,214,719	167,063,219
27	Total operating and nonoperating revenues CV=[B19+B09]	264,508,046	309,212,886
28	12-month Student FTE from E12	9,716	10,232
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	27,224	30,220

Institution: Western Illinois University (149772)

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	112,992	7,799,444
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 CV=[B25-(B9+B19)]	112,992	7,799,444
25	Total all revenues and other additions	264,621,038	317,012,330

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

Institution: Western Illinois University (149772)

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2015 - June 30, 2016

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	124,446,559	124,564,974	60,708,280	60,979,707
02	Research	6,296,983	6,224,597	2,794,120	2,746,553
03	Public service	15,414,416	16,805,800	5,431,975	5,854,265

05	Academic support	29,453,485	30,541,796	12,986,495	13,327,466
06	Student services	32,437,196	33,942,225	10,918,379	11,397,102
07	Institutional support	23,388,471	25,436,488	9,861,402	11,061,426
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	10,168,492	11,787,533		
11	Auxiliary enterprises	61,449,468	64,086,239	14,553,014	15,025,716
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	758,556	356,019	0	0
19	Total expenses and deductions	303,813,626	313,745,671	117,253,665	129,667,445

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2015 - June 30, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	117,253,665	129,667,445
19-3	Benefits	96,036,147	97,350,723
19-4	Operation and Maintenance of Plant (as a natural expense)	13,720,739	17,855,888
19-5	Depreciation	15,391,211	17,363,656
19-6	Interest	3,783,111	4,580,849
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	57,628,753	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	303,813,626	313,745,671
20-1	12-month Student FTE (from E12 survey)	9,716	10,232
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	31,269	30,663

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

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2015 - June 30, 2016

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	43,048,604	43,220,221
02	Value of endowment assets at the end of the fiscal year	41,388,177	43,048,604

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	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$73,732,875	33%	\$7,589
State appropriations	\$14,931,400	7%	\$1,537
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$33,555,211	15%	\$3,454
Private gifts, grants, and contracts	\$1,771,108	1%	\$182
Investment income	\$266,599	0%	\$27
Other core revenues	\$97,827,818	44%	\$10,069
Total core revenues	\$222,085,011	100%	\$22,858
Total revenues	\$264,621,038		\$27,236

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	\$124,446,559	51%	\$12,808
Research	\$6,296,983	3%	\$648
Public service	\$15,414,416	6%	\$1,586
Academic support	\$29,453,485	12%	\$3,031
Institutional support	\$23,388,471	10%	\$2,407
Student services	\$32,437,196	13%	\$3,339
Other core expenses	\$10,927,048	5%	\$1,125
Total core expenses	\$242,364,158	100%	\$24,945
Total expenses	\$303,813,626		\$31,269

Core Expenses

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	9,716

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.