

**ILLINOIS PUBLIC UNIVERSITIES
OPERATING DATA REQUEST**

RESOURCE ALLOCATION MANAGEMENT PROGRAM

Fiscal Year:

Institution:

FICE Code:

TABLE E-1
Western Illinois University
DETAIL OF OPERATIONS COSTS BY OBJECT
FISCAL YEAR
2020

A	B	C				D		E		F	
		State-Appropriated Funds		University Income Funds		Other Non-Appropriated Funds		TOTAL			
	(in thousands of \$)										
001	PERSONAL SERVICES	\$ 49,588.0		25,760.8		\$ 18,693.1		\$ 94,041.9			
003	MEDICARE			1,027.0		213.9		1,240.9			
004	CONTRACTUAL SERVICES			8,347.9		22,528.7		30,876.6			
005	TRAVEL			134.2		319.7		453.9			
006	COMMODITIES			699.3		1,411.8		2,111.1			
007	EQUIPMENT			1,502.1		1,307.3		2,809.4			
008	AWARDS AND GRANTS			8,227.2		22,507.0		30,734.2			
009	TELECOMMUNICATIONS SERVICES			222.6		222.0		444.6			
010	OPERATION OF AUTOMOTIVE EQUIPMENT			110.2		169.3		279.5			
011	ELECTRONIC DATA PROCESSING					-		-			
012	PERMANENT IMPROVEMENTS			28.5		45.9		74.4			
013	REFUNDS					2.5		2.5			
014	UNEXPENDED-LAPSED FUNDS					-		-			
015	CMS GROUP HEALTH INSURANCE			1,944.8		891.5		2,836.3			
016	ALL OTHER	-		118.2		4,177.6		4,295.8			
017	Fire Protection							-			
018	Workers Compensation							-			
019	Hospital Medical Services, Appliances							-			
020	Student Loan Matching Funds							-			
021	County Board Matching Program							-			
022	Ext. Service Agriculture and Home Economics							-			
023	Illinois Fire Service Institute							-			
024	Office of Real Estate Research							-			
025	SIU Collegiate Common Market							-			
026	Materials Technology Center							-			
027	Rural Health							-			
028	Debt Retirement							-			
029	License Plates							-			
030	Other			118.2		4,177.6		4,295.8			
099	TOTAL EXPENDITURES BY OBJECT	\$ 49,588.0		\$ 48,122.8		\$ 72,490.3		\$ 170,201.1			

TABLE E-2
Western Illinois University
DETAIL OF OPERATIONS COSTS BY FUNCTION
FISCAL YEAR
2020

A	B	C	D	E
		State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
	(in thousands of \$)			
101	INSTRUCTION	\$ 55,102.8	\$ 1,932.4	\$ 57,035.2
102	General Academic Instruction (Degree-Related)	44,199.2	1,664.3	45,863.5
103	Vocational/Technical Instruction (Degree-Related)	-	-	-
104	Requisite/Preparatory/Remedial Instruction (Non-Degree)	232.0	-	232.0
105	Departmental Research	2,063.9	-	2,063.9
106	Admissions, Registration, and Records	2,665.3	141.3	2,806.6
107	Support for Instructional Programs	5,942.4	126.8	6,069.2
108	<i>Audio-Visual Services</i>	447.8	20.9	468.7
109	<i>Instructional Computing Support</i>	2,338.3	-	2,338.3
110	<i>Departmental Administration and Personnel Development</i>	3,156.3	102.0	3,258.3
111	<i>Course and Curriculum Development</i>	-	3.9	3.9
201	ORGANIZED RESEARCH	1,266.6	2,361.3	3,627.9
202	Institutes and Research Centers	407.4	-	407.4
203	Individual or Project Research	471.1	2,271.5	2,742.6
204	Laboratory Schools	-	-	-
205	Support for Organized Research	388.1	89.8	477.9
301	PUBLIC SERVICE	1,045.3	9,959.1	11,004.4
302	Direct Patient Care	-	-	-
303	Community Education	350.9	1,500.5	1,851.4
304	Public Broadcast Services	20.8	178.2	199.0
305	Community Services	562.4	8,280.3	8,842.7
306	Cooperative Extension Services	-	0.1	0.1
307	Support for Public Service Programs	111.2	-	111.2
401	ACADEMIC SUPPORT	5,691.5	110.6	5,802.1
402	Academic Administration	2,193.5	-	2,193.5
403	Library Services	3,355.0	-	3,355.0
404	<i>Library Materials Expenditures (Non-Add)</i>	1,057.9	-	1,057.9
407	Museums and Galleries	-	-	-
408	Hospital and Patient Services	-	-	-
409	Academic Support Not Elsewhere Classified	143.0	110.6	253.6
501	STUDENT SERVICES	12,087.5	32,125.8	44,213.3
502	Social and Cultural Development	285.9	1,099.7	1,385.6
503	Student Health/Medical Services	-	4,313.9	4,313.9
504	Counseling and Career Services	390.2	29.1	419.3
505	Financial Aid Administration	875.5	54.0	929.5
506	Financial Assistance	8,178.2	22,016.3	30,194.5
507	Intercollegiate Athletics	1,625.8	4,024.0	5,649.8
508	Student Services Administration	731.9	588.8	1,320.7
601	INSTITUTIONAL SUPPORT	8,634.3	646.7	9,281.0
602	Executive Management	3,007.1	550.3	3,557.4
603	Financial Management and Operations	957.1	88.5	1,045.6
604	General Administrative and Logistical Services	2,750.9	7.9	2,758.8
605	Faculty and Staff Auxiliary Services	-	-	-
606	Public Relations/Development	1,919.2	-	1,919.2
701	O&M OF PHYSICAL PLANT	10,911.0	7,654.9	18,565.9
702	Superintendence	317.2	121.2	438.4
703	Custodial	1,912.8	2,766.7	4,679.5
704	Repairs/Maintenance	2,581.4	1,866.7	4,448.1
705	Grounds Maintenance	435.9	143.9	579.8
706	Utility Production	2,772.9	2,020.6	4,793.5
707	<i>University Space</i>	2,772.9	2,020.6	4,793.5
708	<i>Rental Space</i>	-	-	-
709	Utility Support	306.1	610.8	916.9
710	Permanent Improvements	526.3	-	526.3
711	Security	1,676.7	-	1,676.7
712	Fire Protection	125.0	125.0	250.0
713	Transportation	-	-	-
714	Rental of Space	-	-	-
715	Other O&M Activities	256.7	-	256.7
716	O&M Support of Auxiliary Enterprises (non-add)	-	-	-
717	<i>Direct Utilities (non-add)</i>	-	-	-
718	<i>Other Aux. Enterprises (non-add)</i>	-	-	-
801	INDEPENDENT OPERATIONS	-	16,591.6	16,591.6
802	Housing Services	-	4,443.1	4,443.1
803	Food Services	-	7,823.6	7,823.6
804	Retail Services and Concessions	-	2,039.7	2,039.7
805	Student Unions and Centers	-	1,514.3	1,514.3
806	Specialized Services	-	770.9	770.9
807	Other Independent Operations	-	-	-
901	Refunds	-	2.5	2.5
902	Unexpended Lapsed Funds	-	-	-
903	Contribution to CMS Group Health Insurance	1,944.8	891.5	2,836.3
904	Medicare	1,027.0	213.9	1,240.9
999	TOTAL EXPENDITURES BY FUNCTION	\$ 97,710.8	\$ 72,490.3	\$ 170,201.1

TABLE E-3
Western Illinois University
DETAIL OF OPERATIONS COSTS BY FUND AND BY OBJECT
FISCAL YEAR
2020

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		State- Appropriated Funds	University Income Funds	Non-Appropriated Grants and Contracts			Private Gifts, Grants, and Contracts	Endowment Income	Sales & Service Auxiliary	Sales & Service Education Dpts.	Sales & Service Hospitals	Other/Indirect Cost Recovery	TOTAL
				Local	State	Federal							
	(in thousands of \$)												
001	Personal Services	\$ 49,588.0	\$ 25,760.8	\$ 79.3	\$ 959.0	\$ 3,002.1	\$ 334.2		\$ 9,010.7			\$ 5,307.8	\$ 94,041.9
003	Medicare	-	1,027.0	0.2	13.5	34.6	2.3		98.4			64.9	1,240.9
004	Contractual Services	-	8,347.9	15.2	564.5	2,641.3	804.7		11,972.0			6,531.0	30,876.6
005	Travel	-	134.2	3.6	12.7	177.3	2.6		6.5			117.0	453.9
006	Commodities	-	699.3	5.2	48.2	85.5	51.3		236.5			985.1	2,111.1
007	Equipment	-	1,502.1	4.8	13.3	380.0	28.8		81.2			799.2	2,809.4
008	Awards and Grants	-	8,227.2		1,348.2	14,576.0	3,464.3		965.4			2,153.1	30,734.2
009	Telecommunications	-	222.6	0.7	5.4	12.7	8.5		50.5			144.2	444.6
010	Operation of Auto	-	110.2		1.0	22.4	0.4		126.1			19.4	279.5
011	Electronic Data Processing	-	-						-			-	-
012	Permanent Improvements	-	28.5						27.0			18.9	74.4
013	Refunds	-	-						2.5			-	2.5
014	Unexpended/Lapses Funds	-	-						-			-	-
015	CMS Health Insurance	-	1,944.8	4.3	238.1	608.7	40.4		-			-	2,836.3
016	Other*	-	118.2	8.4	351.1	882.9	241.7		2,582.5			111.0	4,295.8
099	TOTAL	\$ 49,588.0	\$ 48,122.8	\$ 121.7	\$ 3,555.0	\$ 22,423.5	\$ 4,979.2	\$ -	\$ 25,159.3	\$ -	\$ -	\$ 16,251.6	\$ 170,201.1

*Includes expenditures for fire protection, workers compensation, hospital medical services, student loan matching funds, county board matching programs, extension service and home economics, Illinois Fire Science Institute, Collegiate Common Market, Materials Technical Center, Rural Health and indirect cost recovery.

TABLE E-4
Western Illinois University
SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR
2020

A	B	C	D	E
	Total Appropriation	Total Expenditures	Mandated Reserves	Lapsed Funds
(in thousands of \$)				
STATE APPROPRIATED FUNDS (TOTAL)	49,588.0	49,588.0	-	-
General Funds	49,588.0	49,588.0	-	-
Other Appropriated Funds	-	-	-	-

TABLE E-5
Western Illinois University
SUMMARY OF REVENUES AND EXPENDITURES BY SOURCE
FISCAL YEAR
2020

A	B	C	D	E	F	G
		Beginning Year Balance	Total Revenue	Total Expenditures	Other Adjustments	Ending Balance
	(in thousands of \$)					
100	University Income Fund (TOTAL)	(1,057.4)	50,196.9	48,122.8		1,016.7
200	OTHER NON-APPROPRIATED FUNDS (TOTAL)	16,682.3	73,593.8	72,490.3	(496.8)	17,289.0
201	Restricted Sources	14,439.1	41,594.0	40,574.9	(496.8)	14,961.4
202	Unrestricted Sources	2,243.2	31,999.8	31,915.4	-	2,327.6
300	GOVT. GRANTS/CONTRACTS-FEDERAL SOURCES	-	22,423.5	22,423.5	-	-
301	Restricted Sources					-
302	Unrestricted Sources		22,423.5	22,423.5		-
400	GOVT. GRANTS/CONTRACTS-OTHER SOURCES	-	3,676.6	3,676.6	-	-
401	Restricted Sources					-
402	Unrestricted Sources		3,676.6	3,676.6		-
500	PRIVATE GIFTS, GRANTS, AND CONTRACTS	-	4,979.2	4,979.2	-	-
501	Restricted Sources					-
502	Unrestricted Sources		4,979.2	4,979.2		-
600	ENDOWMENT INCOME	-	-	-	-	-
601	Restricted Sources					-
602	Unrestricted Sources					-
700	SALES/SERVICE REVENUE-AUXILIARY ENTERPRISE	10,827.4	31,869.9	25,159.4	(496.8)	17,041.1
701	Restricted Sources	10,827.4	31,869.9	25,159.4	(496.8)	17,041.1
702	Unrestricted Sources					-
800	SALES/SERVICE REVENUE-EDUCATIONAL DEPTS.	-	-	-	-	-
801	Restricted Sources					-
802	Unrestricted Sources					-
900	SALES/SERVICE REVENUE-HOSPITALS	-	-	-	-	-
901	Restricted Sources					-
902	Unrestricted Sources					-
1000	OTHER MISCELLANEOUS REVENUE**	3,611.7	9,724.1	15,415.5	-	(2,079.7)
1001	Restricted Sources	3,611.7	9,724.1	15,415.5		(2,079.7)
1002	Unrestricted Sources					-
1100	INDIRECT COST RECOVERY (ICR)	2,243.2	920.5	836.1	-	2,327.6
1101	Restricted Sources					-
1102	Unrestricted Sources	2,243.2	920.5	836.1		2,327.6

* Includes amounts set-aside for Truth in Tuition carry-forward.

** Attach a separate sheet listing other miscellaneous revenue by source.

TABLE E-6
Western Illinois University
ENERGY USAGE AND UTILITY COSTS
FISCAL YEAR
2020

A	B	C	D	E	F	G	H	I
	(in thousands of \$)	Usage	Cost	BTU Conversion	Cost Per Measure	Cost Per ft ²	BTUs Per ft ² *	Average Annual Heating Value
<u>WATER & SEWER</u>								
005	Water (Millions of Cubic Feet)	8.5	\$ 346.52	\$ -	\$ 40.68	\$ 0.0824	\$ -	\$ -
006	Sewer (Millions of Cubic Feet)	8	321.2	0	40	0.0763	0	0
<u>ENERGY USAGE AND COSTS</u>								
001	Natural Gas (Therms)	4,335,925.1	1,248.2	433,593	0.29	0.29669	103.0648	0
002	Electricity (Megawatt Hours)	41,794.5	2,871.8	142,603	68.71	0.68263	33.8967	0
008	Propane Gas (Gallons)	6,083.3	12.2	552	2.01	0.00290	0.1312	0
007	Steam (1000 lbs.)			0	0.00	0.00000	0.0000	0
<u>FUEL OIL</u>								
010	Gallons of #1 (Diesel Fuel)	412	0.9	56	2	0	0	0
011	Gallons of #2 Fuel Oil			0	0	0	0	0
012	Gallons of #6 Fuel Oil			0	0	0	0	0
004	Total Fuel Oil	412	1	56	2	0	0	0
<u>COAL</u>								
003	Coal (Tons)**				0.0	0	0.0000	0
<u>SPACE BY TYPE (GROSS SQUARE FEET)</u>								
013	Residential	1,460,224.00						
014	Non-Residential Total	2,746,765.00						
015	Non-Residential Space Attributable to Auxiliary Enterprises***	483,717.75						
016	Other Non-Residential Space Not Supported by State Funds***	-						
017	Space Rented with State Funds	190.00						
018	Residential, Non-Residential and Space Rented with State Funds	4,207,179.00						

* BTU per ft² in thousands

** The Average Annual Heating Value generated by one ton of coal generally ranges between 21,000,000 and 26,000,000 BTUs, depending on the grade or quality of coal burned.

*** Lines are non-add

TABLE E-7
Western Illinois University
UNIVERSITY INCOME FUND
FISCAL YEAR
2020

A	B	C
	(in thousands of \$)	
001	University Income Fund Balance	\$ (3,009.9)
002	Net Accounts Receivable	
003	(Deferred Income)	2,067.4
004	(Lapse Period Expenditures)	(114.9)
005	Carry-Over Balance	(1,057.4)
006	Tuition Revenues	49,944.2
007	Self-Supporting LAC Activities	
008	Misc. Revenues/Other LAC Activities	2,754.5
009	Cost Recovery Programs	
010	Debt Service Retention	-
011	(Operations)	
012	(Debt Service)	
013	(Refunds)	
014	(Adjustments for Uncollectible Receivables)	(2,501.8)
015	Total Income Fund Revenues Available	49,139.5
016	(Adjustments for Allocation to Other State Agencies)	
017	Net Income Fund Revenues Available	49,139.5
018	Total Income Fund Expenditures	48,122.8
019	Carry-Over Balance to Next Year	\$ 1,016.7

TABLE E-8
Western Illinois University
STUDENT ENROLLMENTS AND CREDIT HOURS
FISCAL YEAR
2020

A	B	C	D	E
		CAMPUS ENROLLMENTS*		
		Fall Term		Annual
		FTE	Headcount	Student Credit
001	LOWER DIVISION	2,083.0	2,163.0	55,993
002	UPPER DIVISION	3,339.0	3,795.0	110,361
003	GRADUATE-I	985.0	1,666.0	25,620
004	GRADUATE-II			1,156
005	PROFESSIONAL			
006	TOTAL	6,407.0	7,624	193,130

*Includes on- and off-campus enrollments.

TABLE E-9
Western Illinois University
REQUEST FOR PERFORMANCE-BASED FUNDING DATA
FISCAL YEAR
2020

A		B		C		D		E		F	
Fiscal Year		Credit Hour Accumulation					Pell Eligible				
		Headcount	Completed 24 Semester Hours	Conversion Rate							
2020	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	884	597	67.5%		3643					
	Full-time Initial Transfer-in with 30 or less credit hours	54	31	57.4%							
	Full-time Initial Transfer-in with 31 to 59 credit hours	137	101	73.7%							
	Full-time Initial Transfer-in with 60 or more credit hours	352	282	80.1%							
2019	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	919	584	63.5%		3808					
	Full-time Initial Transfer-in with 30 or less credit hours	72	41	56.9%							
	Full-time Initial Transfer-in with 31 to 59 credit hours	182	149	81.9%							
	Full-time Initial Transfer-in with 60 or more credit hours	398	313	78.6%							
2018	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	1187	719	60.6%		4704					
	Full-time Initial Transfer-in with 30 or less credit hours	75	42	56.0%							
	Full-time Initial Transfer-in with 31 to 59 credit hours	188	152	80.9%							
	Full-time Initial Transfer-in with 60 or more credit hours	422	330	78.2%							
3-Year Average	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	997	633	63.5%		4052					
	Full-time Initial Transfer-in with 30 or less credit hours	67	38	56.7%							
	Full-time Initial Transfer-in with 31 to 59 credit hours	169	134	79.3%							
	Full-time Initial Transfer-in with 60 or more credit hours	391	308	78.9%							

A	B	C		
		D		
		E		
Fiscal Year		Graduation Rates		
		Headcount	150% Graduation Rate	Conversion Rate
2015	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	1575	727	46.2%
	Full-time Initial Transfer-in with 30 or less credit hours	180	77	42.8%
	Full-time Initial Transfer-in with 31 to 59 credit hours	243	160	65.8%
	Full-time Initial Transfer-in with 60 or more credit hours	613	497	81.1%
2014	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	1604	811	50.6%
	Full-time Initial Transfer-in with 30 or less credit hours	156	69	44.2%
	Full-time Initial Transfer-in with 31 to 59 credit hours	277	194	70.0%
	Full-time Initial Transfer-in with 60 or more credit hours	623	491	78.8%
2013	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	1724	798	46.3%
	Full-time Initial Transfer-in with 30 or less credit hours	331	193	58.3%
	Full-time Initial Transfer-in with 31 to 59 credit hours	243	152	62.6%
	Full-time Initial Transfer-in with 60 or more credit hours	536	430	80.2%
3-Year Average	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	1634	779	47.6%
	Full-time Initial Transfer-in with 30 or less credit hours	222	113	50.8%
	Full-time Initial Transfer-in with 31 to 59 credit hours	254	169	66.3%
	Full-time Initial Transfer-in with 60 or more credit hours	591	473	80.0%

TABLE E-10
Western Illinois University
DETAIL OF STAFF EARNINGS AND REQUIREMENTS
FISCAL YEAR
2020

A	B	C	D	E	F
		Employee Staff Years*	State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
(in thousands of \$)					
101	INSTRUCTION	675	\$ 52,207.20	\$ 848.00	\$ 53,055.20
102	Administrative	1.4	205.6	-	205.6
103	Other Professional	57	3,785.0	70.2	3,855.2
104	Faculty	466.6	42,913.3	70.7	42,984.0
	<i>Faculty</i>	<i>415.3</i>	<i>41,327.3</i>	<i>56.8</i>	<i>41,384.1</i>
111	<i>Graduate Assistants</i>	<i>51.3</i>	<i>1,586.0</i>	<i>13.9</i>	<i>1,599.9</i>
113	Civil Service	122.3	5,074.3	479.8	5,554.1
118	Student Employees	27.5	218.8	227.3	446.1
119	Wages/Miscellaneous Contracts	0.4	10.2	-	10.2
201	ORGANIZED RESEARCH	35	1,122.0	757.8	1,879.8
202	Administrative	0	-	-	-
203	Other Professional	6.2	398.7	154.4	553.1
204	Faculty	13.3	186.3	422.1	608.4
	<i>Faculty</i>	<i>2.7</i>	<i>178.3</i>	<i>112.8</i>	<i>291.1</i>
211	<i>Graduate Assistants</i>	<i>10.6</i>	<i>8.0</i>	<i>309.3</i>	<i>317.3</i>
213	Civil Service	9.7	514.5	107.1	621.6
218	Student Employees	5.8	22.5	74.2	96.7
219	Wages/Miscellaneous Contracts	0	-	-	-
301	PUBLIC SERVICE	104	1,073.1	4,492.6	5,565.7
302	Administrative	0	-	-	-
303	Other Professional	8.8	186.5	344.0	530.5
304	Faculty	7.5	206.3	272.5	478.8
	<i>Faculty</i>	<i>2.4</i>	<i>188.3</i>	<i>101.8</i>	<i>290.1</i>
311	<i>Graduate Assistants</i>	<i>5.1</i>	<i>18.0</i>	<i>170.7</i>	<i>188.7</i>
313	Civil Service	80.6	658.2	3,778.8	4,437.0
318	Student Employees	6.9	22.1	93.7	115.8
319	Wages/Miscellaneous Contracts	0.2	-	3.6	3.6
401	ACADEMIC SUPPORT	75	4,284.3	38.5	4,322.8
402	Administrative	4	631.3	-	631.3
403	Other Professional	16.2	1,846.1	-	1,846.1
404	Faculty	2.3	76.6	7.5	84.1
	<i>Faculty</i>	<i>0.2</i>	<i>24.6</i>	<i>-</i>	<i>24.6</i>
411	<i>Graduate Assistants</i>	<i>2.1</i>	<i>52.0</i>	<i>7.5</i>	<i>59.5</i>
413	Civil Service	38.3	1,519.0	21.7	1,540.7
418	Student Employees	13.7	211.3	9.3	220.6
419	Wages/Miscellaneous Contracts	0	-	-	-
501	STUDENT SERVICES	169	3,667.7	3,969.3	7,637.0
502	Administrative	1	134.2	-	134.2
503	Other Professional	43.1	1,988.3	1,010.7	2,999.0
504	Faculty	21.5	41.7	591.2	632.9
	<i>Faculty</i>	<i>0</i>	<i>-</i>	<i>19.9</i>	<i>19.9</i>
511	<i>Graduate Assistants</i>	<i>21.5</i>	<i>41.7</i>	<i>571.3</i>	<i>613.0</i>
513	Civil Service	71.6	1,459.6	1,889.9	3,349.5
518	Student Employees	32.1	40.3	475.9	516.2
519	Wages/Miscellaneous Contracts	0.1	3.6	1.6	5.2
601	INSTITUTIONAL SUPPORT	94	6,092.5	1.2	6,093.7
602	Administrative	4.9	1,116.8	-	1,116.8
603	Other Professional	24.8	2,126.2	-	2,126.2
604	Faculty	1.6	135.5	-	135.5
	<i>Faculty</i>	<i>0.2</i>	<i>96.0</i>	<i>-</i>	<i>96.0</i>
611	<i>Graduate Assistants</i>	<i>1.4</i>	<i>39.5</i>	<i>-</i>	<i>39.5</i>
613	Civil Service	55.3	2,587.0	1.2	2,588.2
618	Student Employees	7.3	117.4	-	117.4
619	Wages/Miscellaneous Contracts	0.3	9.6	-	9.6
701	O&M OF PHYSICAL PLANT	193	6,093.1	4,475.7	10,568.8
702	Administrative	0	-	-	-
703	Other Professional	0.5	62.5	-	62.5
704	Faculty	0	0.2	-	0.2
	<i>Faculty</i>	<i>0</i>	<i>0.2</i>	<i>-</i>	<i>0.2</i>
711	<i>Graduate Assistants</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>
713	Civil Service	185.4	5,987.3	4,392.4	10,379.7
718	Student Employees	6.8	34.2	75.7	109.9
719	Wages/Miscellaneous Contracts	0.5	8.9	7.6	16.5
801	INDEPENDENT OPERATIONS	132	-	4,310.5	4,310.5
802	Administrative	0	-	-	-
803	Other Professional	6.6	-	441.2	441.2
804	Faculty	4.7	-	135.9	135.9
	<i>Faculty</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>-</i>
811	<i>Graduate Assistants</i>	<i>4.7</i>	<i>-</i>	<i>135.9</i>	<i>135.9</i>
813	Civil Service	50.8	-	2,614.1	2,614.1
818	Student Employees	68	-	1,092.6	1,092.6
819	Wages/Miscellaneous Contracts	1.4	-	26.7	26.7
901	TOTAL	1,477	74,539.9	18,893.6	93,433.5
902	Administrative	11.3	2,087.9	-	2,087.9
903	Other Professional	163.2	10,393.3	2,020.5	12,413.8
904	Faculty	517.5	43,559.9	1,499.9	45,059.8
	<i>Faculty</i>	<i>420.9</i>	<i>41,814.7</i>	<i>291.3</i>	<i>42,106.0</i>
911	<i>Graduate Assistants</i>	<i>96.6</i>	<i>1,745.2</i>	<i>1,208.6</i>	<i>2,953.8</i>
913	Civil Service	613.9	17,799.9	13,285.0	31,084.9
918	Student Employees	168.1	666.6	2,048.7	2,715.3
919	Wages/Miscellaneous Contracts	2.9	32.3	39.5	71.8

*Staff Year cacluation is defined at the end of the instruction memo.

[illegible]

TABLE E-12
Western Illinois University
REQUEST FOR SICK AND VACATION LEAVE DATA
FISCAL YEAR
2020

A	B	C	D	E
		State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
	(in thousands of \$)			
100	RECIPIENTS (Unduplicated)			127
101	Sick Days			15
102	Vacation Days			120
200	PAID DAYS	2,805.6	792.8	3,598.4
201	Sick Days	376.5	9.0	385.5
202	Vacation Days	2,429	784	3,213
300	ACCUMULATED LIABILITY	6,848.2	1,226.1	8,074.3
301	Sick Days	858.3	26.6	884.9
302	Vacation Days	5,989.9	1,199.5	7,189.4
400	EXPENDITURES	795.6	145.2	940.8
401	Sick Days	178.5	2.2	180.7
402	Vacation Days	617.1	143.0	760.1

TABLE E-13
Western Illinois University
COMPOSITE FINANCIAL INDICATOR (CFI) WORKSHEET
FISCAL YEAR
2019

A	B
Primary Reserve Ratio Calculation:	
Institution Unrestricted Net Assets	17,771,250
Institution Expendable Restricted Net Assets	55,752,261
Component Unit Unrestricted Net Assets	-
Component Unit Temporary Restricted Net Assets	-
Component Unit Net Investment in Plant	-
Numerator Total	73,523,511
Institution Operating Expenses	271,311,577
Institution Non-Operating Expenses	3,340,535
Component Unit Total Expenses	-
Denominator Total	274,652,112
PRIMARY RESERVE RATIO	0.267696871
Strength	2.012758429
Weight	0.35
CFI	0.70446545
Net Operating Revenue Ratio Calculation	
Institution Operating Income (Loss)	(164,801,094)
Institution Net Non-Operating Revenues	155,994,475
Component Unit Change in Unrestricted Net Assets	-
Numerator Total	(8,806,619)
Institution Operating Revenues	106,510,483
Institution Non-Operating Revenues	159,335,010
Component Unit Total Unrestricted Revenues	-
Denominator Total	265,845,493
NET OPERATING RESERVE RATIO	-0.033126832
Strength	-2.548217851
Weight	0.1
CFI	-0.254821785
Return on Net Assets Ratio Calculation	
Change in Net Assets + Component Unit Change in Net Assets	(7,793,398)
Total Net Assets + Component Unit Total Net Assets (Beginning of Year)	255,263,891
RETURN ON NET ASSETS RATIO	-0.03053075
Strength	-1.526537492
Weight	0.2
CFI	-0.305307498
Viability Ratio Calculation	
Expendable Net Assets (Numerator Total)	73,523,511
Institution Long-Term Debt (Total Project Related Debt)	68,699,124
Component Unit Long-Term Debt (Total Project-Related Debt)	-
Denominator Total =	68,699,124
VIABILITY RATIO	1.070224869
Strength	2.566486497
Weight	0.35
CFI	0.898270274
COMPOSITE FINANCIAL INDICATOR SCORE (CFI)	1.04260644
Debt Burden Ratio Calculation	
Institution Interest Expense	3,338,518
Institution Principal Payments	7,011,420
Component Unit Interest Expense	-
Component Unit Principal Payments	-
Institution Total Operating Expenses	271,311,577
Institution Total Non-Operating Expenses	3,340,535
Institution Depreciation Expense	14,185,852
Component Unit Total Expenses	-
Component Unit Depreciation Expense	-
Debt Burden Ratio	3.6%
Debt Service Ratio Calculation	
Institution Net Operating Income	(164,801,094)
Institution Net Non-Operating Income	155,994,475
Institution Interest Expense	3,338,518
Institution Depreciation Expense	14,185,852
Component Unit Change in Unrestricted Net Assets from Operations	-
Component Unit Depreciation Expense	-
Component Unit Interest Expense	-
Institution Interest Expense	3,338,518
Institution Principal Payments	7,011,420
Component Unit Principal Payments	-
Debt Service Ratio	0.84