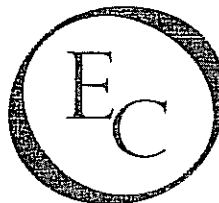


**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY**

**COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and OMB Circular A-133
FOR THE YEAR ENDED JUNE 30, 2007**

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois



E.C. ORTIZ & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

**State of Illinois
Western Illinois University
Compliance Examination
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2007**

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**State of Illinois
Western Illinois University
Compliance Examination
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2007**

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**State of Illinois
Western Illinois University
Compliance Examination
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2007**

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**State of Illinois
Western Illinois University**

University Officials

President

Dr. Alvin Goldfarb

Vice President for Administrative Services

Mrs. Jackie K. Thompson

Director of Business Services

Mr. Ronald G. Ward

Internal Auditor

Ms. Rita M. Moore (Effective
December 1, 2006 to present)

University offices are located at:

1 University Circle
Macomb, Illinois 61455



WESTERN
ILLINOIS
UNIVERSITY

February 15, 2008

E.C. Ortiz & Co., LLP
333 S. Des Plaines Street, Suite 2-N
Chicago, Illinois 60661


Ladies and Gentlemen:


We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations Western Illinois University (University). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the year ended June 30, 2007. Based on this evaluation, we assert that during the year ended June 30, 2007, the University has materially complied with the assertions below.

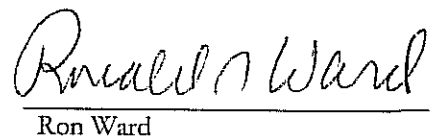
- A. The University has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Western Illinois University


Dr. Alvin Goldfarb
President


Jackie K. Thompson
VP for Administrative Services


Ron Ward
Director of Business Services

**State of Illinois
Western Illinois University**

Compliance Report

Summary

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

Auditors' Report

The Independent Auditors' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

Number of	Compliance Report	Financial Report	Prior Compliance Report
Findings	5	1	5
Repeated findings	4	—	2
Prior recommendations implemented or not repeated	1	—	1

Details of *State Compliance* findings are presented in the separately tabbed report section of this report. Details of *Government Auditing Standards* findings are issues related to significant deficiencies and material weaknesses in internal control over financial reporting. Findings related to *Government Auditing Standards* have been issued separately with the University's Financial Statement Audit.

Schedule of Findings and Questioned Costs

Item No.	Page	Description
FINDING (<i>GOVERNMENT AUDITING STANDARDS</i>)		
07-1	39	Contract Retainage Liabilities Not Recorded
PRIOR FINDING NOT REPEATED (<i>GOVERNMENT AUDITING STANDARDS</i>)		
None		
FINDING AND QUESTIONED COST (<i>FEDERAL COMPLIANCE</i>)		
None		

**State of Illinois
Western Illinois University**

Schedule of Findings and Questioned Costs (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS (STATE COMPLIANCE)		
07-2	13	Noncompliance with the Fiscal Control and Internal Auditing Act
07-3	15	Employee Time Sheets Were Not Adequate
07-4	17	Inadequate Computer Security
07-5	20	Inadequate Computer Security Administration
07-6	22	Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems
PRIOR FINDING NOT REPEATED (FEDERAL COMPLIANCE)		
None		
PRIOR FINDING NOT REPEATED (STATE COMPLIANCE)		
07-7	25	Exclusion of Required Phrase on University Publications

Exit Conference

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on January 23, 2008. Attending were:

Western Illinois University

Dr. Alvin Goldfarb, President
 Jackie K. Thompson, Vice President for Administrative Services
 Rita Moore, Director Internal Auditing
 Ron Ward, Director Business Services
 Michael Dickson, Director of Special Projects
 Cheryl Webster, Accountant
 Barb Thompson, Accountant
 Michael Sartorius, Internal Auditor

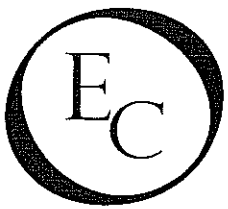
Office of the Auditor General

Karen Appelbaum, Audit Manager

E. C. Ortiz & Co. LLP

Stella Marie B. Santos, Partner
 Leilani N. Rodrigo, Partner

Responses to the recommendations were provided by Rita Moore, on behalf of management, in a letter dated February 7, 2008.



**INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland
Auditor General
State of Illinois

and

The Board of Trustees
Western Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Western Illinois University's (University) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2007. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the University's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the University's compliance with specified requirements.

In our opinion, the University complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended June 30, 2007. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as findings 07-2, 07-3, 07-4, 07-5, and 07-6.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

Internal Control

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the University's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this

report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 07-2, 07-3, 07-4, 07-5, and 07-6 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

The University's responses to the findings identified in our examination are described in the accompanying schedule of findings and questioned costs. We did not examine the University's responses and, accordingly, we express no opinion on them.

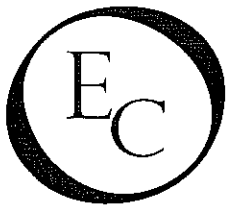
Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the University as of and for the year ended June 30, 2007, which comprise the University's basic financial statements, and have issued our report thereon dated February 15, 2008. The accompanying supplementary information, as listed in the table of contents as Supplementary Information for State Compliance Purposes, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the University. The 2007 Supplementary Information for State Compliance Purposes, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2007 taken as a whole. The prior year Supplementary Information for State Compliance Purposes has been derived from the University's 2006 financial statements which were audited by other independent auditors whose report dated November 2, 2006, expressed an unqualified opinion on those statements.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Board of Trustees and the University's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

E.C. Ortiz & Co. LLP

Chicago, Illinois
February 15, 2008



E.C. ORTIZ & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable William G. Holland
Auditor General
State of Illinois

and

The Board of Trustees
Western Illinois University

Compliance

We have audited the compliance of Western Illinois University (University) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The University's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

Internal Control over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and the discretely presented component unit of Western Illinois University as of and for the year ended June 30, 2007, and have issued our report thereon dated February 15, 2008. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the University's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Board of Trustees and the University's management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

E. C. Ortiz & Co. LLP

Chicago, Illinois
February 15, 2008

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133 Yes No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
84.002	Student Financial Assistance Cluster
84.173	Adult Education State Grant Program
97.004	Special Education Preschool Grants
	State Domestic Preparedness Equipment Support Program
	Research and Development Cluster

Dollar threshold used to distinguish between Type A and B programs: \$493,363

Auditee qualified as low-risk auditee? Yes No

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - Federal Compliance

There were no Federal compliance findings noted for the year ended June 30, 2007.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance

Finding No. 07-2 - Noncompliance with the Fiscal Control and Internal Auditing Act

The University's Internal Auditing Department did not ensure that its internal auditing program fully complies with the Fiscal Control and Internal Auditing Act.

During Fiscal Year 2007, there were seven (7) specific compliance audits on the internal audit plan. Our review of completed audits disclosed that the audit plan was not implemented. Two (2) audits were conducted by the Internal Auditing Department but both of these audits were not on the original audit plan. In addition, no audits relating to internal and administrative controls for grants received or made by the University were completed during the last two years.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/2003) requires that the internal auditing program include audits of major systems of internal and administrative control conducted on a periodic basis so that all major systems are reviewed at least once every two years. The audits must include grants received or made by the agency to determine that the grants are monitored, administered, and accounted for in accordance with applicable laws and regulations.

University management stated that due to the vacancy of the internal audit position for approximately six months, until December 2006, the University was unable to complete the anticipated internal audit schedule.

The major areas of internal control must be audited timely to maintain an effective internal control system. Failure to perform regular audits of major systems of internal and administrative controls may result in weaknesses in internal control not timely detected. (Finding Code No. 07-2)

Recommendation

We recommend the University complete internal audits of its major systems of internal accounting and administrative controls as required by the Fiscal Control and Internal Auditing Act.

University Response

We agree with the finding. With the position being vacant for approximately 5 months and the hiring and orientation of a new Director in December 2006, only limited activities could be completed. Efforts were focused on other activities for compliance with the Act. This included: completing a self-assessment with external validation peer review, coordinating the

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

**Finding No. 07-2 - Noncompliance with the Fiscal Control and Internal Auditing Act
(Continued)**

University Response (Continued)

completion of the FCIAA control certification process, developing a two-year audit plan that meets the requirements of the Act; preparing the annual report, completing required continuing education requirements and assessing the resource requirements for the department. The assessment has led to the hiring of an additional staff auditor in November 2007. The department is in the process of implementing the FY08-09 audit plan which will include audits of major systems of internal and administrative controls in addition to review of grant related activities.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-3 - Employee Time Sheets Were Not Adequate

The University did not require all employees to submit time sheets as required by the State Officials and Employees Ethics Act (Act).

Administrative, professional and faculty employees are required to submit time reports. However, the employee's time is reported using a negative reporting method whereby the employee is assumed to be working unless noted otherwise. The time report lists minimum contracted hours and the employee indicates time away from the office, for vacation, sick or other types of leave.

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The Act (5 ILCS 430/5-5(c)) states, "The policies shall require State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour." The IBHE adopted personnel policies for public universities on February 3, 2004, in accordance with the Act.

Since most of the University employees were not required to prepare timesheets, this resulted in an inadequate basis for allocating expenditures between the University and the University Foundation. All Foundation personnel are University employees. The salaries of personnel performing dual functions are allocated between the University and the Foundation at the end of each fiscal year. The allocation is based on the percentage of time spent by these employees performing Foundation functions and responsibilities. The percentage of time is not supported by a documented basis such as timesheets to identify the time spent by dual function employees performing Foundation related functions. The master contract between the University and the Foundation states that the Foundation shall maintain sufficient records, including cost allocation detail, time records, and records of supplies and materials consumed, to enable a post audit review of this contract. For the fiscal year ended June 30, 2007, the allocated expenses for salaries and related benefits to the Foundation amounted to \$600,553.

University Management stated that they have implemented a system for all administrative and professional employees to submit time sheets starting in fiscal year 2008 but have not yet developed a system for faculty employees. The percentage of time spent by personnel performing dual functions for the University and Foundation were initially based on detailed time sheets submitted about 5 years ago and the percentages are reviewed annually for reasonableness.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-3 - Employee Time Sheets Were Not Adequate (Continued)

By not requiring time sheets from all its employees, the University is not in compliance with the Act. (Finding Code No. 07-3, 06-1, 05-2)

Recommendation

We recommend the University amend its policies to require all employees to submit time sheets in compliance with the Act and to enable a post audit review of the contract between the University and the Foundation.

University Response

We agree with the finding. We are currently using a “negative” reporting process, only indicating the faculty’s time away from the University on vacation, sick leave, etc. We are still investigating a feasible, efficient reporting process for the unique requirements of faculty. An efficient process will allow compliance with not only the State Employee Ethics Act, but also other granting agency requirements.

An evaluation will also occur on how we track and allocate time for employees performing dual responsibilities for the University and the Foundation. The process needs to be efficient, auditable and should not be a burden for the staff and administration.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-4 - Inadequate Computer Security

The University had a mainframe and network servers for maintaining several critical, financially sensitive and/or confidential systems used to meet the University's mission and objectives. However, the University failed to ensure adequate security over its computer systems and resources.

During our review, we noted the following:

- Domain security settings being utilized often provided only a default level of access control and auditing. The University's password policies do not always require a password change, minimum length and password history. In addition, the University's account lockout policy allows too many invalid logon attempts.
- Access to the University's Data Center was not adequately restricted. Access to the Data Center is restricted using a keypad system; however, the access code is shared by everyone having access to the computer room, which eliminated adequate accountability. A review of the documentation that included signatures of individuals authorized to enter the Data Center indicated at least four missing signatures, eight student workers generically identified on organizational chart, and one person identified as a University Information Management Services (UIMS) employee had access but was not on the organizational chart.
- The number of personnel having powerful system-level access privileges was excessive.

University personnel indicated that a systematic evaluation of the University's network and infrastructure was completed and major changes and additions were implemented. However, complete implementation of the recommendations is still in process and not expected to be completed until May 2008.

Information technology guidance (including the National Institute of Standards and Technology and Governmental Accountability Office) endorses the safeguarding of computer resources, including critical systems and confidential data. An adequately secured computer environment would assist the University in ensuring the risks of unauthorized access and data manipulation or destruction are mitigated. Establishing and enforcing adequate security parameters will assist the University in ensuring the security over the University's network resources, including access to critical, confidential or financially sensitive information, is not compromised. Routine monitoring and account maintenance must be performed to ensure accountability is maintained, the risk of unauthorized access to

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-4 - Inadequate Computer Security (Continued)

electronic information is reduced, and access to authorized resources remain current as personnel responsibilities change.

Without an adequately secured computer environment, the University cannot ensure that access to critical applications, programs and confidential data is appropriately restricted to authorized personnel and the integrity of its computer systems and data is maintained. (Finding Code 07-4, 06-3)

Recommendation

We recommend the University continue to evaluate its computer environment and data maintained to ensure adequate security controls, including adequate physical and logical access restrictions, have been established to safeguard its computer resources.

In addition, we recommend the University:

- Develop and communicate a common security policy and perform regular reviews of established security and configurations. Specifically, we recommend:
 - passwords be required to have a minimum length of 8 characters;
 - passwords be changed at least every 35 days;
 - a minimum password history of 10 passwords should be maintained; and,
 - invalid access attempts must be limited to a maximum of three attempts.
- Ensure physical access to the University's Data Center is adequately restricted to authorized personnel only. Individual unique access should be established to ensure accountability.
- Assess the need for personnel having powerful system-level access privileges.

University Response

We agree with the finding. Bids have been accepted and a contract has been issued for the installation of a proximity ID card based system that will allow the University to manage access as well as document access to computing facilities. The first phase of the system will be operational in May 2008, which coincides with the initial launch of Western Illinois University's new campus-wide ID system and policies. The new system will allow the University to expand and manage security capabilities in the future.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-4 - Inadequate Computer Security (Continued)

University Response (Continued)

The issue of password policy and security will be examined by the new Chief Technology Security Officer (CTSO), and the WIU Technology Security Committee. Policy changes and appropriate recommendations will be made to the President and the President's Cabinet based upon the recommendations of the committee. The CTSO and appropriate management will continue to examine the need for personnel having powerful system-level access privileges.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-5 - Inadequate Computer Security Administration

The University did not have a designated Security Officer responsible for University-wide information technology security for the majority of the fiscal year. They also failed to establish adequate University-wide security policies and procedures. In addition, a formal continuous security training and awareness program did not exist.

The University appointed an interim Chief Technology Security Officer (CTSO) in the Spring of 2007. He was responsible for University-wide information technology security. In addition, a full-time security technician was hired in the Fall of 2006, to assist in the implementation, administration and use of additional security tools. The interim CTSO had convened the new Security Committee for regular meetings and completed the University's PCI compliance audit. However, the University had not yet established centralized security-related policies and procedures, as well as a continuous security training and awareness program.

University officials stated that an initial failed search for a full-time Security Officer had been performed in the Fall of 2006. However, the permanent CTSO position has yet to be filled. The duties of the new CTSO will be to centralize all security policies in addition to developing and implementing an ongoing security awareness program for the University community. The new CTSO will also be responsible for developing a comprehensive security training and testing program for University employees.

An appropriate security infrastructure should be established and documented to ensure information assets and resources are adequately protected from unauthorized or accidental disclosure, modification and destruction. Adequate security administration would require University-wide policies and procedures regarding computer security, individual access rights and user responsibilities be properly approved, documented and consistently monitored. (Finding Code No. 07-5, 06-4)

Recommendation

We recommend the University:

- Establish a University-wide Security Administrator. This position should be independent of individual IT departments and report to upper management.
- Ensure adequate University-wide security-related policies and procedures are established and approved by upper management. Policies should also address acceptable and prohibited use of the University's computer resources, including network and Internet

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-5 - Inadequate Computer Security Administration (Continued)

Recommendation (Continued)

security and key security-related responsibilities. Once established, the approved security policies and procedures should be consistently enforced for all computer operations across all departments and platforms.

- Establish a formal security awareness program to ensure the University community and users are made aware of established security policies and procedures. The University should ensure users understand their responsibilities and acknowledge this understanding by signing a statement of agreement to comply with established security policies and procedures at least annually.

University Response

We agree with the finding. Western Illinois University had appointed an interim Chief Technology officer when a failed search occurred. In addition, they have since hired a Chief Technology Security Officer (CTSO) in January 2008 who will be Chairman of the Security committee which will develop and implement a University-wide security program. This position is independent of the individual Information Technology departments and reports to upper management.

The security program that is to be developed will be centralizing and coordinating existing University acceptable use policies as well as examining the need for additional policies and procedures. In addition, the security program will include a formal security awareness program to ensure the University community and users are made aware of established security policies and procedures.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-6 - Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems

The University had not ensured an adequately developed and tested contingency plan for assuring timely recovery of its critical computer resources existed for all of its computing areas.

The University maintains separate contingency plans for the network (University Computer Support Services - UCSS) and mainframe (University Information Management Services - UIMS) operations; however, a formal contingency plan for Electronic Student Services (ESS) did not exist. Although the UIMS mainframe contingency plan was updated in August 2006 and tested in March 2007, the UCSS network contingency plan (last tested in June 2003) was last updated in June 2004; while the ESS computing area did not have an established contingency plan. In addition, we found the contingency plans did not identify all critical systems maintained nor include a recovery timeframe for critical systems.

The University relies on its mainframe and network servers for maintaining several critical, financially sensitive and/or confidential systems used to meet the University's computing needs. As such, an extended disruption of service resulting from a disaster situation could have a significant impact on the University's ability to meet its overall mission and objectives.

Information technology guidance (including the National Institute of Standards and Technology and Governmental Accountability Office) endorses adequate development and formal testing of disaster contingency plans. An adequately developed and tested contingency plan would assist the University in ensuring its plans, procedures and available resources (including personnel) are adequate for recovering the University's critical systems within the required timeframes.

University officials stated that after the security breach in June 2006, the University focused on securing and updating the University's data and network infrastructure, a \$1.5 million investment of institutional funds and staff resources. Disaster recovery planning and implementation was also carried out. All essential administrative services and functions are maintained and operated on the University mainframe under direction of UIMS. The UIMS maintained a disaster recovery plan and implemented and successfully tested this plan.

Failure to adequately update and test the disaster recovery plans leaves the University exposed to the possibility of major disruptions of services. A comprehensive test of the plan across all platforms utilized will assist management in identifying weaknesses to ensure recovery procedures are adequate in the event of disaster. Continuous reviews and tests of

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Current Findings - State Compliance (Continued)

Finding No. 07-6 - Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems (Continued)

plans would help management ensure the plans are appropriately modified, as the University's computing environment and disaster recovery needs change. (Finding Code No. 07-6, 06-5)

Recommendation

We recommend the University ensure an adequately developed and formally tested contingency plan exists for all computing areas to ensure critical systems can be recovered within the required timeframes. Specifically, we recommend the University:

- ensure an adequately developed and tested contingency plan exists for all areas, including Electronic Student Services;
- update its contingency plans to include a list of prioritized critical systems and associated recovery timeframes;
- regularly review and update its plans to ensure they remain current; and,
- test the plans at least annually to identify any plan weaknesses and resources needed to recover from a disaster situation. Testing should be documented and the plans updated if necessary.

University Response

We agree with the finding. After a security breach in June 2006, Western Illinois University focused on securing and updating the University's data and network infrastructure, a \$1.5 million investment of institutional funds and staff resources. Disaster recovery planning and implementation was also carried out. All essential administrative services and functions are maintained and operated on the University mainframe under direction of University Information Management Services (UIMS). UIMS maintained a disaster recovery plan and implemented and successfully tested this plan.

Western Illinois University is developing a coordinated comprehensive disaster recovery plan for University Computer Support Services (UCSS) and Electronic Student Services (ESS). However, neither unit operates or administers essential core administrative computing functions. While University operations would be less than optimal without either UCSS or ESS, the University would be able to continue basic operations through UIMS with minimal interruption. The target date for implementation is summer 2008.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Prior Findings Not Repeated - Federal Compliance

There were no federal compliance findings reported in the University's compliance report for the year ended June 30, 2006.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007**

Prior Findings Not Repeated - State Compliance

Finding No. 07-7 - Exclusion of Required Phrase on University Publications

Status: Implemented

The University did not include information required by the Illinois Procurement Code on publications printed for the University. (Finding Code No. 06-2, 05-3)

During the current engagement, the University implemented changes to include the appropriate wording on the publications printed. Our testing disclosed that publications printed after February 2006 included the required information.

**State of Illinois
Western Illinois University
Supplementary Information for State Compliance Purposes
For the Year Ended June 30, 2007**

Summary

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- **Fiscal Schedules and Analysis**
 - Schedule of Expenditures of Federal Awards
 - Notes to Schedule of Expenditures of Federal Awards
 - Schedule of Appropriations, Expenditures, Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Income Fund Revenues and Expenditures
 - Comparative Schedule of Cash, Temporary Cash Investments and Investments at Fair Value
 - Analysis of Significant Variations in Account Balances
 - Analysis of Significant Variations in Operating and Nonoperating Revenues and Expenses
 - Analysis of Significant Lapse Period Spending
 - Analysis of Accounts Receivable
 - Summary of Indirect Cost Reimbursement:
 - Statement of Sources and Applications
 - Calculation Sheet for Indirect Cost Carry-Forward
 - University Accounting Entities:
 - Calculation of Current Excess Funds
 - Current Funds - Unrestricted - Other - Combining Financial Statements by Functional Entity
 - Auxiliary Enterprises and Activities, Financial Statements by Functional Entity
- **Analysis of Operations**
 - University Functions and Planning Program
 - Employment Statistics (Unaudited)
 - Service Efforts and Accomplishments - Enrollment Statistics (Unaudited)
 - Schedule of Unrestricted Current Funds General Expenditures Per Full-Time Equivalent Student as Reported to the Illinois Board of Higher Education (Unaudited)
 - Comments on the Percentage of Total Expenditures Represented by Administrative Costs
 - Information on Restricted Accounts, Auxiliary Facilities System - 1999, 2002, 2005 and 2006 Bond Series
 - Comments on Certain Matters Pertaining to the University Guidelines
 - Summary of Western Illinois University Foundation Payments to the University
 - Schedule of Accrued Liability for Employee Compensated Absences (Unaudited)

**State of Illinois
Western Illinois University
Supplementary Information for State Compliance Purposes
For the Year Ended June 30, 2007**

Summary (Continued)

Emergency Purchases
Analysis of Bookstore Operations (Unaudited)
University Accounting Entities and Related Sources of Revenue and Purposes
Schedule of Federal and Nonfederal Expenditures
Undergraduate Tuition and Fee Waivers (Unaudited)
Graduate Tuition and Fee Waivers (Unaudited)

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states it has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the auditors' opinion, except for that portion marked "unaudited", on which they express no opinion, it is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2007 Expenditures
INSTRUCTION AND PUBLIC SERVICE:			
<u>DEPARTMENT OF AGRICULTURE</u>			
Rural Community Development Initiative <i>Rural Community Development Initiative</i>	10.446	13-055-0370910458	\$ 134,583
Rural Cooperative Development Grants <i>Illinois Cooperative Development Center</i>	10.771	None	224,818
Team Nutrition Grants Passed-Through National Food Service Management Institute (University of Mississippi) <i>School Wellness Training</i>	10.574	300150627A	7,593
TOTAL DEPARTMENT OF AGRICULTURE			\$ 366,994
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Community Development Block Grants/Brownfields Economic Development Initiative <i>Quad City HUD Construction and Renovation</i>	14.246	B-04-NO-IL-0908 & B-05-SPIL-0787	\$ 155,716
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 155,716
<u>DEPARTMENT OF INTERIOR</u>			
Fish & Wildlife Management Assistance <i>Recreation, Park & Tourism Administration Student Internship</i>	15.608	301817J006	\$ 500
TOTAL DEPARTMENT OF INTERIOR			\$ 500
<u>DEPARTMENT OF STATE</u>			
Professional Development-International Educators/Administrators <i>A Global Business Learning Partnership: WIU & Ryazan State Agricultural Academy</i>	19.424	S-ECAAS-03-GR-223 (DH)	\$ 14,816
International Education Training and Research Passed-Through NAFSA: Association of International Educators <i>Overcoming Arabic-Speaking Stereotypes</i>	19.430	None	4,185
TOTAL DEPARTMENT OF STATE			\$ 19,001
<u>DEPARTMENT OF TRANSPORTATION</u>			
Formula Grants for Other Than Urbanized Areas Passed-Through Illinois Department of Transportation <i>Rural Transit FY 06 and FY 07</i>	20.509	DOT05-DPT-01, DOT06-DPIT-09	\$ 401,312
<i>Interagency Coordinating Council on Transportation</i>	20.509	DOT06-DPIT-10	73,710
			<u>475,022</u>

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2007 Expenditures
<u>DEPARTMENT OF TRANSPORTATION (Continued)</u>			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants Passed-Through Illinois Department of Transportation <i>DUI Enforcement Project FY 06</i>	20.601	AL6-3435-01	1,086
TOTAL DEPARTMENT OF TRANSPORTATION			\$ 476,108
<u>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</u>			
Promotion of the Arts Grants to Organizations and Individuals <i>Challenge America - Jazz Festivals 2006</i>	45.024	06-7800-7075	\$ 2,775
<i>Challenge America - Jazz Festivals 2007</i>	45.024	07-7800-7010	8,010
			10,785
Grants to States Passed-Through Illinois State Library <i>Increase Geographic Information Systems Functionality</i>	45.310	None	500
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			\$ 11,285
<u>DEPARTMENT OF EDUCATION</u>			
STUDENT FINANCIAL ASSISTANCE CLUSTER			
Federal Supplemental Education Opportunity Grants	84.007	P007A061313	\$ 498,121
Federal Work-Study Program	84.033	P033A061313	550,186
Federal Perkins Loan Program Federal Capital Contributions	84.038	P038A041313	132,177
Federal Pell Grant Program	84.063	P063P051391&P063P061391	7,906,737
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER			9,087,221
Fund for the Improvement of Postsecondary Education			
<i>Green Supply Chain</i>	84.116	P116N060008	11,939
<i>NAFTA Challenges of Accounting & Business Systems</i>		P116N020003	41,085
<i>Transatlantic Dual Degree Program</i>	84.116J	P116J060007	22,477
<i>Emerging Needs in Agricultural Education and Training</i>	84.116M	P116M010013	9,752
			85,253
Passed-Through University of Vermont <i>Tri-National Competencies Across Borders and Corporate Social Responsibility Program</i>	84.116	GN88-17389	21,518
			106,771
Business and International Education Projects			
<i>Project EAGER (Exports: Agricultural Growth and Economic Recovery)</i>	84.153A	P153A050025	68,613
Bilingual Education Professional Development			
<i>Project SABE (Successful Access to Bilingual Education)</i>	84.195N	T195N020063	300,544
Research in Special Education			
<i>LitTech Outreach Project</i>	84.324R	H324R030013	89,377

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2007 Expenditures
DEPARTMENT OF EDUCATION (Continued)			
Academic Competitiveness Grants <i>ACG Grant 06-07</i>	84.375	P375A01391	<u>258,025</u>
National Science and Mathematics Access to Retain Talent (SMART) Grants <i>National SMART Grant 06-07</i>	84.376	P376S061391	<u>151,501</u>
Improving Teacher Quality State Grants Passed-Through Illinois Board of Higher Education <i>Developing Successful Professional Development Schools</i>	84.367	None	75,778
<i>Improving the Quality of High School Physics Teaching</i>	84.367B	05F983NCLB20, 06NCLB20	15,321
<i>Improving Student Achievement in Math and Science (ISAMS)</i>		06NCLB01	131,120
Passed-Through Illinois State Board of Education (ISBE) <i>Teach Illinois Web Gateway</i>	84.367A	06.162	<u>27,994</u> <u>250,213</u>
Adult Education State Grant Program Passed-Through Illinois Community College Board <i>Central Illinois Adult Education Service Center - 2007</i>	84.002	AEL07006	393,000
<i>GED Illinois Online - 2007</i>	84.002A	AEL07008	326,594
<i>GED Illinois Online - 2006</i>	84.002A	AEL06008	2,160
<i>ICCB - Student Administration Information Reporting System</i>	84.002A	AEL06007	299,430
<i>ICCB - Curriculum Publications Clearinghouse - 2007</i>	84.002A	AEL07002	128,250
<i>ICCB - Curriculum Publications Clearinghouse - 2006</i>	84.002A	AEL06002	14,603
			<u>1,164,037</u>
Special Education Preschool Grants Passed-Through Illinois State Board of Education <i>Illinois Starnet - 2006</i>	84.173	06-4605-00-26-062-5440-51	218
<i>Illinois Starnet - 2007</i>	84.173	07-4605-00-26-062-5440-51	<u>1,003,758</u> <u>1,003,976</u>
Reading First State Grants Passed-Through Illinois State Board of Education <i>Illinois Reading First Professional Development</i>	84.357	MY06434	<u>255,682</u>
Fund for the Improvement of Education Passed-Through Regional Office of Education <i>Exploring America: Teachers Bringing Traditional American History to Students</i>	84.215	U215X05143, U215X050143	<u>27,507</u>
TOTAL DEPARTMENT OF EDUCATION			<u>\$ 12,763,467</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
State Rural Hospital Flexibility Program Passed-Through Illinois Department of Public Health <i>Health Education Module</i>	93.241	1303A	<u>\$ 12,575</u>

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2007 Expenditures
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>			
Centers for Disease Control and Prevention Investigations and Technical Assistance Passed-Through Illinois Department of Public Health <i>Nutrition, Physical Activity, and Obesity - CARDIA Project</i>	93.283	63286024 & 73286002	<u>8,697</u>
Grants to States for Operation of Offices of Rural Health Passed-Through Illinois Department of Public Health <i>Community Health MAPPING</i>	93.913	72580483	<u>41,258</u>
Temporary Assistance for Needy Families Passed-Through Illinois Department of Human Services <i>Low Income Degree Scholarship Program 06-07</i>	93.558	81X6967000	<u>443,314</u>
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>\$ 505,844</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>			
Volunteers in Service to America <i>Community Outreach Support</i>	94.013	06VSNIL111	<u>\$ 4,980</u>
Americorps Passed-Through Illinois Department of Health and Human Services <i>AmeriCorps Project</i>	94.006	11G6835000, 11G7805000	<u>136,528</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>\$ 141,508</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
State Domestic Preparedness Equipment Support Program Passed-Through Illinois Law Enforcement Training and Standards Board <i>Illinois Law Enforcement Executive Institute - Homeland Security Federal Fiscal Year 05 Funds</i>	97.004	None	<u>\$ 230,386</u>
<i>Illinois Law Enforcement Executive Institute - Homeland Security Federal Fiscal Year 06 Funds</i>	97.004	None	<u>279,852</u>
			<u>510,238</u>
Disaster Grants-Public Assistance (Presidentially Declared Disasters) Passed-Through Illinois Emergency Management Agency (IEMA) <i>IEMA Snow Removal</i>	97.036	37-0910458	<u>14,992</u>
State Homeland Security Program Passed-Through Illinois Emergency Services Management Association <i>Safe School</i>	97.073	00001276000	<u>12,760</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>\$ 537,990</u>

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2007 Expenditures
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			
USAID Development Partnerships for University Cooperation and Development Passed-Through Association Liaison Office			
<i>Working Internationally to Expand Knowledge (TIES) Mexico</i>	98.012	HNE-A-0097-00059-00	\$ 15,366
<i>Capacity Building in Southern Mexico-Phase II TIES Initiative</i>	98.012	None	81,116
TOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			\$ 96,482
OTHER PROGRAMS			
Passed-Through Corporation for Public Broadcasting			
<i>Community Service Grant</i>	None	None	\$ 227,995
<i>Internet Services Acquisition Grant</i>	None	None	7,067
			<u>235,062</u>
Passed-Through Army Corps of Engineers			
<i>Inland Electronic Navigation Charts (IENC) Feature Class Generation</i>	None	W912EK-06-P-0120	8,482
TOTAL OTHER PROGRAMS			\$ 243,544
TOTAL INSTRUCTION AND PUBLIC SERVICE			\$ 15,318,439
RESEARCH AND DEVELOPMENT CLUSTER:			
<u>DEPARTMENT OF AGRICULTURE</u>			
Agricultural Research Basic and Applied Research			
<i>Cuphea Development II</i>	10.001	583620-6-105	\$ 63,640
Grants for Agricultural Research Competitive Research Grants			
<i>Pseudomonas Aeruginosa 2HS</i>	10.206	2004-35504-14712	14,742
TOTAL DEPARTMENT OF AGRICULTURE			\$ 78,382
<u>DEPARTMENT OF INTERIOR</u>			
Challenge Cost Share			
<i>Population Ecology of Fragile Prickly Pear Cactus Opuntia Fragilis</i>	15.642	301816J070	\$ 9,866
TOTAL DEPARTMENT OF INTERIOR			\$ 9,866
<u>NATIONAL SCIENCE FOUNDATION</u>			
Mathematical and Physical Sciences			
<i>RUI: Oxidative Transformation</i>	47.049	CHE-0412614	\$ 41,803
TOTAL NATIONAL SCIENCE FOUNDATION			\$ 41,803

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2007 Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED):			
<u>DEPARTMENT OF ENERGY</u>			
Office of Science Financial Assistance Program <i>Dense Quark Matter in a Magnetic Field</i>	81.049	DEFG0207ER41	\$ 29,856
TOTAL DEPARTMENT OF ENERGY			\$ 29,856
<u>DEPARTMENT OF EDUCATION</u>			
Research in Special Education <i>Assessing Curriculum Through Technology Tools</i>	84.324M	H324M030200	\$ 160,679
Special Education Technology and Media Services for Individuals with Disabilities <i>Birth to Three Tech Tools</i>	84.327A	H327A040100	103,278
<i>Early Childhood Technology Integrated Instructional System</i>	84.327A	H327A040087	290,500
			<u>393,778</u>
Vocational Education Basic Grants to State Passed-Through Illinois State University <i>Postsecondary Enrollment</i>	84.048A	RSP 06-D275.02	4,027
TOTAL DEPARTMENT OF EDUCATION			\$ 558,484
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Cancer Treatment Research <i>Area Synthesis and Evaluation</i>	93.395	7R15CA086933	\$ 26,924
<i>Phenoxazines Inhibition</i>	93.395	1R15CA115404	54,973
			<u>81,897</u>
Microbiology and Infectious Diseases Research <i>New Adjuvant Technologies for a Marburg Virus Vaccine</i>	93.856	7R21AI059270-03	223,166
Temporary Assistance for Needy Families Passed-Through Illinois Department of Children and Family Services <i>Test Construction, Delivery, Scoring & Evaluation</i>	93.558	1049539017	21,883
Foster Care Title IV-E Passed-Through Illinois Department of Children and Family Services <i>Test Construction, Delivery, Scoring & Evaluation</i>	93.658	1049539017	80,049
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 406,995
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			\$ 1,125,386
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 16,443,825

**State of Illinois
Western Illinois University
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007**

NOTE 1 - BACKGROUND

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the University. The Schedule includes all federal awards received directly from federal agencies as well as federal financial awards passed through other agencies.

Summary of Significant Accounting Policies - Basis of Presentation

The schedule includes the federal awards activity of the University and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133 *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - STUDENT LOAN PROGRAM ADMINISTERED BY THE UNIVERSITY

The University administered the following federal loan program during the year ended June 30, 2007:

Perkins Loan Program CFDA #84.038

Outstanding balance, July 1, 2006	<u>\$ 1,871,483</u>
Additions:	
Interest income	34,717
Contributions - miscellaneous adjustment	777
Repayment for cancelled loans	<u>54,350</u>
Total additions	<u>89,844</u>
Deductions:	
Loans cancelled or written-off	51,924
Allowance for uncollectible adjustment	5,300
Administrative Charges	74,248
Collection Agency fees-net	163
Litigation Costs	<u>542</u>
Total deductions	<u>132,177</u>
Outstanding Balance, June 30, 2007	<u>\$ 1,829,150</u>

**State of Illinois
Western Illinois University
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007**

NOTE 3 - STAFFORD LOANS

During the year ended June 30, 2007, the University processed new loans totaling \$46,483,039 under the Federal Family Education Loan Program.

NOTE 4 - SUBRECIPIENTS

Of the Federal expenditures presented in the schedule, the University provided Federal awards in the amount of \$190,749 to subrecipients in 2007 as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Reference Number</u>	<u>Provided To Subrecipients</u>
Rural Cooperative Development Grants	10.771	None	\$ 43,104
Professional Development-International Educators/Administrators	19.424	S-ECAAS-03-GR-223	11,584
Fund for the Improvement of Postsecondary Education	84.116	P116N060008 & P116J060007	4,273
Microbiology & Infectious Diseases Research	93.856	7R21AI059270-03	55,000
AmeriCorps	94.006	11G4835000	18,356
USAID Development Partnerships for University Cooperation and Development	98.012	HNEA00970005 & None	58,432
Total			<u>\$ 190,749</u>

**State of Illinois
Western Illinois University
Schedule of Net Appropriations, Expenditures and Lapsed Balances
Fourteen Months Ended August 31, 2007**

Public Act No. 94-0798

GENERAL REVENUE FUND (001)

	Appropriations Net of Transfers	Expenditures Through June 30, 2007	Lapse Period Expenditures July 1 - August 31	Total Expenditures August 31, 2007	Balances Lapsed August 31, 2007
Personal services	\$ 49,426,100	\$ 49,426,053	\$ 31	\$ 49,426,084	\$ 16
Contractual services	3,346,300	3,335,283	11,017	3,346,300	-
Commodities	800,000	781,149	18,851	800,000	-
Library books and equipment	1,000,000	997,350	2,650	1,000,000	-
Telecommunications	450,000	449,089	911	450,000	-
FICA/Medicare	2,191,000	2,190,731	269	2,191,000	-
	<u>57,213,400</u>	<u>57,179,655</u>	<u>33,729</u>	<u>57,213,384</u>	<u>16</u>

STATE COLLEGES & UNIVERSITIES TRUST FUND (417)

Scholarships - License Plates	10,000	10,000	-	10,000	-
TOTALS	<u>\$ 57,223,400</u>	<u>\$ 57,189,655</u>	<u>\$ 33,729</u>	<u>\$ 57,223,384</u>	<u>\$ 16</u>

Note: The above information was taken from University records, and it has been reconciled to the State Comptroller's records

State of Illinois
Western Illinois University
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
For the Years Ended June 30, 2007 and 2006

	Fiscal Years	
	2007	2006
	P.A. 94-0798	P.A. 94-0015
GENERAL REVENUE FUND (001)		
Appropriations (net of transfers)	\$ 57,213,400	\$ 56,391,100
Expenditures		
Personal services	49,426,084	48,603,785
Contractual services	3,346,300	3,346,300
Commodities	800,000	800,000
Library books and equipment	1,000,000	1,000,000
Telecommunications	450,000	450,000
FICA/Medicare	2,191,000	2,191,000
Total expenditures	<u>57,213,384</u>	<u>56,391,085</u>
Lapsed balances	<u>\$ 16</u>	<u>\$ 15</u>
STATE COLLEGES AND UNIVERSITY TRUST (417)		
Appropriations (net of transfers)	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Expenditures		
Scholarships	<u>10,000</u>	<u>10,000</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL, ALL FUNDS		
Total appropriations (net of transfers)	\$ 57,223,400	\$ 56,401,100
Total expenditures	<u>57,223,384</u>	<u>56,401,085</u>
Total lapsed balances	<u>\$ 16</u>	<u>\$ 15</u>

State of Illinois
 Western Illinois University
 Schedule of Changes in State Property
 For the Year Ended June 30, 2007

	Additions				Deductions			Ending Balance			
	Beginning Balance	Transfers from Capital Development Board		Gifts and Other	Allowance on Equipment Traded-in	Transfers In (Out)	Transfers/ Missing or Stolen		Carrying Value of Equipment Traded-In	Depreciation	Other
		Appropriations Other Funds									
AUXILIARY ENTERPRISES											
Revenue bond:											
Land	\$ 158,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Buildings	46,399,205	554,680	-	-	-	1,678,931	-	-	2,028,068	-	
Site improvements	1,743,528	-	-	-	-	-	-	-	90,578	-	
Equipment	1,127,381	130,918	-	-	5,250	20,373	-	-	333,939	-	
Construction in progress	852,730	4,503,726	-	41,261	-	(1,696,008)	-	-	-	-	
	50,281,654	5,189,324	-	41,261	5,250	3,296	-	-	2,452,585	-	
Others:											
Buildings	33,038	-	-	-	-	-	-	-	1,770	-	
Site improvements	978,118	-	-	-	-	200,692	-	-	52,060	-	
Equipment	55,707	12,251	-	-	-	(7,908)	-	-	14,294	-	
Construction in progress	86,202	225,094	-	-	-	(200,692)	-	-	-	-	
	1,153,065	237,345	-	-	-	(7,908)	-	-	68,124	-	
TOTAL AUXILIARY ENTERPRISES	51,434,719	5,426,669	-	41,261	5,250	(4,612)	-	-	2,520,709	-	
EDUCATIONAL PLANT											
General:											
Land	3,064,337	-	-	-	-	-	-	-	-	5,690	
Buildings	48,065,729	151,189	230,836	1,789	-	2,332,539	-	-	3,238,830	-	
Site improvements	13,388,273	-	-	-	-	-	-	-	732,205	-	
Equipment	8,116,564	2,569,830	-	96,685	4,000	101,774	9,842	10,202	2,498,281	3,904	
Construction in progress	2,362,934	4,861,585	2,176,935	-	-	(2,305,299)	-	-	-	-	
	74,997,837	7,582,604	2,407,771	98,474	4,000	129,014	9,842	10,202	6,469,316	9,594	
Activities:											
Buildings	595,756	12,488	-	-	-	(12,488)	-	-	37,965	-	
Equipment	1,848,095	462,986	-	-	28,200	(114,240)	14,260	25,731	961,368	-	
Construction in progress	62,700	78,870	-	-	-	2,326	-	-	-	-	
	2,506,551	554,344	-	-	28,200	(124,402)	14,260	25,731	999,333	-	
TOTAL EDUCATIONAL PLANT	77,504,388	8,136,948	2,407,771	98,474	32,200	4,612	24,102	35,933	7,468,649	9,594	
TOTAL PROPERTY AND EQUIPMENT	\$ 128,939,107	\$ 13,563,617	\$ 2,407,771	\$ 139,735	\$ 37,450	\$ -	\$ 24,102	\$ 35,933	\$ 9,989,358	\$ 9,594	
										\$ 135,028,693	

Note: The total property and equipment has been reconciled to the property reports submitted to the State Comptroller.

State of Illinois
Western Illinois University
Comparative Schedule of Income Fund Revenues and Expenditures
For the Years Ended June 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
INCOME FUND		
REVENUES		
Registration fees	\$ 54,924,204	\$ 48,970,460
Other student charges	231,835	82,339
Fines	10,215	10,310
Finance charges	285,155	281,387
Interest	1,269,686	844,725
Extension	2,828,721	2,641,349
Other	316,923	167,727
Tuition and fees foregone, faculty and staff	(3,129,202)	(2,750,991)
Tuition and fees foregone, scholarship students	(2,575,492)	(2,247,961)
	<u>54,162,045</u>	<u>47,999,345</u>
EXPENDITURES		
Personal services	36,361,907	32,445,100
Contractual services	6,870,100	6,961,087
Travel	1,050,602	911,590
Commodities	1,068,501	992,464
Library books and equipment	2,600,621	2,199,577
Operation of automotive equipment	73,168	72,437
Telecommunications	58,631	91,132
Awards, grants, and matching funds	781,966	714,828
FICA/Medicare	535,118	399,173
Permanent improvements	347,979	440,462
Employment security	24,126	31,748
	<u>49,772,719</u>	<u>45,259,598</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 4,389,326</u>	<u>\$ 2,739,747</u>

State of Illinois
Western Illinois University
Comparative Schedule of Cash, Temporary Cash Investments, and Investments at Fair Value
June 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
By Depository		
Cash and temporary cash investments:		
Cash on hand	\$ 117,326	\$ 116,909
Cash held by Treasurer	15,156	323,494
Checking accounts:		
The Illinois Funds, Springfield, Illinois, Clearing Fund (2007, 5.135%; 2006, 4.038%)	(1,435,761)	(2,082,518)
The Illinois Funds, Springfield, Illinois, Payroll Fund (2007, 5.135%; 2006, 4.038%)	(788,939)	(756,124)
The Illinois Funds, Springfield, Illinois, Income Fund (2007, 5.135%; 2006, 4.038%)	(100,512)	(35,649)
Certificates of deposit, First State, Macomb, Illinois (2007, not applicable; 2006, 5.300%)	-	2,523,400
U.S. Treasury Bills, Treasury Direct, Minneapolis, MN (2007, 4.924 - 4.976%; 2006, 4.610 - 4.958%)	691,483	2,173,447
The Illinois Funds, Springfield, Illinois, State University Risk Management Assn (2007, not applicable; 2006, 4.038%)	-	2,599,768
First Bankers Trust Co., Macomb, Illinois, depository account	193,863	159,886
US Bank Trust, Springfield, Illinois	1,792	-
Temporary cash investments:		
The Illinois Funds, Springfield, Illinois (2007, 5.135%; 2006, 4.038%)	<u>40,769,391</u>	<u>23,944,215</u>
Total cash and temporary cash investments	<u>39,463,799</u>	<u>28,966,828</u>
Investments:		
Certificates of deposit, Bank of America, St. Louis, Missouri (2007, 5.010 - 5.030%; 2006, not applicable)	3,500,000	-
Certificates of deposit, First Midwest, Moline, Illinois (2007, not applicable; 2006, 4.500 - 5.250%)	-	2,010,662
Certificates of deposit, First State, Macomb, Illinois (2007, 5.090%; 2006, 4.350 - 4.990%)	1,000,000	1,003,309
Certificates of deposit, First Bankers Trust, Macomb, Illinois (2007, 5.200%; 2006, not applicable)	1,025,929	-
Federal Home Loan Bank, US Bank Trust, Springfield, Illinois (2007, 3.000 - 5.100%; 2006, 2.250 - 4.875%)	7,469,855	12,511,805
U.S. Treasury Bills, Treasury Direct, Minneapolis, MN (2007, 5.148%; 2006, 4.472 - 4.999%)	389,990	4,883,568
U.S. Treasury Notes, US Bank Trust, Springfield, Illinois (2007, 2.625 - 4.375%; 2006, 2.507 - 6.571%)	5,167,747	9,814,004
Federal Farm Credit Bank, US Bank Trust, Springfield, Illinois (2007, 3.050 - 3.625%; 2006, not applicable)	1,775,500	-
U.S. Treasury Securities - State & Local Government - US Bank Trust, Springfield, Illinois, (2007, 4.650%; 2006, 4.650%)	<u>1,009,386</u>	<u>1,009,386</u>
Total cash and investments	<u>\$ 60,802,206</u>	<u>\$ 60,199,562</u>
By Fund		
Unrestricted current funds:		
General	\$ 13,365,039	\$ 10,450,280
Others:	6,067,754	6,067,460
Auxiliary enterprises:		
Revenue bond	5,324,044	3,602,270
Other	129,404	64,306
Restricted current funds	578,213	91,952
Loan funds:		
Student loan funds	169,622	140,729
Perkins - National Direct Student Loan fund	135,885	87,248
Plant funds	34,873,493	36,906,927
Agency funds:		
Clearing accounts	78,860	128,345
Accounts held in custody for others	79,892	2,660,045
Total cash and investments	<u>\$ 60,802,206</u>	<u>60,199,562</u>

State of Illinois
Western Illinois University
Analysis of Significant Variations in Account Balances
For the Year Ended June 30, 2007

A comparative schedule of significant variations in account balances (at least \$300,000 and 20% of the previous year) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

ACCOUNTS	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2007	2006	AMOUNT	%
Cash and cash equivalents	\$ 39,247,473	\$ 28,807,984	\$ 10,439,489	36%
Investments	19,312,788	24,146,728	(4,833,940)	(20%)
Due from primary government	1,138,643	1,536,568	(397,925)	(26%)
Inventories	2,194,731	3,048,665	(853,934)	(28%)
Investments, noncurrent	2,025,619	7,086,006	(5,060,387)	(71%)
Accounts payable and accrued liabilities	4,512,895	3,236,161	1,276,734	39%
Deferred revenues	4,910,839	3,312,293	1,598,546	48%
Other liabilities	1,214,419	3,729,422	(2,515,003)	(67%)
Notes payable, noncurrent	937,584	1,727,211	(789,627)	(46%)

University management provided the following explanations for the significant variations identified above.

Cash and cash equivalents

In fiscal year 2007 there was a net overall increase in cash, cash equivalents, current investments, and noncurrent investments by approximately \$602,000. The increase in cash and cash equivalents is due primarily to the shift of investments to cash and cash equivalents. Due to uncertainty of the State of Illinois' FY08 budget, funds had to remain liquid so that payments could be made from University rather than from State resources.

Investments

The decrease in investments is due primarily to the shift of investments to cash and cash equivalents. Due to uncertainty of the State of Illinois' FY08 budget, funds had to remain liquid so that payments could be made from University rather than from State resources.

State of Illinois
Western Illinois University
Analysis of Significant Variations in Account Balances
For the Year Ended June 30, 2007

Due from primary government

The decrease in due from primary government is due to a reduction in the amount of State appropriated dollars remaining to be reimbursed to the University at June 30, 2007. In addition, due from Capital Development Board were reclassified to construction in progress for the year ended June 30, 2007.

Inventories

The decrease in inventories is due primarily to a decrease in bookstore textbook inventory. The decrease is attributable to a combination of lower Fall 2007 enrollment and the timing of the receipt of textbooks.

Investments, noncurrent

The decrease in noncurrent investments is due primarily to the shift of investments to cash and cash equivalents. Due to uncertainty of the State of Illinois' FY08 budget, funds had to remain liquid so that payments could be made from University rather than from State resources.

Accounts payable and accrued liabilities

The increase in accounts payable and accrued liabilities is due to the timing of payments on projects such as the installation of sprinklers in the residence halls and the football stadium renovation.

Deferred revenues

Beginning with the Fall 2007 semester, the decision was made to assess a prepayment charge to students for housing. This prepayment charge was assessed beginning in April, 2007 for the Fall 2007 semester. In addition, the increase in tuition rates and receipt of a large prepayment from a grantor contributed to the increase in deferred revenues.

Other liabilities

In March, 2007 Treasurer duties for the State Universities Risk Management Association (SURMA) were transferred from Western Illinois University to Chicago State University. SURMA was reported as an "other liability" in the University's financial statements.

Notes payable, noncurrent

The University did not enter into any new note agreements in fiscal year 2007. Therefore the decrease in notes payable is due to scheduled principal payments on existing agreements.

State of Illinois
Western Illinois University
Analysis of Significant Variations in Operating and Nonoperating
Revenues and Expenses
For the Year Ended June 30, 2007

A comparative schedule of significant variations in operating and nonoperating revenues and expenses (at least \$300,000 and 20% of the previous year) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

ACCOUNTS	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2007	2006	AMOUNT	%
Operating expenses:				
Research	\$ 3,103,945	\$ 4,199,667	\$ (1,095,722)	(26%)
Staff benefits	6,898,098	5,435,556	1,462,542	27%
Nonoperating revenues/expenses:				
Gifts	309,244	696,200	(386,956)	(56%)
Investment income	3,960,265	2,420,131	1,540,134	64%
Capital State appropriation	2,417,967	3,152,373	(734,406)	(23%)

University management provided the following explanations for the significant variations identified above.

Research

While overall operating expenses of the University increased in fiscal year 2007 due to the availability of additional funds as a result of increased tuition and increased interest rates, expenses for research decreased. The decrease is primarily attributable to the fact that fiscal year 2006 was the last year of the Star-Online grant which was funded through the US Department of Education. In fiscal year 2006, this grant accounted for approximately \$992,000 in expenses. There were no expenses in fiscal year 2007 pertaining to this grant.

Staff benefits

The increase in staff benefits expense is attributable to increased FICA expense due to faculty/staff salary increases and the hiring of additional staff, increases in student and staff waivers (not necessarily in number but in dollar amount due to tuition/fee increases) and a decrease in the adjustment for compensated absences.

**State of Illinois
Western Illinois University
Analysis of Significant Variations in Operating and Nonoperating
Revenues and Expenses
For the Year Ended June 30, 2007**

Gifts

The decrease in gift revenue is attributable to the fact that there were less capital asset purchases by the Western Illinois University Foundation in fiscal year 2007 as compared to fiscal year 2006.

Investment income

Overall interest rates improved in fiscal year 2007 as compared to fiscal year 2006. This increase in rates translated to an increase in interest and investment income for the University.

Capital State appropriation

The decrease in capital State appropriations is due to the decrease in capital funding provided by the Capital Development Board to Western Illinois University.

State of Illinois
Western Illinois University
Analysis of Significant Lapse Period Spending
For the Year Ended June 30, 2007

No appropriation line item had lapse period expenditures in excess of \$300,000 and 20% of total line item expenditures for the fourteen months ended August 31, 2007.

**State of Illinois
Western Illinois University
Analysis of Accounts Receivable
June 30, 2007 and 2006**

Accounts receivable (net) at June 30, were as follows:

	<u>2007</u>	<u>2006</u>
Current unrestricted funds	\$ 3,011,944	\$ 2,479,919
Current restricted funds	1,302,760	1,859,928
Loan funds	175	293
Plant funds	120,072	133,588
Agency funds	133	(790)
Total accounts receivable (net)	<u>\$ 4,435,084</u>	<u>\$ 4,472,938</u>

Accounts receivable at gross less allowance for uncollectible accounts were as follows:

	<u>2007</u>	<u>2006</u>
Accounts receivable - all funds, at gross	\$ 7,899,384	\$ 7,611,438
Less: allowance for uncollectible accounts	<u>3,464,300</u>	<u>3,138,500</u>
Total accounts receivable (net)	<u>\$ 4,435,084</u>	<u>\$ 4,472,938</u>

Accounts receivable aging was as follows:

	<u>2007</u>	<u>2006</u>
Receivables not past due	<u>\$ 2,361,251</u>	<u>\$ 2,194,084</u>
Past due receivables:		
1 day - 90 days	1,429,195	1,786,471
91 days - 180 days	129,098	53,164
181 days - 1 year	540,955	584,777
Over 1 year	<u>2,694,524</u>	<u>2,395,888</u>
Total receivables past due	<u>4,793,772</u>	<u>4,820,300</u>
Other receivables	<u>744,361</u>	<u>597,054</u>
Total receivables, at gross	<u>\$ 7,899,384</u>	<u>\$ 7,611,438</u>

**State of Illinois
Western Illinois University
Summary of Indirect Cost Reimbursement
Statement of Sources and Applications
For the Years Ended June 30, 2007 and 2006**

	<u>2007</u>	<u>2006</u>
SOURCES		
Federal	\$ 672,789	\$ 725,187
State	410,387	355,491
Private	3,193	16,533
Other	<u>173,550</u>	<u>116,816</u>
Total sources	<u>1,259,919</u>	<u>1,214,027</u>
APPLICATIONS		
Research	182,132	155,581
Academic support	433,836	363,765
Institutional support	<u>576,151</u>	<u>536,295</u>
Total applications	<u>1,192,119</u>	<u>1,055,641</u>
EXCESS OF SOURCES OVER APPLICATIONS	67,800	158,386
TRANSFERS AND OTHER DEDUCTIONS		
Transfers for other funds	<u>(36,235)</u>	<u>(18,818)</u>
EXCESS OF SOURCES OVER APPLICATIONS AFTER TRANSFERS AND OTHER DEDUCTIONS	31,565	139,568
FUND BALANCE, BEGINNING OF YEAR	<u>577,019</u>	<u>437,451</u>
FUND BALANCE, END OF YEAR	<u>\$ 608,584</u>	<u>\$ 577,019</u>

**Western Illinois University
 Summary of Indirect Cost Reimbursement
 Calculation Sheet for Indirect Cost Carry-Forward
 For the Year Ended June 30, 2007**

1. Cash and cash equivalents balance

Enter the June 30 indirect cost entity balance for cash and equivalents

Add:

Cash.....	\$	651,496	
Cash equivalents.....	\$	-	
Bank deposits.....	\$	-	
Marketable securities.....	\$	-	
Certificates of deposit.....	\$	-	
Repurchase agreements.....	\$	-	
Other cash equivalent items.....	\$	-	
Interfund receivables.....	\$	-	\$ 651,496

2. Allocated Reimbursements

Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:

1,932,004; enter 30% of this amount.....

\$	579,601
----	---------

3. Unallocated Reimbursements

Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed OR 10% of total indirect cost allocations for the year completed.....

\$	193,200
----	---------

4. Encumbrances and current liabilities

Paid in lapse period

Enter the amount of:

Current liabilities.....	\$	42,912
Encumbrances.....	\$	170,623
Total.....	\$	213,535

5. Indirect Cost Carry-forward

a. Enter the total of items 2, 3 and 4.....

\$	986,336
----	---------

b. Subtract from item 1

\$	(334,840)
----	-----------

If a positive number results, enter here and remit for deposit in the Income Fund.....

\$	-
----	---

**State of Illinois
Western Illinois University
Calculation of Current Excess Funds
June 30, 2007**

	Auxiliary Enterprises - Revenue Bond		Auxiliary Enterprises - Other Unique Charge Program			
	Recreation Facility	University Housing & Dining	University Union	Parking Operations 11	Transit Fee 13	Entity 07 Geology Summer Field Camp'06
CURRENT AVAILABLE FUNDS:						
Cash and cash equivalents	\$ 324,757	\$ 2,320,948	\$ 2,678,337	\$ 609,695	\$ 53,407	\$ 156
Marketable securities	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-
Total current available funds (A)	324,757	2,320,948	2,678,337	609,695	53,407	156
WORKING CAPITAL ALLOWANCES:						
Highest month's expenditures	333,334	4,463,680	2,519,488	73,023	193,738	-
Encumbrances and current liabilities paid in lapse period	36,340	1,062,452	241,026	14,444	27,816	-
Refundable deposits/deferred income	-	-	-	-	6,503	-
Total working capital allowances (B)	369,674	5,526,132	2,760,514	87,467	228,057	-
CURRENT EXCESS FUNDS:						
Deduct B from A (C)	(44,917)	(3,205,184)	(82,177)	522,228	(174,650)	156
CALCULATION OF INCOME FUND REMITTANCE:						
An entity may offset excess capital or current funds within the entity:						
Enter the amount to be offset (D)	-	-	-	(533,697)	-	-
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	\$ (44,917)	\$ (3,205,184)	\$ (82,177)	\$ (11,469)	\$ (174,650)	\$ 156

**State of Illinois
Western Illinois University
Calculation of Current Excess Funds
June 30, 2007**

	Public Service 02	Student Programs and Services 03	Instructional Resources and Services 04	University Stores and Service Centers 05	University Publications 06	Sponsored Credit Programs 08	University Services 12
CURRENT AVAILABLE FUNDS:							
Cash and cash equivalents	\$ 792,819	\$ 665,629	\$ 191,777	\$ 353,107	\$ 4,234	\$ 39,036	\$ 176,119
Marketable securities	-	-	-	-	-	-	-
Interfund receivables	293	4,700	-	26,021	-	-	-
Total current available funds (A)	793,112	670,329	191,777	379,128	4,234	39,036	176,119
WORKING CAPITAL ALLOWANCES:							
Highest month's expenditures	611,648	2,967,271	388,126	1,056,556	9,090	127,191	476,300
Encumbrances and current liabilities paid in lapse period	154,457	162,082	45,687	253,049	-	7,875	64,774
Refundable deposits/deferred income	118,937	113,794	25,552	-	3,652	28,825	-
Total working capital allowances (B)	885,042	3,243,147	459,365	1,309,605	12,742	163,891	541,074
CURRENT EXCESS FUNDS:							
Deduct B from A (C)	(91,930)	(2,572,818)	(267,588)	(930,477)	(8,508)	(124,855)	(364,955)
CALCULATION OF INCOME FUND REMITTANCE:							
An entity may offset excess capital or current funds within the entity:							
Enter the amount to be offset (D)	(237,543)	(42,144)	(13,149)	(86,251)	-	-	-
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	\$ (329,473)	\$ (2,614,962)	\$ (280,737)	\$ (1,016,728)	\$ (8,508)	\$ (124,855)	\$ (364,955)

**State of Illinois
Western Illinois University
Current Funds, Unrestricted, Other
Combining Balance Sheet
June 30, 2007**

	Indirect Cost	Public Service	Student Programs and Services	Instructional Resources and Services	University Stores and Service Centers	University Publications	Unique Charge Programs	Sponsored Credit Programs	Unrestricted Gifts	Compensated Absences for All Entities	University Services	Total
ASSETS												
Cash and temporary cash investments	\$ 651,436	\$ 792,594	\$ 655,014	\$ 191,602	\$ 341,792	\$ 4,234	\$ 12,291	\$ 39,036	\$ 36,746	\$ 1,883,570	\$ 176,119	\$ 4,784,434
Cash, change funds	60	225	10,615	175	11,315	-	-	-	-	-	-	22,390
Accounts receivable, less allowance for doubtful accounts	-	58,527	157,689	16,214	65,571	-	140	-	-	-	-	298,141
Inventories	-	5,145	64,978	53,739	1,081,809	-	-	-	-	-	-	1,205,671
Investment in plant:												
Equipment	-	124,726	171,868	87,812	780,936	-	-	-	-	-	58,340	1,223,682
Building	-	-	378,036	-	-	-	-	-	-	-	179,754	557,790
Construction in progress	-	-	76,530	-	67,366	-	-	-	-	-	-	143,896
TOTAL ASSETS	651,496	981,217	1,514,730	349,542	2,348,789	4,234	12,431	39,036	36,746	1,883,570	414,213	8,236,004

LIABILITIES AND FUND BALANCES

	Accrued salaries and wages	Interfund payables	Accounts payable	Accrued compensated absences	Deferred revenue	Lease obligations payable	Installment purchases payable	Total liabilities	FUND BALANCES	Current unrestricted	Renewals and replacements	Net investment in plant	Total fund balances (deficits)	TOTAL LIABILITIES AND FUND BALANCES
LIABILITIES														
Accrued salaries and wages	545	62,597	41,907	9,144	79,685	-	-	6,156	1,432	49,639	251,105	108		
Interfund payables	-	-	-	-	-	-	-	-	108	-	-	-		
Accounts payable	42,367	62,395	84,781	20,138	106,760	-	-	1,720	37	1,500	334,511	-		
Accrued compensated absences	-	-	-	-	-	-	-	-	-	1,365,654	1,365,654	-		
Deferred revenue	-	118,937	113,794	25,552	-	3,652	-	28,825	-	-	290,760	-		
Lease obligations payable	-	-	-	-	32,469	-	-	-	-	-	32,469	-		
Installment purchases payable	-	-	228,360	62,697	1,276,611	-	-	-	-	-	1,567,668	-		
Total liabilities	42,912	243,929	468,842	117,531	1,495,525	3,652	14,813	36,701	1,577	1,365,654	51,139	3,842,275		
FUND BALANCES														
Current unrestricted	608,584	379,580	605,670	193,747	1,277,790	582	(2,382)	2,335	35,169	517,916	124,980	3,743,971		
Renewals and replacements	-	232,982	42,144	13,149	36,251	-	-	-	-	-	-	324,526		
Net investment in plant	-	124,726	398,074	25,115	(460,777)	-	-	-	-	-	238,094	325,232		
Total fund balances (deficits)	608,584	737,288	1,045,888	232,011	853,264	582	(2,382)	2,335	35,169	517,916	363,074	4,393,729		
TOTAL LIABILITIES AND FUND BALANCES	\$ 651,496	\$ 981,217	\$ 1,514,730	\$ 349,542	\$ 2,348,789	\$ 4,234	\$ 12,431	\$ 39,036	\$ 36,746	\$ 1,883,570	\$ 414,213	\$ 8,236,004		

State of Illinois
 Western Illinois University
 Current Funds, Unrestricted, Other
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 2007

	Indirect Cost	Public Service	Student Programs and Services	Instructional Resources and Services	University Stores and Service Centers	University Publications	Unique Charge Programs	Sponsored Credit Programs	Unrestricted Gifts	Compensated Absences for All Entities	University Services	Total
REVENUES AND OTHER ADDITIONS												
Fees and dues												
Indirect cost recovery	\$ 1,224,847	\$ 517,789	\$ 9,609,709	\$ 1,253,471	\$ 1,921	\$ -	\$ 6,885	\$ -	\$ -	\$ -	\$ -	\$ 11,389,775
Investment income	27,755	27,543	101,979	20,158	30,727	380	-	176	2,597	87,331	112,173	1,224,847
Sales and subscriptions		75,738	376,299	226,867	1,531,074	14,516	-	-	-	-	-	410,819
Charges for services	5,718	2,865,963	1,323,293	106,580	5,078,484	4,416	464,706	359,158	-	-	140	2,224,494
Athletic guarantees			525,499									10,208,458
Other	928	9,955	514,163	28,537	259,629		13,128		5,000			525,499
Gifts	671	9,435	111,202	4,409	210,442	96	10,224		158,490			831,340
Expended for plant facilities	113,016	63,874	138,299	7,650	456,344				15,900			294,527
Other fixed asset additions		5,163	236,884	66,980								549,181
												765,371
Total revenues and other additions	1,372,935	3,575,460	12,937,327	1,714,652	7,568,621	19,408	494,943	359,334	181,987	87,331	112,313	28,424,311
EXPENDITURES AND OTHER DEDUCTIONS												
Cost of sales												
Personal services	74,173	49,334	96,144	7,000	1,544,446							1,696,924
Contractual services	438,265	600,838	3,685,418	189,867	430,236	1,807	10,674	173,581	88,318		2,465,806	10,784,303
Telecommunications	17,426	31,147	120,357	46,189	754,009		450,292	40,135	75,841		498,197	6,410,896
Travel	115,500	58,522	223,386	14,185	350,463		77		735		4,507	974,447
Retirement		2,851	379				20,054	20,526	714		11,552	814,902
Group insurance	3,944											3,230
Commodities	82,154	150,256	932,917	315,780	420,565		1,015	9,175	2,612		21,047	1,948,317
Equipment	430,223	243,515	303,875	242,949	316,601	5,527		23,563	16,757		28,020	1,611,030
Scholarships		732	1,500,649					88,712				1,590,093
Compensated absences adjustment										247,388		247,388
Athletic guarantees			101,474									101,474
Other	27,583	213,338	2,956,542	103,377	399,045	970	2,571	19,634	1,059		(2,951,571)	772,548
Other fixed asset deductions		58,535	174,106	88,478	553,515						164,690	1,039,324
	1,192,119	3,528,541	13,195,436	1,412,619	7,113,324	21,100	484,683	375,326	186,036	247,388	242,248	27,998,820
Total expenditures and other deductions												
NET INCREASE (DECREASE) IN FUND BALANCES BEFORE TRANSFERS	180,816	46,919	(258,109)	302,033	455,297	(1,692)	10,260	(15,992)	(4,049)	(160,057)	(129,935)	425,491
TRANSFERS												
Transfers from (to) other funds, current funds	(36,235)	(173,415)	(244,800)	(10,454)	(55,000)		454					(519,450)
Transfers from (to) other funds, plant funds	(113,016)	164,279	(3,391)	(3,850)	80,693				(15,900)			108,815
Transfers for lease obligation payments					(33,726)							(33,726)
Transfers for installment purchase payments			(113,516)	(186,336)	(475,706)							(775,558)
Total transfers	(149,251)	(9,136)	(361,707)	(200,640)	(483,739)		454		(15,900)			(1,219,919)
NET INCREASE (DECREASE) FOR THE YEAR	31,565	37,783	(619,816)	101,393	(28,442)	(1,692)	10,714	(15,992)	(19,949)	(160,057)	(129,935)	(794,428)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	577,019	699,505	1,665,704	130,618	881,706	2,274	(13,096)	18,327	55,118	677,973	493,009	5,188,157
FUND BALANCE (DEFICIT), END OF YEAR	\$ 608,584	\$ 737,288	\$ 1,045,888	\$ 232,011	\$ 853,264	\$ 582	\$ (2,382)	\$ 2,335	\$ 35,169	\$ 517,916	\$ 363,074	\$ 4,393,729

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Other
Combining Balance Sheet
June 30, 2007

	Parking Operations	Transit Fee	Total
ASSETS			
Cash and temporary cash investments	\$ 609,395	\$ 53,407	\$ 662,802
Change funds	300	-	300
Accounts receivable	57,800	88,344	146,144
Investment in plant:			
Buildings	31,268	-	31,268
Site improvements	1,126,750	-	1,126,750
Equipment	17,003	28,753	45,756
Construction in progress	110,604	-	110,604
TOTAL ASSETS	<u>1,953,120</u>	<u>170,504</u>	<u>2,123,624</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accrued salaries and wages	12,663	-	12,663
Accounts payable	110,722	27,520	138,242
Deferred revenue	-	6,503	6,503
Total liabilities	<u>123,385</u>	<u>34,023</u>	<u>157,408</u>
FUND BALANCES			
Current funds	121,017	107,728	228,745
Renewals and replacements	423,093	-	423,093
Net investment in plant	1,285,625	28,753	1,314,378
Total fund balances	<u>1,829,735</u>	<u>136,481</u>	<u>1,966,216</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,953,120</u>	<u>\$ 170,504</u>	<u>\$ 2,123,624</u>

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Other
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2007

	Parking Operations	Transit Fee	Total
REVENUES AND OTHER ADDITIONS			
Sales and services	\$ 518,678	\$ 544,970	\$ 1,063,648
Fees	-	707,132	707,132
Investment income	26,886	6,127	33,013
Fines	364,040	-	364,040
Other	-	4,081	4,081
Expended for plant facilities	225,094	12,251	237,345
Total revenues and other additions	1,134,698	1,274,561	2,409,259
EXPENDITURES AND OTHER DEDUCTIONS			
Personal services	501,319	74,001	575,320
Contractual services	5,606	835,686	841,292
Commodities	42,467	12,126	54,593
Permanent improvements	-	7,367	7,367
Equipment	6,106	17,209	23,315
Travel	22	1,437	1,459
Telecommunications	2,166	1,846	4,012
Other	70,203	296,181	366,384
Expended for plant facilities	228,069	-	228,069
Expended for renewals and replacements	19,348	-	19,348
Other fixed asset deductions	58,996	9,127	68,123
Total expenditures and other deductions	934,302	1,254,980	2,189,282
NET INCREASE IN FUND BALANCES			
BEFORE TRANSFERS	200,396	19,581	219,977
TRANSFERS			
Transfers from (to) other funds, current funds	(304,500)	-	(304,500)
Transfers from (to) other funds, plant funds	296,592	-	296,592
Total transfers	(7,908)	-	(7,908)
NET INCREASE FOR THE YEAR	192,488	19,581	212,069
FUND BALANCE, BEGINNING OF YEAR*	1,637,247	116,900	1,754,147
FUND BALANCE, END OF YEAR	\$ 1,829,735	\$ 136,481	\$ 1,966,216

* Includes adjustment of \$42,331 for late file entry of capitalizable improvements to Q Parking Lot.

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Combining Balance Sheet
June 30, 2007

	University Union	Recreation Facility	University Housing & Dining	Total
ASSETS				
Current funds:				
Cash and investments	\$ 2,678,337	\$ 324,757	\$ 2,320,948	\$ 5,324,042
Accounts and interest receivable, less allowance for doubtful accounts of \$1,696,100	596,965	36,373	477,377	1,110,715
Inventories	950,630	38,429	-	989,059
Total assets, current funds	4,225,932	399,559	2,798,325	7,423,816
Plant funds:				
Cash - retirement of indebtedness	(118,567)	(617,562)	1,345,634	609,505
Cash - renewals and replacements	1,992,403	(1,122,637)	15,546,967	16,416,733
Cash - construction funds	232,830	1,217,088	2,128,169	3,578,087
Investments - construction funds	-	592,922	3,607,648	4,200,570
Accrued interest receivable	-	7,697	33,727	41,424
Investment in plant:				
Land, buildings, and improvements	1,383,657	8,310,163	38,722,688	48,416,508
Equipment	41,244	216,289	692,450	949,983
Construction in progress	-	634,488	3,066,218	3,700,706
Bond issuance costs	20,911	104,128	536,202	661,241
Total assets, plant funds	3,552,478	9,342,576	65,679,703	78,574,757
TOTAL ASSETS	7,778,410	9,742,135	68,478,028	85,998,573
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Current funds:				
Accrued payroll	57,752	20,519	255,968	334,239
Accounts payable	136,244	15,706	587,182	739,132
Student deposits	-	-	202,675	202,675
Deferred revenue	26,426	76,078	671,903	774,407
Accrued compensated absences	390,552	26,926	1,086,166	1,503,644
Total liabilities, current funds	610,974	139,229	2,803,894	3,554,097
FUND BALANCES				
Fund balances, reserve for operations	3,614,958	260,330	(5,569)	3,869,719
Total liabilities and fund balances, current funds	4,225,932	399,559	2,798,325	7,423,816
LIABILITIES				
Plant funds:				
Accounts payable and accrued payroll	-	218,689	1,017,128	1,235,817
Accrued interest	13,628	72,182	394,835	480,645
Revenue bonds payable	1,439,241	6,694,669	38,332,287	46,466,197
Notes payable	-	-	190,446	190,446
Total liabilities, plant funds	1,452,869	6,985,540	39,934,696	48,373,105
FUND BALANCES				
Retirement of indebtedness	(111,284)	(585,616)	1,487,001	790,101
Renewals, replacements, def. maint., and equipment reserve	1,992,403	(1,237,618)	15,471,461	16,226,246
Project construction fund	232,830	406,850	(900,176)	(260,496)
Investment in plant (net)	(14,340)	3,773,420	9,686,721	13,445,801
Total fund balances, plant funds	2,099,609	2,357,036	25,745,007	30,201,652
Total liabilities and fund balances, plant funds	3,552,478	9,342,576	65,679,703	78,574,757
TOTAL LIABILITIES AND FUND BALANCES	\$ 7,778,410	\$ 9,742,135	\$ 68,478,028	\$ 85,998,573

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Combining Statement of Revenues and Expenditures by Functional Entity
For the Year Ended June 30, 2007

	University Union	Recreation Facility	University Housing & Dining	Total
REVENUES				
Room and board	\$ -	\$ -	\$ 31,276,944	\$ 31,276,944
Graduate and family housing	-	-	1,413,486	1,413,486
Sales and services	6,475,457	583,913	1,657,874	8,717,244
Student fees	2,413,190	2,758,545	807,204	5,978,939
Investment income	269,073	63,291	842,182	1,174,546
Other	136,446	24,308	995,869	1,156,623
Total revenues	9,294,166	3,430,057	36,993,559	49,717,782
OPERATING EXPENDITURES				
Cost of merchandise sold	4,278,409	83,342	-	4,361,751
Personal services:				
Student	126,302	288,568	1,271,601	1,686,471
Regular	2,069,477	972,930	7,198,785	10,241,192
Compensated absences	3,092	2,213	14,336	19,641
Fringe benefits	70,391	23,482	233,094	326,967
Food service and catering	25,438	3,805	11,858,720	11,887,963
Contractual services	208,605	75,553	699,388	983,546
Supplies	86,438	133,493	386,860	606,791
Travel	13,368	10,296	34,199	57,863
Utilities	569,737	101,498	3,290,843	3,962,078
Telephone	21,802	9,542	545,289	576,633
Repairs and maintenance	85,312	93,148	731,985	910,445
Insurance	25,540	7,962	157,275	190,777
Other financial	70,932	3,000	18,285	92,217
Equipment	18,390	8,833	583,874	611,097
Bad debts	15,349	13,061	319,833	348,243
Administrative support	347,638	128,256	1,383,711	1,859,605
Miscellaneous	28,407	53,119	481,139	562,665
Total operating expenditures	8,064,627	2,012,101	29,209,217	39,285,945
EXCESS OF REVENUES OVER OPERATING EXPENDITURES	\$ 1,229,539	\$ 1,417,956	\$ 7,784,342	\$ 10,431,837

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Current Funds Combining Statement of Changes in Fund Balances
For the Year Ended June 30, 2007

	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing & Dining</u>	<u>Total</u>
Fund balances (deficits), July 1, 2006	\$ 3,599,215	\$ 245,973	\$ (27,846)	\$ 3,817,342
Revenues and other additions:				
Operating revenues	<u>9,294,166</u>	<u>3,430,057</u>	<u>36,993,559</u>	<u>49,717,782</u>
Expenditures and other deductions:				
Operating expenditures	<u>8,064,627</u>	<u>2,012,101</u>	<u>29,209,217</u>	<u>39,285,945</u>
Transfers and other additions (deductions):				
Mandatory transfers:				
Principal and interest	(234,515)	(909,545)	(4,249,877)	(5,393,937)
Renewals, replacements, def. maint., and equipment reserve	(979,281)	(494,054)	(3,413,130)	(4,886,465)
Other transfers:				
Transfer for installment purchase payments	<u>-</u>	<u>-</u>	<u>(99,058)</u>	<u>(99,058)</u>
Total transfers	<u>(1,213,796)</u>	<u>(1,403,599)</u>	<u>(7,762,065)</u>	<u>(10,379,460)</u>
Fund balances (deficits), June 30, 2007	<u>\$ 3,614,958</u>	<u>\$ 260,330</u>	<u>\$ (5,569)</u>	<u>\$ 3,869,719</u>

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Plant Funds Combining Statement of Changes in Fund Balances
For the Year Ended June 30, 2007

	University Union	Recreation Facility	University Housing & Dining	Total
Retirement of indebtedness				
Fund balances, June 30, 2006	\$ (109,757)	\$ (614,969)	\$ 1,362,950	\$ 638,224
Interest income	113	456	2,034	2,603
Other income	-	-	-	-
Bond issuance expenditures	(1,640)	(7,082)	(35,648)	(44,370)
Retirement of bonds	(176,043)	(571,590)	(2,452,367)	(3,200,000)
Bond issue proceeds	-	-	-	-
Interest paid, bonds	(58,472)	(301,976)	(1,639,845)	(2,000,293)
Bonds issued	-	-	-	-
Mandatory debt retirement transfer	234,515	909,545	4,249,877	5,393,937
Fund balances, June 30, 2007	<u>\$ (111,284)</u>	<u>\$ (585,616)</u>	<u>\$ 1,487,001</u>	<u>\$ 790,101</u>
Renewals, replacements, def. maint. and equipment reserve				
Fund balances, June 30, 2006	\$ 1,316,266	\$ (1,448,950)	\$ 13,270,624	\$ 13,137,940
Transfers from current funds	979,281	494,054	3,413,130	4,886,465
Expenditures for renewals and replacements	(303,144)	(282,722)	(1,212,293)	(1,798,159)
Fund balances, June 30, 2007	<u>\$ 1,992,403</u>	<u>\$ (1,237,618)</u>	<u>\$ 15,471,461</u>	<u>\$ 16,226,246</u>
Project construction fund				
Fund balances, June 30, 2006	\$ 232,830	\$ 840,342	\$ 2,494,900	\$ 3,568,072
Investment income	-	63,210	447,239	510,449
Capitalized interest	-	14,851	65,081	79,932
Discount amortization	-	(706)	(3,092)	(3,798)
Expenditures for renewals and replacements	-	(510,847)	(3,904,304)	(4,415,151)
Fund balances, June 30, 2007	<u>\$ 232,830</u>	<u>\$ 406,850</u>	<u>\$ (900,176)</u>	<u>\$ (260,496)</u>
Investment in plant (net)				
Fund balances, June 30, 2006	\$ (329,885)	\$ 2,883,370	\$ 5,033,260	\$ 7,586,745
Retirement of bonds	176,043	571,590	2,452,367	3,200,000
Retirement of notes	-	-	91,521	91,521
Additions to plant	250,947	685,234	4,258,393	5,194,574
Depreciation	(99,472)	(363,922)	(1,989,192)	(2,452,586)
Gifts and other (additions & deductions to fixed assets)	-	-	(27,989)	(27,989)
Discount amortization	5,810	17,705	54,905	78,420
Refund amortization	(17,783)	(19,725)	(190,672)	(228,180)
Transfers (net)	-	(832)	4,128	3,296
Fund balances, June 30, 2007	<u>\$ (14,340)</u>	<u>\$ 3,773,420</u>	<u>\$ 9,686,721</u>	<u>\$ 13,445,801</u>

**State of Illinois
Western Illinois University
University Functions and Planning Program
For the Year Ended June 30, 2007**

The primary focus of Western Illinois University (University), a component unit of the State of Illinois (State), is on instruction and an additional commitment to research and public service. Dr. Alvin Goldfarb is the current President of the University. The University is located in Macomb, Illinois.

The basic purpose and function of the University is stated in the "Planning Statements and Program Reviews" document, which is submitted annually to the Illinois Board of Higher Education. That document includes the mission statements of the University, as well as the statement of scope and mission of the individual academic departments. This document also includes the new program requirements and program reviews for various departments.

The primary planning program of the University is coordinated through the Budget Office, which provides a full-time budget and planning function.

In addition to the planning portion of the "Planning Statements and Program Reviews" described above, other significant planning documents and a brief description of the related planning process are as follows:

- Resource Allocation and Management Program (RAMP) for Operations and Grants Resource Requirements. This is a five-year plan that includes comparison to the preceding two fiscal years. Among other data included are a summary of operations cost by function and source of funds, summary of staff requirements and earnings, projected enrollments, tuition and fees. In addition, detailed information by various departments and programs is included.
- Resource Allocation and Management Program (RAMP) Capital Requirements Plan. This also is a five-year planning program and includes a summary of capital requirements by budgetary category. These requirements are detailed as to buildings or components of buildings as well as other capital projects planned for the University.

In addition to these planning programs, the University submits information on various programs and planning as a part of its annual budgetary request and approval process.

**State of Illinois
Western Illinois University
Employment Statistics (Unaudited)
For the Years Ended June 30, 2007 and 2006**

	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M Physical Plant	Independent Operations	Total All Functions
Year Ended June 30, 2007									
Appropriated funds:									
Faculty/administrative	754.7	12.7	25.7	44.0	54.3	29.0	4.3	-	924.7
Civil service	168.0	7.1	16.2	66.3	37.0	74.0	160.6	-	529.2
Student employees	28.3	0.1	1.4	20.4	5.7	4.9	5.1	-	65.9
Total appropriated	951.0	19.9	43.3	130.7	97.0	107.9	170.0	-	1,519.8
Non-appropriated funds:									
Faculty/administrative	7.1	18.8	84.3	-	45.8	-	5.1	39.7	200.8
Civil service	5.5	0.3	16.4	0.1	59.7	1.8	141.5	89.7	315.0
Student employees	28.3	2.9	12.4	0.1	50.8	-	12.7	123.5	230.7
Total non-appropriated	40.9	22.0	113.1	0.2	156.3	1.8	159.3	252.9	746.5
Total all funds	991.9	41.9	156.4	130.9	253.3	109.7	329.3	252.9	2,266.3
Year Ended June 30, 2006									
Appropriated funds:									
Faculty/administrative	740.1	11.0	24.9	42.1	52.1	26.9	5.5	-	902.6
Civil service	162.0	6.5	14.9	65.0	35.5	69.3	157.7	-	510.9
Student employees	29.1	0.1	2.0	22.2	5.3	5.5	4.9	-	69.1
Total appropriated	931.2	17.6	41.8	129.3	92.9	101.7	168.1	-	1,482.6
Non-appropriated funds:									
Faculty/administrative	7.0	24.4	83.8	-	48.5	-	3.7	38.7	206.1
Civil service	4.5	0.9	14.6	0.1	56.4	1.7	145.7	97.3	321.2
Student employees	31.5	2.1	9.8	0.2	52.8	-	11.0	127.0	234.4
Total non-appropriated	43.0	27.4	108.2	0.3	157.7	1.7	160.4	263.0	761.7
Total all funds	974.2	45.0	150.0	129.6	250.6	103.4	328.5	263.0	2,244.3

**State of Illinois
Western Illinois University
Service Efforts and Accomplishments
Enrollment Statistics (Unaudited)
For the Years Ended June 30, 2007 and 2006**

Enrollment figures, as developed by University personnel for the undergraduate and graduate schools during the years ended June 30, 2007 and 2006 are presented below:

	<u>2007</u>	<u>2006</u>
Summer term:		
Undergraduate students	1,679	1,631
Graduate students	961	887
Extension students	941	1,155
Total enrollment	<u>3,581</u>	<u>3,673</u>
Full-time equivalent students	<u>2,639</u>	<u>2,709</u>
Fall term:		
Undergraduate students	10,972	10,930
Graduate students	1,727	1,564
Extension students	903	910
Total enrollment	<u>13,602</u>	<u>13,404</u>
Full-time equivalent students	<u>11,903</u>	<u>11,772</u>
Spring term:		
Undergraduate students	10,066	10,065
Graduate students	1,605	1,502
Extension students	893	938
Total enrollment	<u>12,564</u>	<u>12,505</u>
Full-time equivalent students	<u>10,965</u>	<u>10,898</u>
Annual full-time equivalent students (based on average per term exclusive of summer term)	<u>11,434</u>	<u>11,335</u>

State of Illinois
Western Illinois University
Schedule of Unrestricted Current Funds
General Expenditures Per Full-Time Equivalent Student*
as Reported to the Board of Higher Education (Unaudited)
For the Year Ended June 30, 2007

	<u>Total Costs**</u>	<u>Total Costs Per Full-Time Equivalent*</u>
Direct salary	\$ 36,905,886	\$ 3,228
Indirect instruction	7,842,333	686
Departmental research	1,518,746	133
Departmental overheads	8,806,290	770
College or school overheads	5,040,029	441
	<hr/>	<hr/>
Total department and college costs	60,113,284	5,258
	<hr/>	<hr/>
Overhead support unique to a function	8,160,367	714
All other academic support	7,836,003	685
Student services	5,023,547	439
Institutional support	9,904,558	866
	<hr/>	<hr/>
Total department and college costs with University overheads	91,037,759	7,962
	<hr/>	<hr/>
Operation and maintenance of physical plant	12,544,202	1,097
	<hr/>	<hr/>
Total costs	<u>\$ 103,581,961</u>	<u>\$ 9,059</u>

NOTE:

* *Full-time equivalent student is the sum of full-time equivalent students for Fall 2006 and Spring 2007 semesters divided by two.*

Fall 2006 FTE	11,903
Spring 2007 FTE	10,965
Full-time equivalent	11,434

** *Costs represents total costs from far right hand column not just instructional costs, also include public service, and organized research expenditures.*

Source: FY2007 WIU Discipline Cost Study

**State of Illinois
Western Illinois University
Comments on the Percentage of Total Expenditures
Represented by Administrative Costs
For the Year Ended June 30, 2007**

The percentage of total fiscal year 2007 expenditures represented by administrative costs for the year ending June 30, 2007 was approximately 9%. This percentage was computed based upon expenditures considered as administrative and reported to the Illinois Board of Higher Education. These expenditures primarily included the various administrative offices of the President, Vice President for Administrative Services, Provost and Academic Vice President, Medicare and the CMS Group Insurance payment.

State of Illinois
Western Illinois University
Information on Restricted Accounts
Auxiliary Facilities System - 1999, 2002, 2005 and 2006 Bond Series
For the Year Ended June 30, 2007

Summary of Activity (Repair & Replacement, Equipment Reserve, and Sinking Fund)

Fund balance per report, June 30, 2006	\$ 13,776,164
Interest paid	(2,000,293)
Principal paid	(3,200,000)
Expenditures for repair and replacement	(1,337,415)
Expenditures for equipment	(460,744)
Transfers for debt retirement	5,393,937
Transfers for repair and replacement	4,386,465
Transfers for equipment	500,000
Net investment income and increase in fair value	2,603
Amortization of bond issuance costs	(44,370)
Fund balance, June 30, 2007	<u>\$ 17,016,347</u>

Fund Balances June 30, 2007

Bond & interest sinking fund	\$ 790,101
Repair and replacement reserve	15,400,357
Equipment reserve	825,889
Total	<u>\$ 17,016,347</u>

State of Illinois
Western Illinois University
Information on Restricted Accounts
Auxiliary Facilities System - 1999, 2002, 2005 and 2006 Bond Series
For the Year Ended June 30, 2007

Comparison with requirements or allowable:

Bond and Interest Sinking:

Cash and investments		\$ 609,505
3 months interest payable	\$ 480,642	
3 months bonds payable	<u>835,000</u>	<u>1,315,642</u>
Difference		<u><u>\$ (706,137) *</u></u>

Repair and Replacement Reserve:

Cash and investments		\$ 15,573,843
Balance, June 30, 2006	\$ 12,586,866	
Approved fiscal year 2007 expenditures	(1,301,394)	
Transfer June 30, 2007 per resolution	4,386,465	
Fiscal year 2006 accounts payable	(271,581)	
Add back fiscal year 2007 accounts payable	<u>173,487</u>	<u>15,573,843</u>
Difference		<u><u>\$ -</u></u>

Equipment Reserve:

Cash and investments		\$ 842,890
Accounts Payable		<u>17,001</u>
Total		<u>825,889</u>
Balance, June 30, 2006	\$ 822,654	
Approved fiscal year 2007 expenditures	(496,765)	
Transfer, June 30, 2007	<u>500,000</u>	<u>825,889</u>
Difference		<u><u>\$ -</u></u>

* *The University does not choose to move these funds until the due date.*

State of Illinois
Western Illinois University
Comments on Certain Matters Pertaining to the University Guidelines
For the Year Ended June 30, 2007

In accordance with an Office of the Auditor General, July 25, 2000, memorandum entitled "Matters Regarding University Audits" (Memorandum), certain supplemental data is required to be reported for University audits. The table below cross references the memorandum requirements (indicated by number and letter paragraph references) to the University financial statements and audit reports for the year ended June 30, 2007, where such special data is found.

Compliance Findings

13(a) As of June 30, 2007, no findings of noncompliance with *University Guidelines* were noted.

Indirect Cost Reimbursements

13(b) A statement of sources and applications of indirect cost reimbursements is included in this report on page 47.

13(c) The University's calculation sheet for indirect cost carry-forward is included in this report on page 48.

Tuition, Charges and Fees

13(d) The University does not have statutory authority to divert tuition to Auxiliary Enterprise operations and we noted no instances of any such diversion.

Auxiliary Enterprises, Activities and Accounting Entities

13(e) Identification of each specific accounting entity and description of the sources of revenue and purpose of each are presented on pages 73 through 75.

13(f) Entity financial statements are presented on pages 51 through 58 of this report. The entity financial statements should be read in conjunction with Western Illinois University's audited financial statements for the year ended June 30, 2007.

13(g) The University's calculation sheets for current excess funds are presented in this report on pages 49 through 50.

13(h) The University Auxiliary Enterprises and activities received \$1,781,710 for group insurance and \$946,500 for pensions from State appropriated funds for the year ended June 30, 2007. These amounts of support were estimated by University management.

State of Illinois
Western Illinois University
Comments on Certain Matters Pertaining to the University Guidelines
For the Year Ended June 30, 2007

- 13(i) Revenue and expenditures for the various bond indenture required accounts are included on page 56 of this report. Description of the accounts and requirements is included in Note 6 of the June 30, 2007 financial statements.
- 13(j) Audit tests of the Revenue Bond Fund accounting revealed no instances of noncompliance with the terms of the bond indenture during the year ended June 30, 2007.
- 13(k) As of June 30, 2007, the University did not have a noninstructional facilities reserve account. Previously, such account was established in conjunction with the September 1995 Board of Governors of the State Colleges and Universities issuance of Western Illinois University Auxiliary Facilities Systems Revenue and Refunding Bonds, Series 1995 which were defeased during fiscal year 2005. However, the University does have the ability to establish a noninstructional facilities reserve account in conjunction with the Series 2005 Bonds.

University Related Organizations

- 13(l) The Western Illinois University Foundation (the "Foundation") is recognized by Western Illinois University as a University related organization. There are no organizations considered by the University to be independent organizations, as defined in Section VII of University Guidelines.
- 13(m) A summary of the Foundation payments to the University is presented on page 69 of this report.
- 13(n) The University provided the Foundation with \$865,279 in administration and support services during the year ended June 30, 2007, for the Foundation's fund-raising services.
- 13(o) There were no unreimbursed subsidies from the University to the Foundation for the year ended June 30, 2007.
- 13(p) There is no debt financing by the Foundation in fiscal year 2007.

Other Topics

- 13(q) Schedules of cash and investments held by the University are presented in this report on page 40.
- 13(r) Income from investments of pooled funds has been allocated and credited to the original sources of the funds.

State of Illinois
Western Illinois University
Comments on Certain Matters Pertaining to the University Guidelines
For the Year Ended June 30, 2007

- 13(s) A schedule of costs per full-time equivalent student is presented on page 62 of this report.
- 13(t) There were no acquisitions of real estate by the University or the Foundation costing in excess of \$250,000 and not funded by separate specific appropriation as stated on page 69 of this report.
- 13(u) In fiscal year 2006, the University issued the Series 2005 Certificates of Participation (COPS) (Capital Improvement Projects) in the amount of \$10,290,000. Proceeds from the sales of the Series 2005 COPS are being used to renovate the student section of the football stadium, to construct a new multi-cultural center and to construct a combination Document and Publication Services and Property Accounting and Redistribution Center. In addition, Series 2005 proceeds were used to pay the costs of issuing the Series 2005 COPS. There is no participation in lease or purchase arrangements involving COPS issued by other third parties other than as follows. In 2005, the University refinanced a telecommunications switch for which the finance company issued COPS. The University did not request the COPS transaction nor was the University a party to the COPS issuance. During 2007, the University continued making scheduled payments to the finance company.
- 13(v) The Schedule of Income Fund Revenues and Expenditures is presented on page 39 of this report.
- 13(w) The Schedule of Tuition and Fee Waivers is presented on page 77 through 78 of this report.

State of Illinois
Western Illinois University
Summary of Western Illinois University Foundation Payments
to the University
For the Year Ended June 30, 2007

During the year ended June 30, 2007, Western Illinois University (University) had a contract with Western Illinois University Foundation (the "Foundation") to provide fund-raising services. The University provided to the Foundation personal service costs, facility use, and other costs amounting to \$865,279 for the year ended June 30, 2007. As required by contract, the Foundation fully repaid the University, using funds considered unrestricted for purposes of the University Guidelines computations. In addition, the Foundation gave the University nonqualifying restricted funds. Presented below is a summary of all funds that the Foundation gave to the University for the year ended June 30, 2007:

Funds considered unrestricted for purpose of the University Guidelines computations:	
Totally unrestricted	\$ 263,078
Restricted only as to campus, college or department and generally available for ongoing University operations	<u>1,537,073</u>
Total funds considered unrestricted	<u>1,800,151</u>
Funds considered restricted for purpose of the University Guidelines computations:	
Total funds given for scholarships, grants and awards	1,511,945
Other restricted funds	<u>258,558</u>
Total funds considered restricted	<u>1,770,503</u>
Total funds provided to the University by the Foundation	<u>\$ 3,570,654</u>

During the year ended June 30, 2007, neither the Foundation nor the University purchased or received as a donation or gift real estate with a value in excess of \$250,000.

State of Illinois
Western Illinois University
Schedule of Accrued Liability for Employee
Compensated Absences (Unaudited)
For the Year Ended June 30, 2007

<u>Fiscal Year</u>	<u>Accrued Vacation Pay</u>	<u>Accrued Sick Pay</u>	<u>Total</u>
2007	\$ 6,804,822	\$ 10,092,835	\$ 16,897,657
2006	6,256,553	10,525,772	16,782,325
2005	6,076,728	11,957,987	18,034,715
2004	5,587,537	12,733,558	18,321,095
2003	5,532,469	13,729,745	19,262,214
2002	5,666,099	15,380,298	21,046,397
2001	5,130,808	15,253,829	20,384,637
2000	4,684,852	15,265,458	19,950,310
1999	4,356,241	15,757,184	20,113,425
1998	4,064,157	16,209,936	20,274,093
1997	3,948,383	16,212,982	20,161,365
1996	3,835,562	15,163,268	18,998,830
1995	3,630,018	13,758,796	17,388,814
1994	3,408,132	12,709,581	16,117,713
1993	3,265,134	11,320,508	14,585,642
1992	3,150,677	10,336,735	13,487,412
1991	3,094,987	8,985,475	12,080,462
1990	2,917,408	7,654,553	10,571,961
1989	2,872,230	6,254,170	9,126,400
1988	2,622,866	4,941,728	7,564,594
1987	2,380,783	3,817,349	6,198,132
1986	2,174,500	2,592,300	4,766,800
1985	1,985,000	1,883,000	3,868,000

**State of Illinois
Western Illinois University
Emergency Purchases
For the Year Ended June 30, 2007**

The University incurred the following emergency purchases during the fiscal year ended June 30, 2007:

<u>Vendor Name</u>	<u>Description</u>	<u>Amount</u>
NuTemp	Rental of portable chillers for Horrabin and Currens Halls on the Macomb campus of Western Illinois University	\$ 243,928

**State of Illinois
Western Illinois University
Analysis of Bookstore Operations (Unaudited)
For the Year Ended June 30, 2007**

Contracted/Rents to students/University operated	University operated
Contractor	Not applicable
Contract term	Not applicable
Amount of gross sales for bookstore in FY07	\$6,071,490
Commissions	Not applicable
Commission terms	Not applicable
Given exclusive rights	No
Competition "other" nearby /on-campus bookstores	Chapman's Bookstore Copperfield & Co.

**State of Illinois
Western Illinois University
University Accounting Entities and Related Sources of
Revenues and Purposes
For the Year Ended June 30, 2007**

Indirect Cost

Source: Facilities and administrative costs paid on grants and contracts from outside agencies.

Purpose: To pay for costs of grants and contract operations, overhead expenses and cost sharing and matching requirements of grants and contracts.

Public Service

Source: Registration and related fees that are charged for non-credit programs and services.

Purpose: To facilitate the development, promotion and presentation of various non-credit programs for the regional area.

Student Programs and Services

Source: Student fees, income generated by student organizations, athletic ticket sales and other charges for student services.

Purpose: To administer receipts and disburse funds for student activities, organizations and services.

Instructional Resources and Services

Source: Charges for services, programs and special instructional materials in connection with instruction.

Purpose: To enhance and expand instruction through related programs and activities.

University Stores and Service Centers

Source: Charges for materials and services supplied primarily to units of the University.

Purpose: To operate stores and maintenance service centers for all units of the University.

**State of Illinois
Western Illinois University
University Accounting Entities and Related Sources of
Revenues and Purposes
For the Year Ended June 30, 2007**

University Publications

Source: Subscriptions and charges for University-sponsored publications.

Purpose: Preparation, promotion and distribution of University publications.

Unique Charge Programs

Source: Charges for special costs associated with field trips and other travel credit programs.

Purpose: To operate and administer travel credit programs and field trips.

Sponsored Credit Programs

Source: Fees charges for credit programs sponsored fully by outside agencies.

Purpose: To facilitate the development, promotion and presentation of various credit programs for sponsoring agencies.

Unrestricted Gifts

Source: Unrestricted gifts received by the University

Purpose: To support University programs at the discretion of the University President.

Compensated Absences

Source: None

Purpose: To reflect the University's accrued liability for employee compensated absences, including earned vacation and accumulated sick leave benefits.

Auxiliary Enterprises - Revenue Bond Fund

The Auxiliary Enterprises - Revenue Bond Fund consists of the University Union, Campus Recreation and University Housing and Dining Services.

Source: Funds generated from operation of Residence Halls, Graduate and Family Housing, University Union and Recreation Facility; also bond revenue fee income from students.

**State of Illinois
Western Illinois University
University Accounting Entities and Related Sources of
Revenues and Purposes
For the Year Ended June 30, 2007**

Purpose: Revenues are used to support the operational costs of the revenue bond buildings, provide services to occupants or those using the facility, fund required reserves and to pay financial requirements.

Auxiliary Enterprises - Other

The Auxiliary Enterprises - Other consists of the transit system and parking operations.

Source: Student fees are the primary source of income for the transit system. Parking permits and fines are the primary sources of income for parking operations.

Purpose: To operate and maintain buses and parking facilities.

University Services

Source: A percentage of gross revenue assessed to local and revenue bond fund accounts.

Purpose: To recover costs associated with general University support services such as utilities, janitorial, physical plant, Internal Auditing, University Computer Support Services, etc., provided to locally funded operations.

State of Illinois
Western Illinois University
Schedule of Federal and Nonfederal Expenditures
For the Year Ended June 30, 2007

	<u>Amount</u>	<u>Percent</u>
Federal funds	\$ 16,443,825	7.3%
Nonfederal funds	<u>208,137,867</u>	<u>92.7%</u>
	<u>\$ 224,581,692</u>	<u>100.0%</u>

State of Illinois
 Western Illinois University
 Undergraduate Tuition and Fee Waivers (Unaudited)
 For the Year Ended June 30, 2007

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients *	Value of Waivers (In thousands)	Number of Recipients *	Value of Waivers (In thousands)
<u>MANDATORY WAIVERS</u>					
<u>(SUBTOTAL)</u>	957	957	\$ 2,126.6	50	\$ 57.4
Teacher Special Education	41	41	174.5	38	47.5
General Assembly	88	88	392.1	-	-
ROTC	40	40	186.2	-	-
DCFS	12	12	37.4	12	9.9
Children of Employees	161	161	307.2	-	-
Veterans Grants & Scholarships**	615	615	1,029.2	-	-
Other (please specify) ***					
<u>DISCRETIONARY WAIVERS</u>					
<u>(SUBTOTAL)</u>	603	603	\$ 1,567.4	53	\$ 15.5
Faculty/Administrators	11	11	11.1	9	2.7
Civil Service	71	71	73.2	41	10.7
Academic/Other Talent	191	191	300.6	1	1.1
Athletic	183	183	675.0	-	-
Gender Equity in					
Intercollegiate Athletics	143	143	502.9	-	-
Cooperating Professionals	1	1	0.8	1	0.2
Interinstitutional/Related Agencies	2	2	1.1	-	-
Children of Deceased Employees	1	1	2.7	1	0.8
All Other (please specify)**					
TOTAL	1,560	1,560	\$ 3,694.0	103	\$ 72.9

* Unduplicated

** Illinois Veterans Grants (ISAC), Illinois National Guard Grants (ISAC), and POW/MIA Scholarships (Department of Veterans Affairs). Include only the waived (unfunded) portion of these grants.

*** Other waiver categories must be approved by the Board of Higher Education prior to reporting.

State of Illinois
Western Illinois University
Graduate Tuition and Fee Waivers (Unaudited)
For the Year Ended June 30, 2007

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients *	Value of Waivers (In thousands)	Number of Recipients *	Value of Waivers (In thousands)
<u>MANDATORY WAIVERS</u>					
<u>(SUBTOTAL)</u>	8	8	\$ 12.3	4	\$ 0.6
Teacher Special Education	4	4	7.2	4	0.6
General Assembly	3	3	3.8	-	-
ROTC	1	1	1.3	-	-
Veterans Grants & Scholarships**					
Other (please specify) ***					
<hr/>					
<u>DISCRETIONARY WAIVERS</u>					
<u>(SUBTOTAL)</u>	1,044	1,044	\$ 2,995.2	229	\$ 40.1
Faculty/Administrators	64	64	80.8	52	14.8
Civil Service	50	50	62.5	40	9.6
Academic/Other Talent	4	4	6.4	-	-
Cooperating Professionals	196	196	184.2	137	15.7
Research Assistants	649	649	2,434.4	-	-
Teaching Assistants	61	61	141.7	-	-
Other Assistants	15	15	82.2	-	-
Interinstitutional/Related Agencies	5	5	3.0	-	-
All Other (please specify)**					
<hr/>					
TOTAL	1,052	1,052	\$ 3,007.5	233	\$ 40.7

* Unduplicated

** Illinois Veterans Grants (ISAC), Illinois National Guard Grants (ISAC), and POW/MIA Scholarships (Department of Veterans Affairs). Include only the waived (unfunded) portion of these grants.

*** Other waiver categories must be approved by the Board of Higher Education prior to reporting.