

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Compliance Examination
For the Year Ended June 30, 2005
(In Accordance with the Single Audit Act and OMB Circular A-133)
(With Partial Financial Information for the Year Ended June 30, 2004)
Performed as Special Assistant Auditors for the Auditor General, State of Illinois

State of Illinois
Western Illinois University

(A Component Unit of the State of Illinois)

Compliance Examination

(In Accordance with the Single Audit Act and OMB Circular A-133)

For the Year Ended June 30, 2005

(with Partial Financial Information for the Year Ended June 30, 2004)

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State of Illinois
Western Illinois University

(A Component Unit of the State of Illinois)

Compliance Examination

(In Accordance with the Single Audit Act and OMB Circular A-133)

For the Year Ended June 30, 2005

(with Partial Financial Information for the Year Ended June 30, 2004)

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Western Illinois University

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Compliance Examination

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Western Illinois University

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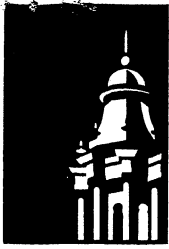
The information requirements of Part II (Chapter 4 of the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies*), are set forth in the financial reports of the State of Illinois, Western Illinois University for the years ended June 30, 2005 and 2004, which are incorporated herein by reference.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Agency Officials
For the Year Ended June 30, 2005

President	Dr. Alvin Goldfarb
Vice President for Administrative Services	Mrs. Jackie Thompson
Director of Business Services	Mr. Ronald G. Ward
Internal Auditor	Mrs. Carole H. Carter

University offices are located at:

Western Illinois University
1 University Circle
Macomb, IL 61455



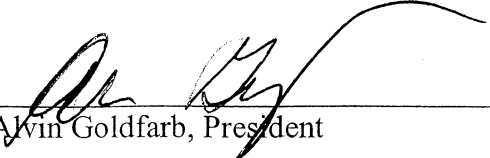
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UNIVERSITY**

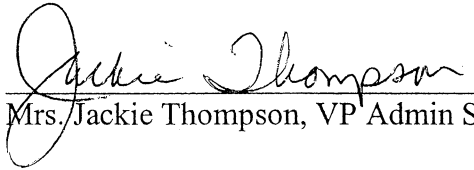
October 21, 2005


BKD, LLP
Certified Public Accountants
501 N. Broadway, Suite 600
St. Louis, Missouri 63102


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 of Western Illinois 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 ending June 30, 2005. Based on this evaluation, we assert that during the year ended June 30, 2005, 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.


Dr. Alvin Goldfarb, President


Mrs. Jackie Thompson, VP Admin Services


Mr. Ronald Ward, Dir. of Business Services


Mrs. Carole Carter, Dir. of Internal Audit

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Compliance Report Summary
For the Year Ended June 30, 2005

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' Reports

The Independent Accountants' 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 Compliance Findings

Number of	This Audit	Prior Audit
Findings	3	3
Repeated findings	1	0
Prior recommendations implemented or not repeated	2	0

Details of findings are presented in a separately tabbed report section.

Schedule of Findings and Questioned Costs

Item No.	Page	Description
Findings and Questioned Costs (Federal Compliance)		
05-1	15	Untimely Billing and Collection Procedures
Findings (State Compliance)		
05-2	17	Employee Time Sheets were Not Submitted Periodically
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State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Compliance Report Summary
For the Year Ended June 30, 2005

Exit Conference

The University waived an exit conference. Responses to the recommendations were provided by Carole Carter, Internal Audit Director, in a letter dated December 7, 2005 (updated January 17, 2006).

The findings and recommendations appearing in this report were discussed with University personnel.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Cross-Reference Table of University Guidelines Reporting Requirements
For the Year Ended June 30, 2005

Sources of Requirements

University Guidelines 1982 as amended 1997 and the OAG policy memo dated July 25, 2000 titled "Matters Regarding University Audits."

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**Independent Accountants' 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

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Western Illinois University's 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, 2005. The management of the State of Illinois, Western Illinois University is responsible for compliance with these requirements. Our responsibility is to express an opinion on State of Illinois, Western Illinois University's compliance based on our examination.

- A. The State of Illinois, Western Illinois 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 State of Illinois, Western Illinois 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 State of Illinois, Western Illinois 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 State of Illinois, Western Illinois 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 State of Illinois, Western Illinois University on behalf of the State or held in trust by the State of Illinois, Western Illinois University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with the law.

Honorable William G. Holland
Auditor General
Page 2.

Our examination was conducted 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 State of Illinois, Western Illinois University's compliance with those requirements 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 State of Illinois, Western Illinois University's compliance with specified requirements.

In our opinion, the State of Illinois, Western Illinois University complied, in all material respects, with the aforementioned requirements during the year ended June 30, 2005. However, the results of our procedures disclosed instances of noncompliance with those requirements, 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 State findings and questioned costs as findings 05-2 and 05-3. 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 State of Illinois, Western Illinois University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the State of Illinois, Western Illinois University's internal control over compliance with the aforementioned requirements 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.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control 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 State findings and questioned costs as findings 05-2 and 05-3. 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.

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the State of Illinois, Western Illinois University and its discretely presented component unit, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2005, which collectively comprise the basic financial statements, and have issued our report thereon dated October 21, 2005. 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 State of Illinois, Western Illinois University. The 2005 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, 2005, taken as a whole. We have also previously audited, in accordance with auditing standards generally accepted in the United States, the State of Illinois, Western Illinois University's basic financial statements for the year ended June 30, 2004. In our report dated November 12, 2004, we expressed an unqualified opinion on the 2004 financial statements. In our opinion, the 2004 Supplementary Information for State Compliance Purposes, except for the portion marked "unaudited" on which we express no opinion, is fairly stated, in all material respects, in relation to the basic financial statements for the year ended June 30, 2004, 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 and University management, and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

October 21, 2005



**Independent Accountants' Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Honorable William G. Holland
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the State of Illinois, Western Illinois University and its discretely presented component unit, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2005 and have issued our report thereon dated October 21, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Illinois, Western Illinois University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable William G. Holland
Auditor General
Page 2.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Illinois, Western Illinois University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain matters which are reported as State compliance findings in the schedule of findings and questioned costs.

We also noted certain matters, not considered to be reportable conditions, that we reported to your office in a separate letter dated October 21, 2005.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, University 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.



October 21, 2005



**Independent Accountants' Report on Compliance with Requirements
Applicable to Each Major Program, on Internal Control over
Compliance and on the Schedule of Expenditures of Federal Awards
in Accordance with OMB Circular A-133**

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have audited the compliance of the State of Illinois, Western Illinois 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, 2005. The State of Illinois, Western Illinois 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 State of Illinois, Western Illinois University's management. Our responsibility is to express an opinion on the compliance of the State of Illinois, Western Illinois University 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 State of Illinois, Western Illinois 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 of the State of Illinois, Western Illinois University's compliance with those requirements.

In our opinion, the State of Illinois, Western Illinois 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, 2005.

Internal Control Over Compliance

The management of the State of Illinois, Western Illinois University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the State of Illinois, Western Illinois 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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Illinois, Western Illinois University's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 05-1.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the State of Illinois, Western Illinois University and its discretely presented component unit, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2005, and have issued our report thereon dated October 21, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Illinois, Western Illinois 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, University 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.

October 21, 2005

BKD, LLP

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2005

Current Findings – Federal and Questioned Costs

05-1 **Finding:** Untimely Billing and Collection Procedures

Federal Agency:	Department of Education
CFDA Number:	84.038
Program Name:	Perkins Loans
Questioned Costs:	None

The University did not contact the Federal Perkins loan borrower at the required times during the nine month grace period.

During our testing of Federal Perkins Loans that were in default during the fiscal year, we noted five out of thirty (17%) instances where the University did not contact the borrower at the required time(s). The borrower was either not contacted at all or was contacted late during the nine month grace period. The University made system programming changes during 2005 in response to a 2004 audit finding. The five instances noted took place prior to the University making the system programming changes.

34 CFR 674.42(c) and 674.43 requires contact with a Perkins Loan Borrower at structured intervals. Borrowers must be contacted three times during the initial nine month grace period. The first contact must be made 90 days after any grace period begins, reminding the borrower of his/her responsibility for repaying the loan and the terms of the loan. The second contact must be 150 days after any grace period begins, when the school must again remind the borrower of the due date and amount of the first (or next) payment. The third contact must be 240 days after the grace period begins to remind the borrower of the date and amount of the first payment.

The University stated they had programming errors in the system that generated the letters which caused the lack of adequate borrower contact.

The students are not contacted at the appropriate times, which could result in difficulty collecting from the students on the correct due dates. (Finding Code No. 05-1, 04-2)

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2005

Current Findings – Federal and Questioned Costs

05-1 **Untimely Billings and Collection Procedures (Continued)**

Recommendation: As the University has already made the required changes to correct the system programming error, we recommend that the University monitor the system and periodically test the system to ensure that it is operating correctly.

University Response: As noted by the auditor, the University has made the necessary changes and they are working as intended. However, the auditors continue to select their sample from the population affected by the programming errors and there is no way for the University to make retroactive changes.

Auditors' Comment: A sample of Federal Perkins Loans in default, by their very nature, includes loans which have been outstanding for a lengthy period of time. This includes the period of time before the system programming changes were made in 2005. As we sample these loans each year, the same noncompliance described in this finding may be reported.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2005

Current Findings - State

05-2 **Finding:** Employee Timesheets were Not Submitted Periodically

The University did not require all employees to periodically submit timesheets as required by the State Officials and Employees Ethics Act 5 ILCS 430/5-5(c).

During testing, we noted that only non-exempt civil service and student workers are required to submit a time sheet. Faculty, exempt civil service and professional staff employees are not required to submit time reports. The University tracks the employees' time using a negative reporting system instead. The negative reporting system only requires the employees to submit vacation and sick leave to the nearest quarter hour and does not require employees to document the amount of time spent on official state business.

The statute requires the University adopt personnel policies consistent with the State Officials and Employees Ethics Act (5 ILCS 430/5-5(c)). The statute states that "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."

University officials stated that they were aware of the Act and understood the Act to exclude exempt civil service employees and faculty from being required to submit periodic timesheets.

By not requiring the submission of periodic time sheets for its employees, the University is not in compliance with the Act. (Finding Code No. 05-2)

Recommendation: We recommend the University amend its policies to require all employees to submit time sheets in compliance with the statute.

University Response: The University has been addressing this problem by re-writing its personnel/payroll systems, all of which are automated, to accommodate the requirement that administrative personnel fill out time cards. Because of the level of automation and integration of our personnel/payroll systems, these are not changes that could be put into place within a short period. We anticipate having the systems completed and ready for testing and implementation during the Spring of 2006.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2005

Current Findings - State

05-3 **Finding:** Exclusion of Required Phrase on University Publications

The University did not include information required by the Illinois Procurement Code on publications printed for the University.

The Illinois Procurement Code (301LCS 500/20-105) requires the University to include the phrase, "Printed by the authority of the State of Illinois," the date of each publication, the number of copies printed and the printing order number on all books, pamphlets, documents and reports published by the University.

University personnel stated they were not aware of the Illinois Procurement Code requiring that certain information is to be printed on documents published by the University.

By not including the required phrase on items published by the University, the University is not in compliance with the Illinois Procurement Code. (Finding Code No. 05-3)

Recommendation: We recommend that University personnel become familiar with the Procurement Code requirements and put into place a policy which ensures the required information is printed on University publications.

University Response: The University has made the required changes.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2005

Prior Findings Not Repeated – Federal

05-4 **Finding:** Untimely Final Demand Letter for Borrowers in Default

The University did not send a final demand letter to Federal Perkins Loan borrowers in a timely manner and the date in which the borrowers were required to provide a response was less than the allowed period of time. (Finding Code No. 04-1)

Status: The University corrected the system programming error that caused delays in billing and collections.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2005

Prior Findings Not Repeated - State

05-5 **Finding:** Improper Capitalization of Electronic Media Materials

The University improperly capitalized University Library electronic media materials which have a useful life of less than one year. (Finding Code No. 04-3)

Status: During the current year, we noted no instances of improper capitalization related to electronic media materials.

**Supplementary Information for
State Compliance Purposes**

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Supplementary Information for State Compliance Purposes
Summary
For the Year Ended June 30, 2005

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 and Related Note Disclosures for the Year Ended June 30, 2005

- Schedule of Appropriations, Expenditures and Lapsed Balances for the Fourteen Months Ended August 31, 2005

- Comparative Schedule of Net Appropriations, Expenditures Including Lapse Period and Lapsed Balances for the Fourteen Months Ended August 31, 2005 and 2004

- Schedule of Changes in Property and Equipment for the Year Ended June 30, 2005

- Comparative Schedule of Income Fund Revenues and Expenditures for the Years Ended June 30, 2005 and 2004

- Comparative Schedule of Cash, Temporary Cash Investments and Investments – at Fair Value as of June 30, 2005 and 2004

- Explanation of Significant Variations in Account Balances Fiscal Year 2005 Compared to Fiscal Year 2004

- Explanation of Significant Variations in Operating Revenues Fiscal Year 2005 Compared to Fiscal Year 2004

- Explanation of Significant Variations in Operating Expenses Fiscal Year 2005 Compared to Fiscal Year 2004

- Explanation of Significant Variations in Nonoperating Revenues and Expenses - Fiscal Year 2005 Compared to Fiscal Year 2004

- Explanation of Significant Lapse Period Expenditures for the Fourteen Months Ended August 31, 2005

- Analysis of Accounts Receivable as of June 30, 2005 and 2004

- Indirect Cost Support as of and for the Year Ended June 30, 2005:

- Schedule of Sources and Applications of Indirect Cost Recoveries for the Year Ended June 30, 2005

- Calculation Sheet for Current Excess Funds at June 30, 2005

- University Accounting Entities:

- Calculation of Current Excess Funds at June 30, 2005

- Current Funds – Unrestricted – Other – Combining Financial Statements by Functional Entity as of and for the Year Ended June 30, 2005

- Auxiliary Enterprises – Combining Financial Statements by Functional Entity as of and for the Year Ended June 30, 2005

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Supplementary Information for State Compliance Purposes
Summary
For the Year Ended June 30, 2005

- Analysis of Operations

University Functions and Planning Program

Unaudited 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 for the Year Ended June 30, 2005

Unaudited Schedule of Classrooms, Class Laboratories and Student Stations and Percent of Classrooms, Class Laboratories and Student Stations Assigned for Use as Reported to the Illinois Board of Higher Education for Fiscal Year 2005, by Semester

Comments on the Percentage of Total Expenditures Represented by Administrative Costs for the Year Ended June 30, 2005

Information on Restricted Accounts, Auxiliary Facilities System –1999, 2002 and 2005 Bond Series for the Year Ended June 30, 2005

Comments on Certain Matters Pertaining to the University Guidelines for the Year Ended June 30, 2005

Summary of Western Illinois University Foundation Payments to the University for the Year Ended June 30, 2005

Special Data Required by the Auditor General – Unaudited Comparative Schedule of Accrued Compensated Absences Since 1985

Emergency Purchases for the Year Ended June 30, 2005

Illinois First Projects for the Year Ended June 30, 2005

The University Accounting Entities and Related Sources of Revenue and Purpose for the Year Ended June 30, 2005

Calculation of Federal vs. Nonfederal Expenditures for the Year Ended June 30, 2005

Unaudited Undergraduate Tuition and Fee Waivers

Unaudited Graduate Tuition and Fee Waivers

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states that it has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the accountants' 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
(A Component Unit of the State of Illinois)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>Department of Agriculture</u>			
Direct Programs			
Rural Community Development Initiative	10.446	None	\$ 114,583
Rural Cooperative Development Grants	10.771	None	119,633
Passed Through Illinois State Board of Education			
National School Lunch Program	10.555	05-4999-00-26-062-5440-51	33,423
TOTAL DEPARTMENT OF AGRICULTURE			267,639
<u>Department of Commerce</u>			
Direct Programs:			
Economic Development-Support for Planning Organizations	11.302	06-86-04948	53,090
Economic Development-Technical Assistance	11.303	06-66-04939	89,608
Passed Through Bradley University			
Economic Adjustment Assistance	11.307	None	22,581
Manufacturing Extension Partnership	11.611	None	59,916
TOTAL DEPARTMENT OF COMMERCE			225,195
<u>Department of Justice</u>			
Direct Programs			
Public Safety Partnership & Community Policing Grants	16.710	2002CMWX0169	20,723
Passed Through II Law Enforcement Training and Standards Board			
Police Corps	16.712	2002PO-R-034	499,231
TOTAL DEPARTMENT OF JUSTICE			519,954
<u>Department of Labor</u>			
Passed Through Illinois State University WIA Adult Program	17.258	None	14,457
TOTAL DEPARTMENT OF LABOR			14,457
<u>Department of State</u>			
Direct Programs			
Professional Development-International Educators/Administrators	19.424	S-ECAAS-03-GR-223 (DH)	126,837
TOTAL DEPARTMENT OF STATE			126,837
<u>Department of Transportation</u>			
Passed Through Illinois Department of Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	DOT05-DPT-01	262,349
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	AL4-0058-067	8,468
Safety Incentives to Prevent Operation of Motorized Vehicles by Intoxicated Persons	20.605	AL5-3435-008	10,555
TOTAL DEPARTMENT OF TRANSPORTATION			281,372

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
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Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>National Foundation on the Arts & the Humanities</u>			
Direct Programs			
Promotion of the Arts-Grants to Organizations and Individuals	45.024	05-7800-7102	8,125
TOTAL FOUNDATION ON ARTS & HUMANITIES			8,125
<u>Student Financial Aid Cluster</u>			
<u>Department of Education</u>			
Direct Programs: Student Financial Aid Cluster			
Federal Supplemental Education Opportunity Grants	84.007	P007A031313 P007A041313 P021A050005	500,620
Overseas - Group Projects Abroad	84.021A	P021A050007	125,404
Federal Work-Study Program	84.033	P033A041313	574,744
Federal Perkins Loan Program-Federal Capital Contributions	84.038	P038A041313	224,465
Federal Pell Grant Program	84.063	P063P031391&P063P041391	7,940,217
TOTAL STUDENT FINANCIAL AID CLUSTER			9,365,450
Direct Programs - Other:			
Fund for the Improvement of Postsecondary Education	84.116	P116N020003	25,010
Fund for the Improvement of Postsecondary Education	84.116N	P116N000002	1,042
Business & International Education Projects	84.153A	P153A050025	16,394
Bilingual Education-Professional Development	84.195N	T195N020063	259,575
Special Education-Research & Innovation to Improve Services & Results for Children with Disabilities	84.324R	H324R030013 H324R000007	164,272
Child Care Access Means Parents in School	84.335A	P335A010073	49,452
Passed Through Illinois Board of Higher Education:			
Teacher Quality Enhancement Grants	84.336	P336A010001	67,527
Teacher Quality Enhancement Grants	84.336A	P336A010001 04F983490002	59,071
Improving Teacher Quality State Grants	84.367B	04F983490026	288,795
Passed Through Illinois Community College Board			
Adult Education-State Grant Program	84.002	AEL05006 AEL05002, AEL05015, AEL05008, AEL05017	393,000
Adult Education-State Grant Program	84.002A	AEL05008, AEL05017	452,173
Fund for the Improvement of Postsecondary Education	84.116Z	ILCCO05002	19,099
Preparing Tomorrows Teachers To Use Technology	84.342	None	9
Preparing Tomorrows Teachers To Use Technology	84.342A	PT305001	9,146
Improving Teacher Quality State Grants	84.367A	PARA05001 & None	19,444
Passed Through Illinois State Board of Education:			
Vocational Education-Basic Grants to States	84.048	05-4720-00-26-062-5440-51 04-4605-00-26-062-5440-51	25,000
Special Education-Preschool Grants	84.173	05-4605-00-26-062-5440-51	1,004,977

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Passed Through Lamoine Valley Educational System Vocational Education-Basic Grants to States	84.048	None	2,015
Passed Through University of Vermont Fund for the Improvement of Postsecondary Education	84.116	GN88-17389	11,561
Passed Through Regional Office of Education Fund for the Improvement of Education	84.215X	5215X010107 & 528972	32,950
Passed Through Peoria County Regional Office of Education Education Technology State Grants	84.318	None	6,699
Passed Through Area III Learning Technology Center Education Technology State Grants	84.318	None	<u>5,713</u>
TOTAL DEPARTMENT OF EDUCATION			<u>12,278,374</u>
<u>Department of Health & Human Services</u>			
Passed Through Illinois Department on Aging Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	TE200209	1,567
Passed Through Illinois Department of Public Health State Rural Hospital Flexibility Program	93.241	1172A	113
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283	None	1,499
Passed through Illinois Department of Human Services Temporary Assistance for Needy Families	93.558	581X5967TS1	<u>265,000</u>
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>268,179</u>
<u>Corporation for National & Community Service</u>			
Direct Programs: Volunteers in Service to America	94.013	03VSNIL063	11,374
Passed through Illinois Department of Human Services Americorps	94.006	11G4835000	<u>86,162</u>
TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICE			<u>97,536</u>
<u>Department of Homeland Security</u>			
Direct Programs: National Fire Academy Educational Program	97.019	EME2002CA020	<u>4,362</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>4,362</u>

STATE OF ILLINOIS
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Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>Direct Appropriations</u>			
Passed through Corporation for Public Broadcasting:			
Community Service Grant	None	None	215,144
Digital Radio Conversion Fund	None	7616	
		7617	165,238
Internet Services Acquisition Grant	None		5,000
TOTAL DIRECT APPROPRIATIONS			385,382
<u>United States Agency for International Development</u>			
Passed through Association Liaison Office for			
University Cooperation in Development	None	HNEA00970005 HNEA00970059	110,126
TOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			110,126
TOTAL INSTRUCTION AND PUBLIC SERVICE			14,587,538
<u>Research and Development Cluster</u>			
<u>Department of Agriculture</u>			
Direct Programs			
Agricultural Research-Basic & Applied			
Research	10.001	58-3620-1-151 58-3620-3-134	26,698
Grants for Agricultural Research-Competitive			
Research Grants	10.206	33550412870 43550414712 43530014656	179,283
Passed through University of Illinois			
Grants for Agricultural Research, Special			
Research Grants	10.200	33446213005 02-144 & 03-173	23,803
TOTAL DEPARTMENT OF AGRICULTURE			229,784
<u>Department of the Interior</u>			
National Spatial Data Infrastructure Cooperative			
Agreements Program	15.809	04HQAG0145	6,385
TOTAL DEPARTMENT OF INTERIOR			6,385
<u>National Science Foundation</u>			
Direct Programs:			
Mathematical and Physical Sciences			
Education and Human Resources	47.049	CHE-0412614	58,839
	47.076	DUE-0211080	90
TOTAL NATIONAL SCIENCE FOUNDATION			58,929
<u>Department of Education</u>			
Direct Programs:			
Fund for the Improvement of Postsecondary			
Education	84.116M	P116M010013	37,560
Star Schools	84.203F	R203F000003	1,788,513
Special Education- Research & Innovation to			
Improve Services & Results for Children			
with Disabilities	84.324M	H324M030200	167,843
Special Education-Research and Innovation			
to Improve Services & Results for Children			
with Disabilities	84.324T	H324T000030 H327A000036	3,267

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2005

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Special Education-Technology & Media Services for Individuals with Disabilities	84.327A	H327A030048 & H327A040087 H327A040100 & H327A020050	498,437
TOTAL DEPARTMENT OF EDUCATION			2,495,620
<u>Department of Health and Human Services</u>			
Direct Programs:			
Academic Research Enhancement Award	93.390	1 R15 GM60266-01A1	36,053
Passed Through Illinois Dept of Children & Family Services			
Temporary Assistance for Needy Families	93.558	1049539015	28,548
Foster Care-Title IV-E	93.658	1049539015	76,877
Passed Through Illinois Department of Public Health			
Prevention Health and Health Service Block Grant	93.991	43280026 53081010	18,139
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			159,617
<u>U S Army Construction Engineering Research Laboratories</u>			
Direct Program			
Space-Time Modeling of Threatened & Endangered Species Habitat	None	W9132T-04-P-0053	10,750
Identification of Data Services for Habitat Fragmentation Analysis	None	W9132T-05-P-0026	10,393
TOTAL US ARMY CONSTRUCTION			21,143
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			2,971,478
TOTAL FINANCIAL ASSISTANCE			\$ 17,559,016

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Notes to Schedule of Expenditures of Federal Awards
June 30, 2005

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

This 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: Perkins Loans

Perkins Loan Program CFDA #84.038

Outstanding Balance, July 1, 2004	\$ <u>1,980,929</u>
Additions:	
Interest Income	<u>38,072</u>
Contributions:	
U. S. Government	48,532
State Government	16,177
Miscellaneous adjustment	<u>4,546</u>
Total Contributions	<u>69,255</u>
Repayment for cancelled loans	<u>53,769</u>
Total Additions, net	<u>161,096</u>
Deductions:	
Loans cancelled or written-off	65,235
Allowance for uncollectible adjustment	76,850
Administrative Charges	76,304
Collection Agency fees- net	1,832
Litigation Costs	<u>4,244</u>
Total Deductions	<u>224,465</u>
OUTSTANDING BALANCE, JUNE 30,2005	\$ <u><u>1,917,560</u></u>

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Notes to Schedule of Expenditures of Federal Awards
June 30, 2005

Note 3: Stafford Loans

During the year ended June 30, 2005, the University processed new loans totaling \$42,457,287 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 \$1,128,757 to subrecipients in 2005 as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Reference Number</u>	<u>Provided To Subrecipients</u>
Economic Development-Technical Assistance	11.303	Various	\$ 13,100
Professional Development-International Educations/Administrators	19.424	S-ECAAS-03-GR-223	15,016
Fund For the Improvement of Postsecondary Education	84.116	Various	2,108
Special Education-Preschool Grants	84.173	Various	7,446
Star Schools	84.203	Various	977,994
Improving Teacher Quality State Grants	84.367	Various	70,059
University Cooperation in Development	None	Various	<u>43,034</u>
			<u>\$ 1,128,757</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
CURRENT FUNDS - UNRESTRICTED - GENERAL
FOR THE FOURTEEN MONTHS ENDED AUGUST 31, 2005

	Total Appropriations	Expenditures Through June 30, 2005	Lapse Period Expenditures July 1 - August 31	Total Expenditures August 31, 2005	Balance Lapsed
Public Act No. 93-0842					
GENERAL REVENUE FUND (001)					
Personal services	\$ 48,600,000	\$ 48,600,000	-	\$ 48,600,000	-
Contractual services	2,986,300	2,982,578	3,722	2,986,300	-
Travel	150,000	150,000	-	150,000	-
Commodities	800,000	798,903	1,097	800,000	-
Library books and equipment	1,000,000	855,596	144,404	1,000,000	-
Operation of automotive equipment	60,000	60,000	-	60,000	-
Telecommunications	450,000	450,000	-	450,000	-
Awards, grants and matching funds	50,000	50,000	-	50,000	-
FICA/Medicare	2,194,800	2,194,800	-	2,194,800	-
Permanent improvements	100,000	79,656	20,344	100,000	-
	<u>56,391,100</u>	<u>56,221,533</u>	<u>169,567</u>	<u>56,391,100</u>	<u>-</u>
STATE COLLEGES & UNIVERSITIES TRUST					
Scholarships - License Plates	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
TOTALS	<u>\$ 56,393,100</u>	<u>\$ 56,223,533</u>	<u>\$ 169,567</u>	<u>\$ 56,393,100</u>	<u>-</u>

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

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES INCLUDING LAPSE PERIOD AND LAPSED BALANCES
FOR THE FOURTEEN MONTHS ENDED
AUGUST 31, 2005 AND 2004

	<u>2005</u>	<u>2004</u>
GENERAL REVENUE FUND:		
Appropriations (net of transfers)	\$ 56,391,100	\$ 56,091,100
Expenditures		
Personal services	48,600,000	46,324,043
Contractual services	2,986,300	3,649,230
Travel	150,000	107,329
Commodities	800,000	868,070
Library books and equipment	1,000,000	1,081,301
Awards, grants and matching funds	50,000	38,159
Operation of automotive equipment	60,000	49,559
Telecommunications	450,000	478,228
FICA/Medicare	2,194,800	2,142,505
Permanent improvements	100,000	269,776
Total Expenditures	<u>56,391,100</u>	<u>55,008,200</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ 1,082,900</u>
STATE COLLEGES AND UNIVERSITY TRUST:		
Appropriations (net of transfers)	\$ 2,000	\$ 10,000
Expenditures		
Scholarships	2,000	10,000
Amount re-appropriated	-	-
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL, ALL FUNDS:		
Total Appropriations (net of transfers)	\$ 56,393,100	\$ 56,101,100
Total expenditures	56,393,100	55,018,200
Total amount re-appropriated	-	-
TOTAL LAPSED BALANCES	<u>\$ -</u>	<u>\$ 1,082,900</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A COMPONENT UNIT OF THE STATE OF ILLINOIS)
SCHEDULE OF CHANGES IN PROPERTY AND EQUIPMENT
Year Ended June 30, 2005

	Additions					Deductions					Ending Balance	
	Beginning Balance	Appropriations Other Funds	Transfers from Capital Development Board	Gifts and Other	Allowance on Equipment Traded-in	Transfers In (Out)	Transfers/ Scrapped Missing or Stolen	Carrying Value of Equipment Traded-in	Depreciation	Other		
AUXILIARY ENTERPRISES												
Revenue bond:												
Land	\$ 120,010	\$ 38,800	-	-	-	\$ 10,745,585	-	-	-	-	\$ 158,810	
Buildings	36,188,685	1,284,545	-	-	-	(1,540)	-	-	1,859,938	-	461,358,877	
Site Improvements	1,873,412	1,540	-	-	-	3,720	-	-	89,375	-	1,784,037	
Equipment	1,065,677	382,989	-	-	4,098	(10,745,681)	-	1,077	297,291	-	1,158,116	
Construction in Progress	9,472,010	1,566,823	-	207,268	-	-	-	-	-	-	500,420	
	48,719,794	3,274,697	-	207,268	4,098	2,084	-	1,077	2,246,604	-	49,960,260	
Other:												
Buildings	719,768	107,328	-	-	-	35,391	-	-	584	-	34,807	
Site Improvements	87,447	-	-	-	-	199,871	-	-	35,495	-	991,472	
Equipment	133,715	101,547	-	-	-	(235,262)	-	-	25,078	-	54,912	
Construction in Progress	940,930	208,875	-	-	-	-	-	-	61,157	-	1,081,191	
	49,660,724	3,483,572	-	207,268	4,098	2,084	-	1,077	2,307,761	-	51,041,451	
Total auxiliary enterprises												
EDUCATIONAL PLANT												
General:												
Land	3,064,337	-	-	-	-	783,326	-	-	-	-	3,064,337	
Buildings	49,741,784	243,850	-	700	-	80,433	-	-	3,064,632	4,171	47,700,857	
Site Improvements	14,751,553	49,490	-	6,312	-	(115,922)	-	-	742,693	-	14,145,095	
Equipment	8,627,401	2,167,527	-	108,141	26,139	(767,556)	-	18,371	2,461,390	181	8,320,782	
Construction in Progress	734,325	304,839	377,612	175,798	-	-	-	-	-	-	825,048	
	76,919,400	2,765,706	377,612	290,951	26,139	(19,689)	-	18,371	6,268,715	4,352	74,056,119	
Activities:												
Buildings	462,044	23,943	-	-	-	-	-	-	28,302	-	457,685	
Site Improvements	2,661,186	78,893	-	380,470	9,320	(78,893)	-	11,729	1,158,956	7,471	2,714,150	
Equipment	-	728,128	-	-	-	112,202	-	-	-	-	94,803	
Construction in Progress	-	110,507	-	-	-	(15,704)	-	-	-	-	3,266,638	
	3,123,230	942,471	-	380,470	9,320	17,605	-	11,729	1,187,258	7,471	3,266,638	
Total educational plant	80,042,630	3,708,177	377,612	671,421	35,459	(2,084)	-	30,100	7,455,973	11,823	77,322,757	
TOTAL PROPERTY AND EQUIPMENT	\$ 129,703,354	\$ 7,191,749	\$ 377,612	\$ 878,689	\$ 39,557	\$ -	\$ 20,019	\$ 31,177	\$ 9,763,734	\$ 11,823	\$ 128,364,208	

**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
COMPARATIVE SCHEDULES OF INCOME FUND REVENUES AND
EXPENDITURES
YEARS ENDED JUNE 30, 2005 AND 2004**

	<u>2005</u>	<u>2004</u>
INCOME FUND REVENUES		
Registration fees	\$ 44,089,277	\$ 38,414,915
Other student charges	85,309	86,746
Fines	10,015	9,970
Finance Charges	274,185	243,130
Interest	346,364	165,842
Extension	2,636,623	2,393,444
Other	157,886	131,777
Tuition and fees foregone, faculty and staff	(2,529,619)	(2,281,839)
Tuition and fees foregone, scholarship students	(1,972,014)	(1,942,999)
	<u> </u>	<u> </u>
TOTAL INCOME FUND REVENUES	<u>\$ 43,098,026</u>	<u>\$ 37,220,986</u>
 INCOME FUND EXPENDITURES		
Personal Services	\$ 27,167,265	\$ 27,916,721
Contractual Services	6,050,777	4,658,032
Travel	680,369	696,577
Commodities	707,545	600,708
Library books and equipment	2,428,855	1,589,368
Operation of automotive equipment	55,778	35,077
Telecommunications	78,279	93,297
Awards, grants, and matching funds	481,470	510,323
FICA/Medicare	297,777	300,310
Permanent improvements	260,530	430,363
Employment Security	36,021	29,275
	<u> </u>	<u> </u>
TOTAL INCOME FUND EXPENDITURES	<u>\$ 38,244,666</u>	<u>\$ 36,860,051</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
Comparative Schedules of Cash, Temporary Cash Investments, and
Investments - At Fair Value
June 30, 2005 and 2004

	2005	2004
By Depository		
Cash and temporary cash investments:		
Cash on hand	\$ 113,775	\$ 115,992
Cash Held by Treasurer	353,539	7,000
Checking accounts:		
The Illinois Funds, Springfield, Illinois, Clearing Fund (2005, 2.0258%; 2004, 0.90%)	(1,106,256)	(1,074,841)
The Illinois Funds, Springfield, Illinois, Payroll Fund (2005, 2.0258%; 2004, 0.90%)	(98,407)	(255,083)
The Illinois Funds, Springfield, Illinois, Income Fund (2005, 2.0258%; 2004, 0.90%)	(91,025)	(60,613)
U.S. Treasury Bills, Treasury Direct, Minneapolis, MN (2005, 2.767 - 3.039%; 2004 not applicable)	8,438,666	-
The Illinois Funds, Springfield, Illinois, State University Risk Management Assn (2005, 2.0258%; 2004, 0.90%)	2,517,208	2,544,798
First Bankers Trust Co., Macomb, Illinois, Depository Account	228,415	630,229
LaSalle National Bank, Chicago, Illinois, Debt Service Reserve	72	100,724
LaSalle National Bank, Chicago, Illinois, '05 Bond & Interest Sinking Fund	38,082	-
Temporary cash investments - The Illinois Funds, Springfield, Illinois, (2005, 2.0258; 2004, 0.90%)	32,107,554	37,961,084
Total cash and temporary cash investments	42,501,623	39,969,290
Investments:		
Certificates of deposit, Bank of America, St. Louis, Missouri (2005, 1.59%; 2004, 1.59%)	1,000,000	1,000,000
Federal Home Loan Bank, US Bank Trust, Springfield, Illinois (2005, 2.25 - 4.875%; 2004, not applicable)	1,495,781	-
U.S. Treasury Bills, Treasury Direct, Minneapolis, MN (2005, 3.172 - 3.319%; 2004 not applicable)	1,869,778	-
U.S. Treasury Notes, LaSalle National Bank, Chicago, Illinois (2005, not applicable; 2004, 2.41 - 4.908%)	-	6,913,425
U.S. Treasury Notes, US Bank Trust, Springfield, Illinois (2005, 2.493 - 6.571%; 2004, not applicable)	2,355,377	-
U.S. Treasury Securities - State & Local Government - US Bank Trust, Springfield, Illinois, (2005, 2.47 - 4.65%; 2004, 2.56 - 3.49%;)	1,109,386	1,057,238
U.S. Treasury Securities - State & Local Government - LaSalle National Trust, Chicago, Illinois, (2005, not applicable; 2004, 1.62 - 4.65%)	-	1,122,442
Total cash and investments	\$ 50,331,945	\$ 50,062,395
By Fund		
Unrestricted current funds:		
General	\$ 14,921,762	\$ 11,855,046
Other	8,235,311	5,169,798
Auxiliary enterprises:		
Revenue bond	5,578,508	4,534,519
Other	210,211	2,229
Restricted current funds	577,866	1,301,829
Loan funds:		
Student Loan funds	129,238	117,371
Perkins-National Direct Student Loan fund	37,015	2,101
Plant funds	17,914,514	24,426,028
Agency funds:		
Clearing accounts	158,664	52,759
Accounts held in custody for others	2,568,856	2,600,715
Total cash and investments	\$ 50,331,945	\$ 50,062,395

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Explanation of Significant Variations in Account Balances
Fiscal Year 2005 Compared to Fiscal Year 2004

The following are explanations for account balances that changed by at least \$750,000 and by more than 15% of the previous year:

	2005	2004
Current Investments	\$ 4,131,731	\$ 1,170,294
<p>A 16% increase in tuition and a 7% increase in fees for new students combined with an increase in new freshman and transfer students resulted in an increase in tuition, fees and room and board revenue. This combined with the issuance of the 2005 Bond series provided for the advance refunding of the 1993 and 1995 Bonds releasing the debt service requirements resulted in a shift of investments from noncurrent restricted to a combination of current investments and cash and cash equivalents.</p>		
Current Investments, Restricted	\$ —	\$ 1,617,399
<p>The Bond Resolutions which authorized the issuance of the Series 1999, 2002, and 2005 Bonds provided for the release of amounts deposited in the Debt Service Reserve account upon final defeasance of the Series 1993 Bonds and the 1995 Bonds. The 2005 Series provided for the advance refunding of the 1993 and 1995 Bonds releasing the debt service requirements resulting in a shift of investments from current restricted to a combination of current investments and cash and cash equivalents.</p>		
Noncurrent Investments, Restricted	\$ —	\$ 3,409,443
<p>The Bond Resolutions which authorized the issuance of the Series 1999, 2002, and 2005 Bonds provided for the release of amounts deposited in the Debt Service Reserve account upon final defeasance of the Series 1993 Bonds and the 1995 Bonds. The 2005 Series provided for the advance refunding of the 1993 and 1995 Bonds releasing the debt service requirements resulting in a shift of investments from noncurrent restricted to a combination of current investments and cash and cash equivalents.</p>		
Accounts Payable and Accrued Liabilities	\$ 4,809,683	\$ 3,340,896
<p>At its June 3, 2005 meeting, the Board of Trustees approved a request to spend additional income fund and Auxiliary Facilities System funds. Because this request was late in the fiscal year, there were increased accounts payable accruals.</p>		
Revenue Bonds Payable	\$ 42,469,188	\$ 51,039,375
<p>The 2005 Series Revenue bond issue refunded the outstanding 1993 and 1995 Series Revenue Bonds. This refunding resulted in a decrease in long-term revenue bonds payable over the next 15 years.</p>		

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Explanation of Significant Variations in Account Balances
Fiscal Year 2005 Compared to Fiscal Year 2004

	2005	2004
Net Assets – Expendable Debt Service	\$ —	\$ 5,111,039
<p>The bond resolutions which authorized the issuance of the series 1999, 2002, and 2005 Bonds, provided for the release of amounts deposited in the Debt Service Reserve account upon final defeasance of the Series 1993 Bonds and the 1995 Bonds. The 2005 Series provided for the advance refunding of the 1993 and 1995 Bonds therefore the debt service requirements were lifted resulting in a reclass of restricted net assets to invested in capital assets, net of related debt.</p>		
Unrestricted Net Assets	\$ 9,871,076	\$ 6,081,982
<p>An increase in tuition, fee, and room and board revenue combined with savings from student self insurance resulted in an increase in unrestricted net assets.</p>		
Net Assets – Invested in Capital Assets, net of related debt	\$ 85,570,928	\$ 78,401,516
<p>The bond resolutions which authorized the issuance of the Series 1999, 2002 and 2005 Bonds provided for the release of amounts deposited in the Debt Service Reserve account upon final defeasance of the Series 1993 Bonds and the Series 1995 Bonds. The 2005 Series provided for the advance refunding of the 1993 and 1995 Bonds; therefore, the debt service requirements were lifted resulting in a \$5M reclass of restricted net assets to invested in capital assets, net of related debt.</p>		

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Explanation of Significant Variations in Operating Revenues
Fiscal Year 2005 Compared to Fiscal Year 2004

The following are explanations for operating revenue that changed by at least \$750,000 and by more than 15% of the previous year:

	2005	2004
Tuition and Fees, Net	\$ 51,075,172	\$ 44,126,804
At its March 2004 Board meeting, the Board of Trustees of Western Illinois University approved a 16% increase in tuition and a 7% increase in fees for new students. This increase combined with an increased number of new freshman and transfer students combined for an increase in tuition and fees.		
Sales and Services of Educational Departments	\$ 4,448,807	\$ 5,241,205
In FY2004 there were interdepartmental services classified as Sales and Services of Educational Departments. The FY2005 equivalent of this amount was netted against Public Service expense.		

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Explanation of Significant Variations in Operating Expenses
Fiscal Year 2005 Compared to Fiscal Year 2004

The following are explanations for operating expenses that changed by at least \$750,000 and by more than 15% of the previous year:

	2005	2004
Staff Benefits	\$ 5,481,025	\$ 4,353,225
<p>An increase in staff waivers combined with an increase in the adjustment for the compensated absence liability combined for an FY2005 increase in staff benefits.</p>		
On-Behalf Payments	\$ 29,966,687	\$ 67,284,696
<p>In FY2004, the State issued \$10 billion of General Obligation Bonds, Pension Funding Series 2003. On July 1, 2003, the State Universities Retirement System (SURS) received an allocation for their share of the proceeds of which the University received an allocation of \$40.3 million. There were no similar financing arrangements in FY2005. This decrease in funding flows through the University's financial statements as a decrease in on-behalf payments and a decrease in state appropriations.</p>		

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Explanation of Significant Variations in Nonoperating Revenues and Expenses
Fiscal Year 2005 Compared to Fiscal Year 2004

The following are explanations for nonoperating revenues and expenses that changed by at least \$750,000 and by more than 15% of the previous year:

	2005	2004
State Appropriations	\$ 86,359,787	\$ 122,302,896
State appropriations decreased due to the issuance of general obligation bonds in FY2004 by the State of Illinois to fund deficiencies in the State University Retirement System (SURS). Conversely, on-behalf payments for group insurance increased from FY2004 to FY2005. The net of these fluctuations flows through the University's financial statements as a decrease in on-behalf payments and a decrease in state appropriations. In addition, in FY2004, the University was required to lapse 2% in General Revenue funds that it was not required to lapse in FY2005.		
Capital Gifts	\$ —	\$ 2,984,444
In FY2004, the Foundation received a gift of riverfront property in the Quad Cities. This gift was subsequently transferred to the University in FY2004. There was not a similar gift in FY2005.		

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Explanation of Significant Lapse Period Expenditures
Fiscal Year 2005 Compared to Fiscal Year 2004

No appropriation line item had lapse period expenditures in excess of \$750,000 and 15% of total line item expenditures for the fourteen months ended August 31, 2005.

**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
ANALYSIS OF ACCOUNTS RECEIVABLE
JUNE 30, 2005 AND 2004**

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

	2005	2004
Current unrestricted funds	2,923,501	3,642,362
Current restricted funds	1,526,272	1,039,473
Loan funds	357	402
Plant funds	14,316	83,862
Agency funds	-54	85
Total accounts receivable (net)	<u>4,464,392</u>	<u>4,766,184</u>

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

	2005	2004
Accounts receivable - all funds, at gross	7,388,942	7,475,620
Less: Allowance for uncollectible accounts	<u>2,924,550</u>	<u>2,709,436</u>
Total accounts receivable (net)	<u>4,464,392</u>	<u>4,766,184</u>

Accounts receivable aging was as follows:

	2005	2004
Receivables not past due	<u>2,277,948</u>	<u>2,896,400</u>
Past due receivables:		
1 day - 90 days	1,644,686	1,407,564
91 days - 180 days	225,325	91,839
181 days - 1 year	587,353	467,436
Over 1 year	<u>2,223,988</u>	<u>2,024,847</u>
Total receivables past due	<u>4,681,352</u>	<u>3,991,686</u>
Other receivables	<u>429,642</u>	<u>587,534</u>
Total receivables, at gross	<u>7,388,942</u>	<u>7,475,620</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
SCHEDULE OF SOURCES AND APPLICATIONS OF INDIRECT
COST RECOVERIES
FOR THE YEAR ENDED JUNE 30, 2005

SOURCES:

Federal funds	\$	663,886
State funds		219,331
Private funds		57,906
Other		69,476
		663,886
Total Sources		1,010,599

APPLICATIONS:

Research		119,925
Academic Support		502,815
Student Services		0
Institutional Support		513,240
		513,240
Total Applications		1,135,980

Deficiency of Sources Under Applications		(125,381)
--	--	-----------

TRANSFERS AND OTHER DEDUCTIONS

Transfers for other funds		0
		0
Total Transfers/Other		0

Fund Balance, Beginning of Year		562,832
		562,832

FUND BALANCE, END OF YEAR	\$	437,451
		437,451

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Indirect Cost Carry-forward
Calculation Sheet for Current Excess Funds
June 30, 2005

1. Cash and Equivalents Balance

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

Add:

Cash.....	554,899	
Cash Equivalents.....		
Bank Deposits.....		
Marketable Securities.....		
Certificates of Deposit.....		
Repurchase Agreements.....		
Other cash equivalent items.....		
Interfund receivables.....	0	554,899

2. Allocated Reimbursements

Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed: 1,466,707; enter 30% of this amount.....

\$	440,012
----	---------

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.....

\$	0
----	---

4. Encumbrances and current liabilities

Paid in Lapse Period

Enter the amount of:

Current Liabilities.....	117,449
Encumbrances.....	113,204
Total.....	230,653

5. Indirect Cost Carry-forward

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

670,665

b. Subtract from item 1

-115,766

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

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**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
CALCULATION OF CURRENT EXCESS FUNDS
June 30, 2005**

	<u>Auxiliary Enterprises - Revenue Bond</u>		
	<u>Recreation Facility</u>	<u>University Housing & Dining</u>	<u>University Union</u>
CURRENT AVAILABLE FUND:			
Cash and cash equivalents	\$ 375,157	\$ 1,972,375	\$ 3,230,976
Marketable securities			
Interfund receivables			
Total current available funds (A)	<u>375,157</u>	<u>1,972,375</u>	<u>3,230,976</u>
WORKING CAPITAL ALLOWANCES:			
Highest month's expenditures	275,139	4,520,609	2,444,193
Encumbrances and current liabilities paid in lapse period	107,270	1,337,762	852,218
Refundable deposits/deferred income	<u>67,320</u>	<u>173,376</u>	<u>22,703</u>
Total working capital allowances (B)	<u>449,729</u>	<u>6,031,747</u>	<u>3,319,114</u>
CURRENT EXCESS FUNDS			
Deduct B from A (C)	<u>(74,572)</u>	<u>(4,059,372)</u>	<u>(88,138)</u>
CALCULATION OF INCOME FUND REMITTANCE:			
An entity may offset excess capital or current funds within the entity:			
Enter the amount to be offset (D)			
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ (74,572)</u>	<u>\$ (4,059,372)</u>	<u>\$ (88,138)</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
CALCULATION OF CURRENT EXCESS FUNDS - ENTITY 07
JUNE 30, 2005

	Unique Charge Programs						
	Art in NYC May 2004	Geology of Ntl Parks June 2004	AGM 368L Fall 2004	Acct & Bus Systems May-June 04	Int'l Orien Fees Spring 04	Int'l Orien Fees Fall 03	RPTA Consortium
	351020	351350	351370	351430	352300	352350	352410
CURRENT AVAILABLE FUNDS:							
Cash and cash equivalents	\$ 2.48	\$ 0.54	\$ 1.26	\$ 44.58	\$ 126.87	\$ 42.10	\$ 10.52
Marketable securities							
Interfund receivables							
Total current available funds (A)	<u>2.48</u>	<u>0.54</u>	<u>1.26</u>	<u>44.58</u>	<u>126.87</u>	<u>42.10</u>	<u>10.52</u>
WORKING CAPITAL ALLOWANCES:							
Encumbrances and current liabilities paid in lapse period							
Refundable deposits/deferred income							
Total working capital allowances (B)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CURRENT EXCESS FUNDS							
Deduct B from A (C)	<u>2.48</u>	<u>0.54</u>	<u>1.26</u>	<u>44.58</u>	<u>126.87</u>	<u>42.10</u>	<u>10.52</u>
CALCULATION OF INCOME FUND REMITTANCE:							
An entity may offset excess capital or current funds within the entity:							
Enter the amount to be offset (D)							
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ 2.48</u>	<u>\$ 0.54</u>	<u>\$ 1.26</u>	<u>\$ 44.58</u>	<u>\$ 126.87</u>	<u>\$ 42.10</u>	<u>\$ 10.52</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
CALCULATION OF CURRENT EXCESS FUNDS BY ENTITY
JUNE 30, 2005

	02	03	04	05	06	08	11	12	13
	Public Service	Student Programs and Services	Instructl Resources and Services	University Stores and Service Centers	University Publications	Sponsored Credit Programs	Parking Operations	University Services	Transit Fee
CURRENT AVAILABLE FUNDS:									
Cash and cash equivalents	\$ 716,162	\$ 2,315,362	\$ 260,999	\$ 892,035	\$ 10,590	\$ 77,187	\$ 388,249	\$ 516,183	\$ -59,812
Marketable securities	0	0	0	0	0	0	0	0	0
Interfund receivables	23,679	3,380	0	144,830	0	0	0	0	0
Total current available funds (A)	<u>739,841</u>	<u>2,318,742</u>	<u>260,999</u>	<u>1,036,865</u>	<u>10,590</u>	<u>77,187</u>	<u>388,249</u>	<u>516,183</u>	<u>-59,812</u>
WORKING CAPITAL ALLOWANCES:									
Highest month's expenditures	556,727	2,392,727	192,806	1,098,505	7,604	43,563	66,467	421,609	105,774
Encumbrances and current liabilities paid in lapse period	299,844	412,954	184,980	606,047	5,012	27,678	33,012	374,722	11,485
Refundable deposits/deferred income	74,846	115,050	26,796	0	1,680	50,695	8,892	0	0
Total working capital allowances (B)	<u>931,417</u>	<u>2,920,731</u>	<u>404,582</u>	<u>1,704,552</u>	<u>14,296</u>	<u>121,936</u>	<u>108,371</u>	<u>796,331</u>	<u>117,259</u>
CURRENT EXCESS FUNDS									
Deduct B from A (C)	<u>-191,576</u>	<u>-601,989</u>	<u>-143,583</u>	<u>-667,687</u>	<u>-3,706</u>	<u>-44,749</u>	<u>279,878</u>	<u>-280,148</u>	<u>-177,071</u>
CALCULATION OF INCOME FUND REMITTANCE:									
An entity may offset excess capital or current funds within the entity:									
Enter the amount to be offset (D)	<u>-89,546</u>	<u>-149,376</u>	<u>-19,042</u>	<u>-154,807</u>	<u>0</u>	<u>0</u>	<u>-280,226</u>	<u>0</u>	<u>0</u>
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ -281,122</u>	<u>\$ -751,365</u>	<u>\$ -162,625</u>	<u>\$ -822,494</u>	<u>\$ -3,706</u>	<u>\$ -44,749</u>	<u>\$ -348</u>	<u>\$ -280,148</u>	<u>\$ -177,071</u>

State of Illinois
WESTERN ILLINOIS UNIVERSITY
(A COMPONENT UNIT OF THE STATE OF ILLINOIS)
CURRENT FUNDS - UNRESTRICTED - OTHER
COMBINING BALANCE SHEET
June 30, 2005

ASSETS	Indirect Cost Accounts	Public Service Accounts	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	\$ 554,839	\$ 699,977	\$ 2,279,813	\$ 256,487	\$ 853,960	\$ 10,590	\$ (23,413)	\$ 77,187	\$ 68,924	\$ 1,741,450	\$ 516,183	\$ 7,035,997
Cash, change funds	60	850	10,825	(305)	11,565	-	-	-	-	-	-	22,995
Investments	-	15,335	24,724	3,261	26,510	-	-	-	-	-	-	69,830
Accounts receivable, less allowance for doubtful accounts	-	34,056	188,239	14,407	181,209	-	1,609	-	-	-	-	419,520
Inventories	-	5,691	51,418	45,988	887,881	-	-	-	-	-	-	990,978
Investment in plant:												
Equipment	-	119,692	274,753	274,429	1,684,968	-	-	-	-	-	360,307	2,714,149
Building	-	-	434,042	-	-	-	-	-	-	-	23,644	457,686
Construction in progress	-	-	-	-	-	-	-	-	-	-	94,803	94,803
Total assets	\$ 554,899	\$ 875,601	\$ 3,263,814	\$ 594,267	\$ 3,646,093	\$ 10,590	\$ (21,804)	\$ 77,187	\$ 68,924	\$ 1,741,450	\$ 994,937	\$ 11,805,958
LIABILITIES AND FUND BALANCES												
Liabilities												
Accrued salaries and wages	\$ 23,932	\$ 223,911	\$ 193,989	\$ 47,476	\$ 187,549	\$ -	\$ 3,586	\$ 26,099	\$ -	\$ -	\$ 129,629	\$ 836,171
Accounts payable	93,516	63,284	134,158	79,638	330,726	299	447	1,381	2,787	-	131,430	837,666
Accrued compensated absences	-	-	-	-	-	-	-	-	-	1,212,658	-	1,212,658
Deferred revenue	-	74,846	115,050	25,489	5,000	1,680	4,886	50,695	-	-	-	272,646
Lease obligations payable	-	-	-	-	2,101,928	-	-	-	-	-	-	5,000
Installment purchases payable	-	-	662,900	182,398	-	-	-	-	-	-	-	2,947,226
Total liabilities	117,448	362,041	1,106,097	335,001	2,625,203	1,979	8,919	78,175	2,787	1,212,658	261,059	6,111,367
Fund balances												
Current unrestricted	437,451	304,322	1,962,446	148,194	1,288,044	8,611	(30,723)	(988)	66,137	528,792	255,124	4,967,410
Renewals and replacements	-	89,546	149,376	19,042	154,807	-	-	-	-	-	-	412,771
Net investment in plant	-	119,692	45,895	92,030	(421,961)	-	-	-	-	-	478,754	314,410
Total fund balances (deficits)	437,451	513,560	2,157,717	259,266	1,020,890	8,611	(30,723)	(988)	66,137	528,792	733,878	5,694,591
Total liabilities and fund balances (deficits)	\$ 554,899	\$ 875,601	\$ 3,263,814	\$ 594,267	\$ 3,646,093	\$ 10,590	\$ (21,804)	\$ 77,187	\$ 68,924	\$ 1,741,450	\$ 994,937	\$ 11,805,958

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A COMPONENT UNIT OF THE STATE OF ILLINOIS)
CURRENT FUNDS - UNRESTRICTED - OTHER
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2005

	Indirect Cost Accounts	Public Service Accounts	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	\$ -	\$ 276,471	\$ 9,107,525	\$ 893,447	\$ 1,878	\$ -	\$ 28,070	\$ -	\$ -	\$ -	\$ -	\$ 10,307,391
Indirect cost recovery	878,087	-	-	-	-	-	-	-	-	-	-	878,087
Investment income	9,082	7,010	49,865	4,842	14,273	192	-	-	1,159	13,426	11,137	110,986
Sales and subscriptions	-	77,752	462,618	212,726	1,658,987	16,635	-	-	-	-	-	2,428,718
Charges for services	122,972	2,492,620	1,356,505	122,733	4,301,110	7,162	358,595	166,712	-	-	240	8,930,649
Athletic guarantees	-	-	595,250	-	-	-	-	-	-	-	-	595,250
Other	458	102,610	601,680	33,749	418,829	-	-	-	-	-	-	1,169,211
Gifts	-	12,278	132,168	-	35	-	462	-	176,363	-	-	321,308
Transfers from other funds	-	-	-	-	-	-	-	-	-	-	2,773,962	2,773,962
Expended for plant facilities	165,278	81,117	80,755	27,562	181,215	-	-	-	-	-	406,543	942,470
Other fixed asset additions	-	-	323,973	57,118	634,124	-	-	-	-	-	-	1,015,215
Total revenues and other additions	1,175,877	3,049,858	12,712,339	1,352,177	7,210,451	23,989	399,012	166,712	177,522	13,426	3,191,882	29,473,245
EXPENDITURES AND OTHER DEDUCTIONS												
Cost of sales	-	32,428	90,475	25,371	1,775,673	-	-	-	88,790	-	-	1,923,947
Personal services	72,079	1,877,771	3,078,604	438,599	1,978,501	-	22,963	82,851	-	-	2,034,031	9,674,189
Contractual services	500,885	434,126	3,178,178	165,873	457,993	1,941	330,838	13,676	98,093	-	474,427	5,656,030
Telecommunications	5,705	34,319	111,794	58,098	745,818	-	610	-	771	-	179	957,294
Travel	63,685	47,769	184,284	7,074	294,842	-	28,437	13,308	2,269	-	3,360	645,028
Retirement	3,876	-	-	-	-	-	-	-	-	-	-	3,876
Group insurance	7,994	-	-	-	-	-	-	-	-	-	-	7,994
Commodities	106,870	166,978	899,331	339,580	344,649	13,036	4,748	4,368	2,379	-	15,625	1,897,564
Equipment	282,231	144,158	218,475	85,127	113,209	5,400	780	1,494	565	-	316,188	1,167,627
Scholarships	-	1,304	1,455,815	-	-	-	30,317	39,125	2,000	-	-	1,528,561
Compensated absences adjustment	-	-	-	-	-	-	-	-	-	144,012	-	144,012
Athletic guarantees	-	-	75,200	-	-	-	-	-	-	-	-	75,200
Other	92,655	193,347	1,650,257	79,797	328,761	1,199	9,976	10,925	1,303	-	139,151	2,505,271
Expended for plant facilities	-	2,732	5,343	-	147,888	-	-	-	-	-	-	155,963
Other fixed asset deductions	-	40,832	911,309	100,064	930,213	-	-	-	-	-	124,716	2,107,134
Total expenditures and other deductions	1,135,980	2,975,764	11,859,065	1,299,583	7,115,547	21,576	428,669	165,647	196,170	144,012	3,107,677	28,449,690
Net increase (decrease) in fund balances before transfers	39,897	74,094	853,274	52,594	94,904	2,413	(29,657)	1,065	(18,648)	(130,586)	84,205	1,023,555
TRANSFERS AMONG FUNDS												
Transfers (to) from other funds, current funds	-	(5,000)	(807,925)	(10,000)	(135,000)	-	-	-	-	900,000	-	(57,925)
Transfers (to) from other funds, plant funds	(165,278)	35,586	80,071	16,691	101,534	-	-	-	-	-	196,927	265,531
Transfers for lease obligation payments	-	-	(87,322)	(63,760)	(442,968)	-	-	-	-	-	-	(118,688)
Transfers for installment purchase payments	-	-	-	-	(595,122)	-	-	-	-	-	-	(594,050)
Total transfers among funds	(165,278)	30,586	(815,176)	(57,069)	(595,122)	-	-	-	-	900,000	196,927	(505,132)
Net increase (decrease) for the year	(125,381)	104,680	38,098	(4,475)	(500,218)	2,413	(29,657)	1,065	(18,648)	769,414	281,132	518,423
FUND BALANCE (DEFICIT), beginning	562,832	408,880	2,119,619	263,741	1,521,108	6,198	(1,066)	(2,053)	84,785	(240,622)	452,746	5,176,168
FUND BALANCE (DEFICIT), ending	\$ 437,451	\$ 513,560	\$ 2,157,717	\$ 259,266	\$ 1,020,890	\$ 8,611	\$ (30,723)	\$ (988)	\$ 66,137	\$ 528,792	\$ 733,878	\$ 5,694,591

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A COMPONENT UNIT OF THE STATE OF ILLINOIS)
AUXILIARY ENTERPRISES - OTHER
COMBINING BALANCE SHEET
JUNE 30, 2005

<u>ASSETS</u>	<u>Parking Services</u>	<u>Transit Fee</u>	<u>Total</u>
Assets			
Cash and temporary cash investments	\$ 367,703	\$ (59,812)	\$ 307,891
Investments, other	20,246	-	20,246
Change funds	300	-	300
Accounts receivable, net	69,737	8,308	78,045
Investment in plant, net of accumulated depreciation			
Buildings	34,807	-	34,807
Site improvements	991,473	-	991,473
Equipment	18,601	36,311	54,912
Total assets	\$ 1,502,867	\$ (15,193)	\$ 1,487,674

LIABILITIES AND FUND BALANCES

Liabilities			
Accrued salaries and wages	\$ 32,585	\$ 3,860	\$ 36,445
Accounts payable	107,756	7,624	115,380
Deferred revenue	8,892	5,920	14,812
Total liabilities	149,233	17,404	166,637
Fund balances			
Current funds	297,855	(68,908)	228,947
Renewals and replacements	10,898	-	10,898
Net investment in plant	1,044,881	36,311	1,081,192
Total fund balances (deficit)	1,353,634	(32,597)	1,321,037
Total liabilities and fund balances (deficit)	\$ 1,502,867	\$ (15,193)	\$ 1,487,674

**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A COMPONENT UNIT OF THE STATE OF ILLINOIS)
AUXILIARY ENTERPRISES - OTHER - CURRENT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

FOR THE YEAR ENDED JUNE 30, 2005

	Parking Operations	Transit Fee	Total
REVENUES AND OTHER ADDITIONS			
Sales and services	\$ 498,758	\$ 103,668	\$ 602,426
Fees	-	600,218	600,218
Investment income	6,720	897	7,617
Fines	377,301	-	377,301
Other revenues	684	4,358	5,042
Expended for plant facilities	208,875	-	208,875
Total revenues and other additions	1,092,338	709,141	1,801,479
EXPENDITURES AND OTHER DEDUCTIONS			
Personal services	465,777	45,684	511,461
Contractual services	8,261	431,856	440,117
Commodities	30,571	5,252	35,823
Permanent improvements	12,726	-	12,726
Equipment	16,950	968	17,918
Travel	203	1,370	1,573
Telecommunications	1,436	2,679	4,115
Other expenditures	63,406	152,484	215,890
Expended for plant facilities	196,149	-	196,149
Expended for renewals and replacements	64,765	-	64,765
Other fixed asset deductions	41,832	26,781	68,613
Total expenditures and other deductions	902,076	667,074	1,569,150
Net increase (decrease) in fund balances before transfers	190,262	42,067	232,329
TRANSFERS AMONG FUNDS			
Transfers (to) from other funds, current funds	(100,000)	-	(100,000)
Transfers (to) from other funds, plant funds	100,000	-	100,000
Total transfers among funds	-	-	-
Net increase (decrease) for the year	190,262	42,067	232,329
FUND BALANCE (DEFICIT), beginning	1,163,372	(74,664)	1,088,708
FUND BALANCE (DEFICIT), ending	\$ 1,353,634	\$ (32,597)	\$ 1,321,037

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
COMBINING BALANCE SHEET
June 30, 2005

ASSETS	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing & Dining</u>	<u>Total</u>
Current funds:				
Cash and investments	\$ 3,230,976	\$ 375,157	\$ 1,972,375	\$ 5,578,508
Accounts and interest receivable, less allowance for doubtful accounts of \$1,498,000	505,702	35,765	671,085	1,212,552
Inventories	1,109,944	24,124	-	1,134,068
Total current funds	<u>\$ 4,846,622</u>	<u>\$ 435,046</u>	<u>\$ 2,643,460</u>	<u>\$ 7,925,128</u>
Plant Funds:				
Cash - debt service reserve	\$ (91,392)	\$ (586,355)	\$ 1,315,573	\$ 637,826
Cash - renewals and replacements	872,532	(1,595,125)	10,621,385	9,898,792
Cash - construction funds	57,259	213,947	944,090	1,215,296
Investments - renewals, replacements, def m	118,368	(216,396)	1,440,903	1,342,875
Investments - construction funds	175,072	654,153	2,886,595	3,715,820
Accrued interest receivable	499	1,833	8,740	11,072
Investment in plant:				
Land, buildings, and improvements	1,297,772	8,900,466	38,103,485	48,301,723
Equipment	78,509	203,479	876,128	1,158,116
Construction in progress	-	-	500,422	500,422
Bond Issuance Costs	24,192	75,309	419,152	518,653
Total plant funds	<u>\$ 2,532,811</u>	<u>\$ 7,651,311</u>	<u>\$ 57,116,473</u>	<u>\$ 67,300,595</u>
Total assets	<u>\$ 7,379,433</u>	<u>\$ 8,086,357</u>	<u>\$ 59,759,933</u>	<u>\$ 75,225,723</u>

LIABILITIES AND FUND BALANCES

Current funds:				
Accrued payroll	\$ 167,892	\$ 80,638	\$ 530,402	\$ 778,932
Accounts payable	656,047	24,030	690,005	1,370,082
Student deposits	-	-	136,016	136,016
Deferred revenue	22,703	67,320	173,376	263,399
Accrued compensated absences	419,371	29,970	1,171,785	1,621,126
	<u>\$ 1,266,013</u>	<u>\$ 201,958</u>	<u>\$ 2,701,584</u>	<u>\$ 4,169,555</u>
Fund balance, reserve for operations	3,580,609	233,088	(58,124)	3,755,573
Total current funds	<u>\$ 4,846,622</u>	<u>\$ 435,046</u>	<u>\$ 2,643,460</u>	<u>\$ 7,925,128</u>
Plant Funds:				
Accounts payable and accrued payroll	\$ 44,345	\$ 24,948	\$ 201,349	\$ 270,642
Accrued interest	26,924	96,635	505,084	628,643
Revenue bonds payable	1,753,252	6,457,766	36,991,827	45,202,845
	<u>\$ 1,824,521</u>	<u>\$ 6,579,349</u>	<u>\$ 37,698,260</u>	<u>\$ 46,102,130</u>
Fund balances:				
Retirement of Indebtedness	\$ (94,125)	\$ (607,679)	\$ 1,229,640	\$ 527,836
Renewals and replacements reserve	946,555	(1,836,469)	11,945,629	11,055,715
Project construction fund	232,830	869,933	3,754,735	4,857,498
Net investment in plant	(376,970)	2,646,177	2,488,209	4,757,416
	<u>\$ 708,290</u>	<u>\$ 1,071,962</u>	<u>\$ 19,418,213</u>	<u>\$ 21,198,465</u>
Total plant funds	<u>\$ 2,532,811</u>	<u>\$ 7,651,311</u>	<u>\$ 57,116,473</u>	<u>\$ 67,300,595</u>
Total liabilities and fund balances	<u>\$ 7,379,433</u>	<u>\$ 8,086,357</u>	<u>\$ 59,759,933</u>	<u>\$ 75,225,723</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
COMBINING STATEMENT OF REVENUES AND OPERATING EXPENDITURES
BY FUNCTIONAL ENTITY
Year Ended June 30, 2005

	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing and Dining Services</u>	<u>Total</u>
REVENUES				
Room and board	\$ -	\$ -	\$ 29,474,064	\$ 29,474,064
Graduate and family housing	-	-	1,254,477	1,254,477
Sales and services	6,364,270	501,127	1,796,820	8,662,217
Student fees	2,172,517	2,393,367	430,028	4,995,912
Investment income	102,017	23,320	337,879	463,216
Other	131,146	85,174	1,138,823	1,355,143
Total revenues	<u>8,769,950</u>	<u>3,002,988</u>	<u>34,432,091</u>	<u>46,205,029</u>
OPERATING EXPENDITURES				
Cost of merchandise sold	4,258,030	87,020	-	4,345,050
Personal services:				
Student	132,687	276,139	1,171,919	1,580,745
Regular	2,172,046	923,940	6,642,573	9,738,559
Compensated absences	(6,115)	(2,601)	(18,701)	(27,417)
Fringe Benefits	70,309	21,042	220,922	312,273
Food service and catering	31,001	3,226	11,074,535	11,108,762
Laundry and linen service	174,228	95,707	552,298	822,233
Supplies	66,919	122,595	242,784	432,298
Travel	10,024	8,085	36,291	54,400
Utilities	499,967	89,029	2,888,222	3,477,218
Telephone	22,992	8,791	576,522	608,305
Repairs and maintenance	73,255	76,873	817,431	967,559
Insurance	36,748	9,083	191,323	237,154
Other financial	72,142	3,476	17,235	92,853
Equipment	24,324	17,828	255,885	298,037
Bad debts	15,087	11,252	201,901	228,240
Administrative Support	335,017	114,714	1,315,306	1,765,037
Miscellaneous	39,069	24,427	744,522	808,018
Total operating expenditures	<u>8,027,730</u>	<u>1,890,626</u>	<u>26,930,968</u>	<u>36,849,324</u>
Revenue over operating expenditures	<u>\$ 742,220</u>	<u>\$ 1,112,362</u>	<u>\$ 7,501,123</u>	<u>\$ 9,355,705</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
 (A Component Unit of the State of Illinois)
AUXILIARY ENTERPRISES - REVENUE BOND - CURRENT FUNDS
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
Year Ended June 30, 2005

	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing & Dining</u>	<u>Total</u>
Balances July 1, 2004	\$ 3,519,722	\$ 198,639	(185,930)	\$ 3,532,431
Revenues and other additions:				
Operating Revenues	8,769,950	3,002,988	34,432,091	46,205,029
Expenditures and other deductions:				
Operating expenditures	8,027,730	1,890,626	26,930,968	36,849,324
Transfers and other additions (deductions):				
Mandatory transfers:				
Principal and interest	(112,889)	(396,323)	(1,996,555)	(2,505,767)
Renewals, replacements, deferred maintenance, equipment reserve	(448,300)	(269,375)	(3,375,085)	(4,092,760)
Other transfers:				
Transfer to 2005 Bond Issue	<u>(120,144)</u>	<u>(412,215)</u>	<u>(2,001,677)</u>	<u>(2,534,036)</u>
Total transfers	<u>(681,333)</u>	<u>(1,077,913)</u>	<u>(7,373,317)</u>	<u>(9,132,563)</u>
Balances (Deficits) June 30, 2005	<u>\$ 3,580,609</u>	<u>\$ 233,088</u>	<u>\$ (58,124)</u>	<u>\$ 3,755,573</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
AUXILIARY ENTERPRISES - REVENUE BOND - PLANT FUNDS
COMBINING STATEMENT OF CHANGES IN FUND BALANCES
Year Ended June 30, 2005

	University Union	Recreation Facility	University Housing & Dining	Total
Renewals, Replacements, Deferred Maintenance and Equipment Reserve				
Balances (Deficits) June 30, 2004	\$ 896,007	\$ (1,309,974)	\$ 12,900,622	\$ 12,486,655
Transfers from current funds	448,300	269,375	3,375,085	4,092,760
Expenditures for renewals and replacements	(185,652)	(135,570)	(2,202,478)	(2,523,700)
Transfers for 2005 bond issue	(212,100)	(660,300)	(2,127,600)	(3,000,000)
Balances (Deficits) June 30, 2005	<u>\$ 946,555</u>	<u>\$ (1,836,469)</u>	<u>\$ 11,945,629</u>	<u>\$ 11,055,715</u>
Retirement of Indebtedness				
Balances (Deficits) June 30, 2004	\$ 443,482	\$ 1,026,982	\$ 6,932,195	\$ 8,402,659
Interest income	2,066	6,434	9,217	17,717
Transfers (net)	(503,618)	(1,567,836)	(6,161,223)	(8,232,677)
Bond Issuance expenditures	(4,254)	(13,243)	(42,669)	(60,166)
Retirement of bonds	(36,785)	(123,984)	(584,231)	(745,000)
Bond Issue Proceeds	28,302	88,108	283,897	400,307
Interest paid, bonds	(76,149)	(272,491)	(1,413,042)	(1,761,682)
Mandatory debt retirement transfer	52,831	248,351	2,205,496	2,506,678
Balances (Deficits) June 30, 2005	<u>\$ (94,125)</u>	<u>\$ (607,679)</u>	<u>\$ 1,229,640</u>	<u>\$ 527,836</u>
Investment in Plant				
Balances (Deficits) June 30, 2004	\$ (742,094)	\$ 541,898	\$ 7,003,697	\$ 6,803,501
Retirement of bonded indebtedness	-	31,388	446,376	477,764
Bonds Refunded	473,808	2,395,606	4,560,199	7,429,613
Additions to plant	30,506	30,504	3,213,688	3,274,698
Depreciation	(125,791)	(358,715)	(1,762,098)	(2,246,604)
Gifts and other (Additions to Fixed Assets)	-	423	2,598	3,021
Discount amortization	2,981	14,335	32,887	50,203
Refund amortization	(7,409)	(7,574)	(74,341)	(89,324)
Capital appreciation	(8,575)	(667)	(86,036)	(95,278)
Transfers (net)	(396)	(1,021)	(10,848,761)	(10,850,178)
Balances (Deficits) June 30, 2005	<u>\$ (376,970)</u>	<u>\$ 2,646,177</u>	<u>\$ 2,488,209</u>	<u>\$ 4,757,416</u>
Project Construction Fund				
Balances (Deficits) June 30, 2004	\$ -	\$ 390	\$ (9,968,657)	\$ (9,968,267)
Investment Income	1,609	5,975	39,697	47,281
Retirement of bonded indebtedness	-	-	465,000	465,000
Capitalized Interest	-	-	207,268	207,268
Expenditures for renewals and replacements	-	-	(1,887,966)	(1,887,966)
Transfers (net)	231,221	863,568	14,899,393	15,994,182
Balances (Deficits) June 30, 2005	<u>\$ 232,830</u>	<u>\$ 869,933</u>	<u>\$ 3,754,735</u>	<u>\$ 4,857,498</u>

Analysis of Operations

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
University Functions and Planning Program
For the Year Ended June 30, 2005

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 became President of the University as of July 1, 2002. 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 budget 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.

Our observation of the agency functions and planning programs at the University for the year ended June 30, 2005, indicates that the University does have an adequate planning system through which the University establishes formal written goals consistent with the statutory mandate and authority of the University. The system provides for the goals and objectives of the University to be periodically re-evaluated with alternative approaches being considered. The planning system provides for the University’s planning to be coordinated with the Illinois Board of Higher Education.

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
UNAUDITED EMPLOYMENT STATISTICS
For the Years Ended June 30, 2005 and 2004

	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M Phys. Plant	Independent Operations	Total All Functions
Year ending June 30, 2005									
Appropriated funds:									
Faculty/administrative	707.4	10.4	24.3	35.2	50.5	24.3	1.8	0.0	853.9
Civil Service	170.5	5.5	14.9	60.8	35.7	64.8	152.1	0.0	504.3
Student employees	23.1	0.2	2.0	21.2	7.0	5.4	4.7	0.0	63.6
Total Appropriated	901.0	16.1	41.2	117.2	93.2	94.5	158.6	0.0	1,421.8
Non-appropriated funds:									
Faculty/administrative	7.4	23.2	88.8	0.0	45.7	0.0	0.4	32.6	198.1
Civil Service	4.0	1.2	16.6	0.1	58.2	1.8	145.0	91.2	318.1
Student employees	33.1	3.7	12.7	0.4	51.2	0.0	10.7	126.3	238.1
Total Non-Appropriated	44.5	28.1	118.1	0.5	155.1	1.8	156.1	250.1	754.3
Total all funds	945.5	44.2	159.3	117.7	248.3	96.3	314.7	250.1	2,176.1
Year ending June 30, 2004									
Appropriated funds:									
Faculty/administrative	691.4	9.2	39.6	35.7	54.0	22.9	1.8	0.0	854.6
Civil Service	165.9	5.2	19.4	63.8	39.0	75.8	153.8	0.0	522.9
Student employees	26.5	0.4	4.2	23.6	4.5	5.1	3.9	0.0	68.2
Total Appropriated	883.8	14.8	63.2	123.1	97.5	103.8	159.5	0.0	1,445.7
Non-appropriated funds:									
Faculty/administrative	4.0	31.7	96.4	0.0	45.1	0.0	0.0	33.5	210.7
Civil Service	2.7	1.2	14.3	0.0	49.1	1.8	141.2	62.1	272.4
Student employees	33.8	3.0	14.2	0.1	60.4	0.1	10.9	126.1	248.6
Total Non-Appropriated	40.5	35.9	124.9	0.1	154.6	1.9	152.1	221.7	731.7
Total all funds	924.3	50.7	188.1	123.2	252.1	105.7	311.6	221.7	2,177.4

STATE OF ILLINOIS
 WESTERN ILLINOIS UNIVERSITY
 (A Component Unit of the State of Illinois)
 UNAUDITED SERVICE EFFORTS AND ACCOMPLISHMENTS
 ENROLLMENT STATISTICS

FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

Enrollment figures, as developed by University personnel for the undergraduate and graduate schools during the years ended June 30, 2005 and 2004 are presented below:

Unaudited enrollment statistics:

	<u>2005</u>	<u>2004</u>
Summer term:		
Undergraduate students	1,610	1,728
Graduate students	953	1,056
Extension students	1,021	1,233
Total Enrollment	<u>3,584</u>	<u>4,017</u>
Full-time equivalent students	<u>2,603</u>	<u>2,901</u>
Fall term:		
Undergraduate students	10,752	10,462
Graduate students	1,715	1,844
Extension students	1,091	1,163
Total Enrollment	<u>13,558</u>	<u>13,469</u>
Full-time equivalent students	<u>11,690</u>	<u>11,509</u>
Spring term:		
Undergraduate students	9,864	9,604
Graduate students	1,619	1,725
Extension students	1,005	1,139
Total Enrollment	<u>12,488</u>	<u>12,468</u>
Full-time equivalent students	<u>10,779</u>	<u>10,526</u>
Annual full-time equivalent students (based on average per term exclusive of summer term)	<u>11,235</u>	<u>11,018</u>

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
 (A Component Unit of the State of Illinois)
UNAUDITED SCHEDULE OF UNRESTRICTED CURRENT FUNDS
General Expenditures Per Full-Time Equivalent Student*
as Reported to the Board of Higher Education
Year Ended June 30, 2005

	<u>Total Costs</u>	<u>Total costs per full-time equivalent*</u>
Direct salary	\$33,669,807	\$2,997.00
Indirect instruction	7,019,558	624.82
Departmental research	1,358,981	120.96
Departmental overheads	7,272,428	647.33
College or school overheads	<u>3,916,175</u>	<u>348.58</u>
Subtotal of department and college costs	53,236,949	4,738.69
Overhead support unique to a function	8,617,998	767.10
All other academic support	6,772,512	602.83
Student services	4,673,087	415.96
Institutional support	<u>7,843,507</u>	<u>698.16</u>
Total of department and college costs with University overheads	81,144,053	7,222.74
Operation and maintenance of physical plant	<u>11,011,960</u>	<u>980.19</u>
Total of all costs	<u><u>\$92,156,013</u></u>	<u><u>\$8,202.93</u></u>

*Full-time equivalent student is the sum of full-time equivalent students for Fall 2004 and Spring 2005 semesters divided by two.

Variables:

Fall FTE	11,690
Spring FTE	10,779
Full-time equivalent	11,234.5

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

State of Illinois
Western Illinois University

(A Component Unit of the State of Illinois)

**Unaudited Schedule of Classrooms, Class Laboratories and Student Stations and Percent of Classrooms, Class Laboratories and Student Stations Assigned for Use
Fiscal Year 2005, by Semester**

	Number of	Weekly Student Station Hours Assigned Monday - Friday	% of Student Stations Assigned for Use Monday - Friday	Weekly Room Hours Assigned Monday - Friday	Percent of Hours Assigned for Use Monday - Friday
	Rooms	7 a.m. - 5 p.m. - 5 p.m. - 10 p.m.	7 a.m. - 5 p.m. - 5 p.m. - 10 p.m.	7 a.m. - 5 p.m. - 5 p.m. - 10 p.m.	7 a.m. - 5 p.m. - 5 p.m. - 10 p.m.
Fall Semester 2004					
Classrooms	190	125,711	26.0	4,464	46.90
Class Laboratories	110	10,538	7.20	616	11.20
		8 am - 4 pm	8 am - 4 pm	8 am - 4 pm	8 am - 4 pm
Classrooms		125,576	32.4	4,461	58.6
Class Laboratories		10,538	8.1	616	14.0
		7 a.m. - 5 p.m. - 5 p.m. - 10 p.m.	7 a.m. - 5 p.m. - 5 p.m. - 10 p.m.	7 a.m. - 5 p.m. - 5 p.m. - 10 p.m.	7 a.m. - 5 p.m. - 5 p.m. - 10 p.m.
Spring Semester 2005					
Classrooms	190	109,640	22.6	4,136	43.5
Class Laboratories	110	10,110	6.9	598	10.8
		8 am - 4 pm	8 am - 4 pm	8 am - 4 pm	8 am - 4 pm
Classrooms		109,460	28.3	4,130	54.3
Class Laboratories		10,110	7.8	591	13.6

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Comments on the Percentage of Total Expenditures
Represented By Administrative Costs
For The Year Ended June 30, 2005

The percentage of total expenditures represented by administrative costs for the year ending June 30, 2005 was approximately 8.9%. 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
(A Component Unit of the State of Illinois)
Information on Restricted Accounts**

Auxiliary Facilities System - 1999, 2002, and 2005 Bond Series
Year Ended June 30, 2005

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

Fund Balance per report June 30, 2004	\$ 20,889,313
Interest	(1,761,682)
Principal paid	(745,000)
Expenditures for repair and replacement	(1,786,052)
Expenditures of equipment	(737,648)
Transfers for debt retirement	2,506,679
Transfers for repair and replacement	3,592,760
Transfers for equipment	500,000
Transfers for 2005 Bond Issue	(11,232,677)
Net Bond Proceeds	400,307
Net investment income and increase in fair value	17,717
Amortization of Bond Issuance Costs	(60,166)
Fund Balance, June 30, 2005	<u>\$ 11,583,551</u>

Fund Balances June 30, 2005

Bond & Interest Sinking Fund	\$ 527,836
Repair and Replacement Reserve	10,369,390
Equipment Reserve	686,325
	<u>\$ 11,583,551</u>

**State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Information on Restricted Accounts**

Auxiliary Facilities System - 1999, 2002, and 2005 Bond Series
Year Ended June 30, 2005

Comparison with requirements or allowable:

Bond and Interest Sinking:

Cash and investments		\$ 637,826
3 months interest payable	504,877	
3 months bonds payable	<u>762,500</u>	<u>1,267,377</u>
Difference		<u>\$ (629,551) *</u>

Repair and Replacement Reserve:

Cash and investments		\$ 10,524,985
Balance June 30, 2004	11,755,739	
Approved fiscal year 2005 expenditures	(1,741,449)	
Transfer for 2005 bond issue	(3,000,000)	
Transfer June 30, 2005 per resolution	3,592,760	
Fiscal year 2004 accounts payable	(237,660)	
Add back fiscal year 2005 accounts payable	<u>155,595</u>	<u>10,524,985</u>
Difference		<u>\$ -</u>

Equipment Reserve:

Cash and investments		\$ 716,682
Accounts Payable		<u>30,357</u>
		<u>\$ 686,325</u>
Balance June 30, 2004	968,576	
Approved fiscal year 2005 expenditures	(782,251)	
Transfer June 30, 2005	<u>500,000</u>	<u>686,325</u>
Difference		<u>\$ -</u>

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

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
Comments on Certain Matters Pertaining to the
University Guidelines
For The Year Ended June 30, 2005

The following comments on certain matters are a requirement of the University Guidelines 1982 as amended 1997. The letters preceding each comment below correspond to the letter appearing on Cross-Reference Table of University Guidelines reporting requirement presented at the beginning of the Compliance Section of this report.

- a. We noted no violations of the compliance requirements of the *University Guidelines*.
- d. Western Illinois University does not have statutory authority to divert tuition to Auxiliary Enterprise operations, and we noted no instances of any such diversion.
- h. The University Auxiliary Enterprises and activities received \$1,526,250 for group insurance and \$905,120 for pensions from State appropriated funds for the year ended June 30, 2005. These amounts of support were estimated by University management.
- j. Testing of the Revenue Bond Fund accounting revealed no instances of noncompliance with the terms of the bond indenture.
- k. As of June 30, 2005, Western Illinois 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.
- l. The Western Illinois University 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*.
- n. The University provided the Foundation with \$800,442 in administration and support services during the year ended June 30, 2005, for the Foundation's fund-raising services.
- o. There were no unreimbursed subsidies from the University to the Foundation for the year ended June 30, 2005.
- p. There is no debt financing by the Western Illinois University Foundation.
- r. Income from investments of pooled funds has been allocated and credited to the original sources of the funds.
- u. There are no certificates of participation (COPS) issued by the University, or participation in lease or purchase arrangements involving COPS issued by other third parties other than as follows. The University refinanced a telecommunication 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.

**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
SUMMARY OF WESTERN ILLINOIS UNIVERSITY
FOUNDATION PAYMENTS TO THE UNIVERSITY
FOR THE YEAR ENDED JUNE 30, 2005**

During the year ended June 30, 2005, Western Illinois 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 \$800,442 for the year ended June 30, 2005. The Foundation utilizes the services of three University employees and reimburses the University for their services. 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 during the year ended June 30, 2005.

Funds considered unrestricted for purpose of the University Guidelines computations:	
Totally unrestricted	\$ 329,708
Restricted only as to campus, college or department and generally available for ongoing University operations	<u>1,547,205</u>
Total Funds Considered Unrestricted	<u>1,876,913</u>
Funds considered restricted for purpose of the University Guidelines computations:	
Total funds given for scholarships, grants and awards	1,526,964
Other restricted funds	<u>301,909</u>
Total Funds Considered Restricted	<u>1,828,873</u>
TOTAL FUNDS PROVIDED TO THE UNIVERSITY BY THE FOUNDATION	<u>\$ 3,705,786</u>

During the year ended June 30, 2005, the Foundation did not purchase nor receive as a gift any real estate. During the year ended June 30, 2005, the University did not purchase nor receive as a gift any real estate.

**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
SPECIAL DATA REQUIRED BY THE AUDITOR GENERAL
UNAUDITED COMPARATIVE SCHEDULE OF ACCRUED COMPENSATED
ABSENCES SINCE 1985**

FOR THE YEAR ENDED JUNE 30, 2005

<u>Fiscal Year</u>	<u>Accrued Vacation Pay</u>	<u>Accrued Sick Pay</u>	<u>Total</u>
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
(A Component Unit of the State of Illinois)
Emergency Purchases
For the Year Ended June 30, 2005**

According to University officials, and based on our review of University records, the University had no emergency purchases during the current year.

**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
Illinois First Projects
For the Year Ended June 30, 2005**

According to University officials, and based on our review of the State Appropriations and University records, the University had no Illinois First Projects funded during the current year.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
University Accounting Entities and Related Sources of
Revenue and Purpose
For The Year Ended June 30, 2005

Indirect Cost

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

Purpose: To pay for costs of grants and contracts 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.

University Publications

Source: Subscriptions and charges for University-sponsored publications.

Purpose: Preparation, promotion and distribution of University publications.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
University Accounting Entities and Related Sources of
Revenue and Purpose
For The Year Ended June 30, 2005

Unique Charge Programs

Source: Charges for special costs involved in field trips and travel credit programs.

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

Sponsored Credit Programs

Source: Fees charged 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.

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.

State of Illinois
Western Illinois University
(A Component Unit of the State of Illinois)
University Accounting Entities and Related Sources of
Revenue and Purpose
For The Year Ended June 30, 2005

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
(A Component Unit of the State of Illinois)
CALCULATION OF FEDERAL VS. NON-FEDERAL EXPENDITURES
YEAR ENDED JUNE 30, 2005**

	<u>Amount</u>	<u>Percent</u>
Federal Funds	\$ 17,559,016	8.5%
Nonfederal Funds	<u>188,284,856</u>	<u>91.5%</u>
	<u>\$ 205,843,872</u>	<u>100.0%</u>

Table 4

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
FISCAL YEAR 2005
UNDERGRADUATE TUITION AND FEE WAIVERS
(Unaudited)
(in thousands of dollars)

Western Illinois University

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients *	Value of Waivers	Number of Recipients *	Value of Waivers
<u>MANDATORY WAIVERS</u>					
<u>(SUBTOTAL)</u>	311	311	\$ 794.1	16	\$ 12.7
Teacher Special Education	39	39	123.3	2	0.2
General Assembly	66	66	240.4		
ROTC	45	45	166.0		
DCFS	14	14	48.5	14	12.5
Children of Employees	147	147	215.9		
Senior Citizens					
Honorary Scholarships					
Other (please specify) **					
<u>DISCRETIONARY WAIVERS</u>					
<u>(SUBTOTAL)</u>	543	543	1,243.2	60	12.7
Faculty/Administrators	9	9	9.8	7	2.0
Civil Service	73	73	59.7	52	9.4
Academic/Other Talent	127	127	166.0	1	1.3
Athletic	176	176	595.5		
Gender Equity in					
Intercollegiate Athletics	157	157	411.8		
Foreign Exchange Students					
Out-of-State Students					
Foreign Students					
Student Need-Financial Aid					
Student Need-Special Programs					
Cooperating Professionals					
Research Assistants					
Teaching Assistants					
Other Assistants					
Student Employment					
Interinstitutional/Related Agencies					
Retired University Employees					
Children of Deceased Employees	1	1	0.4		
Contract/Training Grants					
All Other (please specify)**					
TOTAL	854	854	\$ 2,037.3	76	\$ 25.4

* Unduplicated

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

**NOTE: DISCRETIONARY CHILDREN OF EMPLOYEE WAIVERS CATEGORY HAS BEEN
DISCONTINUED AS OF FISCAL YEAR 2005**

Table 5

STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY
(A Component Unit of the State of Illinois)
FISCAL YEAR 2005
GRADUATE TUITION AND FEE WAIVERS
(Unaudited)
(in thousands of dollars)

Western Illinois University

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients *	Value of Waivers	Number of Recipients *	Value of Waivers
<u>MANDATORY WAIVERS</u>					
<u>(SUBTOTAL)</u>	3	3	\$ 6.0	1	\$ 0.1
Teacher Special Education	2	2	2.3	1	0.1
General Assembly	1	1	3.7		
ROTC					
DCFS					
Children of Employees					
Senior Citizens					
Honorary Scholarships					
Other (please specify) **					
<u>DISCRETIONARY WAIVERS</u>					
<u>(SUBTOTAL)</u>	1,026	1,026	2,423.5	256	34.6
Faculty/Administrators	86	86	86.6	64	13.6
Civil Service	47	47	48.7	39	8.7
Academic/Other Talent					
Athletic					
General Equity in					
Intercollegiate Athletics					
Foreign Exchange Students					
Out-of-State Students					
Foreign Students					
Student Need-Financial Aid					
Student Need-Special Programs					
Cooperating Professionals	197	197	167.2	153	12.3
Research Assistants	635	635	1,980.8		
Teaching Assistants	51	51	114.4		
Other Assistants	7	7	23.5		
Student Employment					
Interinstitutional/Related Agencies	3	3	2.3		
Retired University Employees					
Children of Deceased Employees					
Contract/Training Grants					
All Other (please specify)**					
TOTAL	1,029	1,029	\$ 2,429.5	257	\$ 34.7

* Unduplicated

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

**NOTE: DISCRETIONARY CHILDREN OF EMPLOYEE WAIVERS CATEGORY HAS BEEN
DISCONTINUED AS OF FISCAL YEAR 2005**