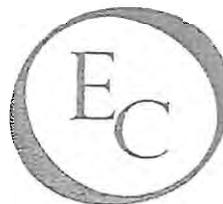


**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY**

**COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and OMB Circular A-133)
FOR THE YEAR ENDED JUNE 30, 2009**

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



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

**State of Illinois
Western Illinois University
Compliance Examination
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2009**

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**State of Illinois
Western Illinois University
Compliance Examination
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2009**

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State of Illinois
Western Illinois University
Compliance Examination
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2009

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**State of Illinois
Western Illinois University**

University Officials

President

Dr. Alvin Goldfarb

Vice President for Administrative Services

Mrs. Jacqueline K. Thompson

Director, Business Services

Mr. Ronald G. Ward

Director, Internal Auditing

Ms. Rita M. Moore

University offices are located at:

Macomb Campus
1 University Circle
Macomb, Illinois 61455

Quad Cities Campus
3561 60th Street
Moline, Illinois 61265



**WESTERN
ILLINOIS
UNIVERSITY**

March 8, 2010

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

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Western Illinois University (University). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the year ended June 30, 2009. Based on this evaluation, we assert that during the year ended June 30, 2009, 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. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

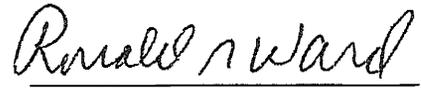
Western Illinois University



Dr. Alvin Goldfarb
President



Jacqueline K. Thompson
VP for Administrative Services



Ronald Ward
Director of Business Services

**State of Illinois
Western Illinois University**

Compliance Report

Summary

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

Accountants' Report

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 Findings

Number of	Compliance Report	Prior Compliance Report
Findings	5	2
Repeated findings	1	2
Prior recommendations implemented or not repeated	1	3

Details of findings are included in a separate section of this report.

Schedule of Findings and Questioned Costs

Item No.	Page	Description	Finding Type
FINDINGS (GOVERNMENT AUDITING STANDARDS)			
	15	None	
FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)			
09-1	16	Inaccurate Reporting of Student Data	Significant Deficiency and Noncompliance
09-2	19	Inadequate Grant Reporting Procedures	Significant Deficiency and Noncompliance
FINDINGS (STATE COMPLIANCE)			
09-3	21	Employee Timesheets Were Not Adequate	Significant Deficiency and Noncompliance

**State of Illinois
Western Illinois University**

Schedule of Findings and Questioned Costs (Continued)

Item No.	Page	Description	Finding Type
FINDINGS (STATE COMPLIANCE)			
09-4	22	Inadequate Compliance With Board of Higher Education Act	Significant Deficiency and Noncompliance
09-5	24	Untimely Approval and Payment of Vouchers	Significant Deficiency and Noncompliance
PRIOR FINDINGS NOT REPEATED			
A	26	Noncompliance with the Fiscal Control and Internal Auditing Act	

Exit Conference

This report was discussed with University personnel at an exit conference on February 2, 2010. Attending were:

Western Illinois University

Dr. Alvin Goldfarb, President
 Jacqueline K. Thompson, VP - Administrative Services
 Dr. Kenneth S. Hawkinson, Associate Provost for Budget, Planning & Personnel
 Rita M. Moore, Director - Internal Auditing
 Michael A. Rodriguez, Chief Technology Security Officer
 Theresa D. Roegge, Director - Purchasing
 Colby C. Sellers, Sr., Director - Financial Aid
 Ronald G. Ward, Director - Business Services
 Cheryl L. Webster, Accountant - Business Services
 Barbara A. Thompson, Accountant - Business Services
 Michael R. Sartorius, Internal Auditor - Internal Auditing
 Shannon M. Sutton, Grants and Contracts Administrator - Business Services
 Joan M. Brenner, Accountant - Financial Aid
 Becca Roberts, Intern - Internal Auditing

Office of the Auditor General

Lisa Warden, Audit Manager

E. C. Ortiz & Co., LLP

Edilberto C. Ortiz, Partner
 Leilani N. Rodrigo, Partner
 Cecilia F. Lazaro, Manager
 Annabelle S. Abueg, IS Audit Manager



**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

and

The Board of Trustees
Western Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined 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, 2009. The management of Western Illinois University is responsible for compliance with these requirements. Our responsibility is to express an opinion on Western Illinois University's compliance based on our examination.

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

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

In our opinion, Western Illinois University complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as findings 09-1, 09-2, 09-3, 09-4 and 09-5.

Internal Control

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

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance described in findings 09-1,

09-2, 09-3, 09-4 and 09-5 in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over compliance. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Western Illinois University and its discretely presented component unit as of and for the year ended June 30, 2009, which collectively comprise Western Illinois University's basic financial statements, and have issued our report thereon dated March 8, 2010. 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 Western Illinois University. The 2009 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, 2009 taken as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States, the Western Illinois University's basic financial statements for the year ended June 30, 2008. In our report dated February 6, 2009, we expressed unqualified opinions on the financial statements of the business-type activities. In our opinion, the 2008 Supplementary Information for State Compliance Purposes, except for the portion marked "unaudited," is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2008, taken as a whole.

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

D. C. G. & Co. LLP
Chicago, Illinois
March 8, 2010



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

**Independent Auditors' 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

and

The Board of Trustees
Western Illinois University

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the 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, 2009, which collectively comprise the Western Illinois University's basic financial statements and have issued our report thereon dated March 8, 2010. Our report was modified to include a reference to other auditors. 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. Other auditors audited the financial statements of the University's discretely presented component unit, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Western Illinois University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements and not for the purpose of expressing an opinion on the effectiveness of the Western Illinois University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Western Illinois University's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a

combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected in a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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

E. C. G. J. & Co. LLP
Chicago, Illinois
March 8, 2010



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

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

Honorable William G. Holland
Auditor General
State of Illinois

and

The Board of Trustees
Western Illinois University

Compliance

We have audited the compliance of Western Illinois University 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, 2009. Western Illinois University's major federal programs are identified in the summary of auditors' 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 Western Illinois University's management. Our responsibility is to express an opinion on Western Illinois University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 Western Illinois University's compliance with those requirements.

In our opinion, 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, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in

accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 09-1 and 09-2.

Internal Control over Compliance

The management of Western Illinois University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Western Illinois University's internal control over compliance.

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 09-1 and 09-2 to be significant deficiencies.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities of Western Illinois University and its discretely presented component unit as of and for the year ended June 30, 2009, and have issued our report thereon dated March 8, 2010. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise

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.

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

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

C. C. G. J. & C. C. D.

Chicago, Illinois
March 8, 2010

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
	Student Financial Assistance Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan Program_Federal Capital Contributions
84.063	Federal Pell Grant Program
84.375	Academic Competitiveness Grants
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants
84.379	Teacher Education Assistance for College & Higher Education Grants (TEACH Grants)

**State of Illinois
 Western Illinois University
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2009**

Summary of Auditors' Results (Continued)

Federal Awards (Continued)

Identification of major programs (continued):

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.002	Adult Education - Basic Grants to States
84.173	Special Education_Preschool Grants
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish between
 Type A and B programs:

\$526,276

Auditee qualified as low-risk auditee?

✓ Yes No

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - Government Auditing Standards

There were no *Government Auditing Standards* findings noted for the year ended June 30, 2009.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - Federal Compliance

Finding No. 09-1 - Inaccurate Reporting of Student Data

Federal Agency: U.S. Department of Education
Program Name: Federal Pell Grant Program
CFDA#: 84.063
Questioned Costs: None

Federal Agency: U.S. Department of Education
Program Name: Federal Family Education Loans
CFDA#: 84.032
Questioned Costs: None

The University did not accurately report student data to the National Student Loan Data System (NSLDS) and the Common Origination and Disbursement (COD) System as required in the administration of Federal Title IV programs.

During the Student Financial Aid Cluster testing, we noted the following:

- Withdrawal date information reported to NSLDS for 20 of 60 (33%) students reviewed were inaccurate. The withdrawal dates reported were not in agreement with the official withdrawal date of the students as documented in the Registrar's daily withdrawal report. The withdrawal dates reported were 3 to 49 days in advance of the official withdrawal dates.
- Student's verification status codes for 3 of 35 (9%) students reviewed were not accurately reported to the COD System. Verification of information used to calculate an applicant's expected family contribution was not performed for these students; thus, the status code should be blank. However, they were erroneously reported as "verified" by the University.
- Pell disbursement dates reported to the COD system were not accurate. During Spring 2009 term, all 32 (100%) tested Pell disbursement dates reported to the COD system differed from the disbursement dates per University records by 7 to 11 days.

Under the Federal Family Education Loan program, schools must complete and return within 30 days of receipt the Student Status Confirmation Reports (SSCR) within the NSLDS, sent by the U.S. Department of Education (ED) or a guaranty agency (Office of Management and Budget (OMB) No. 1845-0035). Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method of the

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - Federal Compliance (Continued)

Finding No. 09-1 - Inaccurate Reporting of Student Data (Continued)

NSLDS web site. Unless the school expects to complete its next SSCR within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (34 CFR Section 682.610).

ED annually publishes the Federal Student Aid Handbook, which provides detailed guidance on administering the Title IV programs. The Application and Verification Guide of the 2008-2009 Federal Student Aid Handbook, Chapter 4, page 90 states that when a school disburses a Pell grant, the school must report through COD system the student's verification status even if the student was not selected for verification.

The federal regulation (34 CFR 668.164(a)) states that federal Pell grants are disbursed on the date the institution credits a student's account at the institution or pays a student or parent directly, even if an institution uses its own funds in advance or receives program funds from ED.

University management stated the following:

- The inaccurate withdrawal dates reported were mainly due to the inaccurate basis of the updates made in the Student Financial Aid (SFA) system and clerical errors. The dates encoded in the SFA system feeds to the report transmitted to the NSLDS system.
- Verification codes were entered incorrectly by the staff, who updated the student's accounts.
- WIU provided an incorrect date on initial submission to the COD system on January 7, 2009. The date was corrected for all subsequent submissions beginning with the next transmission on January 14, 2009. While the correction prevented further error, it did not amend the incorrect date reported previously. Since there was no effect on the draw down of Pell grants, action to correct 2,175 records by hand was deferred, then overlooked.

Because a student's enrollment status determines eligibility for in-school status, deferment, grace periods, and repayments, as well as the government's payment of interest subsidies, accurate information provided to NSLDS is critical for effective administration of the Title IV student loan programs. In addition, reporting inaccurate student verification status codes and disbursements date to COD system results to noncompliance with OMB No. 1845-0039 and federal regulation. (Finding No. 09-1)

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - Federal Compliance (Continued)

Finding No. 09-1 - Inaccurate Reporting of Student Data (Continued)

Recommendation

We recommend the University ensure the SFA system provides accurate student information as the source for the NSLDS and COD system reports. We also recommend the Financial Aid Office provide adequate oversight by reviewing the reports before submission.

University Response

The University agrees with the finding.

- WIU sends an e-mail to lenders within 20 days of the last date of attendance for every student withdrawal or when hours enrolled falls below six. Thus lenders do have the correct information on every student within 30 days. An automated system will be put in place to load the correct withdrawal date by match with the Registrar's file, replacing the manual entry process which was subjected to human error.
- Corrective action has been implemented. The problem of incorrect verification codes being entered has been addressed through enhanced staff training and creation of a program to identify and correct incongruent codes.
- Corrective action has been implemented. Additional oversight has been allotted to determine and submit the correct date, and in the event of error, ensure that corrections are submitted as required.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - Federal Compliance (Continued)

Finding No. 09-2 - Inadequate Grant Reporting Procedures

Federal Agency: U. S. Department of Education
Program Name: Adult Education State Grant Program
CFDA#: 84.002
Questioned Costs: None

The University did not have adequate reporting procedures for one of the grants under the Adult Education State Grant Program passed through from the Illinois Community College Board (ICCB).

We noted the following during our testing:

- Total expenditures in the narrative report for fiscal year 2009 reported to the grantor did not agree with the expenditures per University records. The expenditure amount reported was understated by \$37,200. The University did not maintain the supporting documents for the amounts reported and therefore could not properly account for the difference. The University subsequently submitted a revised narrative report reflecting the expenditure amounts per University records.
- The grant generated program income through the sale of ICCB approved adult education materials. Income from these materials was deposited and used to supplement grant receipts. We noted however, that receivables as of June 30, 2009 totaling \$42,027 were not recorded in the University's books.

The grant agreement requires the University to submit a final report to the Illinois Community College Board's Senior Director for Adult Education. This report shall consist of a brief narrative and expenditure summary. Sound internal controls require that reports be adequately supported and properly reconciled with University records. Generally accepted accounting principles require that revenues are recorded when earned.

University management stated that these exceptions were due to turnover of program staff. The initial expenditures reported were based on the amounts in the University records at the time of reporting, but the print-out used as the basis for the amounts reported was not kept. The unrecorded receivables were due to grant personnel not being aware of the University's accrual process.

Inadequate grant reporting procedures result in inaccurate report submissions and incomplete grant program revenues recorded. (Finding Code No. 09-2)

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - Federal Compliance (Continued)

Finding No. 09-2 - Inadequate Grant Reporting Procedures (Continued)

Recommendation

We recommend the University develop procedures to ensure that grant program reports are accurately prepared and adequately supported. The University should ensure that staff are properly trained to follow the University's accrual procedures for complete recording of transactions.

University Response

The University agrees with the finding. We will implement procedures to ensure narrative reports are accurately prepared.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - State Compliance

Finding No. 09-3 - Employee Time Sheets Were Not Adequate

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

Administrative, professional and faculty employees are required to submit time reports. During fiscal year 2008, the University implemented a system for all administrative and professional employees to submit time sheets. However, the faculty employee's time is reported using a negative reporting method whereby the employee is assumed to be working unless noted otherwise. The time report lists minimum contracted hours and the employee indicates time away from the office for vacation, sick or other types of leave. In fiscal year 2009, the University had 915 faculty employees, which represents 40% of the total University employees.

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The Act (5 ILCS 430/5-5(c)) states, "The policies shall require State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour." The IBHE adopted personnel policies for public universities on February 3, 2004, in accordance with the Act. The University has not incorporated these policies into the University's policies.

University management stated that they have been trying to develop a feasible way for the faculty to report their time based upon the irregular schedules and the nature of the various types of work they perform (teaching, research, service).

By not requiring time sheets from all its employees, the University is not in compliance with the Act. (Finding Code Nos. 09-3, 08-2, 07-3, 06-1, 05-2)

Recommendation

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

University Response

The University agrees with the finding. The University is in the process of developing an electronic time record system to allow positive timekeeping for faculty. It is anticipated it will be piloted in the last half of the FY 2010 and fully implemented during the FY 2011 academic year.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - State Compliance (Continued)

Finding No. 09-4 - Inadequate Compliance With Board of Higher Education Act

The University did not adequately comply with the requirements of the Board of Higher Education Act regarding the submission of capital improvement plans.

During our review, we noted 2 of 3 (67%) non-instructional capital improvement projects were not approved by the Illinois Board of Higher Education (IBHE) prior to making final commitments on the project. WIU did not seek the approval of IBHE for the Bookstore remodeling with total project cost of approximately \$307,000. In addition, the net excess cost of approximately \$2.1 million of capital improvements on the Student Recreation Center project was not submitted for approval to IBHE. WIU initially had the capital improvement approved for \$4.0 million, but the total cost of the project amounted to approximately \$6.1 million as of June 30, 2009.

The Board of Higher Education Act (110 ILCS 205/8) states that each State supported institution of higher education must submit its budget proposals and plans for capital improvements of non-instructional facilities to the Board for approval before final commitments are made. Non-instructional uses shall include but not be limited to dormitories, union buildings, field houses, stadium, other recreational facilities and parking lots. The Board shall determine whether or not any project submitted for approval is consistent with the master plan for higher education and with instructional buildings that are provided for therein. If the project is found by a majority of the Board not to be consistent, such capital improvement shall not be constructed.

University management deemed the remodeling project for the Bookstore was an ordinary repair where approval by IBHE was not required. Non submission of the capital improvement plan additional costs for the Student Recreation Center project was due to oversight.

Failure to obtain prior approval from the Board of the plan for capital improvements results in noncompliance with the Board of Higher Education Act. In addition, the construction or significant changes to proposed plans or costs of non-instructional facilities without approval from IBHE may put the University's non-instructional capital projects at risk of not being consistent with the master plan for higher education and circumvents statutorily mandated oversight. (Finding Code No. 09-4)

Recommendation

We recommend the University design monitoring procedures to ensure that all plans of non-instructional capital improvements are submitted to IBHE for approval prior to construction.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - State Compliance (Continued)

**Finding No. 09-4 - Inadequate Compliance With Board of Higher Education Act
(Continued)**

Recommendation (Continued)

We further recommend any significant subsequent changes/revisions to the original plan be submitted for approval to ensure adequate compliance.

University Response

The University agrees with the finding. Our existing process for notifying the Illinois Board of Higher Education about all non-instructional capital projects will be enhanced to ensure that remodeling projects and revisions of previously approved projects will be submitted to IBHE for approval.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - State Compliance (Continued)

Finding No. 09-5 - Untimely Approval and Payment of Vouchers

The University did not timely process vouchers and pay required interest.

We tested 110 vouchers from State appropriated funds totaling \$582,910 and noted the following:

- The University did not pay vendor interest charges totaling \$8,527 on 32 of 32 (100%) vouchers tested where interest charges were required to be automatically calculated and paid by the University. In these instances, the invoices were not paid by the Illinois Office of the Comptroller within 60 days of receipt and the required interest due to vendors exceeded \$50.
- Six of 110 (5%) vouchers tested totaling \$11,100 were approved for payment 6 to 79 days late.
- Fifteen of 110 (14%) vouchers tested totaling \$47,367 were not stamped received by the requesting department. In these cases, determination of timely payment could not be made.

The Illinois Administrative Code (74 Ill. Adm. Code 900.70 and 900.90), in accordance with the State Prompt Payment Act (30 ILCS 540/3-2), requires the University to review each vendor's invoice and either deny the bill in whole or in part, ask for more information necessary to review the bill; or approve the voucher in whole or in part, within 30 days after the receipt of the bill. Interest amounting to \$50 or more need not be requested by a vendor. The University is responsible for calculating and paying interest and is to do so within a reasonable time frame. Interest amounting to \$5 but less than \$50 must be requested by the vendor. In addition, the State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to determine whether interest is due and automatically pay interest penalties amounting to \$50 or more to the appropriate vendor when payment is not issued within 60 days after receipt of a proper bill.

The Illinois Administrative Code (74 Ill. Adm. Code 900.30) requires the University to maintain written or electronic records reflecting the date or dates on which the proper bill was received and approval for payment of the bill was made.

University management stated that the majority of the voucher approvals were submitted to the Comptroller within 30 days. Payment was delayed at the Comptroller's Office. Due to the bulk of the vouchers being processed by the University, the tracking of the dates on which the Comptroller's Office issued the warrant for each voucher processed is not being performed. Due to the absence of tracking procedures in identifying late voucher payments, the University did not compute and pay interest due to vendors. In addition, vouchers were

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Current Findings - State Compliance (Continued)

Finding No. 09-5 - Untimely Approval and Payment of Vouchers (Continued)

approved late due to departments not submitting documentation timely and unresolved issues with vendors. University departments were not required to date stamp invoices when received.

Late approval and payment of vouchers, nonpayment of required interest, and inadequate documentation of invoice receipt date, result in noncompliance with the Illinois Administrative Code and State Prompt Payment Act. Untimely processing, approval, and payments of vouchers may result in the University incurring unnecessary interest and fees. (Finding Code No. 09-5)

Recommendation

We recommend the University strengthen its controls over voucher processing to ensure documentation of invoice receipt dates and timely approval and payment of vouchers including interest as required.

University Response

The University agrees with the finding. The University will strengthen controls over voucher processing to ensure documentation of invoice receipt dates and timely approval of vouchers. We wish to emphasize that the University has no control over when the State of Illinois issues payments to vendors. Of the interest due to vendors, \$286 (3%) was due to untimely processing by the University and \$8,241 (97%) was due to the Comptroller not making prompt payment.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Prior Findings Not Repeated

A. Noncompliance With the Fiscal Control and Internal Auditing Act

In the prior examination, the University did not ensure that its internal auditing program fully complied with the Fiscal Control and Internal Auditing Act (Act). The audit plan was not fully implemented and no audits relating to internal and administrative controls for grants received or made by the University were completed during the last three years. (Finding Code No. 08-1)

Status: Not repeated

In the current examination, the FY 2009 audit plan was implemented and the Internal Auditing Department completed the audit relating to grants.

**State of Illinois
Western Illinois University
Supplementary Information for State Compliance Purposes
For the Year Ended June 30, 2009**

Summary

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

- Fiscal Schedules and Analysis
 - Schedule of Expenditures of Federal Awards
 - Notes to Schedule of Expenditures of Federal Awards
 - Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Income Fund Revenues and Expenditures
 - Comparative Schedule of Cash, Cash Equivalents and Investments at Fair Value
 - Analysis of Significant Variations in Account Balances
 - Analysis of Significant Variations in Operating and Nonoperating Revenues and Expenses
 - Analysis of Significant Lapse Period Spending
 - Analysis of Accounts Receivable
 - Summary of Indirect Cost Reimbursements:
 - Statement of Sources and Applications
 - Calculation Sheet for Indirect Cost Carry-Forward
 - Calculation of Current Excess Funds
 - Current Funds, Unrestricted, Other:
 - Balance Sheet by Entity
 - Statement of Revenues, Expenditures and Changes in Fund Balances by Entity
 - Auxiliary Enterprises and Activities, Financial Statements by Functional Entity
 - Auxiliary Enterprise Funds - Other:
 - Balance Sheet by Entity
 - Statement of Revenues, Expenditures and Changes in Fund Balances by Entity
 - Auxiliary Enterprise Funds - Revenue Bonds:
 - Balance Sheet by Entity
 - Statement of Revenues, Expenditures and Changes in Fund Balances by Entity
 - Plant Funds Statement of Changes in Fund Balances by Entity

**State of Illinois
Western Illinois University
Supplementary Information for State Compliance Purposes
For the Year Ended June 30, 2009**

Summary (Continued)

- Analysis of Operations
 - University Functions and Planning Program
 - Employment Statistics (Unaudited)
 - Service Efforts and Accomplishments - Enrollment Statistics (Unaudited)
 - Schedule of Unrestricted Current Funds General Expenditures Per Full-Time Equivalent Student as Reported to the Illinois Board of Higher Education (Unaudited)
 - Comments on the Percentage of Total Expenditures Represented by Administrative Costs
 - Comments on Certain Matters Pertaining to the University Guidelines
 - Summary of Western Illinois University Foundation Payments to the University
 - Analysis of Bookstore Operations (Unaudited)
 - University Accounting Entities and Related Sources of Revenues and Purposes
 - Schedules of Federal Expenditures, Nonfederal Expenses, and New Loans
 - Undergraduate Tuition and Fee Waivers (Unaudited)
 - Graduate Tuition and Fee Waivers (Unaudited)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states it has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the 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
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2009 Expenditures
STUDENT FINANCIAL ASSISTANCE CLUSTER:			
<u>DEPARTMENT OF EDUCATION</u>			
Office of Student Financial Assistance Programs			
Federal Supplemental Educational Opportunity Grants	(M) 84.007	P007A081313	\$ 533,040
Federal Work-Study Program	(M) 84.033	P033A081313	531,270
Federal Perkins Loan Program_Federal Capital Contributions	(M) 84.038	P038A071313	104,036
Federal Pell Grant Program			
<i>Federal Pell - 2008</i>	(M) 84.063	P063P071391	19,391
<i>Federal Pell - 2009</i>	(M) 84.063	P063P071391	9,827,158
National Science and Mathematics Access to Retain Talent (SMART) Grants	(M) 84.376	P376S081391	125,669
Office of Postsecondary Education			
Academic Competitiveness Grants (ACG)			
<i>ACG - 2008</i>	(M) 84.375	P375A071391	650
<i>ACG - 2009</i>	(M) 84.375	P375A081391	363,913
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	(M) 84.379	P379T091391	52,000
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER			\$ 11,557,127
RESEARCH AND DEVELOPMENT CLUSTER:			
<u>DEPARTMENT OF AGRICULTURE</u>			
Agricultural Research Service			
Agricultural Research_Basic and Applied Research			
<i>Cuphea Development II</i>	10.001	583620-6-105	\$ 7,901
National Institute of Food and Agriculture			
Sustainable Agriculture Research and Education			
Passed-Through University of Minnesota			
<i>Alternative Oilseeds for Sustainable, High-Quality Biodiesel</i>	10.215	H408626311	16,806
TOTAL DEPARTMENT OF AGRICULTURE			\$ 24,707
<u>DEPARTMENT OF INTERIOR</u>			
Fish and Wildlife Service			
Research Grants (Generic)			
<i>Genetic Relationships of Decurrent False Aster</i>	15.650	301818G092	\$ 152
U.S. Geological Survey			
National Cooperative Geologic Mapping Program			
<i>Mapping of Late Neogene & Younger Sediments, Overton, NV</i>	15.810	G09AC00117	4,232
National Park Service			
<i>Landscape Burning</i>	None	None	38
TOTAL DEPARTMENT OF INTERIOR			\$ 4,422
<u>NATIONAL SCIENCE FOUNDATION</u>			
Geosciences			
<i>Biogenic Cave Carbonates</i>	47.050	EAR-0719710	\$ 27,205
Computer and Information Science and Engineering			
<i>Cyber Trust CT</i>	47.070	CNS-0757210	11,107

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2009 Expenditures
RESEARCH AND DEVELOPMENT CLUSTER (Continued):			
<u>NATIONAL SCIENCE FOUNDATION (Continued)</u>			
Biological Sciences <i>RUI: Deciphering Plant-Herbivore Interactions</i>	47.074	DBI-0820367	<u>144,314</u>
Social, Behavioral, and Economic Sciences <i>SGER: Resiliency of Agricultural Communities after the 2008 Mississippi Floods</i>	47.075	BCS-0900891	<u>4,539</u>
TOTAL NATIONAL SCIENCE FOUNDATION			<u>\$ 187,165</u>
<u>DEPARTMENT OF ENERGY</u>			
Office of Science Financial Assistance Program <i>Dense Quark Matter in a Magnetic Field</i>	81.049	DEFG0207ER41	<u>\$ 19,480</u>
TOTAL DEPARTMENT OF ENERGY			<u>\$ 19,480</u>
<u>DEPARTMENT OF EDUCATION</u>			
Office of Special Education and Rehabilitative Services Research in Special Education <i>Assessing Curriculum Through Technology Tools</i>	84.324M	H324M030200	<u>\$ 35,084</u>
Special Education Technology and Media Services for Individuals with Disabilities <i>Early Childhood Technology Integrated Instructional System</i>	84.327A	H327A040087	<u>36,758</u>
National Institute on Disability and Rehabilitation Research Passed-Through University of Illinois Chicago <i>College & Community Fitness Facility Accessibility Research</i>	84.133E	H133E070029	<u>7,572</u>
TOTAL DEPARTMENT OF EDUCATION			<u>\$ 79,414</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
National Institutes of Health Cancer Treatment Research <i>AREA Synthesis and Evaluation</i>	93.395	R15CA086933	<u>\$ 10,437</u>
<i>Phenoxazines Inhibition</i>	93.395	1R15CA115404	<u>37,951</u>
			<u>48,388</u>
Trans-NIH Recovery Act Research Support <i>ARRA - AREA Synthesis & Evaluation Summer Research Experience</i>	93.701	3R15CA086933-04A2S1	<u>8,378</u>
Administration for Children and Families Promoting Safe and Stable Families Passed-Through Illinois Department of Children and Family Services <i>Test Construction, Delivery, Scoring & Evaluation</i>	93.556	1049539019	<u>49,733</u>
Temporary Assistance for Needy Families Passed-Through Illinois Department of Children and Family Services <i>Test Construction, Delivery, Scoring & Evaluation</i>	93.558	1049539019	<u>3,491</u>
Foster Care Title IV-E Passed-Through Illinois Department of Children and Family Services <i>Test Construction, Delivery, Scoring & Evaluation</i>	93.658	1049539018	<u>63,464</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 173,454</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>\$ 488,642</u>

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2009 Expenditures
OTHER PROGRAMS:			
<u>DEPARTMENT OF AGRICULTURE</u>			
Rural Development			
Rural Community Development Initiative			
<i>Rural Community Development Initiative - Housing</i>	10.446	13-055-0370910458	\$ 101,754
<i>Rural Community Development Initiative - Entrepreneurship</i>	10.446	13-055-0370910458	60,628
			<u>162,382</u>
Rural Cooperative Development Grants			
<i>Building Rural Communities through Joint Ventures in Illinois</i>	10.771	13-055-370910458-06	89,728
Food and Nutrition Service			
Team Nutrition Grants			
Passed-Through National Food Service Management Institute (University of Mississippi)			
<i>School Wellness Training</i>	10.574	300150627A	662
TOTAL DEPARTMENT OF AGRICULTURE			\$ 252,772
<u>DEPARTMENT OF DEFENSE</u>			
Office of the Secretary of Defense			
Basic, Applied, and Advanced Research in Science and Engineering			
Passed-Through Quad Cities Manufacturing Lab			
<i>Professional Services to Quad Cities Manufacturing Lab</i>	12.630	W56HZV-04-C-0783	\$ 11,943
TOTAL DEPARTMENT OF DEFENSE			\$ 11,943
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Office of Community Planning and Development			
Community Development Block Grant/Brownfields Economic Development Initiative			
<i>Quad City HUD Construction and Renovation</i>	14.246	B-04-NO-IL-0908 & B-05-SPIL-0787	\$ 18,000
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 18,000
<u>DEPARTMENT OF JUSTICE</u>			
Violence Against Women Office			
Violence Against Women Formula Grants			
Passed-Through Illinois Attorney General			
<i>Illinois Sexual Assault Nurse Examiner (SANE) Online Training</i>	16.588	None	\$ 4,531
Office of Juvenile Justice and Delinquency Prevention			
Enforcing Underage Drinking Laws Program			
Passed-Through Eastern Illinois University			
<i>It Only Takes a Spark: Igniting Integrated Campus-Wide Intervention & Prevention</i>	16.727	PN006954	10,329
TOTAL DEPARTMENT OF JUSTICE			\$ 14,860

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2009 Expenditures
OTHER PROGRAMS (Continued):			
<u>DEPARTMENT OF LABOR</u>			
Employment Training Administration Incentive Grants - WIA Section 503 Passed-Through Illinois Community College Board <i>Programs of Study Website</i>	17.267	POS0001	\$ 79,553
<i>Career and Academic Remedy System</i>	17.267	CARS 01	156,756
<i>CIAESC Transition Research Project</i>	17.267	WIA09002	33,325
TOTAL DEPARTMENT OF LABOR			\$ 269,634
<u>DEPARTMENT OF TRANSPORTATION</u>			
Federal Transit Administration (FTA) Formula Grants for Other Than Urbanized Areas Passed-Through Illinois Department of Transportation <i>Rural Transit Assistance Center</i>	20.509	DOT05-DPT-01	\$ 439,931
<i>Interagency Coordinating Council on Transportation</i>	20.509	DOT06-DPIT-10	15,822
TOTAL DEPARTMENT OF TRANSPORTATION			\$ 455,753
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>			
Grants to States Passed-Through Illinois State Library <i>Building Rural Libraries</i>	45.310	LSTA08-5520	\$ 5,754
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES			\$ 5,754
<u>NATIONAL SCIENCE FOUNDATION</u>			
Education and Human Resources <i>Incorporating Usable Security Concepts into Computer Science Curriculum</i>	47.076	DUE-0736643	\$ 57,164
TOTAL NATIONAL SCIENCE FOUNDATION			\$ 57,164
<u>DEPARTMENT OF EDUCATION</u>			
Office of Postsecondary Education Undergraduate International Studies and Foreign Language Programs <i>Introducing an International Studies Major & Advanced Chinese Language Instruction</i>	84.016A	P016A070027	\$ 68,072
Fund for the Improvement of Postsecondary Education <i>Transatlantic Dual Degree Program</i>	84.116J	P116J060007	206,925
Passed-Through University of Vermont <i>Tri-National Competencies Across Borders and Corporate Social Responsibility Program</i>	84.116	GN88-17389	904
Passed-Through Western Kentucky University <i>Alliance to Enhance Entrepreneurial Impact to Stimulate Economic Growth among Underserved Groups in N. America</i>	84.116N	WKURF 524549-09-01	7,655

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2009 Expenditures
OTHER PROGRAMS (Continued):			
<u>DEPARTMENT OF EDUCATION (Continued)</u>			
Office of Postsecondary Education			
Fund for the Improvement of Postsecondary Education			
Passed-Through Northern Michigan University			
<i>A Brazilian and U.S. Partnership for People, Planet & Profits: Fostering Socially, Environmentally, & Economically Sustainable Entrepreneurship</i>			
	84.116	P116M08005	8,688
			<u>224,172</u>
Bilingual Education Professional Development			
<i>Project SABE (Successful Access to Bilingual Education)</i>			
	84.195N	T195N020063	1,023
<i>Project Estrella</i>			
	84.195N	T195N070388	267,192
			<u>268,215</u>
Office of Elementary and Secondary Education			
Improving Teacher Quality State Grants			
Passed-Through Illinois Board of Higher Education			
<i>Developing Successful Professional Development Schools</i>			
	84.367	07NCLB06	38,555
<i>Math & Science Teachers Training Teachers to Teach M+ST(4)</i>			
	84.367	None	19,069
<i>Developing Successful Professional Development Schools- 2008</i>			
	84.367B	08NCLB4	165,361
Passed-Through Illinois State Board of Education			
<i>Teach Illinois Web Gateway</i>			
	84.367A	06.162	11
			<u>222,996</u>
Office of Vocational and Adult Education			
Adult Education - Basic Grants to States			
Passed-Through Illinois Community College Board			
<i>Central Illinois Adult Education Service Center - 2009</i>			
	(M) 84.002	AEL09006	365,453
<i>GED Illinois Online - 2009</i>			
	(M) 84.002A	AEL09008	297,894
<i>Data and Information System Illinois</i>			
	(M) 84.002A	AEL09007	197,139
<i>ICCB - Curriculum Publications Clearinghouse - 2009</i>			
	(M) 84.002A	AEL09002	127,912
			<u>988,398</u>
Office of Special Education and Rehabilitative Services			
Special Education_Preschool Grants			
Passed-Through Illinois State Board of Education			
<i>Illinois Starnet - 2009</i>			
	(M) 84.173	09-4605-00-26-062-5440-51	945,754
Office of Elementary and Secondary Education			
Reading First State Grants			
Passed-Through Illinois State Board of Education			
<i>Illinois Reading First Professional Development</i>			
	84.357	MY06434	12
<i>Illinois Reading First Principal Academy</i>			
	84.357	MY09438	9,319
			<u>9,331</u>
Office of Innovation and Improvement			
Fund for the Improvement of Education			
Passed-Through Regional Office of Education			
<i>Exploring America: Teachers Bringing Traditional American History to Students</i>			
	84.215	U215X05143	2,806
<i>Disseminating Traditional American History to Teachers</i>			
	84.215X	U215X080056	28,356
			<u>31,162</u>
TOTAL DEPARTMENT OF EDUCATION			<u>\$ 2,758,100</u>

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2009 Expenditures
OTHER PROGRAMS (Continued):			
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Health Resources and Services Administration State Rural Hospital Flexibility Program Passed-Through Illinois Department of Public Health <i>Health Education Module</i>	93.241	1648A	\$ 23,258
Centers for Disease Control and Prevention Centers for Disease Control and Prevention_ Investigations and Technical Assistance Passed-Through Illinois Department of Public Health <i>Nutrition, Physical Activity, and Obesity - CARDIA Project</i>	93.283	83286002	262
Administration for Children and Families Temporary Assistance for Needy Families Passed-Through Illinois Department of Human Services <i>Low Income Degree Scholarship Program 07-08</i>	(M) 93.558	881X8967TS1	10
<i>Low Income Degree Scholarship Program 08-09</i>	(M) 93.558	K81XK967TS1	597,086
			<u>597,096</u>
Health Resources and Services Administration Grants to States for Operation of Offices of Rural Health Passed-Through Illinois Department of Public Health <i>Sarah D Culbertson Memorial Hospital Fitness Program</i>	93.913	82580305	3,184
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES			\$ 623,800
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>			
Volunteers in Service to America <i>Community Outreach Support</i>	94.013	06VSNIL111	\$ 25,038
AmeriCorps Passed-Through Illinois Department of Health and Human Services <i>AmeriCorps Project</i>	94.006	811G7805153	144,794
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			\$ 169,832
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Homeland Security Grant Program Passed-Through Illinois Law Enforcement Training and Standards Board <i>Homeland Security Federal Fiscal Year 07 Funds</i>	97.067	None	\$ 284,353
<i>Homeland Security Federal Fiscal Year 08 Funds</i>	97.067	None	235,663
			<u>520,016</u>
Degrees at a Distance Program <i>Degrees at a Distance Year 6</i>	97.103	EME-2007-GR-0296	3,550
<i>Degrees at a Distance Year 7</i>	97.103	EMW-2008-CA-1029	2,692
			<u>6,242</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			\$ 526,258

**State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2009 Expenditures
OTHER PROGRAMS (Continued):			
<u>AGENCY FOR INTERNATIONAL DEVELOPMENT</u>			
USAID Development Partnerships for University Cooperation and Development Passed-Through Association Liaison Office <i>Capacity Building in Southern Mexico-Phase II TIES Initiative</i>	98.012	None	<u>\$ 104,197</u>
TOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			<u>\$ 104,197</u>
<u>CORPORATION FOR PUBLIC BROADCASTING</u>			
<i>Community Service Grants 2007 - 2009</i>	CPB	None	<u>\$ 16,082</u>
<i>Community Service Grants 2008 - 2010</i>	CPB	None	<u>185,731</u>
TOTAL CORPORATION FOR PUBLIC BROADCASTING			<u>\$ 201,813</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 17,515,649</u>

(M) Program was audited as a major program.

**State of Illinois
Western Illinois University
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009**

NOTE 1 - BACKGROUND

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

Summary of Significant Accounting Policies - Basis of Presentation

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

NOTE 2 - STUDENT LOAN PROGRAM ADMINISTERED BY THE UNIVERSITY

The University administered the following federal loan program during the year ended June 30, 2009:

Perkins Loan Program CFDA No. 84.038

Outstanding balance, July 1, 2008	<u>\$ 1,820,758</u>
Additions:	
Interest income	38,529
Contributions - miscellaneous adjustment	3,341
Repayment for cancelled loans	43,791
Total additions	<u>85,661</u>
Deductions:	
Loans cancelled or written-off	43,791
Allowance for uncollectible adjustment	(4,800)
Administrative charges	61,669
Collection agency fees, net	191
Litigation costs	3,185
Total deductions	<u>104,036</u>
Outstanding balance, June 30, 2009	<u>\$ 1,802,383</u>

**State of Illinois
Western Illinois University
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009**

NOTE 3 - STAFFORD LOANS

During the year ended June 30, 2009, the University processed new loans totaling \$58,893,687 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 \$209,488 to subrecipients in 2009 as follows:

<u>Grant/Program Title</u>	<u>CFDA Number</u>	<u>Reference Number</u>	<u>Provided To Subrecipients</u>
Fund for the Improvement of Postsecondary Education	84.116J	P116J060007	\$ 135,796
AmeriCorps	94.006	11G4835000	14,042
USAID Development Partnerships for University Cooperation and Development	98.012	None	<u>59,650</u>
Total			<u>\$ 209,488</u>

State of Illinois
Western Illinois University
Schedule of Net Appropriations, Expenditures and Lapsed Balances
Fourteen Months Ended August 31, 2009

38

	Appropriations Net of Transfers	Expenditures Through June 30, 2009	Lapse Period Expenditures July 1 - August 31	Total Expenditures August 31, 2009	Balances Lapsed August 31, 2009 *
Public Act No. 95-0734					
GENERAL REVENUE FUND (001)					
Personal services	\$ 52,132,300	\$ 51,857,620	\$ -	\$ 51,857,620	\$ 274,680
Contractual services	3,346,300	3,109,795	-	3,109,795	236,505
Commodities	800,000	474,670	-	474,670	325,330
Library books and equipment	1,000,000	563,114	-	563,114	436,886
Telecommunications	450,000	225,389	-	225,389	224,611
FICA/Medicare	2,191,000	2,191,000	-	2,191,000	-
	<u>59,919,600</u>	<u>58,421,588</u>	<u>-</u>	<u>58,421,588</u>	<u>1,498,012</u>
STATE COLLEGES & UNIVERSITIES TRUST FUND (417)					
Scholarships - license plates	10,000	10,000	-	10,000	-
TOTALS	<u>\$ 59,929,600</u>	<u>\$ 58,431,588</u>	<u>\$ -</u>	<u>\$ 58,431,588</u>	<u>\$ 1,498,012</u>

* *The University was requested to rescind \$1,497,990 (2.5%) of its general revenue appropriations by the Governor's Office of Management and Budget through the Illinois Board of Higher Education (IBHE). The University did not have the authority to expend the \$1,497,990 nor will the University receive the funds as fiscal year 2009 general revenue appropriations in the future.*

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

State of Illinois
Western Illinois University
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
For the Years Ended June 30, 2009 and 2008

	Fiscal Years	
	2009	2008
	P.A. 95-0734	P.A. 95-0348
GENERAL REVENUE FUND (001)		
Appropriations (net of transfers)	\$ 59,919,600	\$ 58,287,500
Expenditures		
Personal services	51,857,620	50,500,196
Contractual services	3,109,795	3,346,300
Commodities	474,670	800,000
Library books and equipment	563,114	1,000,000
Telecommunications	225,389	450,000
FICA/Medicare	2,191,000	2,191,000
Total expenditures	<u>58,421,588</u>	<u>58,287,496</u>
Lapsed balances	<u>\$ 1,498,012</u> *	<u>\$ 4</u>
STATE COLLEGES AND UNIVERSITY TRUST (417)		
Appropriations (net of transfers)	\$ 10,000	\$ 10,000
Expenditures		
Scholarships	<u>10,000</u>	<u>10,000</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL, ALL FUNDS		
Total appropriations (net of transfers)	\$ 59,929,600	\$ 58,297,500
Total expenditures	<u>58,431,588</u>	<u>58,297,496</u>
Total lapsed balances	<u>\$ 1,498,012</u> *	<u>\$ 4</u>

* The University was requested to rescind \$1,497,990 (2.5%) of its general revenue appropriations by the Governor's Office of Management and Budget through the Illinois Board of Higher Education (IBHE). The University did not have the authority to expend the \$1,497,990 nor will the University receive the funds as fiscal year 2009 general revenue appropriations in the future.

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

**State of Illinois
Western Illinois University
Schedule of Changes in State Property
For the Year Ended June 30, 2009**

	Balance July 1, 2008	Additions	Retirements	Transfers	Balance June 30, 2009
Non-depreciable capital assets:					
Land and land improvements	\$ 3,221,432	\$ -	\$ -	\$ -	\$ 3,221,432
Works of art and historical treasures	471,569	-	-	-	471,569
Construction in progress	17,910,603	11,514,449	-	(19,975,669)	9,449,383
Total non-depreciable capital assets	<u>21,603,604</u>	<u>11,514,449</u>	<u>-</u>	<u>(19,975,669)</u>	<u>13,142,384</u>
Depreciable capital assets:					
Site improvements	27,921,410	30,874	-	107,136	28,059,420
Buildings and building improvements	208,253,444	1,837,751	-	19,868,533	229,959,728
Equipment	69,098,831	2,405,308	(1,245,441)	11,282	70,269,980
Capital lease - equipment	32,203	-	-	(11,282)	20,921
Total depreciable capital assets	<u>305,305,888</u>	<u>4,273,933</u>	<u>(1,245,441)</u>	<u>19,975,669</u>	<u>328,310,049</u>
Less accumulated depreciation	<u>(180,552,090)</u>	<u>(10,254,593)</u>	<u>1,188,463</u>	<u>-</u>	<u>(189,618,220)</u>
Total depreciable capital assets, net	<u>124,753,798</u>	<u>(5,980,660)</u>	<u>(56,978)</u>	<u>19,975,669</u>	<u>138,691,829</u>
Capital assets, net	<u>\$ 146,357,402</u>	<u>\$ 5,533,789</u>	<u>\$ (56,978)</u>	<u>\$ -</u>	<u>\$ 151,834,213</u>

Note: Data for this schedule included all accounting entities and was obtained from University records which have been reconciled to the basic financial and to the property records submitted to the Office of the Comptroller.

State of Illinois
Western Illinois University
Comparative Schedule of Income Fund Revenues and Expenditures
For the Years Ended June 30, 2009 and 2008

	2009	2008
INCOME FUND		
REVENUES		
Registration fees	\$ 62,318,906	\$ 59,513,370
Other student charges	661,528	502,591
Fines	11,910	12,475
Finance charges	341,807	301,644
Interest	313,064	900,317
Extension	3,633,332	2,897,680
Other	342,333	275,571
Tuition and fees foregone, faculty and staff	(3,737,702)	(3,388,478)
Tuition and fees foregone, scholarship students	(3,382,397)	(3,040,741)
	60,502,781	57,974,429
 EXPENDITURES		
Personal services	42,098,339	39,938,614
Contractual services	7,834,828	7,795,695
Travel	1,211,794	1,183,874
Commodities	1,422,613	1,148,713
Library books and equipment	2,560,199	2,299,437
Operation of automotive equipment	159,625	81,414
Telecommunications	295,601	58,350
Awards, grants, and matching funds	911,717	867,956
FICA/Medicare	686,906	622,610
Permanent improvements	307,709	1,903,862
Employment security	17,917	19,368
	57,507,248	55,919,893
 EXCESS OF REVENUES OVER EXPENDITURES	\$ 2,995,533	\$ 2,054,536

State of Illinois
Western Illinois University
Comparative Schedule of Cash, Cash Equivalents and Investments at Fair Value
June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Cash and cash equivalents		
Cash on hand	\$ 65,411	\$ 82,126
Cash held by Treasurer	-	72,814
Checking accounts		
First Bankers Trust Co. (non-interest bearing)	693,872	369,082
US Bank Trust (2009, .802%; 2008, 3.566%)	53	24,197
Illinois Funds (2009, 0.886%; 2008, 3.419%)	39,366,023	35,862,481
Certificates of deposit		
Bank of America (2009, not applicable; 2008, 2.250-2.400%)	-	6,021,418
First Midwest Bank (2009, 0.750%; 2008, not applicable)	4,035,814	
First State Bank (2009, not applicable; 2008, 2.410%)	-	1,048,407
Total cash and cash equivalents	<u>44,161,173</u>	<u>43,480,525</u>
Investments		
Certificates of deposit		
Bank of America (2009, 1.290%; 2008, 2.380-2.880%)	1,000,000	5,000,000
First Bankers Trust Co. (2009, 1.100-1.500%; 2008, 5.200%)	2,003,082	1,080,121
First Midwest Bank (2009, not applicable; 2008, 4.250%)	-	1,000,000
First State Bank (2009, 1.320%; 2008, 2.910%-3.000%)	1,014,522	2,000,000
Federal Home Loan Bank (2009, not applicable; 2008, 2.375-5.250%)	-	5,018,440
Federal Farm Credit Bank (2009, not applicable; 2008, 3.750%)	-	1,005,310
Total investments	<u>4,017,604</u>	<u>15,103,871</u>
 Total cash and cash equivalents and investments	 <u>\$ 48,178,777</u>	 <u>\$ 58,584,396</u>

**State of Illinois
Western Illinois University
Analysis of Significant Variations in Account Balances
For the Year Ended June 30, 2009**

A comparative schedule of significant variations in account balances (at least \$200,000 and 20% of the previous year) for the fiscal years ended June 30, 2009 and June 30, 2008 are shown below:

ACCOUNTS	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2009	2008	AMOUNT	%
Investments, current	\$ 4,017,604	\$ 15,103,871	\$ (11,086,267)	(73%)
Due from primary government	5,344,561	751,201	4,593,360	611%
Inventories	2,580,279	1,792,852	787,427	44%
Notes payable, noncurrent	423,749	1,173,096	(749,347)	(64%)

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

Investments, current

The decrease in investments, current, is due to a shift of investments to cash and cash equivalents which were utilized to cover operating expenses. Further, delays in State appropriations funding led to the University using local funds for fiscal year 2009 expenditures.

Due from primary government

The increase in due from primary government is due to delays in receipt of State appropriations for fiscal year 2009 expenditures of the University.

Inventories

The increase in inventories is primarily due to the return of the bookstore to its normal operation during fiscal year 2009 after undergoing renovation. The bookstore renovation that began in the latter part of fiscal year 2008 limited inventory storage space. Inventory levels were returned to normal during fiscal year 2009. In addition, the University opened an on-campus computer store during fiscal year 2009.

Notes payable, noncurrent

The decrease in notes payable, noncurrent, is primarily due to several note agreements of the University that are expected to be fully paid by fiscal year 2010.

State of Illinois
Western Illinois University
Analysis of Significant Variations in Operating and Nonoperating
Revenues and Expenses
For the Year Ended June 30, 2009

A comparative schedule of significant variations in operating and nonoperating revenues and expenses (at least \$200,000 and 20% of the previous year) for the fiscal years ended June 30, 2009 and June 30, 2008 are shown below:

ACCOUNTS	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2009	2008	AMOUNT	%
Operating revenues:				
Sales and services of educational departments	\$ 5,809,837	\$ 4,378,319	\$ 1,431,518	33%
Nonoperating revenues/expenses:				
Investment income	749,341	2,700,753	(1,951,412)	(72%)
Interest on capital asset - related debt	1,551,478	2,071,868	(520,390)	(25%)
Capital State appropriations	2,990,020	1,118,833	1,871,187	167%

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

Sales and services of educational departments

The increase in sales and services of educational departments revenue is due to the revenues generated from the International Horn Symposium hosted by the University and the newly operational on-campus computer store during the fiscal year 2009. In addition, the revenues on overseas student programs and public-school superintendent certification programs increased during the current fiscal year.

Investment income

The decrease in investment income is due to market conditions. Further, fewer funds were available for investment as the University used local funds for fiscal year 2009 expenditures.

State of Illinois
Western Illinois University
Analysis of Significant Variations in Operating and Nonoperating
Revenues and Expenses (Continued)
For the Year Ended June 30, 2009

Interest on capital asset - related debt

The decrease in interest on capital asset - related debt, is due to debt reduction through principal payments and bond refundings.

Capital State appropriations

The increase in capital State appropriations represents an increase in capital funding provided by the Capital Development Board to the University for the State funded renovations of Memorial Hall and the Quad Cities campus.

**State of Illinois
Western Illinois University
Analysis of Significant Lapse Period Spending
For the Year Ended June 30, 2009**

No appropriation line item had lapse period expenditures in excess of \$200,000 and 20% of total line item expenditures for the fourteen months ended August 31, 2009.

**State of Illinois
Western Illinois University
Analysis of Accounts Receivable
June 30, 2009 and 2008**

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

	2009	2008
Current unrestricted funds	\$ 3,750,028	\$ 3,615,644
Current restricted funds	2,532,640	1,853,736
Loan funds	146	524
Plant funds	38,852	26,715
Agency funds	292	67
Total accounts receivable (net)	<u>\$ 6,321,958</u>	<u>\$ 5,496,686</u>

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

	2009	2008
Accounts receivable - all funds, at gross	\$ 9,847,058	\$ 9,012,746
Less: allowance for uncollectible accounts	3,525,100	3,516,060
Total accounts receivable (net)	<u>\$ 6,321,958</u>	<u>\$ 5,496,686</u>

Accounts receivable aging was as follows:

	2009	2008
Receivables not past due	<u>\$ 4,243,754</u>	<u>\$ 3,689,656</u>
Past due receivables:		
1 day - 90 days	2,181,168	1,581,798
91 days - 180 days	-	41,237
181 days - 1 year	661,656	514,174
Over 1 year	2,726,766	2,783,854
Total receivables past due	<u>5,569,590</u>	<u>4,921,063</u>
Other receivables	<u>33,714</u>	<u>402,027</u>
Total receivables, at gross	<u>\$ 9,847,058</u>	<u>\$ 9,012,746</u>

Accounts receivable of WIU consists of tuition and fee charges to students, amounts receivable from funding agencies for grants, amounts receivable from third parties, and charges for auxiliary enterprise services provided to students, faculty and staff.

Collection Policies for Accounts Receivables

The University processes student accounts receivable through the Billing and Receivables Office. Monthly statements are processed for all students. If the balance on the account exceeds \$4.99 and payment is not received by the due date, academic transcripts are not released. A 1% finance charge is assessed on all past due balances that exceed \$14.99. Students with past due balances exceeding \$499.99 are not permitted to registered for future terms.

Students who are no longer enrolled and have an account balance continue to receive monthly statements. Accounts with balances less than \$5.00 are not subject to collection efforts due to the costs associated with the collection process. Accounts with balances less than \$100.00 are sent two separate collection notices by the Billing and Receivables Office. If the account is not paid in full by the due date of the second collection notice, the debt is subject to offset through the Comptroller's Office. Accounts with balances that are \$100.00 and over are subject to collection notices, telephone contacts, Comptroller's offset and attorney/collection agency placement.

**State of Illinois
Western Illinois University
Summary of Indirect Cost Reimbursements
Statement of Sources and Applications
For the Years Ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
SOURCES		
Federal	\$ 473,014	\$ 469,094
State	341,586	383,681
Private	21,354	13,361
Other	138,931	168,889
	<hr/>	<hr/>
Total sources	974,885	1,035,025
	<hr/>	<hr/>
APPLICATIONS		
Research	115,063	156,261
Academic support	311,542	500,349
Institutional support	449,151	530,231
	<hr/>	<hr/>
Total applications	875,756	1,186,841
	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF SOURCES OVER APPLICATIONS	99,129	(151,816)
TRANSFERS AND OTHER DEDUCTIONS		
Transfers for other funds	(17,568)	-
	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF SOURCES OVER APPLICATIONS AFTER TRANSFERS AND OTHER DEDUCTIONS	81,561	(151,816)
FUND BALANCE, BEGINNING OF YEAR	456,768	608,584
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	<u>\$ 538,329</u>	<u>\$ 456,768</u>

State of Illinois
Western Illinois University
Summary of Indirect Cost Reimbursements
Calculation Sheet for Indirect Cost Carry-Forward
For the Year Ended June 30, 2009

1. Cash and cash equivalents balance

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

Add:

Cash.....	\$	616,476	
Cash equivalents.....	\$	-	
Bank deposits.....	\$	-	
Marketable securities.....	\$	-	
Certificates of deposit.....	\$	-	
Repurchase agreements.....	\$	-	
Other cash equivalent items.....	\$	-	
Interfund receivables.....	\$	-	\$ 616,476

2. Allocated Reimbursements

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

\$ 1,823,880; enter 30% of this amount.....

\$	547,164
----	---------

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.....

\$	-
----	---

4. Encumbrances and current liabilities

Paid in lapse period

Enter the amount of:

Current liabilities.....	\$	78,147
Encumbrances.....	\$	174,258
Total.....	\$	252,405

5. Indirect Cost Carry-forward

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

\$	799,569
----	---------

b. Subtract from item 1

\$	(183,093)
----	-----------

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

\$	-
----	---

**State of Illinois
Western Illinois University
Calculation of Current Excess Funds
June 30, 2009**

	Auxiliary Enterprises - Revenue Bond		
	University Union	Recreation Facility	University Housing and Dining
CURRENT AVAILABLE FUNDS:			
Cash and cash equivalents	\$ 2,448,052	\$ 409,173	\$ 2,137,096
Marketable securities	-	-	-
Interfund receivables	-	-	-
Total current available funds (A)	2,448,052	409,173	2,137,096
WORKING CAPITAL ALLOWANCES:			
Highest month's expenditures	2,255,696	392,672	5,316,279
Encumbrances and current liabilities paid in lapse period	422,344	96,631	1,370,097
Refundable deposits/deferred income	23,947	70,507	787,418
Allowance for sick leave/vacation payouts	40,570	4,284	120,536
Total working capital allowances (B)	2,742,557	564,094	7,594,330
CURRENT EXCESS FUNDS:			
Deduct B from A (C)	(294,505)	(154,921)	(5,457,234)
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	\$ (294,505)	\$ (154,921)	\$ (5,457,234)

**State of Illinois
Western Illinois University
Calculation of Current Excess Funds
June 30, 2009**

	Public Service 02	Student Programs and Services 03	Instructional Resources and Services 04	University Stores and Service Centers 05	University Publications 06	Unique Programs- Geology Sum/ ECOEE Fall 2008 07	Sponsored Credit Programs 08	University Services 12	Auxiliary Enterprises Parking Operations 11	Transit Fee 13
CURRENT AVAILABLE FUNDS:										
Cash and cash equivalents	\$ 834,054	\$ (449,428)	\$ 433,495	\$ (745,678)	\$ 8,671	\$ 159	\$ 148,800	\$ 614,225	\$ 326,094	\$ (18,887)
Marketable securities	-	-	-	-	-	-	-	-	-	-
Interfund receivables	130	-	-	3,328	-	-	-	-	-	-
Total current available funds (A)	834,184	(449,428)	433,495	(742,350)	8,671	159	148,800	614,225	326,094	(18,887)
WORKING CAPITAL ALLOWANCES:										
Highest month's expenditures	678,526	3,195,062	633,351	1,235,289	8,875	-	80,530	532,275	70,191	233,778
Encumbrances and current liabilities paid in lapse period	295,529	478,671	176,066	489,070	-	-	15,218	171,165	40,154	95,609
Refundable deposits/deferred income	142,471	69,186	16,589	-	770	-	115,832	-	-	5,619
Total working capital allowances (B)	1,116,526	3,742,919	826,006	1,724,359	9,645	-	211,580	703,440	110,345	335,006
CURRENT EXCESS FUNDS:										
Deduct B from A (C)	(282,342)	(4,192,347)	(392,511)	(2,466,709)	(974)	159	(62,780)	(89,215)	215,749	(353,893)
CALCULATION OF INCOME FUND REMITTANCE:										
An entity may offset excess capital or current funds within the entity:										
Enter the amount to be offset (D)	(131,012)	(47,126)	(13,149)	(29,995)	-	-	-	-	(251,613)	-
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	\$ (413,354)	\$ (4,239,473)	\$ (405,660)	\$ (2,496,704)	\$ (974)	\$ 159	\$ (62,780)	\$ (89,215)	\$ (35,864)	\$ (353,893)

State of Illinois
Western Illinois University
Current Funds, Unrestricted, Other
Balance Sheet by Entity
June 30, 2009

	Indirect Cost	Public Service	Student Programs and Services	Instructional Resources and Services	University Stores and Service Centers	University Publications	Unique Charge Programs	Sponsored Credit Programs	Unrestricted Gifts	Compensated Absences for All Entities	University Services	Total
ASSETS												
Cash and temporary cash investments	\$ 616,476	\$ 832,829	\$ (458,043)	\$ 433,320	\$ (756,753)	\$ 8,671	\$ 2,488	\$ 148,800	\$ 61,222	\$ 1,974,289	\$ 614,225	\$ 3,477,524
Cash, change funds	-	1,225	8,615	175	11,075	-	-	-	-	-	-	21,090
Accounts receivable, net	-	50,943	289,107	25,862	30,674	-	70	-	404	-	39	397,099
Inventories	-	4,999	66,219	49,508	1,089,078	-	-	-	-	-	-	1,209,804
Investment in plant:												
Equipment	-	53,106	233,182	150,727	1,162,991	-	-	-	-	-	11,082	1,611,088
Building	-	-	396,809	-	107,344	-	-	-	-	-	159,829	663,982
Construction in progress	-	-	-	-	29,900	-	-	-	-	-	-	29,900
TOTAL ASSETS	616,476	943,102	535,889	659,592	1,674,309	8,671	2,558	148,800	61,626	1,974,289	785,175	7,410,487
LIABILITIES AND FUND BALANCES												
LIABILITIES												
Accrued payroll	38,544	264,993	172,525	31,163	99,320	-	-	13,552	355	-	125,300	745,752
Interfund payables	-	-	-	-	-	-	-	-	6,285	-	-	6,285
Accounts payable	39,603	29,208	48,477	79,641	315,332	-	-	1,666	481	-	1,906	516,314
Accrued compensated absences	-	-	-	-	-	-	-	-	-	1,318,740	-	1,318,740
Deferred revenues	-	142,471	69,186	16,589	-	770	995	115,832	-	-	-	345,843
Installment purchases payable	-	-	-	126,107	785,163	-	-	-	-	-	-	911,270
Total liabilities	78,147	436,672	290,188	253,500	1,199,815	770	995	131,050	7,121	1,318,740	127,206	3,844,204
FUND BALANCES												
Current unrestricted	538,329	322,896	(431,417)	368,322	(70,573)	7,901	1,563	17,750	54,505	655,549	487,059	1,951,884
Renewals and replacements	-	130,429	47,126	13,149	29,995	-	-	-	-	-	-	220,699
Net investment in plant	-	53,105	629,992	24,621	515,072	-	-	-	-	-	170,910	1,393,700
Total fund balances	538,329	506,430	245,701	406,092	474,494	7,901	1,563	17,750	54,505	655,549	657,969	3,566,283
TOTAL LIABILITIES AND FUND BALANCES	\$ 616,476	\$ 943,102	\$ 535,889	\$ 659,592	\$ 1,674,309	\$ 8,671	\$ 2,558	\$ 148,800	\$ 61,626	\$ 1,974,289	\$ 785,175	\$ 7,410,487

State of Illinois
Western Illinois University
Current Funds, Unrestricted, Other
Statement of Revenues, Expenditures and Changes in Fund Balances by Entity
For the Year Ended June 30, 2009

	Indirect Cost	Public Service	Student Programs and Services	Instructional Resources and Services	University Stores and Service Centers	University Publications	Unique Charge Programs	Sponsored Credit Programs	Unrestricted Gifts	Compensated Absences for All Entities	University Services	Total
REVENUES AND OTHER ADDITIONS												
Fees and dues	\$ -	\$ 534,450	\$ 10,543,680	\$ 1,672,699	\$ 2,378	\$ -	\$ 1,847	\$ -	\$ -	\$ -	\$ -	\$ 12,755,054
Indirect cost recovery	959,389	-	-	-	-	-	-	-	-	-	-	959,389
Investment income	5,612	7,216	14,811	5,731	8,736	95	-	75	841	27,115	7,245	77,477
Sales and subscriptions	-	95,248	338,013	252,510	3,062,227	14,069	-	-	-	-	-	3,762,067
Charges for services	8,584	2,924,357	1,416,036	89,935	4,693,073	9,124	304,390	434,180	-	-	640	9,880,319
Athletic guarantees	-	-	536,518	-	-	-	-	-	-	-	-	536,518
Other	25	39,167	772,018	23,796	269,247	-	10,497	-	-	-	52,281	1,167,031
Gifts	1,275	21,593	201,580	80	-	-	1,140	-	142,241	-	-	367,909
Expended for plant facilities	114,871	28,575	98,069	13,708	255,670	-	-	-	20,839	-	2,210	533,942
Other fixed asset additions	-	-	62,058	94,185	507,329	-	-	-	-	-	-	663,572
Total revenues and other additions	1,089,756	3,650,606	13,982,783	2,152,644	8,798,660	23,288	317,874	434,255	163,921	27,115	62,376	30,703,278
EXPENDITURES AND OTHER DEDUCTIONS												
Cost of sales	-	50,811	96,038	28,720	3,281,755	-	-	-	-	-	-	3,457,324
Personal services	53,432	2,473,532	3,499,640	442,174	2,269,861	-	9,572	201,259	59,198	-	2,343,437	11,352,105
Contractual services	349,065	614,458	3,877,197	544,336	387,628	6,878	295,128	24,699	59,081	-	480,302	6,638,772
Telecommunications	3,328	23,267	122,807	45,158	649,687	109	-	-	263	-	4,847	849,466
Travel	79,607	47,732	202,440	22,450	343,810	-	13,548	34,718	715	-	4,230	749,250
Retirement	3,468	-	-	-	-	-	-	-	-	-	-	3,468
Group insurance	754	-	-	-	-	-	-	-	-	-	-	754
Commodities	73,075	176,613	986,549	345,193	535,619	9,780	3	10,103	1,715	-	19,206	2,157,856
Equipment	268,348	78,157	307,928	344,589	325,862	2,450	-	4,318	23,694	-	1,146	1,356,492
Scholarships	5,842	291	1,696,211	-	-	-	-	120,401	250	-	-	1,822,995
Compensated absences adjustment	-	-	-	-	-	-	-	-	-	(110,263)	-	(110,263)
Athletic guarantees	-	-	77,573	-	-	-	-	-	-	-	-	77,573
Other	34,488	225,461	3,213,810	129,130	411,023	1,164	543	24,788	1,491	-	(3,069,684)	972,214
Other fixed asset deductions	-	44,634	115,897	115,555	308,136	-	-	-	-	-	19,670	603,892
Total expenditures and other deductions	871,407	3,734,956	14,196,090	2,017,305	8,513,381	20,381	318,794	420,286	146,407	(110,263)	(196,846)	29,931,898
NET INCREASE (DECREASE) IN FUND BALANCES BEFORE TRANSFERS												
	218,349	(84,350)	(213,307)	135,339	285,279	2,907	(920)	13,969	17,514	137,378	259,222	771,380
TRANSFERS												
Transfers from (to) other funds, current funds	(17,568)	(3,500)	(6,500)	(6,610)	(120,803)	-	6,610	-	-	-	-	(148,371)
Transfers from (to) other funds, plant funds	(114,871)	(9,250)	3,012	(16,020)	259,787	-	-	-	(20,839)	-	(2,210)	99,609
Transfers for installment purchase payments	(4,349)	-	-	(94,354)	(536,783)	-	-	-	-	-	(95,000)	(730,486)
Total transfers	(136,788)	(12,750)	(3,488)	(116,984)	(397,799)	-	6,610	-	(20,839)	-	(97,210)	(779,248)
NET INCREASE (DECREASE) FOR THE YEAR												
	81,561	(97,100)	(216,795)	18,355	(112,520)	2,907	5,690	13,969	(3,325)	137,378	162,012	(7,868)
FUND BALANCES (DEFICIT), BEGINNING OF YEAR												
	456,768	603,530	462,496	387,737	587,014	4,994	(4,127)	3,781	57,830	518,171	495,957	3,574,151
FUND BALANCES, END OF YEAR												
	\$ 538,329	\$ 506,430	\$ 245,701	\$ 406,092	\$ 474,494	\$ 7,901	\$ 1,563	\$ 17,750	\$ 54,505	\$ 655,549	\$ 657,969	\$ 3,566,283

**State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Other
Balance Sheet by Entity
June 30, 2009**

	Parking Operations	Transit Fee	Total
ASSETS			
Cash and temporary cash investments	\$ 325,794	\$ (18,887)	\$ 306,907
Change funds	300	-	300
Accounts receivable, net	89,188	243,013	332,201
Investment in plant:			
Buildings	27,729	-	27,729
Site improvements	1,447,344	-	1,447,344
Equipment	29,588	20,148	49,736
Construction in progress	81,348	-	81,348
TOTAL ASSETS	2,001,291	244,274	2,245,565
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accrued payroll	24,165	1,568	25,733
Accounts payable	8,230	93,415	101,645
Deferred revenues	-	5,619	5,619
Total liabilities	32,395	100,602	132,997
FUND BALANCES			
Current funds	139,410	123,524	262,934
Renewals and replacements	243,478	-	243,478
Net investment in plant	1,586,008	20,148	1,606,156
Total fund balances	1,968,896	143,672	2,112,568
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,001,291	\$ 244,274	\$ 2,245,565

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Other
Statement of Revenues, Expenditures and Changes in Fund Balances by Entity
For the Year Ended June 30, 2009

	Parking Operations	Transit Fee	Total
REVENUES AND OTHER ADDITIONS			
Sales and services	\$ 490,724	\$ 876,899	\$ 1,367,623
Fees	-	704,564	704,564
Investment income	6,178	1,311	7,489
Fines	343,363	-	343,363
Other	-	4,741	4,741
Expended for plant facilities	184,202	5,200	189,402
Total revenues and other additions	1,024,467	1,592,715	2,617,182
EXPENDITURES AND OTHER DEDUCTIONS			
Personal services	537,291	57,204	594,495
Contractual services	16,311	1,048,108	1,064,419
Commodities	37,691	37,606	75,297
Equipment	6,027	27,931	33,958
Travel	3	1,690	1,693
Telecommunications	3,177	4,456	7,633
Other	65,130	400,216	465,346
Expended for plant facilities	300,922	-	300,922
Expended for renewals and replacements	29,813	-	29,813
Other fixed asset deductions	79,497	6,581	86,078
Total expenditures and other deductions	1,075,862	1,583,792	2,659,654
NET INCREASE (DECREASE) IN FUND BALANCES BEFORE TRANSFERS	(51,395)	8,923	(42,472)
TRANSFERS			
Transfers to other funds, current funds	(279,720)	-	(279,720)
Transfers from other funds, plant funds	279,720	-	279,720
Total transfers	-	-	-
NET INCREASE (DECREASE) FOR THE YEAR	(51,395)	8,923	(42,472)
FUND BALANCES, BEGINNING OF YEAR	2,020,291	134,749	2,155,040
FUND BALANCES, END OF YEAR	\$ 1,968,896	\$ 143,672	\$ 2,112,568

**State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Balance Sheet by Entity
June 30, 2009**

	University Union	Recreation Facility	University Housing & Dining	Total
ASSETS				
Current funds:				
Cash and investments	\$ 2,448,052	\$ 409,173	\$ 2,137,096	\$ 4,994,321
Accounts and interest receivable, less allowance for doubtful accounts of \$1,643,900	669,672	41,996	959,973	1,671,641
Inventories	1,343,156	27,319	-	1,370,475
Total assets, current funds	4,460,880	478,488	3,097,069	8,036,437
Plant funds:				
Cash - retirement of indebtedness	(108,573)	(580,682)	1,103,697	414,442
Cash - renewals and replacements	2,073,113	(3,001,238)	18,273,401	17,345,276
Cash - construction funds	232,830	(1,440,792)	1,285,386	77,424
Investment in plant:				
Land, buildings, and improvements	1,763,460	14,488,579	42,660,968	58,913,007
Equipment	54,545	282,977	565,946	903,468
Construction in progress	-	161,980	1,518,796	1,680,776
Bond issuance costs	17,631	107,672	447,198	572,501
Total assets, plant funds	4,033,006	10,018,496	65,855,392	79,906,894
TOTAL ASSETS	8,493,886	10,496,984	68,952,461	87,943,331
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Current funds:				
Accrued payroll	119,489	79,981	499,104	698,574
Accounts payable	265,497	13,659	647,172	926,328
Student deposits	-	-	228,225	228,225
Deferred revenues	23,947	70,507	559,193	653,647
Accrued compensated absences	394,734	27,368	1,098,586	1,520,688
Total liabilities, current funds	803,667	191,515	3,032,280	4,027,462
FUND BALANCES				
Fund balances, reserve for operations	3,657,213	286,973	64,789	4,008,975
Total liabilities and fund balances, current funds	4,460,880	478,488	3,097,069	8,036,437
LIABILITIES				
Plant funds:				
Accounts payable and accrued payroll	306	172,793	407,869	580,968
Accrued interest	10,395	75,221	328,773	414,389
Revenue bonds payable	1,079,662	7,430,465	30,987,663	39,497,790
Total liabilities, plant funds	1,090,363	7,678,479	31,724,305	40,493,147
FUND BALANCES				
Retirement of indebtedness	(101,337)	(548,231)	1,222,122	572,554
Renewals, replacements reserve	2,072,807	(3,101,550)	17,865,532	16,836,789
Project construction fund	232,830	(1,351,293)	1,702,733	584,270
Investment in plant, net	738,343	7,341,091	13,340,700	21,420,134
Total fund balances, plant funds	2,942,643	2,340,017	34,131,087	39,413,747
Total liabilities and fund balances, plant funds	4,033,006	10,018,496	65,855,392	79,906,894
TOTAL LIABILITIES AND FUND BALANCES	\$ 8,493,886	\$ 10,496,984	\$ 68,952,461	\$ 87,943,331

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Statement of Revenues, Expenditures and Changes in Fund Balances
by Entity
For the Year Ended June 30, 2009

	University Union	Recreation Facility	University Housing & Dining	Total
REVENUES				
Room and board	\$ -	\$ -	\$ 33,659,001	\$ 33,659,001
Graduate and family housing	-	-	1,306,124	1,306,124
Sales and services	5,703,485	613,753	1,918,491	8,235,729
Student fees	2,512,536	2,981,969	780,829	6,275,334
Investment income	61,200	14,395	192,065	267,660
Other	100,108	23,755	1,060,300	1,184,163
Total revenues	8,377,329	3,633,872	38,916,810	50,928,011
OPERATING EXPENDITURES				
Cost of merchandise sold	3,701,265	92,737	-	3,794,002
Personal services:				
Student	173,399	298,703	1,508,193	1,980,295
Regular	2,190,260	1,113,320	7,656,479	10,960,059
Compensated absences	(8,409)	(4,274)	(29,395)	(42,078)
Fringe benefits	74,440	25,783	245,936	346,159
Food service and catering	31,991	2,339	12,447,844	12,482,174
Contractual services	192,599	60,800	709,870	963,269
Supplies	88,224	106,666	371,425	566,315
Travel	3,727	6,935	57,022	67,684
Utilities	635,327	113,501	3,669,886	4,418,714
Telephone	18,692	5,860	491,690	516,242
Repairs and maintenance	109,228	66,372	866,442	1,042,042
Insurance	24,407	7,410	152,939	184,756
Other financial	70,077	3,682	17,559	91,318
Equipment	35,257	100,521	352,843	488,621
Bad debts	12,385	8,812	249,621	270,818
Administrative support	307,002	133,172	1,426,308	1,866,482
Miscellaneous	41,659	57,960	662,134	761,753
Total operating expenditures	7,701,530	2,200,299	30,856,796	40,758,625
EXCESS OF REVENUES OVER OPERATING EXPENDITURES	\$ 675,799	\$ 1,433,573	\$ 8,060,014	\$ 10,169,386

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Statement of Revenues, Expenditures and Changes in Fund Balances
by Entity (Continued)
For the Year Ended June 30, 2009

	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing & Dining</u>	<u>Total</u>
TRANSFERS				
Transfers for principal and interest	\$ (232,500)	\$ (1,059,903)	\$ (4,237,724)	\$ (5,530,127)
Transfers for renewals, replacements, deferred maintenance and equipment reserve	(436,680)	(365,800)	(3,689,108)	(4,491,588)
Transfers for installment purchase payments	-	-	(99,058)	(99,058)
Total transfers	<u>(669,180)</u>	<u>(1,425,703)</u>	<u>(8,025,890)</u>	<u>(10,120,773)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>3,650,594</u>	<u>279,103</u>	<u>30,665</u>	<u>3,960,362</u>
FUND BALANCES, END OF YEAR	<u>\$ 3,657,213</u>	<u>\$ 286,973</u>	<u>\$ 64,789</u>	<u>\$ 4,008,975</u>

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Plant Funds Statement of Changes in Fund Balances by Entity
For the Year Ended June 30, 2009

	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing & Dining</u>	<u>Total</u>
Retirement of indebtedness				
Fund balances (deficits), July 1, 2008	\$ (97,986)	\$ (585,013)	\$ 1,323,978	\$ 640,979
Interest income	7	24	78	109
Bond issuance expenditures	(1,640)	(8,080)	(34,650)	(44,370)
Retirement of bonds	(187,709)	(695,452)	(2,906,839)	(3,790,000)
Interest paid, bonds	(46,509)	(319,613)	(1,398,169)	(1,764,291)
Mandatory debt retirement transfer	232,500	1,059,903	4,237,724	5,530,127
Fund balances (deficit), June 30, 2009	<u>\$ (101,337)</u>	<u>\$ (548,231)</u>	<u>\$ 1,222,122</u>	<u>\$ 572,554</u>
Renewals, replacements, def. maint. and equipment reserve				
Fund balances (deficits), July 1, 2008	\$ 2,453,333	\$ (3,002,129)	\$ 17,490,649	\$ 16,941,853
Transfers from current funds	436,680	365,800	3,689,108	4,491,588
Expenditures for renewals and replacements	(817,206)	(465,221)	(3,314,225)	(4,596,652)
Fund balances (deficit), June 30, 2009	<u>\$ 2,072,807</u>	<u>\$ (3,101,550)</u>	<u>\$ 17,865,532</u>	<u>\$ 16,836,789</u>
Project construction fund				
Fund balances (deficits), July 1, 2008	\$ 232,830	\$ (2,400,381)	\$ (3,531,975)	\$ (5,699,526)
Investment income	-	2,387	6,448	8,835
Retirement of bonds	-	74,094	190,906	265,000
Capitalized interest	-	89,253	229,964	319,217
Discount amortization	-	(1,065)	(2,743)	(3,808)
Transfer (net)	-	1,924,156	4,957,660	6,881,816
Expenditures for renewals and replacements	-	(1,039,737)	(147,527)	(1,187,264)
Fund balances (deficit), June 30, 2009	<u>\$ 232,830</u>	<u>\$ (1,351,293)</u>	<u>\$ 1,702,733</u>	<u>\$ 584,270</u>
Investment in plant (net)				
Fund balances, July 1, 2008	\$ 80,185	\$ 9,097,089	\$ 13,658,560	\$ 22,835,834
Retirement of bonds	187,709	621,359	2,715,933	3,525,001
Retirement of notes	-	-	96,479	96,479
Additions to plant	617,957	1,314,489	2,836,215	4,768,661
Depreciation	(129,715)	(416,758)	(2,343,453)	(2,889,926)
Gifts and other (additions & deductions to fixed assets)	-	(66)	-	(66)
Discount amortization	3,192	9,554	28,595	41,341
Refund amortization	(3,485)	(18,612)	(47,216)	(69,313)
Transfers (net)	(17,500)	(3,265,964)	(3,604,413)	(6,887,877)
Fund balances, June 30, 2009	<u>\$ 738,343</u>	<u>\$ 7,341,091</u>	<u>\$ 13,340,700</u>	<u>\$ 21,420,134</u>

**State of Illinois
Western Illinois University
University Functions and Planning Program
For the Year Ended June 30, 2009**

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

The basic purpose and function of the University is stated in the "Planning Statements and Program Reviews" document. 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 University developed a strategic plan that guides its daily operations, planning and resource allocation in support of academic mission and service operations. The strategic plan is a ten year long term vision for the University which was endorsed by all campus governance groups and approved for implementation by the University's Board of Trustees. The University holds itself accountable to advancing the priorities and goals of the University's Strategic Plan by means of monthly/annual updates and each spring, the Vice Presidents and areas that report to the President provide a summary of annual accomplishments and plans to the campus community.

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

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

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

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

**State of Illinois
Western Illinois University
Employment Statistics (Unaudited)
For the Years Ended June 30, 2009 and 2008**

	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M Physical Plant	Independent Operations	Total All Functions
Year Ended June 30, 2009									
Appropriated funds:									
Faculty/administrative	767.4	11.5	25.0	46.7	58.7	32.7	6.3	-	948.3
Civil service	178.3	7.3	16.0	65.5	36.3	80.3	162.1	-	545.8
Student employees	28.4	0.2	1.4	22.2	5.4	5.7	3.8	-	67.1
Total appropriated	<u>974.1</u>	<u>19.0</u>	<u>42.4</u>	<u>134.4</u>	<u>100.4</u>	<u>118.7</u>	<u>172.2</u>	<u>-</u>	<u>1,561.2</u>
Non-appropriated funds:									
Faculty/administrative	8.4	9.4	90.3	0.7	48.8	-	5.8	40.5	203.9
Civil service	4.5	0.2	13.8	0.1	59.9	1.6	139.8	84.6	304.5
Student employees	26.3	2.0	7.3	0.2	46.0	0.3	13.6	119.3	215.0
Total non-appropriated	<u>39.2</u>	<u>11.6</u>	<u>111.4</u>	<u>1.0</u>	<u>154.7</u>	<u>1.9</u>	<u>159.2</u>	<u>244.4</u>	<u>723.4</u>
Total all funds	<u>1,013.3</u>	<u>30.6</u>	<u>153.8</u>	<u>135.4</u>	<u>255.1</u>	<u>120.6</u>	<u>331.4</u>	<u>244.4</u>	<u>2,284.6</u>
Year Ended June 30, 2008									
Appropriated funds:									
Faculty/administrative	769.8	12.1	24.6	44.5	55.2	32.2	5.2	-	943.6
Civil service	169.0	7.4	16.5	65.8	37.7	77.2	164.3	-	537.9
Student employees	23.7	0.1	0.9	19.2	5.3	4.9	4.9	-	59.0
Total appropriated	<u>962.5</u>	<u>19.6</u>	<u>42.0</u>	<u>129.5</u>	<u>98.2</u>	<u>114.3</u>	<u>174.4</u>	<u>-</u>	<u>1,540.5</u>
Non-appropriated funds:									
Faculty/administrative	7.1	14.2	86.4	0.1	48.4	-	4.7	39.8	200.7
Civil service	4.6	0.1	16.0	0.1	60.7	1.7	140.3	87.3	310.8
Student employees	27.6	2.4	10.1	0.4	53.2	-	12.3	119.8	225.8
Total non-appropriated	<u>39.3</u>	<u>16.7</u>	<u>112.5</u>	<u>0.6</u>	<u>162.3</u>	<u>1.7</u>	<u>157.3</u>	<u>246.9</u>	<u>737.3</u>
Total all funds	<u>1,001.8</u>	<u>36.3</u>	<u>154.5</u>	<u>130.1</u>	<u>260.5</u>	<u>116.0</u>	<u>331.7</u>	<u>246.9</u>	<u>2,277.8</u>

**State of Illinois
Western Illinois University
Service Efforts and Accomplishments -
Enrollment Statistics (Unaudited)
For the Years Ended June 30, 2009 and 2008**

Enrollment figures, as developed by University personnel for the undergraduate and graduate schools during the years ended June 30, 2009 and 2008 are presented below:

	<u>2009</u>	<u>2008</u>
Fall term:		
Undergraduate students	10,380	10,806
Graduate students	1,765	1,744
Extension students	1,030	781
Total enrollment	<u>13,175</u>	<u>13,331</u>
Full-time equivalent students	<u>11,389</u>	<u>11,689</u>
Spring term:		
Undergraduate students	9,389	9,833
Graduate students	1,699	1,690
Extension students	901	824
Total enrollment	<u>11,989</u>	<u>12,347</u>
Full-time equivalent students	<u>10,368</u>	<u>10,778</u>
Summer term:		
Undergraduate students	1,301	1,540
Graduate students	852	920
Extension students	1,232	1,166
Total enrollment	<u>3,385</u>	<u>3,626</u>
Full-time equivalent students	<u>2,426</u>	<u>2,677</u>
Annual full-time equivalent students (based on average per term exclusive of summer term)	<u>10,879</u>	<u>11,234</u>

State of Illinois
Western Illinois University
Schedule of Unrestricted Current Funds
General Expenditures Per Full-Time Equivalent Student*
as Reported to the Board of Higher Education (Unaudited)
For the Year Ended June 30, 2009

	Total Costs**	Total Costs Per Full-Time Equivalent Student*
Direct salary	\$ 41,064,594	\$ 3,775
Indirect instruction	8,501,981	782
Departmental research	1,769,249	163
Departmental overheads	8,076,615	742
College or school overheads	5,701,712	524
	<hr/>	<hr/>
Total department and college costs	65,114,151	5,986
	<hr/>	<hr/>
Overhead support unique to a function	7,665,350	704
All other academic support	8,699,188	799
Student services	5,535,873	509
Institutional support	10,483,345	964
	<hr/>	<hr/>
Total department and college costs with University overheads	97,497,907	8,962
	<hr/>	<hr/>
Operation and maintenance of physical plant	13,562,924	1,247
	<hr/>	<hr/>
Total costs	<u>\$ 111,060,831</u>	<u>\$ 10,209</u>

NOTE:

* *The number of full-time equivalent students for fiscal year 2009 is the sum of full-time equivalent students for Fall 2008 and Spring 2009 semesters divided by two.*

Fall 2008 FTE	11,389
Spring 2009 FTE	10,368
Full-time equivalent	10,879

** *Total costs include instructional costs, public service, and organized research expenditures.*

Source: FY2009 WIU Discipline Cost Study

**State of Illinois
Western Illinois University
Comments on the Percentage of Total Expenditures Represented by
Administrative Costs
For the Year Ended June 30, 2009**

The percentage of total fiscal year 2009 expenditures represented by administrative costs for the year ended June 30, 2009 was approximately 9.6%. This percentage was computed based upon appropriated 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, and the Provost and Academic Vice President. Administrative expenses also include Medicare costs and the CMS Group Insurance payment.

State of Illinois
Western Illinois University
Comments on Certain Matters Pertaining to the University Guidelines
For the Year Ended June 30, 2009

In accordance with an Office of the Auditor General, July 25, 2000, memorandum entitled "Matters Regarding University Audits" (Memorandum), certain supplemental data is required to be reported for University audits. The table below cross references the memorandum requirements (indicated by number and letter paragraph references) to the University financial statements and audit reports for the year ended June 30, 2009, where such special data is found.

Compliance Findings

13(a) As of June 30, 2009, no findings of noncompliance with *University Guidelines* were noted.

Indirect Cost Reimbursements

13(b) A statement of sources and applications of indirect cost reimbursements is included in this report on page 48.

13(c) The University's calculation sheet for indirect cost carry-forward is included in this report on page 49.

Tuition, Charges and Fees

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

Auxiliary Enterprises, Activities and Accounting Entities

13(e) Identification of each specific accounting entity and description of the sources of revenue and purpose of each are presented on pages 70 through 72.

13(f) Entity financial statements are presented on pages 52 through 59 of this report. The entity financial statements should be read in conjunction with Western Illinois University's audited financial statements for the year ended June 30, 2009.

13(g) The University's calculation sheets for current excess funds are presented in this report on pages 50 through 51.

13(h) The University Auxiliary Enterprises and activities received \$1,972,830 for group insurance and \$990,980 for pensions from State appropriated funds for the year ended June 30, 2009. These amounts of support were estimated by University management.

**State of Illinois
Western Illinois University
Comments on Certain Matters Pertaining to the University Guidelines
For the Year Ended June 30, 2009**

- 13(i) Revenue and expenditures for the various bond indenture required accounts are included on page 57 of this report. Description of the accounts and requirements is included in Note 8 of the June 30, 2009 financial statements.
- 13(j) Audit tests of the Revenue Bond Fund accounting revealed no instances of noncompliance with the terms of the bond indenture during the year ended June 30, 2009.
- 13(k) As of June 30, 2009, the University did not have a noninstructional facilities reserve account. Previously, such account was established in conjunction with the September 1995 Board of Governors of the State Colleges and Universities issuance of Western Illinois University Auxiliary Facilities Systems Revenue and Refunding Bonds, Series 1995 which were defeased during fiscal year 2005. However, the University does have the ability to establish a noninstructional facilities reserve account in conjunction with the Series 2005 Bonds.

University Related Organizations

- 13(l) The Western Illinois University Foundation (the "Foundation") is recognized by Western Illinois University as a University related organization. There are no organizations considered by the University to be independent organizations, as defined in Section VII of University Guidelines.
- 13(m) A summary of the Foundation payments to the University is presented on page 68 of this report.
- 13(n) The University provided the Foundation with \$687,034 in administration and support services during the year ended June 30, 2009, for the Foundation's fund-raising services.
- 13(o) There were no unreimbursed subsidies from the University to the Foundation for the year ended June 30, 2009.
- 13(p) There was no debt financing by the Foundation in fiscal year 2009.

Other Topics

- 13(q) Schedules of cash and investments held by the University are presented in this report on page 42.
- 13(r) Income from investments of pooled funds has been allocated and credited to the original sources of the funds.

State of Illinois
Western Illinois University
Comments on Certain Matters Pertaining to the University Guidelines
For the Year Ended June 30, 2009

- 13(s) A schedule of costs per full-time equivalent student is presented on page 63 of this report.
- 13(t) There were no acquisitions of real estate by the University or the Foundation costing in excess of \$250,000 and not funded by separate specific appropriation as stated on page 68 of this report.
- 13(u) In fiscal year 2006, the University issued the Series 2005 Certificates of Participation (COPS) (Capital Improvement Projects) in the amount of \$10,290,000. Proceeds from the sales of the Series 2005 COPS were used to renovate the student section of the football stadium, to construct a new Multicultural Center and to construct a combination Document and Publication Services and Property Accounting and Redistribution Center. In addition, Series 2005 proceeds were used to pay the costs of issuing the Series 2005 COPS. There is no participation in lease or purchase arrangements involving COPS issued by other third parties other than as follows. In 2005, the University refinanced a telecommunications switch for which the finance company issued COPS. The University did not request the COPS transaction nor was the University a party to the COPS issuance. During 2009, the University continued making scheduled payments to the finance company.
- 13(v) The Schedule of Income Fund Revenues and Expenditures is presented on page 41 of this report.
- 13(w) The Schedule of Tuition and Fee Waivers is presented on page 74 through 75 of this report.

State of Illinois
Western Illinois University
Summary of Western Illinois University Foundation Payments
to the University
For the Year Ended June 30, 2009

During the year ended June 30, 2009, Western Illinois University (University) had a contract with Western Illinois University Foundation (the "Foundation") to provide fund-raising services. The University advanced funds to the Foundation personal service costs, facility use, and other costs amounting to \$687,034 for the year ended June 30, 2009. As required by contract, the Foundation fully repaid the University, using funds considered unrestricted for purposes of the University Guidelines computations. In addition, the Foundation gave the University nonqualifying restricted funds. Presented below is a summary of all funds that the Foundation gave to the University for the year ended June 30, 2009:

Funds considered unrestricted for purpose of the	
University Guidelines computations:	
Totally unrestricted	\$ 457,328
Restricted only as to campus, college or department and generally available for ongoing University operations	<u>1,615,568</u>
Total funds considered unrestricted	<u>2,072,896</u>
Funds considered restricted for purpose of the	
University Guidelines computations:	
Total funds given for scholarships, grants and awards	1,862,812
Other restricted funds	<u>446,181</u>
Total funds considered restricted	<u>2,308,993</u>
Total funds provided to the University by the Foundation	<u>\$ 4,381,889</u>

During the year ended June 30, 2009, neither the Foundation nor the University purchased or received as a donation or gift real estate with a value in excess of \$250,000.

**State of Illinois
Western Illinois University
Analysis of Bookstore Operations (Unaudited)
For the Year Ended June 30, 2009**

Contracted/Rents to students/University operated	University operated
Contractor	Not applicable
Contract term	Not applicable
Amount of gross sales for bookstore in FY09	\$5,357,173
Commissions	Not applicable
Commission terms	Not applicable
Given exclusive rights	No
Competition "other" nearby /on-campus bookstores	Chapman's Bookstore Sarge's Bookstore

**State of Illinois
Western Illinois University
University Accounting Entities and Related Sources of
Revenues and Purposes
For the Year Ended June 30, 2009**

Indirect Cost

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

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

Public Service

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

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

Student Programs and Services

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

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

Instructional Resources and Services

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

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

University Stores and Service Centers

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

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

**State of Illinois
Western Illinois University
University Accounting Entities and Related Sources of
Revenues and Purposes
For the Year Ended June 30, 2009**

University Publications

Source: Subscriptions and charges for University-sponsored publications.

Purpose: Preparation, promotion and distribution of University publications.

Unique Charge Programs

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

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

Sponsored Credit Programs

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

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

Unrestricted Gifts

Source: Unrestricted gifts received by the University

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

Compensated Absences

Source: None

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

**State of Illinois
Western Illinois University
University Accounting Entities and Related Sources of
Revenue and Purpose
For the Year Ended June 30, 2009**

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.

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
Schedules of Federal Expenditures, Nonfederal Expenses, and New Loans
For the Year Ended June 30, 2009

Schedule A - Federal Financial Component

Total federal expenditures reported on SEFA	\$ 17,515,649
Total new loans made not included on SEFA	58,893,687
Amount of federal loan balances at beginning of the year	<u>1,820,758</u>
Total Schedule A	<u><u>\$ 78,230,094</u></u>

Schedule B - Total Financial Component

Total operating expenses	\$ 246,661,968
Total nonoperating expenses	1,551,478
Total new loans made	58,893,687
Amount of federal loan balances at beginning of the year	<u>1,820,758</u>
Total Schedule B	<u><u>\$ 308,927,891</u></u>

Schedule C

Total Schedule A	\$ 78,230,094	25.3%
Total Nonfederal Expenses	<u>230,697,797</u>	<u>74.7%</u>
Total Schedule B	<u><u>\$ 308,927,891</u></u>	<u><u>100.0%</u></u>

Note: These schedules are used to determine the Agency's single audit costs in accordance with OMB Circular A-133.

**State of Illinois
Western Illinois University
Undergraduate Tuition and Fee Waivers (Unaudited)
For the Year Ended June 30, 2009**

	Tuition Waived			Fees Waived	
	Number of Recipients *	Number of Recipients *	Value of Waivers (In Thousands)	Number of Recipients *	Value of Waivers (In Thousands)
MANDATORY WAIVERS					
(SUBTOTAL)	721	721	\$ 2,276.7	49	\$ 66.2
Teacher Special Education	43	43	205.7	40	55.0
General Assembly	82	82	409.7		
ROTC	32	32	173.8		
DCFS	9	9	41.3	9	11.2
Children of Employees	176	176	389.6		
Senior Citizens					
Honorary Scholarships					
Veterans Grants & Scholarships**	379	379	1,056.6		
Other (please specify) ***					
DISCRETIONARY WAIVERS					
(SUBTOTAL)	777	777	2,354.7	46	16.7
Faculty/Administrators	11	11	16.2	9	3.5
Civil Service	90	90	118.9	37	13.2
Academic/Other Talent	297	297	655.7		
Athletic	207	207	901.3		
Gender Equity in					
Intercollegiate Athletics	128	128	633.1		
Foreign Exchange Students					
Out-of-State Students					
Foreign Students					
Student Need-Financial Aid					
Student Need-Special Programs					
Cooperating Professionals	30	30	18.9		
Research Assistants					
Teaching Assistants	2	2	2.0		
Other Assistants	12	12	8.6		
Student Employment					
Interinstitutional/Related Agencies					
Retired University Employees					
Children of Deceased Employees					
Contract/Training Grants					
All Other (please specify)**					
TOTAL	1,498	1,498	\$ 4,631.4	95	\$ 82.9

* Unduplicated

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

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

**State of Illinois
Western Illinois University
Graduate Tuition and Fee Waivers (Unaudited)
For the Year Ended June 30, 2009**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients *	Value of Waivers (In Thousands)	Number of Recipients *	Value of Waivers (In Thousands)
MANDATORY WAIVERS					
(SUBTOTAL)	5	5	\$ 8.4	5	\$ 1.3
Teacher Special Education	5	5	8.4	5	1.3
General Assembly					
ROTC					
DCFS					
Children of Employees					
Senior Citizens					
Honorary Scholarships					
Veterans Grants & Scholarships**					
Other (please specify) ***					
<hr/>					
DISCRETIONARY WAIVERS					
(SUBTOTAL)	1,081	1,081	3,555.9	173	40.8
Faculty/Administrators	68	68	87.6	55	16.2
Civil Service	59	59	79.9	37	11.6
Academic/Other Talent	5	5	8.9		
Athletic					
Gender Equity in					
Intercollegiate Athletics					
Foreign Exchange Students					
Out-of-State Students					
Foreign Students					
Student Need-Financial Aid					
Student Need-Special Programs					
Cooperating Professionals	175	175	215.2	81	13.0
Research Assistants	681	681	2,829.0		
Teaching Assistants	79	79	238.2		
Other Assistants	14	14	97.1		
Student Employment					
Interinstitutional/Related Agencies					
Retired University Employees					
Children of Deceased Employees					
Contract/Training Grants					
All Other (please specify)**					
<hr/>					
TOTAL	1,086	1,086	\$ 3,564.3	178	\$ 42.1

* Unduplicated

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

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