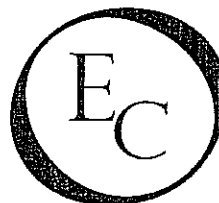


**STATE OF ILLINOIS
WESTERN ILLINOIS UNIVERSITY**

**COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and OMB Circular A-133)
FOR THE YEAR ENDED JUNE 30, 2008**

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, 2008**

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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, 2008**

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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, 2008**

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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

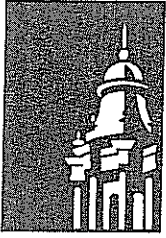
Mr. Ronald G. Ward

Director, Internal Auditing

Ms. Rita M. Moore

University offices are located at:

1 University Circle
Macomb, Illinois 61455



**WESTERN
ILLINOIS
UNIVERSITY**

February 6, 2009

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


Ladies and Gentlemen:

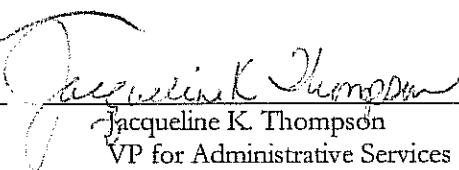
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Western Illinois University (University). We are responsible for and we have established and maintained an effective 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, 2008. Based on this evaluation, we assert that during the year ended June 30, 2008, the University has materially complied with the assertions below.

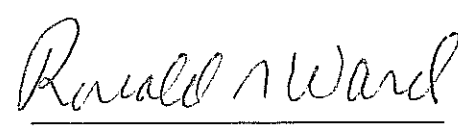
- A. The University has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received and used public funds of the State in accordance with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

Yours very truly,

Western Illinois University


Dr. Alvin Goldfarb
President


Jacqueline K. Thompson
VP for Administrative Services


Ron Ward
Director of Business Services

**State of Illinois
Western Illinois University**

Compliance Report

Summary

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

Auditors' Report

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

Summary of Findings

Number of Findings	Compliance Report	Prior Compliance Report
Findings	2	5
Repeated findings	2	4
Prior recommendations implemented or not repeated	3	1

Details of findings are presented in the separately tabbed report section of this report.

Schedule of Findings and Questioned Costs

Item No.	Page	Description	Finding Type
<i>FINDINGS (GOVERNMENT AUDITING STANDARDS)</i>			
	14	None	
<i>FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)</i>			
	15	None	
<i>FINDINGS (STATE COMPLIANCE)</i>			
08-1	16	Noncompliance with the Fiscal Control and Internal Auditing Act	Significant Deficiency and Noncompliance
08-2	18	Employee Timesheets Were Not Adequate	Significant Deficiency and Noncompliance

**State of Illinois
Western Illinois University**

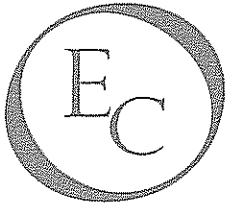
Schedule of Findings and Questioned Costs (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
PRIOR FINDINGS NOT REPEATED			
A	20	Contract Retainage Liabilities Not Recorded	
B	20	Inadequate Computer Security	
C	20	Inadequate Computer Security Administration	
D	21	Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems	

Exit Conference

The University waived having an exit conference in a letter dated January 6, 2009 from the University's Director of Internal Auditing, Rita Moore.

Responses to the recommendations were provided by Rita Moore, on behalf of management, in a letter dated January 26, 2009.



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

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

Honorable William G. Holland
Auditor General
State of Illinois

and

The Board of Trustees
Western Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Western Illinois University's (University) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2008. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

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

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

In our opinion, the University complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended June 30, 2008. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as findings 08-1 and 08-2.

Internal Control

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

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

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

described in the accompanying schedule of findings and questioned costs as items 08-1 and 08-2 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 requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

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

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

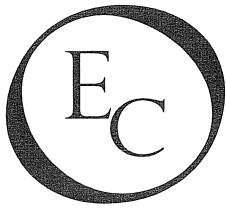
Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the University and its discretely presented component unit, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2008, which collectively comprise the University's basic financial statements, and have issued our report thereon dated January 28, 2009. The accompanying supplementary information, as listed in the table of contents as Supplementary Information for State Compliance Purposes, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the University. The 2008 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, 2008 taken as a whole. We have also previously audited, in accordance with auditing standards generally accepted in the United States, the University's basic financial statements for the year ended June 30, 2007. In our report dated February 15, 2008, we expressed an unqualified opinion on the financial statements of the business-type activities. In our opinion, the 2007 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, 2007, taken as a whole.

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

E. C. Ortiz & Co. LLP

Chicago, Illinois
February 6, 2009



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 (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, 2008, which collectively comprise the University's basic financial statements and have issued our report thereon dated January 28, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the internal control over financial reporting that might be 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.

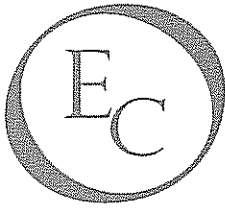
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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. Ortiz & Co., LLP

Chicago, Illinois
January 28, 2009



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

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

Honorable William G. Holland
Auditor General
State of Illinois

and

The Board of Trustees
Western Illinois University

Compliance

We have audited the compliance of Western Illinois University (University) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The 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 the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

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

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control over Compliance

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

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

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

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

Schedule of Expenditures of Federal Awards

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the 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, 2008, which collectively comprise the University's basic financial statements, and have issued our report thereon dated January 28, 2009. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the University's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and,

in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

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

E. C. Ortiz & Co. LLP

Chicago, Illinois

February 6, 2009, except for the Schedule of Expenditures of Federal Awards and the related notes, as to which the date is January 28, 2009.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008**

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
20.509	Formula Grants for other than Urbanized Areas
Various	Student Financial Assistance Cluster
84.195	Bilingual Education Professional Development
84.173	Special Education Preschool Grants
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish between Type A and B programs: \$481,560

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, 2008**

Current Findings - Government Auditing Standards

There were no *Government Auditing Standards* findings noted for the year ended June 30, 2008.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008**

Current Findings - Federal Compliance

There were no Federal compliance findings noted for the year ended June 30, 2008.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008**

Current Findings - State Compliance

Finding No. 08-1 - Noncompliance with the Fiscal Control and Internal Auditing Act

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

During our review of the Internal Auditing Department, we noted the following:

- Our review of completed audits disclosed that the audit plan was not fully implemented. Five (5) of nine (56%) specific compliance audits on the internal audit plan were not completed in fiscal year 2008. Three (3) audits were conducted by the Internal Auditing Department but these audits were not on the original audit plan.
- No audits relating to internal and administrative controls for grants received or made by the University were completed during the last three years.

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

University management stated that due to three (3) unplanned audits, the University was unable to complete the anticipated internal audit schedule. As required by Internal Auditing Standards, the Internal Auditing Department used a risk-based approach in developing and implementing the "audit plan," which should be flexible to change and address items that may be of higher risk to the organization when they occur. Therefore, the unplanned audits and reviews were given priority over those major areas required by the Act. Although the Internal Auditing Department makes a great effort and intends to be in compliance, this cannot always occur with limited resources. Also, the University considered that grant audits performed by independent external auditors, as required by the Illinois Board of Higher Education, were sufficient to be in compliance with the Act.

The major areas of internal control must be audited timely to maintain an effective internal control system. Failure to perform regular audits of major systems of internal and administrative controls may result in weaknesses in internal control not timely detected. (Finding Code Nos. 08-1, 07-2)

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008**

Current Findings - State Compliance (Continued)

**Finding No. 08-1 - Noncompliance with the Fiscal Control and Internal Auditing Act
(Continued)**

Recommendation

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

University Response

We agree with the finding. We will continue to review and modify plans as necessary to ensure periodic review of key systems occurs. While all reviews may not occur when “planned,” the need for them to occur will be assessed and prioritized based upon risk. The review will most likely be delayed and looked at in the next planning cycle. This has already occurred for tuition and fee waivers and grant audits as these reviews have occurred in the FY09 cycle. We did not see significant risk in delaying the grant review, since we have several outside audits performed on the IBHE grants annually, in addition to the annual external audits which have not detected any significant control weaknesses for this area.

In addition, the FY08 plan was initially based upon an audit staff of two full time employees for the entire year. Due to late approval of budgets, a second auditor was not hired until mid-year. In FY09, the department should be fully staffed for the entire cycle with both staff members becoming more familiar with the policies, procedures, organizational structures and systems used throughout the University; therefore, allowing them to operate more efficiently.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008**

Current Findings - State Compliance (Continued)

Finding No. 08-2 - 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 the 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 2008, the University has 887 faculty employees which represent 39% 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 not yet developed a system for faculty employees to submit their time sheets.

By not requiring time sheets from all its employees, the University is not in compliance with the Act. (Finding Code Nos. 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.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008**

Current Findings - State Compliance (Continued)

Finding No. 08-2 - Employee Time Sheets Were Not Adequate (Continued)

University Response

We agree with the finding. We are currently using a “negative” reporting process, which indicates the faculty’s time away from the University on vacation, sick leave, etc. We are still investigating a feasible, efficient reporting process for the unique requirements of faculty. An efficient process will allow compliance with not only the State Officials and Employees Ethics Act, but also other granting agency requirements. The process needs to be efficient, auditable and not be a burden for the staff and administration.

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008**

Prior Findings Not Repeated

A. Contract Retainage Liabilities Not Recorded

In the prior examination, contract retainage payable of the Western Illinois University (University) totaling \$570,934 was not recorded in the University's financial statements. (Finding Code No. 07-1)

Status: Not repeated

In the current examination, year-end closing procedures included the recording of retainage liabilities in the financial statements. Our current testing did not disclose any unrecorded retainage payable.

B. Inadequate Computer Security

During the prior examination, we found the University failed to ensure adequate security over its computer systems and resources. Specifically, we noted:

- Domain security settings often provided only a default level of access control and auditing. University password policies did not always require a password change, minimum length and password history.
- Access to the University's Data Center was not always restricted.
- The number of personnel having powerful system-level access privileges was excessive. (Finding Code No. 07-4, 06-3)

Status: Not repeated

During the current review, we found the University had made considerable progress, including the establishment of default network security settings and enhanced security over access to its Data Center and wiring closets. However, we found not all weaknesses had been addressed and concluded the University should continue their efforts to enhance security controls. The finding was downgraded to immaterial classification.

C. Inadequate Computer Security Administration

During the prior examination, we found the University did not have a designated Security Officer, failed to establish adequate University-wide security policies and procedures, and did not have a formal security awareness program. (Finding Code No. 07-5, 06-4)

Status: Not repeated

During the current review, we found the University had made significant progress, including the hire of a Chief Technology Security Officer (CTSO) and the establishment

**State of Illinois
Western Illinois University
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2008**

Prior Findings Not Repeated (Continued)

C. Inadequate Computer Security Administration (Continued)

of a formal security awareness program for ensuring the University community and users are made aware of established security policies and procedures. The CTSO became the University's Chairman of the Security Committee responsible for developing and implementing a University-wide security program that centralizes and coordinates existing University acceptable use policies, as well as examines the need for additional policies and procedures. In addition, University-wide security policies and procedures, including security breach procedures, have been drafted and are awaiting upper management approval.

D. Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems

During the prior examination, we found the University had not ensured an adequately developed and tested contingency plan for assuring timely recovery of its critical computer resources existed for all of its computing areas. (Finding Code No. 07-6, 06-5)

Status: Not repeated

During the current review, we found the University had made considerable progress in addressing contingency planning, including updating its contingency plans, developing a contingency plan for the Electronic Student Services, and performing mainframe testing.

However, we found not all weaknesses had been addressed and concluded the University should continue their contingency planning efforts. The finding was downgraded to immaterial classification.

**State of Illinois
Western Illinois University
Supplementary Information for State Compliance Purposes
For the Year Ended June 30, 2008**

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, Temporary Cash Investments and Investments at Fair Value
 - Analysis of Significant Variations in Account Balances
 - Analysis of Significant Variations in Operating and Nonoperating Revenues and Expenses
 - Analysis of Significant Lapse Period Spending
 - Analysis of Accounts Receivable
 - Summary of Indirect Cost Reimbursement:
 - Statement of Sources and Applications
 - Calculation Sheet for Indirect Cost Carry-Forward
 - Calculation of Current Excess Funds
 - Current Funds, Unrestricted, Other:
 - Combining Balance Sheet
 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 - Auxiliary Enterprises and Activities, Financial Statements by Functional Entity
 - Auxiliary Enterprise Funds - Other:
 - Combining Balance Sheet
 - Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 - Auxiliary Enterprise Funds - Revenue Bonds:
 - Combining Balance Sheet
 - Combining Statement of Revenues and Expenditures by Functional Entity
 - Current Funds Combining Statement of Changes in Fund Balances
 - Plant Funds Combining Statement of Changes in Fund Balances

**State of Illinois
Western Illinois University
Supplementary Information for State Compliance Purposes
For the Year Ended June 30, 2008**

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
 - Information on Restricted Accounts, Auxiliary Facilities System - 1999, 2002, 2005 and 2006 Bond Series
 - Comments on Certain Matters Pertaining to the University Guidelines
 - Summary of Western Illinois University Foundation Payments to the University
 - Schedule of Accrued Liability for Employee Compensated Absences (Unaudited)
 - Emergency Purchases
 - Analysis of Bookstore Operations (Unaudited)
 - University Accounting Entities and Related Sources of Revenues and Purposes
 - Schedule of Federal and Nonfederal Expenditures
 - Undergraduate Tuition and Fee Waivers (Unaudited)
 - Graduate Tuition and Fee Waivers (Unaudited)

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

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2008 Expenditures
INSTRUCTION AND PUBLIC SERVICE:			
<u>DEPARTMENT OF AGRICULTURE</u>			
Rural Community Development Initiative <i>Rural Community Development Initiative</i>	10.446	13-055-0370910458	\$ 161,320
Team Nutrition Grants Passed-Through National Food Service Management Institute (University of Mississippi) <i>School Wellness Training</i>	10.574	300150627A	16,745
TOTAL DEPARTMENT OF AGRICULTURE			\$ 178,065
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
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	\$ 3,950
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 3,950
<u>DEPARTMENT OF LABOR</u>			
Incentive Grants - WIA Section 503 Passed-Through Illinois Community College Board <i>Programs of Study Website</i>	17.267	POS0001	\$ 1,533
TOTAL DEPARTMENT OF LABOR			\$ 1,533
<u>DEPARTMENT OF STATE</u>			
International Education Training and Research Passed-Through NAFSA: Association of International Educators <i>Overcoming Arabic-Speaking Stereotypes & Cross Cultural Issues</i>	19.430	None	\$ 8,914
TOTAL DEPARTMENT OF STATE			\$ 8,914
<u>DEPARTMENT OF TRANSPORTATION</u>			
Formula Grants for Other Than Urbanized Areas Passed-Through Illinois Department of Transportation <i>Rural Transit Assistance Center</i>	20.509	DOT05-DPT-01	\$ 316,814
<i>Interagency Coordinating Council on Transportation</i>	20.509	DOT06-DPIT-10	84,386
TOTAL DEPARTMENT OF TRANSPORTATION			\$ 401,200

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2008 Expenditures
INSTRUCTION AND PUBLIC SERVICE: (Continued)			
<u>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</u>			
Promotion of the Arts Grants to Organizations and Individuals <i>Challenge America - Jazz Festivals 2007</i>	45.024	07-7800-7010	\$ 1,990
Promotion of the Arts - Partnership Agreements Passed-Through Arts Midwest <i>Ahn Trio with Kenji Bunch & DJ Spooky</i>	45.025	FY08-18709	5,000
Grants to States Passed-Through Illinois State Library <i>Building Rural Libraries</i>	45.310	LSTA08-5520	31,494
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			\$ 38,484
<u>DEPARTMENT OF EDUCATION</u>			
STUDENT FINANCIAL ASSISTANCE CLUSTER			
Federal Supplemental Education Opportunity Grants	84.007	P007A061313 & P007A071313	\$ 508,397
Federal Work-Study Program	84.033	P033A061313 & P033A071313	622,043
Federal Perkins Loan Program Federal Capital Contributions	84.038	P038A071313	90,956
Federal Pell Grant Program	84.063	P063P061391 & P063P071391	8,599,688
Academic Competitiveness Grants (ACG)	84.375	P375A071391	324,994
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	P376S061391, P376S071391	118,221
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER			10,264,299
Undergraduate International Studies and Foreign Language Program <i>Introducing an International Studies Major & Advanced Chinese Language Instruction</i>	84.016A	P016A070027	39,353
Fund for the Improvement of Postsecondary Education <i>Green Supply Chain</i>	84.116	P116N060008	18,320
<i>NAFTA Challenges of Accounting & Business Systems</i>	84.116	P116N020003	29,738
<i>Transatlantic Dual Degree Program</i>	84.116J	P116J060007	99,334
			147,392
Passed-Through University of Vermont <i>Tri-National Competencies Across Borders and Corporate Social Responsibility Program</i>	84.116	GN88-17389	15,434
			162,826
Bilingual Education Professional Development <i>Project SABE (Successful Access to Bilingual Education)</i>	84.195N	T195N020063	21,494
<i>Project Estrella</i>	84.195N	T195N070388	273,943
			295,437

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2008 Expenditures
INSTRUCTION AND PUBLIC SERVICE: (Continued)			
<u>DEPARTMENT OF EDUCATION (Continued)</u>			
Research in Special Education <i>LitTech Outreach Project</i>	84.324R	H324R030013	\$ 23,404
Improving Teacher Quality State Grants Passed-Through Illinois Board of Higher Education <i>Developing Successful Professional Development Schools</i>	84.367	07NCLB06	210,667
<i>Improving Student Achievement in Math and Science (ISAMS)</i>	84.367B	06NCLB01	90,993
Passed-Through Illinois State Board of Education (ISBE) <i>Teach Illinois Web Gateway</i>	84.367A	06.162	25,920
			<u>327,580</u>
Adult Education State Grant Program Passed-Through Illinois Community College Board <i>Central Illinois Adult Education Service Center - 2008</i>	84.002	AEL08006	361,683
<i>GED Illinois Online - 2008</i>	84.002A	AEL08008	298,789
<i>Data and Information System Illinois (DAISI)</i>	84.002A	AEL08007	176,820
<i>ICCB - Curriculum Publications Clearinghouse - 2008</i>	84.002A	AEL08002	128,250
			<u>965,542</u>
Career and Technical Education - Basic Grants to State Passed-Through Illinois State University <i>Postsecondary Enrollment</i>	84.048A	RSP 07D280.04	7,414
Special Education Preschool Grants Passed-Through Illinois State Board of Education <i>Illinois Starnet - 2008</i>	84.173	08-4605-00-26-062-5440-51	947,575
Reading First State Grants Passed-Through Illinois State Board of Education <i>Illinois Reading First Professional Development</i>	84.357	MY06434	36,638
Fund for the Improvement of Education Passed-Through Regional Office of Education No. 26 <i>Exploring America: Teachers Bringing Traditional American History to Students</i>	84.215	U215X05143	42,335
Educational Technology State Grants Passed-Through Area III Learning Technology Center <i>Track It PD</i>	84.318	None	4,133
Passed-Through Two Rivers Professional Development Center <i>Track It PD4</i>	84.318	None	11,666
			<u>15,799</u>
TOTAL DEPARTMENT OF EDUCATION			<u>\$ 13,128,202</u>

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2008 Expenditures
INSTRUCTION AND PUBLIC SERVICE: (Continued)			
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
State Rural Hospital Flexibility Program Passed-Through Illinois Department of Public Health <i>Health Education Module</i>	93.241	1438A & 1648A	\$ 27,156
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	5,738
Temporary Assistance for Needy Families Passed-Through Illinois Department of Human Services <i>Low Income Degree Scholarship Program 06-07</i>	93.558	81X6967000	8,400
<i>Low Income Degree Scholarship Program 07-08</i>	93.558	881X8967TS1	577,685
			586,085
Grants to States for Operation of Offices of Rural Health Passed-Through Illinois Department of Public Health <i>Community Health MAPPING</i>	93.913	82580298	10,055
<i>Sarah D. Culbertson Memorial Hospital Fitness Program</i>	93.913	82580305	1,834
			11,889
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES			\$ 630,868
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>			
Volunteers in Service to America <i>Community Outreach Support</i>	94.013	06VSNIL111	\$ 31,637
AmeriCorps Passed-Through Illinois Department of Human Services <i>AmeriCorps Project</i>	94.006	811G7805153	126,202
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			\$ 157,839
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Disaster Grants-Public Assistance (Presidentially Declared Disasters) Passed-Through Illinois Emergency Management Agency (IEMA) <i>IEMA Snow Removal</i>	97.036	37-0910458	\$ 600
Homeland Security Grant Program Passed Through Illinois Law Enforcement Training and Standards Board <i>Homeland Security Federal Fiscal Year 06 Funds</i>	97.067	None	145,673
<i>Homeland Security Federal Fiscal Year 07 Funds</i>	97.067	None	135,865
			281,538

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2008 Expenditures
INSTRUCTION AND PUBLIC SERVICE: (Continued)			
<u>DEPARTMENT OF HOMELAND SECURITY (Continued)</u>			
Degrees At A Distance Program <i>Degrees at a Distance Year 6</i>	97.103	EME-2007-GR-0296	\$ 5,287
TOTAL DEPARTMENT OF HOMELAND SECURITY			\$ 287,425
<u>UNITED STATES 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	\$ 84,483
TOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			\$ 84,483
<u>OTHER PROGRAMS</u>			
Passed-Through Corporation for Public Broadcasting <i>Community Service Grant</i>	None	None	\$ 202,498
Passed through Army Corps of Engineers <i>Inland Electronic Navigation Charts (IENC) In-Field Error Checking & Data Validation Tool Development Infrastructure Mapping Macomb</i>	None None	W912EK-07-P-0164 W912EK-07-P-0230	51,885 81,090 <u>132,975</u>
TOTAL OTHER PROGRAMS			\$ 335,473
TOTAL INSTRUCTION AND PUBLIC SERVICE			\$ 15,256,436
RESEARCH AND DEVELOPMENT CLUSTER:			
<u>DEPARTMENT OF AGRICULTURE</u>			
Agricultural Research Basic and Applied Research <i>Cuphea Development II</i>	10.001	583620-6-105	\$ 70,442
Grants for Agricultural Research Competitive Research Grants <i>Pseudomonas Aeruginosa 2HS</i>	10.206	2004-35504-14712	<u>1,400</u>
TOTAL DEPARTMENT OF AGRICULTURE			\$ 71,842
<u>DEPARTMENT OF INTERIOR</u>			
National Park Service <i>Landscape Burning</i>	None	None	\$ 2,762
TOTAL DEPARTMENT OF INTERIOR			\$ 2,762

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2008 Expenditures
RESEARCH AND DEVELOPMENT CLUSTER: (Continued)			
<u>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</u>			
Promotion of the Humanities - Fellowships and Stipends <i>NEH Fellowship</i>	45.160	FB-52180-06	\$ 40,000
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			\$ 40,000
<u>NATIONAL SCIENCE FOUNDATION</u>			
Mathematical and Physical Sciences <i>RUI: Oxidative Transformation</i>	47.049	CHE-0412614	\$ 35,048
Geosciences <i>Biogenic Cave Carbonates</i>	47.050	EAR-0719710	4,480
Computer and Information Science and Engineering <i>Cyber Trust CT</i>	47.070	CNS-0757210	20,844
TOTAL NATIONAL SCIENCE FOUNDATION			\$ 60,372
<u>DEPARTMENT OF ENERGY</u>			
Office of Science Financial Assistance Program <i>Dense Quark Matter in a Magnetic Field</i>	81.049	DEFG0207ER41	\$ 70,641
TOTAL DEPARTMENT OF ENERGY			\$ 70,641
<u>DEPARTMENT OF EDUCATION</u>			
Research in Special Education <i>Accessing Curriculum Through Technology Tools</i>	84.324M	H324M030200	\$ 73,564
Special Education Technology and Media Services for Individuals with Disabilities <i>Birth to Three Tech Tools</i>	84.327A	H327A040100	20,808
<i>Early Childhood Technology Integrated Instructional System</i>	84.327A	H327A040087	195,253
			216,061
TOTAL DEPARTMENT OF EDUCATION			\$ 289,625
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Cancer Treatment Research <i>Area Synthesis and Evaluation</i>	93.395	7R15CA086933	\$ 6,300
<i>Phenoxazines Inhibition</i>	93.395	IR15CA115404	42,479
			48,779

State of Illinois
Western Illinois University
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/Contract Number	FY 2008 Expenditures
RESEARCH AND DEVELOPMENT CLUSTER: (Continued)			
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>			
Microbiology and Infectious Diseases Research <i>New Adjuvant Technologies for a Marburg Virus Vaccine</i>	93.856	7R21AI059270-03	<u>\$ 111,488</u>
Temporary Assistance for Needy Families Passed through Illinois Department of Children and Family Services <i>Test Construction, Delivery, Scoring & Evaluation</i>	93.558	1049539018	<u>31,210</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>68,843</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 260,320</u>
TOTAL RESEARCH AND DEVELOPMENT CLUSTER			<u>\$ 795,562</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 16,051,998</u>

**State of Illinois
Western Illinois University
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2008**

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, 2008:

Perkins Loan Program CFDA #84.038

Outstanding balance, July 1, 2007	<u>\$ 1,829,150</u>
Additions:	
Interest income	34,016
Contributions - miscellaneous adjustment	865
Repayment for cancelled loans	<u>47,683</u>
Total additions	<u>82,564</u>
Deductions:	
Loans cancelled or written-off	46,925
Allowance for uncollectible adjustment	29,300
Administrative charges	13,830
Collection agency fees - net	152
Litigation costs	<u>749</u>
Total deductions	<u>90,956</u>
Outstanding balance, June 30, 2008	<u><u>\$ 1,820,758</u></u>

**State of Illinois
 Western Illinois University
 Notes to Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2008**

NOTE 3 - STAFFORD LOANS

During the year ended June 30, 2008, the University processed new loans totaling \$48,114,022 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 \$91,785 to subrecipients in 2008 as follows:

<u>Grant/Program Title</u>	<u>CFDA Number</u>	<u>Reference Number</u>	<u>Provided To Subrecipients</u>
Green Supply Chain and Transatlantic Dual Degree Program	84.116	P116N060008 & P116J060007	\$ 24,817
AmeriCorps Project	94.006	11G4835000	19,200
Capacity Building in Southern Mexico - Phase II TIES Initiative	98.012	None	<u>47,768</u>
Total			<u>\$ 91,785</u>

**State of Illinois
Western Illinois University
Schedule of Net Appropriations, Expenditures and Lapsed Balances
Fourteen Months Ended August 31, 2008**

Public Act No. 95-0348

GENERAL REVENUE FUND (001)

	Appropriations Net of Transfers	Expenditures Through June 30, 2008	Lapse Period Expenditures July 1 - August 31	Total Expenditures August 31, 2008	Balances Lapsed August 31, 2008
Personal services	\$ 50,500,200	\$ 50,500,196	\$ -	\$ 50,500,196	\$ 4
Contractual services	3,346,300	3,346,300	-	3,346,300	-
Commodities	800,000	800,000	-	800,000	-
Library books and equipment	1,000,000	931,115	68,885	1,000,000	-
Telecommunications	450,000	450,000	-	450,000	-
FICA/Medicare	2,191,000	2,191,000	-	2,191,000	-
	<u>58,287,500</u>	<u>58,218,611</u>	<u>68,885</u>	<u>58,287,496</u>	<u>4</u>

STATE COLLEGES & UNIVERSITIES TRUST FUND (417)

Scholarships - license plates	10,000	10,000	-	10,000	-
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TOTALS

	<u>\$ 58,297,500</u>	<u>\$ 58,228,611</u>	<u>\$ 68,885</u>	<u>\$ 58,297,496</u>	<u>\$ 4</u>
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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, 2008 and 2007

	Fiscal Years	
	2008	2007
	P.A. 95-0348	P.A. 94-0798
GENERAL REVENUE FUND (001)		
Appropriations (net of transfers)	\$ 58,287,500	\$ 57,213,400
Expenditures		
Personal services	50,500,196	49,426,084
Contractual services	3,346,300	3,346,300
Commodities	800,000	800,000
Library books and equipment	1,000,000	1,000,000
Telecommunications	450,000	450,000
FICA/Medicare	2,191,000	2,191,000
Total expenditures	<u>58,287,496</u>	<u>57,213,384</u>
Lapsed balances	<u>\$ 4</u>	<u>\$ 16</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)	\$ 58,297,500	\$ 57,223,400
Total expenditures	<u>58,297,496</u>	<u>57,223,384</u>
Total lapsed balances	<u>\$ 4</u>	<u>\$ 16</u>

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, 2008**

	Additions										Deductions				Ending Balance
	Beginning Balance	Appropriations Other Funds	Transfers from Capital Development		Gifts and Other	Allowance on Equipment Traded-in	Transfers In (Out)	Transfers/ Scrapped Missing or Stolen	Carrying Value of Equipment Traded-In	Depreciation	Other				
			Board	Other											
AUXILIARY ENTERPRISES															
Revenue bonds:															
Land	\$ 158,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,810
Buildings	46,604,748	340,936	-	-	-	-	-	-	-	-	-	-	-	-	47,940,832
Site improvements	1,652,950	-	-	-	-	-	-	-	-	-	-	-	-	-	1,724,786
Equipment	949,983	199,862	-	-	-	4,400	(15,847)	-	10,320	335,892	-	-	-	-	792,186
Construction in progress	3,701,709	8,220,853	-	-	444,264	-	(3,388,894)	-	-	-	-	-	-	-	8,977,932
	53,068,200	8,761,651	-	-	444,264	4,400	(20,473)	-	10,320	2,653,176	-	-	-	-	59,594,546
Others:															
Buildings	31,268	-	-	-	-	-	-	-	-	-	-	-	-	-	31,268
Site improvements	1,126,750	113,463	-	-	-	-	203,983	-	-	1,770	-	-	-	-	1,379,812
Equipment	45,756	-	-	-	-	-	-	-	-	64,384	-	-	-	-	33,365
Construction in progress	110,604	153,535	-	-	-	-	(203,983)	-	-	12,391	-	-	-	-	60,156
	1,314,378	266,998	-	-	-	-	-	-	-	78,545	-	-	-	-	1,502,831
TOTAL AUXILIARY ENTERPRISES	54,382,578	9,028,649	-	-	444,264	4,400	(20,473)	-	10,320	2,731,721	-	-	-	-	61,097,377
EDUCATIONAL PLANT															
General:															
Land	3,058,647	-	-	-	-	-	-	-	-	-	-	-	-	-	3,058,647
Buildings	47,543,252	707,244	49,043	-	3,975	-	5,245,963	-	-	3,280,766	2,339	-	-	-	50,399,843
Site improvements	12,656,068	382,000	-	-	137,446	-	263,687	-	-	733,858	-	-	-	-	12,567,897
Equipment	8,366,624	1,640,282	-	-	529,635	18,500	193,145	29,987	2,635,150	60	-	-	-	-	8,070,692
Construction in progress	7,096,155	5,921,676	1,069,790	-	8,087	-	(5,223,193)	-	-	-	-	-	-	-	8,872,515
	78,720,746	8,651,202	1,118,833	-	679,143	18,500	479,602	29,987	29,987	6,649,774	2,399	-	-	-	82,973,569
Activities:															
Buildings	557,791	9,943	-	-	-	-	185,119	-	-	41,153	-	-	-	-	711,700
Site improvements	-	263,687	-	-	-	-	(263,687)	-	-	-	-	-	-	-	-
Equipment	1,223,682	345,679	-	-	720,813	24,580	(177,297)	33,458	539,243	-	-	-	-	-	1,574,756
Construction in progress	143,896	59,368	-	-	-	-	(203,264)	-	-	-	-	-	-	-	-
	1,925,369	678,677	-	-	720,813	24,580	(459,129)	23,458	580,396	-	-	-	-	-	2,286,456
TOTAL EDUCATIONAL PLANT	80,646,115	9,329,879	1,118,833	-	1,399,956	43,080	20,473	12,297	53,445	7,230,170	2,399	-	-	-	85,260,025
TOTAL PROPERTY AND EQUIPMENT	\$ 135,028,693	\$ 18,358,528	\$ 1,118,833	\$ 1,844,220	\$ 47,480	\$ -	\$ 12,297	\$ 63,765	\$ 9,961,891	\$ 2,399	\$ -	\$ -	\$ -	\$ -	\$ 146,357,402

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

**State of Illinois
Western Illinois University
Comparative Schedule of Income Fund Revenues and Expenditures
For the Years Ended June 30, 2008 and 2007**

	<u>2008</u>	<u>2007</u>
INCOME FUND		
REVENUES		
Registration fees	\$ 59,513,370	\$ 54,924,204
Other student charges	502,591	231,835
Fines	12,475	10,215
Finance charges	301,644	285,155
Interest	900,317	1,269,686
Extension	2,897,680	2,828,721
Other	275,571	316,923
Tuition and fees foregone, faculty and staff	(3,388,478)	(3,129,202)
Tuition and fees foregone, scholarship students	(3,040,741)	(2,575,492)
	<u>57,974,429</u>	<u>54,162,045</u>
EXPENDITURES		
Personal services	39,938,614	36,361,907
Contractual services	7,795,695	6,870,100
Travel	1,183,874	1,050,602
Commodities	1,148,713	1,068,501
Library books and equipment	2,299,437	2,600,621
Operation of automotive equipment	81,414	73,168
Telecommunications	58,350	58,631
Awards, grants, and matching funds	867,956	781,966
FICA/Medicare	622,610	535,118
Permanent improvements	1,903,862	347,979
Employment security	19,368	24,126
	<u>55,919,893</u>	<u>49,772,719</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$ 2,054,536</u></u>	<u><u>\$ 4,389,326</u></u>

State of Illinois
Western Illinois University
Comparative Schedule of Cash, Temporary Cash Investments, and Investments at Fair Value
June 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
By Depository		
Cash and temporary cash investments:		
Cash on hand	\$ 82,126	\$ 117,326
Cash held by Treasurer	72,814	15,156
Checking accounts:		
The Illinois Funds, Springfield, Illinois, Clearing Fund (2008, 3.4188%; 2007, 5.135%)	(1,201,749)	(1,435,761)
The Illinois Funds, Springfield, Illinois, Payroll Fund (2008, 3.4188%; 2007, 5.135%)	(108,707)	(788,939)
The Illinois Funds, Springfield, Illinois, Income Fund (2008, 3.4188%; 2007, 5.135%)	(31,886)	(100,512)
The Illinois Funds, Springfield, Illinois, AFS Project Fund (2008, 3.4188%; 2007, not applicable)	(59,380)	-
The Illinois Funds, Springfield, Illinois, 2005 Acquisition Fund (2008, 3.4188%; 2007, not applicable)	(76,365)	-
Certificates of deposit, First State, Macomb, Illinois (2008, 2.41%; 2007, not applicable)	1,048,407	-
Certificates of deposit, Bank of America, Charlotte, NC (2008, 2.25% - 2.40%; 2007, not applicable)	6,021,418	-
U.S. Treasury Bills, Treasury Direct, Minneapolis, MN (2008, not applicable; 2007, 4.924% - 4.976%)	-	691,483
First Bankers Trust Co., Macomb, Illinois, Depository Account	369,082	193,863
US Bank Trust, Springfield, Illinois	24,197	1,792
Temporary cash investments:		
The Illinois Funds, Springfield, Illinois (2008, 3.4188%; 2007, 5.135%)	<u>37,340,568</u>	<u>40,769,391</u>
Total cash and temporary cash investments	<u>43,480,525</u>	<u>39,463,799</u>
Investments:		
Certificates of deposit, Bank of America, St. Louis, Missouri (2008, 2.380% - 2.88%; 2007, 5.010% - 5.030%)	5,000,000	3,500,000
Certificates of deposit, First Midwest, Moline, Illinois (2008, 4.250%; 2007, not applicable)	1,000,000	-
Certificates of deposit, First State, Macomb, Illinois (2008, 2.910% - 3.000%; 2007, 5.090%)	2,000,000	1,000,000
Certificates of deposit, First Bankers Trust Co., Macomb, Illinois (2008, 5.200%; 2007, 5.200%)	1,080,121	1,025,929
Federal Home Loan Bank, US Bank Trust, Springfield, Illinois (2008, 2.375% - 5.250%; 2007, 3.000% - 5.100%)	5,018,440	7,469,855
U.S. Treasury Bills, Treasury Direct, Minneapolis, MN (2008, not applicable; 2007, 5.148%)	-	389,990
U.S. Treasury Notes, US Bank Trust, Springfield, Illinois (2008, not applicable; 2007, 2.625% - 4.375%)	-	5,167,747
Federal Farm Credit Bank, US Bank Trust, Springfield, Illinois (2008, 3.750%; 2007, 3.050% - 3.625%)	1,005,310	1,775,500
U.S. Treasury Securities - State & Local Government - US Bank Trust, Springfield, Illinois, (2008, not applicable; 2007, 4.650%)	-	1,009,386
Total cash and investments	<u>\$ 58,584,396</u>	<u>\$ 60,802,206</u>
By Fund		
Unrestricted current funds:		
General	\$ 19,312,353	\$ 13,365,039
Other	5,816,239	6,067,754
Others:		
Auxiliary enterprises:		
Revenue bonds	5,948,812	5,324,044
Other	267,082	129,404
Restricted current funds	261,935	578,213
Loan funds:		
Student loan funds	181,693	169,622
Perkins - National Direct Student Loan fund	(383)	135,885
Plant funds	26,645,750	34,873,493
Agency funds:		
Clearing accounts	72,363	78,860
Accounts held in custody for others	78,552	79,892
Total cash and investments	<u>\$ 58,584,396</u>	<u>\$ 60,802,206</u>

State of Illinois
Western Illinois University
Analysis of Significant Variations in Account Balances
For the Year Ended June 30, 2008

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, 2008 and June 30, 2007 are shown below:

ACCOUNTS	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2008	2007	AMOUNT	%
Investments, current	\$ 15,103,871	\$ 19,312,788	\$ (4,208,917)	(22%)
Accounts receivable, net	5,496,686	4,435,084	1,061,602	24%
Due from primary government	751,201	1,138,643	(387,442)	(34%)
Accrued payroll	14,249,027	6,603,557	7,645,470	116%
Due to primary government	92,027	307,735	(215,708)	(70%)
Other liabilities	801,474	1,214,419	(412,945)	(34%)
Notes payable, noncurrent	1,173,096	937,584	235,512	25%

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. Investments restricted for capital projects were liquidated throughout fiscal year 2008 which contributed to the decrease.

Accounts Receivable, net

The increase in accounts receivable, net is attributable to an increase in student receivables for tuition, fees, room and board. In addition, third-party receivables increased in fiscal year 2008 compared to the prior year.

Due from primary government

The decrease in due from primary government occurred because state agencies with federal flow-through funds submitted receipts more timely to the University in fiscal year 2008 thus, reducing the due from primary government account.

State of Illinois
Western Illinois University
Analysis of Significant Variations in Account Balances
For the Year Ended June 30, 2008

Accrued payroll

The increase in accrued payroll is due to the accrual of payrolls for the period ending June 30, 2008. The payrolls were paid to employees in the next fiscal year, during July 2008.

Due to primary government

The decrease in due to primary government is due to reduction in amounts owed to various State agencies at the end of fiscal year 2008 when compared to fiscal year 2007.

Other liabilities

The decrease in other liabilities represents a reduction in unapplied payments related to receivables and refunding a deposit to a grantor.

Notes payable, noncurrent

The increase in notes payable noncurrent is due to several new note agreements which the University entered into in fiscal year 2008.

State of Illinois
Western Illinois University
Analysis of Significant Variations in Operating and Nonoperating
Revenues and Expenses
For the Year Ended June 30, 2008

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, 2008 and June 30, 2007 are shown below:

ACCOUNTS	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2008	2007	AMOUNT	%
Nonoperating revenues/expenses:				
Investment income	\$ 2,700,753	\$ 3,960,265	\$ (1,259,512)	(32%)
Gifts	573,221	258,473	314,748	122%
Interest on capital asset - related debt	2,071,868	2,629,802	(557,934)	(21%)
Capital State appropriations	1,118,833	2,417,967	(1,299,134)	(54%)

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

Investment income

The decrease in investment income is due to market conditions. Investments liquidated throughout the year to fund capital projects contributed to the decrease in investment income.

Gifts

The increase in gifts reflects an increase in contributions for capital asset purchases from Western Illinois University Foundation in fiscal year 2008 when compared to 2007.

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 decrease in capital State appropriations represents a decline in capital funding provided by the Capital Development Board (CDB) to the University.

**State of Illinois
Western Illinois University
Analysis of Significant Lapse Period Spending
For the Year Ended June 30, 2008**

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, 2008.

**State of Illinois
Western Illinois University
Analysis of Accounts Receivable
June 30, 2008 and 2007**

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

	<u>2008</u>	<u>2007</u>
Current unrestricted funds	\$ 3,615,644	\$ 3,011,944
Current restricted funds	1,853,736	1,302,760
Loan funds	524	175
Plant funds	26,715	120,072
Agency funds	67	133
Total accounts receivable (net)	<u>\$ 5,496,686</u>	<u>\$ 4,435,084</u>

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

	<u>2008</u>	<u>2007</u>
Accounts receivable - all funds, at gross	\$ 9,012,746	\$ 7,899,384
Less: allowance for uncollectible accounts	3,516,060	3,464,300
Total accounts receivable (net)	<u>\$ 5,496,686</u>	<u>\$ 4,435,084</u>

Accounts receivable aging was as follows:

	<u>2008</u>	<u>2007</u>
Receivables not past due	\$ 3,689,656	\$ 2,361,251
Past due receivables:		
1 day - 90 days	1,581,798	1,429,195
91 days - 180 days	41,237	129,098
181 days - 1 year	514,174	540,955
Over 1 year	2,783,854	2,694,524
Total receivables past due	<u>4,921,063</u>	<u>4,793,772</u>
Other receivables	<u>402,027</u>	<u>744,361</u>
Total receivables, at gross	<u>\$ 9,012,746</u>	<u>\$ 7,899,384</u>

**State of Illinois
Western Illinois University
Summary of Indirect Cost Reimbursement
Statement of Sources and Applications
For the Years Ended June 30, 2008 and 2007**

	<u>2008</u>	<u>2007</u>
SOURCES		
Federal	\$ 469,094	\$ 672,789
State	383,681	410,387
Private	13,361	3,193
Other	168,889	173,550
	<u>1,035,025</u>	<u>1,259,919</u>
APPLICATIONS		
Research	156,261	182,132
Academic support	500,349	433,836
Institutional support	530,231	576,151
	<u>1,186,841</u>	<u>1,192,119</u>
EXCESS (DEFICIENCY) OF SOURCES OVER APPLICATIONS	(151,816)	67,800
TRANSFERS AND OTHER DEDUCTIONS		
Transfers for other funds	-	(36,235)
EXCESS (DEFICIENCY) OF SOURCES OVER APPLICATIONS AFTER TRANSFERS AND OTHER DEDUCTIONS	(151,816)	31,565
FUND BALANCE, BEGINNING OF YEAR	<u>608,584</u>	<u>577,019</u>
FUND BALANCE, END OF YEAR	<u>\$ 456,768</u>	<u>\$ 608,584</u>

State of Illinois
Western Illinois University
Summary of Indirect Cost Reimbursement
Calculation Sheet for Indirect Cost Carry-Forward
For the Year Ended June 30, 2008

1. Cash and cash equivalents balance

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

Add:

Cash.....	\$	540,468	
Cash equivalents.....	\$	-	
Bank deposits.....	\$	-	
Marketable securities.....	\$	-	
Certificates of deposit.....	\$	-	
Repurchase agreements.....	\$	-	
Other cash equivalent items.....	\$	-	
Interfund receivables.....	\$	-	\$ 540,468

2. Allocated Reimbursements

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

2,079,601; enter 30% of this amount.....

\$	623,880
----	---------

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.....	\$	83,700
Encumbrances.....	\$	54,853
Total.....	\$	138,553

5. Indirect Cost Carry-forward

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

\$	762,433
----	---------

b. Subtract from item 1

\$	(221,965)
----	-----------

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, 2008**

	Auxiliary Enterprises - Revenue Bond		Auxiliary Enterprises - Other		Unique Charge Program
	University Housing & Dining	University Union	Parking Operations	Transit Fee	
	Recreation Facility		11	12	Wise Spain 07
CURRENT AVAILABLE FUNDS:					
Cash and cash equivalents	\$ 399,873	\$ 2,334,170	\$ 572,364	\$ 50,807	\$ 349
Marketable securities	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Total current available funds (A)	399,873	2,334,170	572,364	50,807	349
WORKING CAPITAL ALLOWANCES:					
Highest month's expenditures	386,687	5,253,919	77,984	224,814	-
Encumbrances and current liabilities paid in lapse period	87,638	997,605	24,899	51,180	-
Refundable deposits/deferred income	75,591	892,183	-	6,637	-
Allowance for sick leave /vacation payouts	4,215	118,604	-	-	-
Total working capital allowances (B)	554,131	7,262,311	102,883	282,631	-
CURRENT EXCESS FUNDS:					
Deduct B from A (C)	(154,258)	(4,928,141)	469,481	(231,824)	349
CALCULATION OF INCOME FUND REMITTANCE:					
An entity may offset excess capital or current funds within the entity:					
Enter the amount to be offset (D)	-	-	(497,809)	-	-
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	\$ (154,258)	\$ (4,928,141)	\$ (28,328)	\$ (231,824)	\$ 349

State of Illinois
Western Illinois University
Calculation of Current Excess Funds
June 30, 2008

	Public Service 02	Student Programs and Services 03	Instructional Resources and Services 04	University Stores and Service Centers 05	University Publications 06	Sponsored Credit Programs 08	University Services 12
\$	970,627	\$ 143,415	\$ 351,801	\$ (93,932)	\$ 5,498	\$ 166,930	\$ 498,633
	1,182	11,255	132	75,443	-	-	-
	971,809	154,670	351,933	(18,489)	5,498	166,930	498,633
	579,894	3,318,982	483,114	1,178,711	9,941	83,421	444,195
	328,078	482,581	124,379	289,242	-	50,344	199,430
	182,919	97,436	17,790	-	764	113,049	-
	1,090,891	3,898,999	625,283	1,467,953	10,705	246,814	643,625

(119,082)	(3,744,329)	(273,350)	(1,486,442)	(5,207)	(79,884)	(144,992)
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(152,859)	(44,373)	(13,149)	(58,711)	-	-	-
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\$ (271,941)	\$ (3,788,702)	\$ (286,499)	\$ (1,545,153)	\$ (5,207)	\$ (79,884)	\$ (144,992)
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CURRENT AVAILABLE FUNDS:

Cash and cash equivalents
 Marketable securities
 Interfund receivables

Total current available funds (A)

WORKING CAPITAL ALLOWANCES:

Highest month's expenditures
 Encumbrances and current liabilities paid in lapse period
 Refundable deposits/deferred income

Total working capital allowances (B)

CURRENT EXCESS FUNDS:

Deduct B from A (C)

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

**State of Illinois
Western Illinois University
Current Funds, Unrestricted, Other
Combining Balance Sheet
June 30, 2008**

	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		Total
										All Entities	University Services	
ASSETS												
Cash and temporary cash investments	\$ 540,408	\$ 969,802	\$ 132,800	\$ 351,626	\$ (105,007)	\$ 5,498	\$ 17,363	\$ 166,930	\$ 69,343	\$ 1,947,174	\$ 498,633	\$ 4,594,570
Cash, change funds	60	825	10,615	175	11,075	-	-	-	-	-	-	22,750
Accounts receivable, net	-	47,442	191,118	20,351	100,603	-	546	-	-	-	-	360,060
Inventories	-	5,487	61,097	54,294	961,902	260	-	-	-	-	-	1,083,040
Investment in plant:												
Equipment	-	78,414	163,858	268,594	1,043,101	-	-	-	-	-	-	1,574,755
Building	-	-	428,891	-	113,017	-	-	-	-	-	-	711,699
TOTAL ASSETS	540,468	1,101,970	988,379	695,040	2,124,691	5,758	17,909	166,930	69,343	1,947,174	689,212	8,346,874

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LIABILITIES AND FUND BALANCES												
LIABILITIES												
Accrued payroll	29,823	266,056	173,436	39,358	117,671	-	4,003	43,332	2,563	-	116,155	792,397
Interfund payables	-	-	-	-	-	-	-	-	8,833	-	-	8,833
Accounts payable	53,877	49,465	255,011	29,863	133,309	-	7,542	6,768	117	-	77,100	613,052
Accrued compensated absences	-	-	-	-	-	-	-	-	-	1,429,003	-	1,429,003
Deferred revenues	-	182,919	97,436	17,790	-	764	10,491	113,049	-	-	-	422,449
Lease obligations payable	-	-	-	-	-	-	-	-	-	-	-	-
Installment purchases payable	-	-	-	220,292	1,286,697	-	-	-	-	-	-	1,506,989
Total liabilities	83,700	498,440	525,883	307,303	1,537,677	764	22,036	163,149	11,513	1,429,003	193,255	4,772,723

FUND BALANCES												
Current unrestricted	456,768	372,257	(174,626)	326,286	658,881	4,994	(4,127)	3,781	57,830	518,171	305,377	2,525,592
Replacements	-	152,859	44,373	13,149	58,711	-	-	-	-	-	-	269,092
Net investment in plant	-	78,414	592,749	48,302	(130,578)	-	-	-	-	-	190,580	779,467
Total fund balances (deficits)	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

TOTAL LIABILITIES AND FUND BALANCES	\$ 540,468	\$ 1,101,970	\$ 988,379	\$ 695,040	\$ 2,124,691	\$ 5,758	\$ 17,909	\$ 166,930	\$ 69,343	\$ 1,947,174	\$ 689,212	\$ 8,346,874
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State of Illinois
 Western Illinois University
 Current Funds, Unrestricted, Other
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 2008

	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
Fees and dues	\$ -	\$ 607,749	\$ 10,190,605	\$ 1,516,872	\$ 2,059	\$ -	\$ 6,157	\$ -	\$ -	\$ -	\$ -	\$ 12,323,442
Indirect cost recovery	993,460	-	-	-	-	-	-	-	-	-	-	993,460
Investment income	16,945	21,053	61,120	16,388	18,049	251	-	159	1,665	63,604	14,060	213,294
Sales and subscriptions	-	82,687	326,413	271,121	1,365,330	16,695	-	-	-	-	-	2,062,246
Charges for services	8,997	2,570,814	1,564,876	140,997	5,094,635	5,403	130,007	325,691	22,500	-	68,902	9,932,822
Athletic guarantees	-	-	578,713	-	-	-	-	-	-	-	-	578,713
Other	1,569	23,122	735,276	26,804	244,593	-	12,689	-	4,000	-	-	1,048,053
Gifts	14,054	23,083	147,804	-	-	-	2,955	-	172,987	-	-	360,883
Expended for plant facilities	89,652	5,345	346,789	45,283	136,004	-	-	-	-	-	55,603	678,676
Other fixed asset additions	-	-	230,110	374,424	979,238	-	-	-	-	-	-	1,583,772
Total revenues and other additions	1,124,677	3,333,853	14,181,706	2,391,889	7,839,908	22,349	151,808	325,850	201,152	63,604	138,565	29,775,361
EXPENDITURES AND OTHER DEDUCTIONS												
Cost of sales	-	73,725	100,732	22,554	1,511,736	-	-	-	-	-	-	1,708,747
Personal services	67,648	2,234,428	3,299,338	471,595	2,463,918	-	6,813	142,784	105,025	-	2,240,363	11,031,912
Contractual services	492,287	493,060	3,930,386	333,375	522,837	7,550	132,804	28,460	64,938	-	540,572	6,546,259
Telecommunications	2,433	24,928	110,489	40,294	670,436	-	29	-	291	-	2,609	851,509
Travel	129,034	71,520	241,992	16,228	402,605	142	12,506	18,084	815	-	6,866	899,792
Retirement	2,772	-	-	-	-	-	-	-	-	-	-	2,772
Group insurance	-	-	-	-	-	-	-	-	-	-	-	-
Commodities	80,550	149,824	1,001,356	337,449	614,637	6,820	375	8,644	3,235	-	29,948	2,232,838
Equipment	397,510	152,489	487,336	249,690	175,524	2,306	-	6,465	1,664	-	33,568	1,506,552
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Scholarships	85	1,113	1,612,092	-	-	-	-	99,573	-	-	-	1,712,863
Compensated absences adjustment	-	-	-	-	-	-	-	-	-	-	-	63,349
Indirect cost	-	-	-	-	-	-	-	-	-	-	-	-
Athletic guarantees	-	-	84,633	-	-	-	-	-	-	-	-	84,633
Other	14,522	201,611	3,266,397	122,060	386,802	1,119	1,026	20,394	2,523	-	(2,970,479)	1,045,975
Expended for plant facilities	-	-	-	-	-	-	-	-	-	-	-	-
Expended for renewals and replacements	-	-	-	-	-	-	-	-	-	-	-	-
Other fixed asset deductions	-	55,511	119,417	360,783	749,004	-	-	-	-	-	64,372	1,349,087
Total expenditures and other deductions	1,186,841	3,458,209	14,254,168	1,954,028	7,497,489	17,937	153,553	324,404	178,491	63,349	(52,181)	29,036,288
NET INCREASE (DECREASE) IN FUND BALANCES BEFORE TRANSFERS	(62,164)	(124,356)	(72,462)	437,861	342,419	4,412	(1,745)	1,446	22,661	255	190,746	739,073
TRANSFERS												
Transfers to other funds, current funds	-	(20,500)	(137,500)	-	(91,250)	-	-	-	-	-	-	(249,250)
Transfers from (to) other funds, plant funds	(89,652)	11,854	(257,810)	(35,736)	18,961	-	-	-	-	-	(38,746)	(391,129)
Transfers for lease obligation payments	-	-	-	-	(33,726)	-	-	-	-	-	-	(33,726)
Transfers for installment purchase payments	-	(756)	(115,620)	(246,399)	(502,654)	-	-	-	-	-	(19,117)	(884,546)
Total transfers	(89,652)	(9,402)	(510,930)	(282,135)	(608,669)	-	-	-	-	-	(57,863)	(1,558,651)
NET INCREASE (DECREASE) FOR THE YEAR	(151,816)	(133,758)	(583,392)	155,726	(266,250)	4,412	(1,745)	1,446	22,661	255	132,883	(819,578)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	608,584	737,288	1,045,888	232,011	853,264	582	(2,382)	2,335	35,169	517,916	363,074	4,393,729
FUND BALANCE (DEFICIT), END 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

**State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Other
Combining Balance Sheet
June 30, 2008**

	Parking Operations	Transit Fee	Total
ASSETS			
Cash and temporary cash investments	\$ 572,064	\$ 50,807	\$ 622,871
Change funds	300	-	300
Accounts receivable	53,099	120,230	173,329
Investment in plant:			
Buildings	29,498	-	29,498
Site improvements	1,379,812	-	1,379,812
Equipment	11,836	21,529	33,365
Construction in progress	60,156	-	60,156
TOTAL ASSETS	2,106,765	192,566	2,299,331
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accrued payroll	24,680	5,819	30,499
Accounts payable	61,794	45,361	107,155
Deferred revenues	-	6,637	6,637
Total liabilities	86,474	57,817	144,291
FUND BALANCES			
Current funds	244,496	113,220	357,716
Renewals and replacements	294,493	-	294,493
Net investment in plant	1,481,302	21,529	1,502,831
Total fund balances	2,020,291	134,749	2,155,040
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,106,765	\$ 192,566	\$ 2,299,331

**State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Other
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2008**

	Parking Operations	Transit Fee	Total
REVENUES AND OTHER ADDITIONS			
Sales and services	\$ 507,723	\$ 562,576	\$ 1,070,299
Fees	-	713,181	713,181
Investment income	17,855	4,595	22,450
Fines	391,946	-	391,946
Other	-	4,747	4,747
Expended for plant facilities	266,998	-	266,998
Total revenues and other additions	1,184,522	1,285,099	2,469,621
EXPENDITURES AND OTHER DEDUCTIONS			
Personal services	523,528	76,821	600,349
Contractual services	18,300	822,651	840,951
Commodities	36,643	11,879	48,522
Equipment	2,310	3,724	6,034
Travel	203	2,264	2,467
Telecommunications	3,633	1,272	4,905
Other	71,188	360,996	432,184
Expended for plant facilities	263,900	-	263,900
Expended for renewals and replacements	2,940	-	2,940
Other fixed asset deductions	71,321	7,224	78,545
Total expenditures and other deductions	993,966	1,286,831	2,280,797
NET INCREASE (DECREASE) IN FUND BALANCES BEFORE TRANSFERS	190,556	(1,732)	188,824
TRANSFERS			
Transfers to other funds, current funds	(138,240)	-	(138,240)
Transfers from other funds, plant funds	138,240	-	138,240
Total transfers	-	-	-
NET INCREASE (DECREASE) FOR THE YEAR	190,556	(1,732)	188,824
FUND BALANCE, BEGINNING OF YEAR	1,829,735	136,481	1,966,216
FUND BALANCE, END OF YEAR	\$ 2,020,291	\$ 134,749	\$ 2,155,040

**State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Combining Balance Sheet
June 30, 2008**

	University Union	Recreation Facility	University Housing & Dining	Total
ASSETS				
Current funds:				
Cash and investments	\$ 3,214,770	\$ 399,873	\$ 2,334,170	\$ 5,948,813
Accounts and interest receivable, less allowance for doubtful accounts of \$1,658,405	521,916	40,418	624,830	1,187,164
Inventories	681,213	28,598	-	709,811
Total assets, current funds	<u>4,417,899</u>	<u>468,889</u>	<u>2,959,000</u>	<u>7,845,788</u>
Plant funds:				
Cash - retirement of indebtedness	(105,219)	(619,301)	1,198,595	474,075
Cash - renewals and replacements	2,453,801	(2,720,035)	17,580,481	17,314,247
Cash - construction funds	232,830	18,522	1,649,947	1,901,299
Investment in plant:				
Land, buildings, and improvements	1,292,635	8,088,008	40,443,784	49,824,427
Equipment	39,008	181,361	571,816	792,185
Construction in progress	15,619	5,680,248	2,992,945	8,688,812
Bond issuance costs	19,271	115,752	481,848	616,871
Total assets, plant funds	<u>3,947,945</u>	<u>10,744,555</u>	<u>64,919,416</u>	<u>79,611,916</u>
TOTAL ASSETS	<u><u>8,365,844</u></u>	<u><u>11,213,444</u></u>	<u><u>67,878,416</u></u>	<u><u>87,457,704</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Current funds:				
Accrued payroll	108,956	69,155	417,514	595,625
Accounts payable	225,615	16,582	489,386	731,583
Student deposits	-	-	238,942	238,942
Deferred revenues	27,678	75,591	653,241	756,510
Accrued compensated absences	405,056	28,458	1,129,252	1,562,766
Total liabilities, current funds	<u>767,305</u>	<u>189,786</u>	<u>2,928,335</u>	<u>3,885,426</u>
FUND BALANCES				
Fund balances, reserve for operations	3,650,594	279,103	30,665	3,960,362
Total liabilities and fund balances, current funds	<u>4,417,899</u>	<u>468,889</u>	<u>2,959,000</u>	<u>7,845,788</u>
LIABILITIES				
Plant funds:				
Accounts payable and accrued payroll	468	776,538	313,313	1,090,319
Accrued interest	12,038	81,464	356,465	449,967
Revenue bonds payable	1,267,077	6,776,987	35,211,947	43,256,011
Notes payable	-	-	96,479	96,479
Total liabilities, plant funds	<u>1,279,583</u>	<u>7,634,989</u>	<u>35,978,204</u>	<u>44,892,776</u>
FUND BALANCES				
Retirement of indebtedness	(97,986)	(585,013)	1,323,978	640,979
Renewals, replacements, def. maint., and equipment reserve	2,453,333	(3,002,129)	17,490,649	16,941,853
Project construction fund	232,830	(2,400,381)	(3,531,975)	(5,699,526)
Investment in plant, net	80,185	9,097,089	13,658,560	22,835,834
Total fund balances, plant funds	<u>2,668,362</u>	<u>3,109,566</u>	<u>28,941,212</u>	<u>34,719,140</u>
Total liabilities and fund balances, plant funds	<u>3,947,945</u>	<u>10,744,555</u>	<u>64,919,416</u>	<u>79,611,916</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 8,365,844</u></u>	<u><u>\$ 11,213,444</u></u>	<u><u>\$ 67,878,416</u></u>	<u><u>\$ 87,457,704</u></u>

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Combining Statement of Revenues and Expenditures by Functional Entity
For the Year Ended June 30, 2008

	University Union	Recreation Facility	University Housing & Dining	Total
REVENUES				
Room and board	\$ -	\$ -	\$ 32,615,283	\$ 32,615,283
Graduate and family housing	-	-	1,440,583	1,440,583
Sales and services	6,324,665	598,735	1,849,260	8,772,660
Student fees	2,491,077	2,858,159	674,653	6,023,889
Investment income	216,493	50,923	678,318	945,734
Other	127,335	22,442	1,047,188	1,196,965
Total revenues	9,159,570	3,530,259	38,305,285	50,995,114
OPERATING EXPENDITURES				
Cost of merchandise sold	4,235,284	96,731	696	4,332,711
Personal services:				
Student	159,703	306,063	1,441,756	1,907,522
Regular	2,170,436	1,029,605	7,451,374	10,651,415
Compensated absences	9,223	6,746	43,153	59,122
Fringe benefits	72,350	24,140	238,760	335,250
Food service and catering	21,862	1,489	12,635,806	12,659,157
Contractual services	199,220	77,272	863,621	1,140,113
Supplies	78,885	105,961	341,851	526,697
Travel	8,598	9,992	62,375	80,965
Utilities	659,956	117,514	3,812,175	4,589,645
Telephone	21,347	7,869	506,591	535,807
Repairs and maintenance	129,496	77,127	615,499	822,122
Insurance	23,523	6,720	141,566	171,809
Other financial	84,616	3,081	19,760	107,457
Equipment	27,676	18,949	233,837	280,462
Bad debts	11,679	7,938	154,607	174,224
Administrative support	338,397	130,404	1,415,367	1,884,168
Miscellaneous	35,870	42,795	554,626	633,291
Total operating expenditures	8,288,121	2,070,396	30,533,420	40,891,937
EXCESS OF REVENUES OVER OPERATING EXPENDITURES	\$ 871,449	\$ 1,459,863	\$ 7,771,865	\$ 10,103,177

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Current Funds Combining Statement of Changes in Fund Balances
For the Year Ended June 30, 2008

	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing & Dining</u>	<u>Total</u>
Fund balances (deficits), July 1, 2007	\$ 3,614,958	\$ 260,330	\$ (5,569)	\$ 3,869,719
Revenues and other additions:				
Operating revenues	9,159,570	3,530,259	38,305,285	50,995,114
Expenditures and other deductions:				
Operating expenditures	8,288,121	2,070,396	30,533,420	40,891,937
Transfers and other deductions:				
Mandatory transfers:				
Principal and interest	(241,145)	(921,868)	(3,859,070)	(5,022,083)
Renewals, replacements, def. maint., and equipment reserve	(594,668)	(519,222)	(3,788,942)	(4,902,832)
Other transfers:				
Transfer for installment purchase payments	-	-	(87,619)	(87,619)
Total transfers	(835,813)	(1,441,090)	(7,735,631)	(10,012,534)
Fund balances, June 30, 2008	<u>\$ 3,650,594</u>	<u>\$ 279,103</u>	<u>\$ 30,665</u>	<u>\$ 3,960,362</u>

State of Illinois
Western Illinois University
Auxiliary Enterprise Funds - Revenue Bonds
Plant Funds Combining Statement of Changes in Fund Balances
For the Year Ended June 30, 2008

	University Union	Recreation Facility	University Housing & Dining	Total
Retirement of indebtedness				
Fund balances (deficit), July 1, 2007	\$ (111,284)	\$ (585,616)	\$ 1,487,001	\$ 790,101
Interest income	30	95	313	438
Other income	8,383	22,199	74,046	104,628
Bond issuance expenditures	(1,640)	(8,080)	(34,650)	(44,370)
Retirement of bonds	(181,699)	(593,682)	(2,564,619)	(3,340,000)
Bond issue proceeds	-	-	-	-
Interest paid, bonds	(52,921)	(341,797)	(1,497,183)	(1,891,901)
Bonds issued	-	-	-	-
Mandatory debt retirement transfer	241,145	921,868	3,859,070	5,022,083
Fund balances (deficit), June 30, 2008	<u>\$ (97,986)</u>	<u>\$ (585,013)</u>	<u>\$ 1,323,978</u>	<u>\$ 640,979</u>
Renewals, replacements, def. maint. and equipment reserve				
Fund balances (deficit), July 1, 2007	\$ 1,992,403	\$ (1,237,618)	\$ 15,471,461	\$ 16,226,246
Transfers from current funds	594,668	519,222	3,788,942	4,902,832
Expenditures for renewals and replacements	(133,738)	(2,283,733)	(1,769,754)	(4,187,225)
Fund balances (deficit), June 30, 2008	<u>\$ 2,453,333</u>	<u>\$ (3,002,129)</u>	<u>\$ 17,490,649</u>	<u>\$ 16,941,853</u>
Project construction fund				
Fund balances (deficit), July 1, 2007	\$ 232,830	\$ 406,850	\$ (900,176)	\$ (260,496)
Investment income	-	46,219	140,513	186,732
Capitalized interest	-	43,658	112,488	156,146
Discount amortization	-	(1,062)	(2,736)	(3,798)
Transfer (net)	-	3,900	10,047	13,947
Expenditures for renewals and replacements	-	(2,899,946)	(2,892,111)	(5,792,057)
Fund balances (deficit), June 30, 2008	<u>\$ 232,830</u>	<u>\$ (2,400,381)</u>	<u>\$ (3,531,975)</u>	<u>\$ (5,699,526)</u>
Investment in plant (net)				
Fund balances (deficit), July 1, 2007	\$ (14,340)	\$ 3,773,420	\$ 9,686,721	\$ 13,445,801
Retirement of bonds	181,699	593,682	2,564,619	3,340,000
Retirement of notes	-	-	93,967	93,967
Additions to plant	31,359	5,104,393	3,630,299	8,766,051
Depreciation	(104,873)	(365,910)	(2,182,392)	(2,653,175)
Gifts and other (additions & deductions to fixed assets)	-	(1,584)	(8,736)	(10,320)
Discount amortization	4,673	14,166	43,607	62,446
Refund amortization	(14,208)	(19,446)	(154,808)	(188,462)
Transfers (net)	(4,125)	(1,632)	(14,717)	(20,474)
Fund balances, June 30, 2008	<u>\$ 80,185</u>	<u>\$ 9,097,089</u>	<u>\$ 13,658,560</u>	<u>\$ 22,835,834</u>

**State of Illinois
Western Illinois University
University Functions and Planning Program
For the Year Ended June 30, 2008**

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

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

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

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

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

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

State of Illinois
Western Illinois University
Employment Statistics (Unaudited)
For the Years Ended June 30, 2008 and 2007

Year Ended June 30, 2008	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M Physical Plant	Independent Operations	Total All Functions
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	962.5	19.6	42.0	129.5	98.2	114.3	174.4	-	1,540.5
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	39.3	16.7	112.5	0.6	162.3	1.7	157.3	246.9	737.3
Total all funds	1,001.8	36.3	154.5	130.1	260.5	116.0	331.7	246.9	2,277.8

Year Ended June 30, 2007	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M Physical Plant	Independent Operations	Total All Functions
Appropriated funds:									
Faculty/administrative	754.7	12.7	25.7	44.0	54.3	29.0	4.3	-	924.7
Civil service	168.0	7.1	16.2	66.3	37.0	74.0	160.6	-	529.2
Student employees	28.3	0.1	1.4	20.4	5.7	4.9	5.1	-	65.9
Total appropriated	951.0	19.9	43.3	130.7	97.0	107.9	170.0	-	1,519.8
Non-appropriated funds:									
Faculty/administrative	7.1	18.8	84.3	-	45.8	-	5.1	39.7	200.8
Civil service	5.5	0.3	16.4	0.1	59.7	1.8	141.5	89.7	315.0
Student employees	28.3	2.9	12.4	0.1	50.8	-	12.7	123.5	230.7
Total non-appropriated	40.9	22.0	113.1	0.2	156.3	1.8	159.3	252.9	746.5
Total all funds	991.9	41.9	156.4	130.9	253.3	109.7	329.3	252.9	2,266.3

**State of Illinois
Western Illinois University
Service Efforts and Accomplishments -
Enrollment Statistics (Unaudited)
For the Years Ended June 30, 2008 and 2007**

Enrollment figures, as developed by University personnel for the undergraduate and graduate schools during the years ended June 30, 2008 and 2007 are presented below:

	<u>2008</u>	<u>2007</u>
Summer term:		
Undergraduate students	1,540	1,679
Graduate students	920	961
Extension students	1,166	941
Total enrollment	<u>3,626</u>	<u>3,581</u>
Full-time equivalent students	<u>2,677</u>	<u>2,639</u>
Fall term:		
Undergraduate students	10,806	10,972
Graduate students	1,744	1,727
Extension students	781	903
Total enrollment	<u>13,331</u>	<u>13,602</u>
Full-time equivalent students	<u>11,689</u>	<u>11,903</u>
Spring term:		
Undergraduate students	9,833	10,066
Graduate students	1,690	1,605
Extension students	824	893
Total enrollment	<u>12,347</u>	<u>12,564</u>
Full-time equivalent students	<u>10,778</u>	<u>10,965</u>
Annual full-time equivalent students (based on average per term exclusive of summer term)	<u>11,234</u>	<u>11,434</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, 2008

	<u>Total Costs**</u>	<u>Total Costs Per Full-Time Equivalent*</u>
Direct salary	\$ 38,179,261	\$ 3,399
Indirect instruction	8,695,969	774
Departmental research	1,683,312	150
Departmental overheads	8,547,813	761
College or school overheads	5,406,272	481
	<hr/>	<hr/>
Total department and college costs	62,512,627	5,565
	<hr/>	<hr/>
Overhead support unique to a function	8,629,903	768
All other academic support	7,893,376	703
Student services	5,180,921	461
Institutional support	10,526,600	937
	<hr/>	<hr/>
Total department and college costs with University overheads	94,743,427	8,434
	<hr/>	<hr/>
Operation and maintenance of physical plant	13,522,536	1,204
	<hr/>	<hr/>
Total costs	<u>\$ 108,265,963</u>	<u>\$ 9,638</u>

NOTE:

* *Full-time equivalent student is the sum of full-time equivalent students for Fall 2007 and Spring 2008 semesters divided by two.*

Fall 2007 FTE	11,689
Spring 2008 FTE	10,778
Full-time equivalent	11,234

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

Source: FY2008 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, 2008**

The percentage of total fiscal year 2008 expenditures represented by administrative costs for the year ended June 30, 2008 was approximately 9%. This percentage was computed based upon expenditures considered as administrative and reported to the Illinois Board of Higher Education. These expenditures primarily included the various administrative offices of the President, Vice President for Administrative Services, 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
Information on Restricted Accounts
Auxiliary Facilities System - 1999, 2002, 2005 and 2006 Bond Series
For the Year Ended June 30, 2008

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

Fund balance per report, June 30, 2007	\$ 17,016,347
Interest paid	(1,891,901)
Principal paid	(3,340,000)
Expenditures for repair and replacement	(3,739,112)
Expenditures for equipment	(448,113)
Transfers for debt retirement	5,022,083
Transfers for repair and replacement	4,402,832
Transfers for equipment	500,000
Other income	104,628
Net investment income and increase in fair value	438
Amortization of bond issuance costs	(44,370)
Fund balance, June 30, 2008	<u>\$ 17,582,832</u>

Fund Balances June 30, 2008

Bond & interest sinking fund	\$ 640,979
Repair and replacement reserve	16,072,293
Equipment reserve	869,560
Total	<u>\$ 17,582,832</u>

State of Illinois
Western Illinois University
Information on Restricted Accounts
Auxiliary Facilities System - 1999, 2002, 2005 and 2006 Bond Series
For the Year Ended June 30, 2008

Comparison with requirements or allowable:

Bond and Interest Sinking:

Cash and investments		\$ 474,075
3 months interest payable	\$ 449,967	
3 months bonds payable	947,500	<u>1,397,467</u>
Difference		<u>\$ (923,392) *</u>

Repair and Replacement Reserve:

Cash and investments		\$ 16,438,481
Balance, June 30, 2007	\$ 15,573,843	
Approved fiscal year 2008 expenditures	(3,730,895)	
Transfer, June 30, 2008 per resolution	4,402,832	
Fiscal year 2007 accounts payable	(173,487)	
Add back fiscal year 2008 accounts payable	366,188	<u>16,438,481</u>
Difference		<u>\$ -</u>

Equipment Reserve:

Cash and investments		\$ 875,766
Accounts payable		<u>6,207</u>
Net		<u>869,559</u>
Balance, June 30, 2007	\$ 825,889	
Approved fiscal year 2008 expenditures	(456,330)	
Transfer, June 30, 2008	500,000	<u>869,559</u>
Difference		<u>\$ -</u>

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

State of Illinois
Western Illinois University
Comments on Certain Matters Pertaining to the University Guidelines
For the Year Ended June 30, 2008

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, 2008, where such special data is found.

Compliance Findings

13(a) As of June 30, 2008, 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 43.

13(c) The University's calculation sheet for indirect cost carry-forward is included in this report on page 44.

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 69 through 71.

13(f) Entity financial statements are presented on pages 47 through 54 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, 2008.

13(g) The University's calculation sheets for current excess funds are presented in this report on pages 45 through 46.

13(h) The University Auxiliary Enterprises and activities received \$1,918,690 for group insurance and \$897,440 for pensions from State appropriated funds for the year ended June 30, 2008. 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, 2008

- 13(i) Revenue and expenditures for the various bond indenture required accounts are included on page 52 of this report. Description of the accounts and requirements is included in Note 8 of the June 30, 2008 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, 2008.
- 13(k) As of June 30, 2008, 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 65 of this report.
- 13(n) The University provided the Foundation with \$644,390 in administration and support services during the year ended June 30, 2008, 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, 2008.
- 13(p) There is no debt financing by the Foundation in fiscal year 2008.

Other Topics

- 13(q) Schedules of cash and investments held by the University are presented in this report on page 37.
- 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, 2008

- 13(s) A schedule of costs per full-time equivalent student is presented on page 58 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 65 of this report.
- 13(u) In fiscal year 2006, the University issued the Series 2005 Certificates of Participation (COPS) (Capital Improvement Projects) in the amount of \$10,290,000. Proceeds from the sales of the Series 2005 COPS are being used to renovate the student section of the football stadium, to construct a new multi-cultural center and to construct a combination Document and Publication Services and Property Accounting and Redistribution Center. In addition, Series 2005 proceeds were used to pay the costs of issuing the Series 2005 COPS. There is no participation in lease or purchase arrangements involving COPS issued by other third parties other than as follows. In 2005, the University refinanced a telecommunications switch for which the finance company issued COPS. The University did not request the COPS transaction nor was the University a party to the COPS issuance. During 2008, the University continued making scheduled payments to the finance company.
- 13(v) The Schedule of Income Fund Revenues and Expenditures is presented on page 36 of this report.
- 13(w) The Schedule of Tuition and Fee Waivers is presented on page 73 through 74 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, 2008

During the year ended June 30, 2008, Western Illinois University (University) had a contract with Western Illinois University Foundation (the "Foundation") to provide fund-raising services. The University provided to the Foundation personal service costs, facility use, and other costs amounting to \$644,390 for the year ended June 30, 2008. 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, 2008:

Funds considered unrestricted for purpose of the University Guidelines computations:	
Totally unrestricted	\$ 389,491
Restricted only as to campus, college or department and generally available for ongoing University operations	<u>2,089,870</u>
Total funds considered unrestricted	<u>2,479,361</u>
Funds considered restricted for purpose of the University Guidelines computations:	
Total funds given for scholarships, grants and awards	1,784,047
Other restricted funds	<u>465,931</u>
Total funds considered restricted	<u>2,249,978</u>
Total funds provided to the University by the Foundation	<u>\$ 4,729,339</u>

During the year ended June 30, 2008, neither the Foundation nor the University purchased or received as a donation or gift real estate with a value in excess of \$250,000.

**State of Illinois
Western Illinois University
Schedule of Accrued Liability for Employee
Compensated Absences (Unaudited)
For the Year Ended June 30, 2008**

Fiscal Year	Accrued Vacation Pay	Accrued Sick Pay	Total
2008	\$ 7,456,486	\$ 9,089,980	\$ 16,546,466
2007	6,804,822	10,092,835	16,897,657
2006	6,256,553	10,525,772	16,782,325
2005	6,076,728	11,957,987	18,034,715
2004	5,587,537	12,733,558	18,321,095
2003	5,532,469	13,729,745	19,262,214
2002	5,666,099	15,380,298	21,046,397
2001	5,130,808	15,253,829	20,384,637
2000	4,684,852	15,265,458	19,950,310
1999	4,356,241	15,757,184	20,113,425
1998	4,064,157	16,209,936	20,274,093
1997	3,948,383	16,212,982	20,161,365
1996	3,835,562	15,163,268	18,998,830
1995	3,630,018	13,758,796	17,388,814
1994	3,408,132	12,709,581	16,117,713
1993	3,265,134	11,320,508	14,585,642
1992	3,150,677	10,336,735	13,487,412
1991	3,094,987	8,985,475	12,080,462
1990	2,917,408	7,654,553	10,571,961
1989	2,872,230	6,254,170	9,126,400
1988	2,622,866	4,941,728	7,564,594
1987	2,380,783	3,817,349	6,198,132
1986	2,174,500	2,592,300	4,766,800
1985	1,985,000	1,883,000	3,868,000

**State of Illinois
Western Illinois University
Emergency Purchases
For the Year Ended June 30, 2008**

The University incurred the following emergency purchases during the fiscal year ended June 30, 2008:

Vendor Name	Description	Amount
Electric Service Company	Rebuilding of transformer to ensure continued electrical services for Horrabin Hall on the Macomb campus of Western Illinois University	\$ 67,688

**State of Illinois
Western Illinois University
Analysis of Bookstore Operations (Unaudited)
For the Year Ended June 30, 2008**

Contracted/Rents to students/University operated	University operated
Contractor	Not applicable
Contract term	Not applicable
Amount of gross sales for bookstore in FY08	\$5,976,886
Commissions	Not applicable
Commission terms	Not applicable
Given exclusive rights	No
Competition "other" nearby /on-campus bookstores	Chapman's Bookstore New Copperfield Book Service

**State of Illinois
Western Illinois University
University Accounting Entities and Related Sources of
Revenues and Purposes
For the Year Ended June 30, 2008**

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, 2008**

University Publications

Source: Subscriptions and charges for University-sponsored publications.

Purpose: Preparation, promotion and distribution of University publications.

Unique Charge Programs

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

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

Sponsored Credit Programs

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

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

Unrestricted Gifts

Source: Unrestricted gifts received by the University

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

Compensated Absences

Source: None

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

Auxiliary Enterprises - Revenue Bond Fund

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

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

**State of Illinois
Western Illinois University
University Accounting Entities and Related Sources of
Revenues and Purposes
For the Year Ended June 30, 2008**

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 and Nonfederal Expenditures
For the Year Ended June 30, 2008

Schedule A - Federal Financial Component

Total federal expenditures reported on SEFA	\$ 16,051,998
Total new loans made not included on SEFA	48,114,022
Amount of federal loan balances at beginning of the year	<u>1,829,150</u>
Total Schedule A	<u><u>\$ 65,995,170</u></u>

Schedule B - Total Financial Component

Total operating expenses	\$ 237,066,357
Total nonoperating expenses	2,100,451
Total new loans made	48,114,022
Amount of federal loan balances at beginning of the year	<u>1,829,150</u>
Total Schedule B	<u><u>\$ 289,109,980</u></u>

Schedule C

Total Schedule A	\$ 65,995,170	22.8%
Total Nonfederal Expenditures	<u>223,114,810</u>	<u>77.2%</u>
Total Schedule B	<u><u>\$ 289,109,980</u></u>	<u><u>100.0%</u></u>

**State of Illinois
Western Illinois University
Undergraduate Tuition and Fee Waivers (Unaudited)
For the Year Ended June 30, 2008**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients *	Value of Waivers	Number of Recipients *	Value of Waivers
MANDATORY WAIVERS					
(SUBTOTAL)	688	688	\$ 2,259.7	44	\$ 59.9
Teacher Special Education	36	36	177.6	34	48.4
General Assembly	84	84	414.4	-	-
ROTC	30	30	153.9	-	-
DCFS	8	8	35.5	8	10.0
Children of Employees	156	156	332.2	-	-
Senior Citizens	2	2	5.5	2	1.5
Honorary Scholarships					
Veterans Grants & Scholarships**	372	372	1,140.6	-	-
Other (please specify) ***					
DISCRETIONARY WAIVERS					
(SUBTOTAL)	694	694	1,986.9	55	16.6
Faculty/Administrators	8	8	9.5	8	2.5
Civil Service	82	82	97.2	44	12.8
Academic/Other Talent	244	244	545.6	2	1.2
Athletic	212	212	777.6	-	-
Gender Equity in					
Intercollegiate Athletics	145	145	553.3	-	-
Foreign Exchange Students					
Out-of-State Students					
Foreign Students					
Student Need-Financial Aid					
Student Need-Special Programs					
Cooperating Professionals	1	1	0.4	1	0.1
Research Assistants	1	1	2.7	-	-
Teaching Assistants					
Other Assistants					
Student Employment					
Interinstitutional/Related Agencies	1	1	0.6	-	-
Retired University Employees					
Children of Deceased Employees					
Contract/Training Grants					
All Other (please specify)**					
TOTAL	1,382	1,382	\$ 4,246.6	99	\$ 76.5

* 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, 2008**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients *	Value of Waivers	Number of Recipients *	Value of Waivers
<u>MANDATORY WAIVERS</u>					
<u>(SUBTOTAL)</u>	<u>7</u>	<u>6</u>	<u>\$ 17.4</u>	<u>6</u>	<u>\$ 2.8</u>
Teacher Special Education	6	5	13.9	6	2.8
General Assembly					
ROTC	1	1	3.5		
DCFS					
Children of Employees					
Senior Citizens					
Honorary Scholarships					
Veterans Grants & Scholarships**					
Other (please specify) ***					
<u>DISCRETIONARY WAIVERS</u>					
<u>(SUBTOTAL)</u>	<u>1,066</u>	<u>1,066</u>	<u>3,246.7</u>	<u>215</u>	<u>40.1</u>
Faculty/Administrators	68	68	79.3	56	14.0
Civil Service	53	53	68.5	32	8.7
Academic/Other Talent	3	3	5.4		
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	205	205	216.9	127	17.4
Research Assistants	646	646	2,586.6		
Teaching Assistants	73	73	207.9		
Other Assistants	17	17	81.6		
Student Employment					
Interinstitutional/Related Agencies	1	1	0.5		
Retired University Employees					
Children of Deceased Employees					
Contract/Training Grants					
All Other (please specify)**					
TOTAL	<u>1,073</u>	<u>1,072</u>	<u>\$ 3,264.1</u>	<u>221</u>	<u>\$ 42.9</u>

* 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.