



**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS**

**COMPLIANCE EXAMINATION  
(In Accordance with the Single Audit Act  
and Applicable Federal Regulations)  
For the Year Ended June 30, 2020**

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

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**COMPLIANCE EXAMINATION**  
**(In Accordance with the Single Audit Act and Applicable Federal Regulations)**  
**For the Year Ended June 30, 2020**

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**Other Reports Issued Under a Separate Cover:**

The Western Illinois University’s financial statements as of and for the year ended June 30, 2020, have been issued under a separate cover. Additionally, in accordance with *Government Auditing Standards*, we have issued the Report Required Under *Government Auditing Standards* for the year ended June 30, 2020, on our consideration of the University’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters, under a separate cover. The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of the audit.

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COMPLIANCE EXAMINATION  
(In Accordance with the Single Audit Act and Applicable Federal Regulations)  
For the Year Ended June 30, 2020**

**University Officials**

President	Dr. Guiyou Huang (01/01/21 to Present) Dr. Martin Abraham, Interim (07/01/19 to 12/31/20)
Provost and Academic Vice President	Dr. Martin Abraham (01/01/21 to Present) Mr. William Clow, Interim (01/01/19 to 12/31/20)
Vice President for Student Services	Mr. John Smith, Interim (07/15/19 to Present) Vacant (6/22/19 to 7/14/19)
Associate Vice President for Budget and Finance*	Dr. Teresa Smith, Interim (09/08/20 to Present) Ms. Shannon Sutton, Acting (08/01/20 to 09/07/20) Ms. Letisha Trepac (01/01/20 to 07/31/20)
Vice President for Administrative Services**	Ms. Letisha Trepac, Interim (12/07/19 to 12/31/19) Dr. William Polley (07/01/19 to 12/06/19)
Executive Director of Personnel and Financial Affairs*	Ms. Ketra Roselieb (01/01/20 to Present)
Director of Internal Auditing	Mr. Michael Sowinski (01/01/21 to Present) Vacant (05/19/20 to 12/31/20) Mr. Michael Sartorius (07/01/19 to 05/18/20)

\*New position as of 1/1/2020.

\*\*Position was eliminated as of 12/31/19.

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For the Year Ended June 30, 2020**

**Board of Trustees (as of June 30, 2020)**

Chair	Polly Radosh, Good Hope
Vice Chair	Doug Shaw, Peoria
Secretary, Student Member	Justin Brown, Rantoul
Member	Greg Aguilar, East Moline
Member	Erik Dolieslager, Quincy
Member	Kisha M.J. Lang, Maywood
Member	Carin Stutz, Chicago
Member	Patrick M. Twomey, Macomb

University offices are located at:

Macomb Campus  
1 University Circle  
Macomb, Illinois 61455-1390

Quad Cities Campus  
3300 River Drive  
Moline, Illinois 61265-588

June 15, 2021

Adelfia LLC  
400 E. Randolph Street, Suite 700  
Chicago, IL 60601

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 State of Illinois, 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 specified requirements during the one-year period ended June 30, 2020. Based on this evaluation, we assert that during the year ended June 30, 2020, the University has materially complied with the specified requirements listed below.

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

Yours truly,

Western Illinois University

**SIGNED ORIGINAL ON FILE**

Guiyou Huang, Ph.D.  
University President

**SIGNED ORIGINAL ON FILE**

Dr. Teresa Smith  
Interim Associate Vice President  
for Budget and Finance

**SIGNED ORIGINAL ON FILE**

Ms. Elizabeth Duvall  
Legal Counsel

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**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT’S REPORT**

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, but does contain a modified opinion on compliance and identifies material weaknesses over internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	11	8
Repeated findings	6	4
Prior recommendations implemented or not repeated	2	2

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
<i>FINDING (GOVERNMENT AUDITING STANDARDS)</i>				
2020-001	20	New	Inadequate Internal Controls over Census Data	Material Weakness and Noncompliance
<i>FINDINGS (FEDERAL COMPLIANCE AND QUESTIONED COSTS)</i>				
2020-002	25	New	Information Technology Risk Assessment Not Performed	Significant Deficiency and Noncompliance

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS** (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (FEDERAL COMPLIANCE AND QUESTIONED COSTS)				
2020-003	28	New	Inaccurate calculation and disbursement of Higher Education Emergency Relief Fund (HEERF)	Significant Deficiency and Noncompliance
FINDINGS (STATE COMPLIANCE)				
2020-004	31	2019	Noncompliance with the College Student Immunization Act	Significant Deficiency and Noncompliance
2020-005	33	New	Noncompliance with the Illinois Articulation Initiative Act	Significant Deficiency and Noncompliance
2020-006	35	2019/2016	Noncompliance with the <i>University Guidelines</i> on Excess Funds	Significant Deficiency and Noncompliance
2020-007	37	2019/2012	Noncompliance with the <i>University Guidelines</i> on Subsidies	Significant Deficiency and Noncompliance
2020-008	39	New	Inadequate Internal Audit Function	Significant Deficiency and Noncompliance
2020-009	41	2019/2016	Weaknesses in Computer Inventory Controls	Significant Deficiency and Noncompliance
2020-010	42	2019/2018	Lack of Adequate Controls over the Review of Internal Controls over External Service Providers	Significant Deficiency and Noncompliance
2020-011	45	2019	Inadequate Segregation of Duties and Programmer Access to Production	Significant Deficiency and Noncompliance

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
In addition, the following finding which is reported as a current finding relating to <i>Government Auditing Standards</i> also meets the reporting requirements for State Compliance.				
2020-001	20	New	Inadequate Internal Controls over Census Data	Material Weakness and Material Noncompliance

**PRIOR FINDINGS NOT REPEATED**

A	46	2019/2019	Inadequate Control over Monitoring of Capital Assets in Constructions in Progress
B	46	2019/2019	Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on June 7, 2021.

Attending were:

**Western Illinois University**

Dr. Guiyou Huang	President
Dr. Teresa Smith	Interim Vice President of Budget and Finance
Dr. Mark Mossman	Associate Provost and Associate Vice President of Academic Affairs
Shannon Sutton	Director of Sponsored Projects
Roberta Smith	Director of Financial Aid
Michael Sowinski	Director of Internal Auditing
Ketra Roselieb	Executive Director of Personnel Services and Finance
Rebecca Slater	Executive Director, University Technology
Joseph Roselieb	Executive Director of Auxiliary Services and Risk Management
Walter McGath	Acting Director of Purchasing and Business Advisor/Analyst of Beu Health Center
Brittany Troline	Accounting Associate
Doug Shaw	Board of Trustee, Vice Chair

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**EXIT CONFERENCE (Continued)**

Office of the Auditor General

Stacie Sherman	Audit Manager
Joseph Gudgel	IS Audit Manager

Adelfia LLC

Stella Marie Santos	Partner
Ana Liza Ausan	Partner
Annabelle Abueg	Principal
Melissa Nafarrete	Manager

The responses to the recommendations were provided by Dr. Guiyou Huang, President, in a correspondence dated June 8, 2021.



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

Honorable Frank J. Mautino  
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 compliance by the State of Illinois, Western Illinois University (University) with the specified 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, 2020. Management of the University is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the University's compliance with the specified requirements based on our examination.

The specified requirements are:

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

- D. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the University complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the University complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the University's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the University during the year ended June 30, 2020. As described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001, the University had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirement described in the preceding paragraph, the University complied with the specified requirements during the year ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002 through 2020-011.

The University's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

## **Internal Control Over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the University's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the University's compliance with the specified requirements and to test and report on the University's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 to be a material weakness.

A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002 through 2020-011 to be significant deficiencies.

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

The University's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **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 and the aggregate discretely presented component unit of the University as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated May 17, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to May 17, 2021. The accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 16 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the University. Such information is the responsibility of University management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 16 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 16 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the University's basic financial statements as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated February 17, 2020, which contained unmodified opinions on the respective financial statements of the business-type activities and the aggregate discretely presented component unit. The accompanying supplementary information for the year ended June 30, 2019 in Schedules 3 through 6, 11 and 15 is the responsibility of the University management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019 financial statements. The accompanying supplementary information for the year ended June 30, 2019 in Schedules 3 through 6, 11 and 15 has been subjected to the auditing procedures applied in the audit of the June 30, 2019 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2019 in Schedules 3 through 6, 11 and 15 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2019.

The accompanying supplementary information in the Analysis of Operations Section is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois

June 15, 2021, except for our report on the Supplementary Information for State  
Compliance Purposes, for which the date is May 17, 2021



**INDEPENDENT AUDITOR'S 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 Frank J. Mautino  
Auditor General  
State of Illinois

and

The Board of Trustees  
Western Illinois University

**Report on the Financial Statements**

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the 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, the financial statements of the business-type activities of Western Illinois University (University) and its aggregate discretely presented component unit, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated May 17, 2021. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component unit, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting (internal control) or compliance and other matters of the Western Illinois University Foundation, a component unit of the University, associated with this component unit that is reported on separately by those auditors.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from 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 financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001.

## **Internal Control Over Financial Reporting**

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered the University's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 that we consider to be a material weakness.

## **University's Response to the Finding**

The University's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
May 17, 2021



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

The Board of Trustees  
Western Illinois University

**Report on Compliance for Each Major Federal Program**

As Special Assistant Auditors for the Auditor General, we have audited compliance by Western Illinois University (University) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2020. The University's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The University's basic financial statements include the operations of Western Illinois University Foundation, a component unit of the University, which is not included in the University's Schedule of Expenditures of Federal Awards during the year ended June 30, 2020. Our audit, as described below, did not include the operations of this component unit because the component units engaged other auditors to perform an audit of their financial statements and, if necessary, an audit of compliance.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have direct and material effect on each of its major federal programs for the year ended June 30, 2020.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002 and 2020-003. Our opinion on each major federal program is not modified with respect to these matters.

The University's response to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control Over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002 and 2020-003, that we consider to be significant deficiencies.

The University's response to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities and the aggregate discretely presented component unit of the University as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated May 17, 2021, which contained unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois

June 15, 2021, except for our report on the Schedule of Expenditures of Federal Awards and the related notes, as to which the date is May 17, 2021

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2020**

**SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major federal programs:

CFDA Numbers	Name of Federal Program or Cluster
Various	Student Financial Assistance Cluster
84.425E, 84.425F	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

**WESTERN ILLINOIS UNIVERSITY  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2020**

**Current Finding – *Government Auditing Standards***

**2020-001 FINDING (Inadequate Internal Controls over Census Data)**

The Western Illinois University (University) did not have adequate internal control over reporting its census data and did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the University's employees are members of both the State Universities Retirement System (SURS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans.

During testing, we noted the following:

- The University had not performed an initial complete reconciliation of its census data recorded by SURS and CMS to its internal records to establish a base year of complete and accurate census data.
- After establishing a base year, the University had not developed a process to annually obtain from SURS and CMS the incremental changes recorded by SURS and CMS in their census data records and reconcile these changes back to the University's internal supporting records.

Upon due consideration and based upon the significance of these issues alone, we concluded a material weakness exists within the University's internal controls related to ensuring both SURS and CMS can provide their respective actuaries with complete and accurate census data related to the University. Even given these two exceptions, we performed detail testing and certain data analysis tests and noted the following additional exceptions:

**WESTERN ILLINOIS UNIVERSITY**  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**For the Year Ended June 30, 2020**

**Current Finding – *Government Auditing Standards* (Continued)**

**2020-001 FINDING (Inadequate Internal Controls over Census Data) (Continued)**

- 1) The University did not have a process to ensure its employees who worked between 4 to 4.5 months were enrolled in SURS.
- 2) We performed an analysis of transactions reported by the University to SURS during the census data accumulation period throughout Fiscal Year 2018, noting the following problems:
  - Eight of 226 (4%) employees reported as hired had actually been hired in other fiscal years. SURS determined the total potential impact to each employee's total service credit was it could be off by one-quarter to three-quarters of a year.
  - Two of 22 (9%) employees reported as laid off by the University were untimely reported to SURS by the University. SURS determined the total potential impact to each of these former employee's total service credit was it could be off by 1 to 1.75 years.
- 3) As of the end of the census data accumulation year on June 30, 2018, we identified 14 employees where each employee's associated termination or rehire date(s) had been untimely reported to SURS. While these employees were all associated with the University at June 30, 2018, some or all of these untimely reports may have occurred at other public universities and community colleges across the State. SURS determined these errors resulted in the employees being misclassified between the active, retired, and inactive member categories within SURS. The total potential impact to each former employee's total service credit was it could be off between 0.0 and 1.75 years.

For employers where their employees participate in plans with multiple-employer and cost-sharing features, the American Institute of Certified Public Accountants' *Audit and Accounting Guide: State and Local Governments* (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§13.181 (A-27) for pensions and §14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data

**WESTERN ILLINOIS UNIVERSITY**  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**For the Year Ended June 30, 2020**

**Current Finding – *Government Auditing Standards* (Continued)**

**2020-001 FINDING (Inadequate Internal Controls over Census Data) (Continued)**

file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Additionally, eligibility criteria for participation in SURS under the Illinois Pension Code (Code) (40 ILCS 5/15-134(a)) states any person who is an employee of the University becomes a participant in SURS. Under the Code (40 ILCS 5/15-107), an employee is a person who works for the University in a secretarial, mechanical, labor, clerical, educational, administrative, or other staff position which is either (a) permanent and continuous or (b) for a period of four months or an academic term, whichever is less, who is:

- 1) not a student employed on a less than full-time temporary basis;
- 2) not receiving a retirement or disability annuity from SURS;
- 3) not on military leave;
- 4) not eligible to participate in the Federal Civil Service Retirement System,
- 5) not currently on a leave of absence without pay more than 60 days after the termination of SURS' disability benefits;
- 6) not paid from funds received under the Federal Comprehensive Employment and Training Act as a public service employment program participant hired on or after July 1, 1979;
- 7) not a patient in a hospital or home;
- 8) not an employee compensated solely on a fee basis where such income would net earnings from self-employment;
- 9) not providing military courses pursuant to a federally-funded contract where the University has filed a written notice with SURS electing to exclude these persons from the definition of an employee;
- 10) currently on lay-off status of not more than 120 days after the lay-off date;
- 11) not on an absence without pay of more than 30 days; and,
- 12) a nonresident alien on a visa defined under subparagraphs (F), (J), (M), or (Q) of Section 1101(a)(15) of Title 8 of the United States Code who (1) has met the Internal Revenue Service's substantial presence test and (2) became an employee on and after July 1, 1991.

Further, for CMS' OPEB plan, we noted participation in OPEB is derivative of an employee's eligibility to participate in SURS, as members of SURS participate in OPEB as annuitants under the State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/3(b)).

**WESTERN ILLINOIS UNIVERSITY**  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**For the Year Ended June 30, 2020**

**Current Finding – *Government Auditing Standards* (Continued)**

**2020-001 FINDING (Inadequate Internal Controls over Census Data) (Continued)**

In addition, the Illinois Pension Code (40 ILCS 5/15-157) requires the University to, at a minimum, withhold contributions of each employee's total compensation of 8% (9.5% for firefighters or police officers) for their participation in SURS, unless further contributions by the employee would either exceed the maximum retirement annuity in the Code (40 ILCS 5/15-136(c)) or the Tier 2 earnings limitation within the Code (40 ILCS 5/15-111(b)), and remit these amounts to SURS. Further, the Code (40 ILCS 5/15-155(b)) requires the University remit employer would either exceed the maximum retirement annuity in the Code (40 ILCS 5/15-136(c)) or the Tier 2 earnings limitation within the Code (40 ILCS 5/15-111(b)), and remit these amounts to SURS.

Further, the Code (40 ILCS 5/15-155(b)) requires the University remit employer contributions to SURS reflecting the accruing normal costs of an employee paid from federal or trust funds. Additionally, the Act (5 ILCS 375/10) requires active employees to make contributions as set by CMS and the Act (5 ILCS 375/11) requires employer contributions by the University for all employees not totally compensated from its Income Fund, local auxiliary funds, and the Agricultural Premium Fund.

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

University officials indicated they were unaware of the requirement to perform a reconciliation of the census data.

Failure to ensure complete and accurate census data was reported to SURS and CMS could have resulted in a material misstatement of the University's financial statements and reduced the overall accuracy of pension/OPEB-related liabilities, deferred inflows and outflows of resources, and expense recorded by the State, the State's agencies, and other public universities and community colleges across the State. In addition, failure to reconcile active members' census data reported to and held by SURS and CMS to the University's internal records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the University's pension and OPEB balances, which could result in a material misstatement of these amounts. (Finding Code No. 2020-001)

**WESTERN ILLINOIS UNIVERSITY  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Finding – *Government Auditing Standards* (Continued)**

**2020-001 FINDING (Inadequate Internal Controls over Census Data) (Continued)**

**RECOMMENDATION**

We recommend the University implement controls to ensure census data events are timely and accurately reported to SURS and CMS.

Further, we recommend the University work with SURS and CMS to develop an annual reconciliation process of its active members' census data from its underlying records to a report from each plan of census data submitted to the plan's actuary. After completing an initial full reconciliation, the University may limit the annual reconciliations to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods.

Additionally, we recommend the University work with SURS and CMS to identify and address any unremitted or erroneously remitted employee and, if applicable, employer contributions related to these events.

Finally, due to the interrelatedness of SURS, the mobility of employees to change their employers within SURS, and a specific noncompliance matter regarding whether a person is eligible to participate in SURS identified during testing at Governors State University (please see Governors State University's Fiscal Year 2020 financial audit report for more information), we recommend the University work with both SURS and Governors State University to identify employees initially hired by Governors State University with a visa defined under subparagraphs (F), (J), (M), or (Q) of Section 1101(a)(15) of Title 8 of the United States Code who had not met the Internal Revenue Service's substantial presence test and started employment on and after July 1, 1991.

**UNIVERSITY RESPONSE**

Management agrees with the finding and plans to implement multiple controls to correct the audit finding. WIU Human Resource functions have been consolidated in Fiscal Year 2021, creating greater accountability for employee communication and following internal policies. In addition, as the State provides information, the University team will work diligently to establish a new baseline of census data related to SURS and CMS. Once this baseline is established, an annual reconciliation process will be created and enacted moving forward.

**WESTERN ILLINOIS UNIVERSITY  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – Federal Compliance and Questioned Costs**

**2020-002 FINDING (Information Technology Risk Assessment Not Performed)**

**Federal Agency:** U.S Department of Education  
**Cluster Name:** Student Financial Assistance Cluster  
**Program Expenditures:** \$56,961,834

<u>Program Name / Federal Award Year:</u>	<u>CFDA#</u>	<u>Pass-Through/ Contract Number</u>
Federal Supplemental Education Opportunity Grants	84.007	P007A181313
Federal Supplemental Education Opportunity Grants	84.007	P007A191313
Federal Work-Study Program	84.033	P033A181313
Federal Perkins Loan Program Federal Capital Contributions	84.038	P038A071313
Federal Pell Grant Program		
<i>Federal Pell - 2018-2019</i>	84.063	P063P181391
<i>Federal Pell - 2019-2020</i>	84.063	P063P191391
<i>Federal Pell - 2020-2021</i>	84.063	P063P201391
Federal Direct Student Loans		
<i>Federal Direct Student Loans - FY19</i>	84.268	P268K191391
<i>Federal Direct Student Loans - FY20</i>	84.268	P268K201391
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
<i>Teach Grant - 2019-2020</i>	84.379	P379T201391

**Questioned Costs:** None

**WESTERN ILLINOIS UNIVERSITY  
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – Federal Compliance and Questioned Costs (Continued)**

**2020-002 FINDING (Information Technology Risk Assessment Not Performed) (Continued)**

Western Illinois University (University) did not document the Gramm-Leach-Bliley Act (GLBA) required risk assessments related to student information security.

As a requirement under the University's Program Participation Agreement with the Department of Education, the University must protect student financial aid information. During our testing, we noted they had not conducted a risk assessment identifying internal and external risks to the security, confidentiality, and integrity of the students' information.

The Standards for Safeguarding Customer Information, required by the GLBA (16 CFR §314.4) requires the University to:

b) Identify reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assess the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of your operations, including:

- (1) Employee training and management;
- (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
- (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.

c) Design and implement information safeguards to control the risks you identify through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards' key controls, systems, and procedures.

e) Evaluate and adjust your information security program in light of the results of the testing and monitoring required by paragraph (c) of this section; any material changes to your operations or business arrangements; or any other circumstances that you know or have reason to know may have a material impact on your information security program.

Additionally, the Uniform Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving federal awards establish and maintain effective internal controls designed to reasonably ensure compliance with Federal laws, statutes, regulations, and the terms and conditions of the Federal award.

Furthermore, generally accepted information technology guidance endorses the implementation of a process to identify risk and ensure appropriate safeguards are in place to protect information technology systems and data.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – Federal Compliance and Questioned Costs (Continued)**

**2020-002 FINDING (Information Technology Risk Assessment Not Performed) (Continued)**

According to University officials, while the University has the safeguards in place to ensure the security and confidentiality of records covered under GLBA, the risk assessment had not yet been completed due to competing priorities and delays associated with the COVID-19 pandemic.

Without the formal written documentation, the University is at risk of noncompliance with GLBA. In addition, there is a risk the University systems and information could be vulnerable to attacks or intrusions, and these attacks may not be detected in a timely manner.

**RECOMMENDATION**

We recommend the University perform and document a comprehensive risk assessment that specifically addresses the requirements of GLBA related to the security, confidentiality, and integrity of student information. (Finding Code No. 2020-002)

**UNIVERSITY RESPONSE**

The University agrees with the finding and will perform and document a comprehensive risk assessment that specifically addresses the requirements of GLBA related to the security, confidentiality, and integrity of student information.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – Federal Compliance and Questioned Costs (Continued)**

**2020-003 FINDING (Inaccurate calculation and disbursement of Higher Education  
Emergency Relief Fund (HEERF))**

<b><u>Federal Agency:</u></b>	U.S Department of Education
<b><u>CFDA Number:</u></b>	84.425E
<b><u>Program Expenditures:</u></b>	\$3,446,668
<b><u>Program Name:</u></b>	COVID-19: Higher Education Emergency Relief Fund (HEERF) – Student Aid Portion
<b><u>Questioned Costs:</u></b>	\$112,818

Western Illinois University (University) disbursed the HEERF to non-eligible students and inconsistently applied the University’s approved method of determining and distribution of funds to students.

During our testing of HEERF Student Aid Portion of the emergency aid grant disbursement for 60 students, a statistically valid sample, we noted the following:

- Two of 60 (3%) students enrolled in an online program received \$2,875.

The question cost was determined by obtaining the summary of students enrolled in online programs for the Fiscal Year 2020 spring and summer semesters. The list was matched to students awarded with HEERF grants for the same period. We noted 88 students enrolled in online programs were awarded HEERF grants. The University charged \$56,409 to the grant and recognized revenue for the same amount. If the amount is not recovered from the students, the University will have incurred unnecessary expenses for the same amount resulting in a total financial loss to the University of \$112,818.

- One of 60 (2%) students with a total score of more than 1 was awarded \$500 instead of the computed \$2,500 based on the distribution plan.

To determine the underpayment, we obtained the summary per the distribution plan for the Fiscal Year 2020 spring and summer semesters. This summary is the manual calculation of HEERF grants to be awarded to eligible students. We matched the calculated amount against HEERF grants disbursed to students by billing and receivable for the same period. We noted 63 students were underpaid by \$56,566.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – Federal Compliance and Questioned Costs (Continued)**

**2020-003 FINDING (Inaccurate calculation and disbursement of Higher Education  
Emergency Relief Fund (HEERF)) (Continued)**

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Section 18004 (a)(1)(A) requires the University to allocate funds to recipients who are not exclusively enrolled in distance education courses prior to the coronavirus emergency.

Further, the CARES Act, Section 18004 (c) requires the University to use such funds to provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to coronavirus (including eligible expenses under a student's cost of attendance, such as food, housing, course materials, technology, health care and childcare).

The Emergency Aid Grant Method of Distribution based on the University's website and reporting as of May 28, 2020 states that each student eligible to receive the emergency aid grant will be given 1 score point for the following eligibility: (a) receiving Pell Spring 2020; (b) Resident Assistant (RA) or displaced student worker as identified by Housing and Student Employment; (c) Emergency Aid Application submitted by student; (d) Full-time enrollment – graduate students should be enrolled for 9 hours or more while undergraduate students should be enrolled for 12 hours or more. Students with a total score of more than 1 will receive the total of Pell increase, RA award and/or amount requested on the emergency aid application not to exceed \$2,500 whichever is lower. Students with a total score equal to 1 will receive no more than the amount requested on emergency aid application or \$500 whichever is less. Students with a score of 0 will not receive an emergency grant. For the Summer 2020 term, the amount distributed will not exceed the eligible amount of \$500 for those enrolled for more than 6 hours; and \$250 for those enrolled for less than 6 hours.

According to University officials, the HEERF student aid was made available as a result of a national emergency with the stipulation that the funds be made available to students immediately. University officials stated the exceptions were due to human error as a result of implementing the program in a short amount of time in order to get the funds disbursed to students as quickly as possible.

Improper disbursements of HEERF to students who were not eligible and inaccurate calculation of award resulted in noncompliance with the federal regulations, the University's Emergency Aid Grant Method of Distribution Policy and questioned costs amounting to \$112,818. (Finding Code No. 2020-003)

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – Federal Compliance and Questioned Costs (Continued)**

**2020-003 FINDING (Inaccurate calculation and disbursement of Higher Education  
Emergency Relief Fund (HEERF)) (Continued)**

**RECOMMENDATION**

We recommend the University implement controls to ensure proper determination of eligibility and accuracy in the distribution of HEERF student aid.

**UNIVERSITY RESPONSE**

The University agrees with the finding. The Financial Aid office will review and modify its controls related to HEERF to ensure accuracy in awarding HEERF student aid.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance**

**2020-004 FINDING (Noncompliance with the College Student Immunization Act)**

Western Illinois University (University) had weaknesses in the University’s internal controls over compliance with the College Student Immunization Act (Act).

During our review of the University’s annual immunization report for Fall 2019 covered students, we noted the following:

- a) The University generated a report from their immunization compliance manager within their Electronic Health Records system on January 7, 2020, to prepare its report to the Department of Public Health (Department). Because the report was not generated within 8 weeks after the commencement of the fall term as required by the Act, the following information on the annual immunization report was incorrect:
  - Total number of enrolled and newly enrolled students subject to the requirements;
  - Total number of enrolled and newly enrolled students with medical exemptions;
  - Total number of enrolled and newly enrolled students with religious exemptions;
  - Total number of enrolled and newly enrolled students immunized against the following: tetanus, diphtheria, and pertussis; measles; rubella; mumps; and meningococcal; and,
  - Total number of enrolled and newly enrolled students who have received all five vaccinations.
  
- b) The University was unable to provide the auditors with a reconciliation between new students enrolled at the University in Fall 2019 and the number of new covered students first enrolled in Fall 2019 as reported to the Department.

Due to the conditions noted above, we were unable to conclude the University’s population records were sufficiently precise and detailed under the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35) to test the University’s immunization records.

The Act (110 ILCS 20/6) requires that within 8 weeks after the commencement of classroom instruction, the post-secondary educational institution shall file a report with the Department stating the number of persons attending the institution who had presented: proof of immunization; certification of medical exemption; statement of religious objection; and no proof of immunization. The report shall be on forms prepared by the Department.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-004 FINDING (Noncompliance with the College Student Immunization Act)  
(Continued)**

In addition, the Illinois Administrative Code (Code) (77 Ill. Admin. Code 694.120(a)) requires each post-secondary educational institution to submit an annual summary report on forms provided by the Department to the Department within eight weeks after commencement of the fall term of the academic year and allows for the Department to audit student health records for this purpose.

University officials stated the Immunization Compliance System maintains student immunization data in real time and it was not possible to run a historical report from a date in the past. University officials also stated the report was not run within eight weeks of commencement of the fall term due to oversight.

Failure to maintain a system of internal controls to provide assurance the University complies with the provisions of the Act may result in ineligible students enrolling for and attending classes on campus and increases public health risks from communicable diseases. (Finding Code No. 2020-004, 2019-002)

**RECOMMENDATION**

We recommend the University review and improve its current system of internal controls for monitoring and reporting of covered student compliance to better ensure timely, accurate record keeping and compliance with the Act.

**UNIVERSITY RESPONSE**

The University agrees with the finding. The University will generate and store the anticipated data required based on historical data requested by the state at the close of business on the 10th day of the Fall semester. Any data anticipated as part of new requirements will also be collected. The collected data will be reconciled to the official 10th day headcount listing when the state report format becomes available for submission.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-005 FINDING (Noncompliance with the Illinois Articulation Initiative Act)**

The Western Illinois University (University) did not submit a minimum of one course per major under the Illinois Articulation Initiative (Initiative) for some majors offered by the University.

The Initiative, through its [itransfer.org](http://itransfer.org) website, exists to ease the transfer of students among the State's associate and baccalaureate degree granting institutions. The Initiative consists of both a General Education Core Curriculum package, where completion of the entire package at one institution is fully accepted by 111 institutions across the State, and an Initiative major, which are common courses at the lower-division level that can be used to ensure students are prepared for upper-division work at 79 institutions across the State.

During testing, we noted the University did not have a minimum of one course included within the related Initiative major for its Art, Biology, Political Science, and Psychology degree programs.

The Illinois Articulation Initiative Act (110 ILCS 152/15) requires the University to participate in the Initiative by maintaining a minimum of one course in the related Initiative major, if the University has an equivalent major and courses.

University officials indicated that they believed they were in compliance with the part of section 110 ILCS 152/15 of the Act, which states that "...all public institutions shall maintain up to 4 core courses in an Illinois Articulation Initiative major, provided the public institution has equivalent majors and courses." WIU interpreted the singular "an" in "an Illinois Articulation Initiative major" to mean that the University is required to maintain courses in at least one Initiative major. The University did not interpret "an" in the plural sense.

Failure to fully participate in the Initiative by submitting at least one course per Initiative major could hinder students looking to transfer to other institutions and represents noncompliance with State law. (Finding Code No. 2020-005)

**RECOMMENDATION**

We recommend the University review Initiative majors offered by the University and ensure the University maintains a minimum of one course in each of the Initiative majors.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-005 FINDING (Noncompliance with the Illinois Articulation Initiative Act)  
(Continued)**

**UNIVERSITY RESPONSE**

The University agrees with the finding. The University has submitted courses to the Initiative related to the Initiative major for consideration in the Spring 2021 panel meetings.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-006 FINDING (Noncompliance with the *University Guidelines* on Excess Funds)**

Western Illinois University (University) did not adequately comply with the *University Guidelines* on remittance of excess funds.

During our testing of the University’s compliance with the *University Guidelines*, we noted the University complied with the requirement to calculate excess funds on indirect cost, auxiliary enterprises and accounting entities but failed to remit amounts due to the Income Fund for the following funds:

Indirect Cost	\$	1,899,606
Public Service		1,011,508
Instructional Resources		1,016,293
University Publication		7,156
Sponsored Credit Programs		19,297
Parking Operations		698,410
University Services		16,350
Total	\$	<u>4,668,620</u>

This condition was first noted during the compliance examination for the year ended June 30, 2016. Sufficient corrective action has not been implemented by the University to ensure compliance with the *University Guidelines* on remittance of excess funds.

The *University Guidelines* (Chapter I, Section H and Chapter IV, Section D, Part 1) states the University shall remit any excess funds for deposit in the Income Fund no later than 45 days after the close of the lapse period.

University management stated, as they did in the prior year, due to continuing prior year deficits, the University deferred necessary expenses that resulted in excess funds in the respective indirect cost and entity funds. The University did not remit these excess funds as part of their strategy of managing resources.

Failure to remit the excess funds resulted in noncompliance with the *University Guidelines*. (Finding Code No. 2020-006, 2019-003, 2018-003, 2017-003, 2016-004)

**RECOMMENDATION**

We recommend the University continue to monitor the activities of each accounting entity and ensure compliance with all requirements of the *University Guidelines*.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-006 FINDING (Noncompliance with the *University Guidelines on Excess Funds*)  
(Continued)**

**UNIVERSITY RESPONSE**

The University agrees with the finding. The University will continue to monitor the activities of each accounting entity and make a decision on remitting excess funds based on the University's current resources.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-007 FINDING (Noncompliance with the *University Guidelines* on Subsidies)**

Western Illinois University (University) subsidized operations of University activities between accounting entities during Fiscal Year 2020. Activities are functions which are self-supporting in whole or in part, which are directly related to instructional, research or service units.

During our testing of compliance with the *University Guidelines*, we noted the following University accounting entities had negative cash balances at the end of the fiscal year:

<b>Accounting Entity</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>
Student Programs and Services	\$ (845,057)	\$ (2,481,769)
University Stores and Services	(614,799)	(727,301)
Unique Charge Programs	55,268	(10,281)

A negative cash balance is, in effect, an unrecorded interfund payable/receivable, thereby causing a subsidy between funds to occur. The Student Programs and Services administer receipts and disburse funds for student activities, organizations and services; the University Stores and Service Centers operate stores and maintenance service centers for all units of the University; and Unique Charge Programs operate and administer travel credit programs and field trips. As of June 30, 2020, these accounting entities had accounts receivable and inventories totaling \$429,892 for the Student Programs and Services; \$1,234,799 for the University Stores and Services and \$0 for Unique Charge Programs.

This condition was first noted during the compliance examination for the year ended June 30, 2012. Sufficient corrective action has not been implemented by the University to ensure subsidies between accounting entities did not occur during the current year.

The *University Guidelines* (Chapter III, Section D, Part 1) states, “There shall be no subsidies between accounting entities. Subsidies include cash advances and interfund payables/receivables outstanding for more than one year.”

University officials stated, as they did in the prior year, current year revenues generated by the entity exceeded operational costs. However, the prior year deficit continues to exist, leading to the subsidy between accounting entities.

Subsidies between accounting entities result in other accounting entities incurring unrelated costs to fund operations of entities with negative cash balances. (Finding Code No. 2020-007, 2019-004, 2018-004, 2017-004, 2016-006, 2015-007, 2014-006, 2013-006, 12-9)

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-007 FINDING (Noncompliance with the *University Guidelines on Subsidies*)**  
(Continued)

**RECOMMENDATION**

We recommend the University continue to annually review the activities of each accounting entity, ensure fees charged for services are sufficient to cover expenditures, and take appropriate corrective actions to ensure subsidies between accounting entities do not continue.

**UNIVERSITY RESPONSE**

The University agrees with the finding. The University will continue to monitor all accounting entities for negative trends and take corrective actions as necessary.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-008 FINDING (Inadequate Internal Audit Function)**

Western Illinois University (University) failed to adhere to provisions in the Fiscal Control and Internal Auditing Act (FCIAA) and International Standards for the Professional Practice of Internal Auditing (IPPIA Standards).

The following issues were noted during our testing of the internal audit function:

- The Director of Internal Audit (DIA) position has remained vacant since May 18, 2020.
- The FY21-FY22 audit plan due on June 30, 2020 was not prepared and submitted to the President and Audit Committee.
- No approved amendment to support non-performance of two scheduled audits in the FY20-FY21 audit plan.
- The University did not perform a self-assessment for FY20 as required by IPPIA Standards.

The FCIAA (30 ILCS 10/2001(a)) and (30 ILCS 10/2002(a)) requires each designated State Agency to maintain a full-time program of internal auditing and appoint a chief internal auditor.

Section 30 ILCS 10/2003(a)(1) requires the University to have a two-year plan, identifying audits scheduled for the pending fiscal year, approved by the Chief Executive Officer (CEO) before the beginning of the fiscal year.

The IPPIA Standards Section 1311 requires periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.

University officials indicated the exceptions noted above were due to the resignation of the DIA.

Failure to perform regular audits of major systems of internal and administrative controls and timely submit required reports to the President and Audit Committee may result in weaknesses in internal control not being detected timely and represents noncompliance with FCIAA. In addition, failure to perform a periodic self-assessment is noncompliance with mandatory requirement of IPPIA standards. It also weakens the University's ability to evaluate internal audit's conformance with IPPIA Standards and whether internal auditors apply the Code of Ethics. (Finding Code No. 2020-008)

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-008 FINDING (Inadequate Internal Audit Function) (Continued)**

**RECOMMENDATION:**

We recommend the University appoint a full time DIA and ensure a full-time program of internal auditing is in place and functioning at the University. We also recommend the University comply with the FCIAA and IPPIA Standards.

**UNIVERSITY RESPONSE:**

The University agrees with the finding. The Director of Internal Audit position was filled on January 1, 2021.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-009 FINDING (Weaknesses in Computer Inventory Controls)**

Western Illinois University (University) had weaknesses in computer inventory controls.

The University was unable to locate 244 computers and other related computer equipment during their annual inventory. The original cost of the missing items totaled \$240,266. We noted the University could not determine if the computers contained confidential information at the time they were reported missing. Additionally, it was unknown whether encryption had been installed on all missing computers.

The State Property Control Act (30 ILCS 605/4) requires every responsible officer of the State government to be accountable to the administrator for the supervision, control and inventory of all property under his jurisdiction. In addition, the University has the responsibility to ensure that confidential information is protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530/45) are followed.

University management indicated the installation of the encryption software has been delayed due to limited resources as well as the impact of the COVID-19 pandemic.

The finding was first noted during the examination of the year ended June 30, 2016. In the subsequent years, the University has been unsuccessful in implementing a corrective action plan.

Failure to implement adequate controls over computer inventory and security of information has resulted in lost and stolen computers and the potential for confidential information being exposed. (Finding Code No. 2020-009, 2019-005, 2018-005, 2017-005, 2016-007)

**RECOMMENDATION:**

We recommend the University implement controls to ensure data maintained on computers and removable media are adequately protected with methods such as encryption. In addition, the University should review their practices to determine if enhancements can be fully implemented to prevent the theft or loss of computers.

**UNIVERSITY RESPONSE:**

The University agrees with this finding. Ending results for this inventory cycle yielded only six missing computers totaling an original cost of \$9,342.30. The University has improved its inventory control over computer inventory and is on target to complete the implementation of encryption of all computer hard drives to address this control within the next several months.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-010 FINDING (Lack of Adequate Controls over the Review of Internal Controls over External Service Providers)**

Western Illinois University (University) had weaknesses regarding the review of independent internal control reviews over its service providers.

We requested the University provide a listing of its service providers utilized, System and Organization Control (SOC) Reports reviewed, and review of Complementary User Entity Controls (CUECs) as documented. However, the University was not able to provide a complete listing of service providers.

Due to these conditions, we were unable to conclude the University's population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (At-C § 205.35)

Even given the population limitations noted above, we performed testing of the service providers utilized by the University from the listing provided the University.

The University utilized various service providers to provide:

- Credit card processing,
- Online classes,
- Emergency alert system,
- Email,
- Office Suite, and
- Work order system.

Although the University was able to provide the SOC reports for review, during our testing we noted the University lacked documentation of their reviews. Specifically, we noted the University had not adequately documented their analysis of:

- the SOC reports to determine the impact of modified opinions or noted deviations;
- the CUECs documented in the SOC reports; and
- subservice organizations or any alternative procedures performed to determine the impact on its internal control environment.

Additionally, the University did not have procedures to obtain and review SOC reports at least annually.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-010 FINDING (Lack of Adequate Controls over the Review of Internal Controls over External Service Providers) (Continued)**

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

The National Institute of Standards and Technology (NIST), Security and Privacy Controls for Information Systems and Organizations, Maintenance and System and Service Acquisition sections, requires entities outsourcing their IT environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

University management indicated other priorities including the impact with COVID-19 affected the update of the process in place for obtaining and reviewing SOC Reports, CUECs and subservice organizations.

Without adequate written documentation and compilation of the list and review of service providers, the University would not have assurance the service providers' internal controls are adequate. (Finding Code No. 2020-010, 2019-006, 2018-006)

**RECOMMENDATION:**

We recommend the University strengthen its controls in identifying and documenting all service providers utilized. Specifically, we recommend the University:

- Establish procedures to obtain and review System and Organization Control (SOC) reports at least annually to ensure adequate controls had been established within the service providers' environment. Document the review of SOC reports and the impact of modified opinions and noted deviations.
- Monitor and document the operation of the CUECs relevant to the University's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the existence of the subservice organization would not impact its internal control environment.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-010 FINDING (Lack of Adequate Controls over the Review of Internal Controls over External Service Providers) (Continued)**

- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the University, and any compensating controls.

**UNIVERSITY RESPONSE:**

The University agrees with the finding. The University's main administrative system is a mainframe based custom built solution. This means that the amount of sensitive data hosted by third-party service providers is very limited. The University has created a process to review outside vendors to determine if they meet the guidance to be considered a third-party service provider and is working on implementing and documenting this process.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Current Findings – State Compliance (Continued)**

**2020-011 FINDING (Inadequate Segregation of Duties and Programmer Access to Production)**

Western Illinois University (University) did not adequately restrict programmer access to the production environment.

During our testing, we noted the University had made procedural changes to require approvals and documentation when programmers are moving changes into production. However, we noted programmers were not prohibited from accessing the production environment, creating a segregation of duties issue.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls. Additionally, generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data.

University management indicated staff assigned to make program changes and move changes into production are sometimes limited to the same person, due to shortage in staffing resources.

Without adequate controls over programmer's activities, there is a greater risk of unauthorized changes being made to computer programs or manipulation of data. The lack of segregation of duties in the computer environment increases the risk that the confidentiality, integrity, and availability of programs and data will be compromised. (Finding Code No. 2020-011, 2019-008)

**RECOMMENDATION:**

We recommend the University restrict programmer access to the production programs and data. If the University determines that programmer access in some situations may be necessary, we recommend the University establish and enforce compensating controls to allow programmers limited access for making the change and immediately restricting access once change is completed.

**UNIVERSITY RESPONSE:**

The University agrees with this finding. The segregation of duties and programmer access to production has been addressed: however, the fix was not implemented in time to be assessed and closed within the review period for this audit.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2020**

**Prior Findings Not Repeated**

**A. FINDING: (Inadequate Control over Monitoring of Capital Assets in Constructions in Progress)**

During the previous audit, Western Illinois University (University) did not properly monitor completion of capital assets in constructions in progress to ensure timely capitalization and computation of depreciation of building improvements.

During the current audit, we noted the University properly recorded completion of capital assets in construction in progress and related depreciation of building improvements. (Finding Code No. 2019-001).

**B. FINDING: (Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems)**

During the prior examination, the University had not ensured an updated and adequately tested disaster contingency plan existed.

During the current examination, the University updated its disaster contingency plan and performed disaster recovery tests, including two tabletop exercises, full mainframe recovery test and full disaster recovery of the distributed server environment. (Finding Code No. 2019-007).

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER:</b>				
<u>DEPARTMENT OF EDUCATION</u>				
Federal Supplemental Education Opportunity Grants	(M) 84.007	P007A181313	\$ (200)	\$ -
Federal Supplemental Education Opportunity Grants	(M) 84.007	P007A191313	461,631	-
			<u>461,431</u>	<u>-</u>
Federal Work-Study Program	(M) 84.033	P033A181313	360,881	-
Federal Perkins Loan Program Federal Capital Contributions	(M) 84.038	P038A071313	1,665,335	-
Federal Pell Grant Program				
<i>Federal Pell - 2018-2019</i>	(M) 84.063	P063P181391	(13,479)	-
<i>Federal Pell - 2019-2020</i>	(M) 84.063	P063P191391	13,922,732	-
<i>Federal Pell - 2020-2021</i>	(M) 84.063	P063P201391	5,775	-
			<u>13,915,028</u>	<u>-</u>
Federal Direct Student Loans				
<i>Federal Direct Student Loans - FY19</i>	(M) 84.268	P268K191391	46,201	-
<i>Federal Direct Student Loans - FY20</i>	(M) 84.268	P268K201391	40,496,961	-
			<u>40,543,162</u>	<u>-</u>
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)				
<i>Teach Grant - 2019-2020</i>	(M) 84.379	P379T201391	15,997	-
			<u>15,997</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 56,961,834</b>	<b>\$ -</b>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<b>\$ 56,961,834</b>	<b>\$ -</b>

**SCHEDULE 1**  
(Continued)

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
<b>RESEARCH AND DEVELOPMENT CLUSTER:</b>				
<u>DEPARTMENT OF AGRICULTURE</u>				
Agricultural Research Basic and Applied Research <i>Benefits and Risks of Dicamba Herbicide in Vegetable Production Systems</i>	10.001	5850129018	\$ 9,901	\$ -
Specialty Crop Block Grant Program - Farm Bill Passed-Through Illinois Department of Agriculture <i>Grafting to Increase Yield, Fruit Quality, and Antioxidant Capacity of Heirloom Tomatoes in Hydroponic Culture</i>	10.170	SC-19-08	14,299	-
<i>Variety Selection and Integrated Pest Management for Production of High-Value Crops in High Tunnels in Illinois</i>	10.170	SC-19-04	9,219	-
<i>Utilizing Hyperspectral Reflectance Imagery to Improve Fertilizer Efficiency and Sustainability of Hydroponic Lettuce</i>	10.170	SC-20-18	20,464	-
			<u>43,982</u>	<u>-</u>
Agriculture and Food Research Initiative <i>Oilseed Pennycress: A New Cash Cover-Crop for the Midwest</i>	10.310	2019-69012-29851	902,416	328,840
Passed-Through Illinois State University <i>Advancing Field Pennycress as a New Oils Feed Biodiesel Feedstock That Does Not Require New Land Commitments</i>	10.310	A180071S001	40,191	-
			<u>942,607</u>	<u>328,840</u>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b><u>\$ 996,490</u></b>	<b><u>\$ 328,840</u></b>
<u>DEPARTMENT OF DEFENSE</u>				
Basic Scientific Research Passed-Through University of North Texas <i>Tech Proposal for Advanced Ballistic Tech: A Mechanism Based Approach to Design</i>	12.431	GF70037-1	\$ 71,213	\$ 17,845
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b><u>\$ 71,213</u></b>	<b><u>\$ 17,845</u></b>

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2020**

**SCHEDULE 1  
(Continued)**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
<u>DEPARTMENT OF INTERIOR</u>				
Recreation and Visitor Resources				
<i>Geomorphic Effects of Woody Debris Jams on Channel Morphology and Stream Bank Erosion in Thompson Creek</i>	15.225	L16AC00270	\$ 8,466	\$ -
Fish and Wildlife Management Assistance				
Passed-Through Illinois Department of Natural Resources <i>Asian Carp Removal and Monitoring in the Upper Mississippi River</i>	15.608	RC19FWS142	271,257	-
Passed-Through University of Illinois <i>Asian Carp Removal and Monitoring in the Upper Mississippi River</i>	15.608	09848017782	23,369	-
			294,626	-
Wildlife Restoration and Basic Hunter Education				
Passed-Through Illinois Department of Natural Resources <i>Estimating Home Range Use, Survival, and Abundance of Bobcats in Agriculturally Dominated Landscapes in West Central Illinois Waterfowl and Large River Ecology</i>	15.611	RC17W195R1	16,916	-
<i>Assessing Density, Survival and Population on Structure of Bobcats</i>	15.611	RC19W200R1	113,985	-
Passed-Through University of Illinois <i>Illinois Waterfowl Surveys and Investigations</i>	15.611	W204R1	133,826	-
			4,526	-
			269,253	-
U.S. Geological Survey Research and Data Collection				
<i>Ecological Studies on Asian Carp in the Upper Illinois and Mississippi Rivers</i>	15.808	G18AC00160	37,338	-
			37,338	-
<b>TOTAL DEPARTMENT OF INTERIOR</b>			<b>\$ 609,683</b>	<b>\$ -</b>
<u>NATIONAL SCIENCE FOUNDATION</u>				
Mathematical and Physical Sciences				
<i>Multiscale Approach to Understand Outflows During High Mass Star Formation</i>	47.049	1814063	\$ 39,278	\$ -

**SCHEDULE 1**  
(Continued)

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
Biological Sciences <i>Collaborative Research: Parsing the Effects of Host Specificity and Geography on Plant-fungal Symbioses Under Climate Change</i>	47.074	1457002	35,949	-
Social, Behavioral, and Economic Sciences <i>A Geomorphic and Ecological Analysis of Using Mosses for Controlling Stream Bank Erosion</i>	47.075	1461773	5,147	-
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<b>\$ 80,374</b>	<b>\$ -</b>
<u>DEPARTMENT OF EDUCATION</u>				
Special Education Educational Technology Media, and Materials for Individuals with Disabilities Passed-Through University of Kansas Center for Research Inc. <i>Project VOISS: Virtual Reality Opportunities to Implement Social Skills</i>	84.327	FY2019060M1	\$ 20,262	\$ -
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 20,262</b>	<b>\$ -</b>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Foster Care Title IV-E Passed-Through Illinois Department of Children and Family Services <i>Test, Construction, Delivery, Scoring, Test Evaluations, and Trainer/ Course Eval 20</i>	93.658	1049539010	\$ 105,866	\$ -
Biomedical Research and Research Training Passed-Through Cell Origins <i>Cell Line Identification/Characterization Dual Targeting of Phenotypic Markers</i>	93.859	None	6,817	-
<b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<b>\$ 112,683</b>	<b>\$ -</b>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<b>\$ 1,890,705</b>	<b>\$ 346,685</b>

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2020**

**SCHEDULE 1  
(Continued)**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
<b>SPECIAL EDUCATION CLUSTER (IDEA):</b>				
<u>DEPARTMENT OF EDUCATION</u>				
Special Education_Preschool Grants				
Passed-Through Illinois State Board of Education				
<i>Fed-Sp Ed-Preschool Discretionary Illinois Starnet - 2019</i>	84.173A	2019-4605-00-26-062-5440-51	\$ (361)	\$ -
<i>Fed-Sp Ed-Preschool Discretionary Illinois Starnet - 2020</i>	84.173A	2020-4605-00-26-062-5440-51	919,999	-
			919,638	-
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 919,638</b>	<b>\$ -</b>
<b>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>\$ 919,638</b>	<b>\$ -</b>
<b>OTHER PROGRAMS:</b>				
<u>DEPARTMENT OF AGRICULTURE</u>				
Rural Cooperative Development Grants				
<i>Rural Cooperative Development Grant Program 2018</i>	10.771	GLSX0002148829	\$ 85,716	\$ -
<i>Rural Cooperative Development Grant Program 2019</i>	10.771	GLSX0002259241	113,601	-
			\$ 199,317	\$ -
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>\$ 199,317</b>	<b>\$ -</b>
<u>DEPARTMENT OF DEFENSE</u>				
Procurement Technical Assistance For Business Firms				
Passed-Through Illinois Department of Commerce and Economic Opportunity				
<i>IL Procurement Technical Assistance Center FY20</i>	12.002	20-601104	\$ 69,098	\$ -
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>\$ 69,098</b>	<b>\$ -</b>

**SCHEDULE 1**  
(Continued)

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
<u>DEPARTMENT OF JUSTICE</u>				
Bulletproof Vest Partnership Program <i>Bulletproof Vest Replacement Program</i>	16.607	None	\$ 2,685	\$ -
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>\$ 2,685</b>	<b>\$ -</b>
<u>DEPARTMENT OF TRANSPORTATION</u>				
Formula Grants for Rural Areas Passed-Through Illinois Department of Transportation <i>Rural Transit Assistance Center FY19-21</i>	20.509	5012	\$ 381,221	\$ -
Passed-Through City of Macomb, IL <i>Go West Transit FY20</i>	20.509	None	183,035	-
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>\$ 564,256</b>	<b>\$ -</b>
<u>SMALL BUSINESS ADMINISTRATION</u>				
Small Business Development Centers Passed-Through Illinois Department of Commerce & Economic Opportunity <i>SBDC CY19</i>	59.037	19-181127	\$ 153,588	\$ -
<i>SBDC CY20</i>	59.037	20-561127	5,217	-
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>			<b>\$ 158,805</b>	<b>\$ -</b>

**SCHEDULE 1**  
(Continued)

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
<u>DEPARTMENT OF EDUCATION</u>				
Adult Education - Basic Grants to States				
Passed-Through Illinois Community College Board				
<i>Central Illinois Adult Education Service Center/Curriculum Publications     Clearing 2019</i>	84.002	AEL19006	\$ 1,515	\$ -
<i>Central Illinois Adult Education Service Center/Curriculum Publications     Clearing 2020</i>	84.002	AEL20006	411,177	-
<i>DAISI Project FY 20</i>	84.002	AEL20003	203,239	-
<i>I-Pathways IL FY20</i>	84.002	AEL20002	180,354	-
			<u>796,285</u>	<u>-</u>
Undergraduate International Studies and Foreign Language Programs				
<i>Communities as Agents of Change: Language and Area Studies for a     Sustainable Future</i>	84.016	P016A160039	56,702	-
Education Innovation and Research				
Passed-Through DuPage Regional Office of Education				
<i>Partners to Lead DuPage ROE</i>	84.411C	None	17,507	-
Supporting Effective Educator Development Program				
Passed-Through Illinois State University				
<i>Together Everyone Achieves More Through Integrated Leadership     (TEAM LEAD)</i>	84.423A	A18-0059-S009	165,529	-
Education Stabilization Fund				
<i>COVID-19: Higher Education Emergency Relief Fund     (HEERF) - Student Aid Portion</i>	(M) 84.425E	P425E200622	3,446,668	-
<i>COVID-19: Higher Education Emergency Relief Fund     (HEERF) - Institutional Portion</i>	(M) 84.425F	P425F201169	2,567,740	-
			<u>6,014,408</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 7,050,431</b>	<b>\$ -</b>

**SCHEDULE 1**  
(Continued)

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Temporary Assistance for Needy Families Passed-Through Illinois Department of Human Services <i>Low Income Degree Scholarship Program FY20</i>	93.558	FCSXG03648	\$ 35,367	\$ -
Foster Care Title IV-E Passed-Through Illinois Department of Children and Family Services <i>DCFS Training Year 15 - Federal</i>	93.658	0751359010	155,461	-
<b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<b>\$ 190,828</b>	<b>\$ -</b>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
AmeriCorps Passed-Through Illinois Department of Public Health <i>AmeriCorps Project 18-19</i>	94.006	97380023G	\$ 36,123	\$ -
<i>AmeriCorps Project 19-20</i>	94.006	07380023H	112,402	28,933
			148,525	28,933
Volunteers in Service to America <i>Vista Community Outreach</i>	94.013	13VSNIL001	74,362	-
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<b>\$ 222,887</b>	<b>\$ 28,933</b>
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Homeland Security Grant Program Passed-Through Illinois Emergency Management Agency <i>FFY16 Intelligence Gathering and Information Sharing Shsp</i>	97.067	16WIULAWEN	\$ (605)	\$ -
<i>FFY16 School and Campus Security Program Shsp</i>	97.067	16WIUTRG	40,653	-
<i>FFY17 Homeland Security Preparedness Projects and Program Management 17WIU</i>	97.067	17WIU	106,119	-
<i>FFY17 Homeland Security 17 SWIUTRG</i>	97.067	17SWIUTRG	2,581	-
<i>Jail and Cyber Intelligence Officers Shsp</i>	97.067	17WIUCYBJL	2	-
<i>FFY18 Law Enforcement and Fire Services Fellowship Liaison Program ISPU</i>	97.067	18WIUISPU*	2,723	-
<i>Jail and Cyber Intelligence Officers Shsp FFY18</i>	97.067	18WIUCYBJL	88,030	-

**SCHEDULE 1**  
(Continued)

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2020 Expenditures	Amount Provided to Subrecipients
<i>FFY18 Homeland Security Preparedness Projects &amp; Program Management 18WIU</i>	97.067	18WIU	757,527	-
<i>FFY18 Homeland Security 18 SWIUTRG</i>	97.067	18SWIUTRG	309,454	-
<i>FFY19 Homeland Security Preparedness Projects &amp; Program Management 19 WIU</i>	97.067	19WIU	34	-
			<u>1,306,518</u>	<u>-</u>
Passed-Through Illinois Law Enforcement Training and Standards Board <i>FFY17 Homeland Security State Homeland Security Program</i>	97.067	NONE	130,673	-
<i>FFY18 Homeland Security Intelligence Gathering and Information Sharing Shsp</i>	97.067	NONE	91,194	-
			<u>221,867</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<b><u>\$ 1,528,385</u></b>	<b><u>\$ -</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 69,758,869</u></b>	<b><u>\$ 375,618</u></b>

(M) - Program was audited as a major program.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2020**

**NOTE 1 - BACKGROUND**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the University. The SEFA 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 SEFA 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The University has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. Because the SEFA presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University.

**NOTE 2 – FEDERAL STUDENT LOAN PROGRAMS**

During the fiscal year ended June 30, 2020, the University issued new loans to students under the Federal Direct Student Loan Program. The loan amounts issued during the year are disclosed on the SEFA. The University is responsible only for the performance of certain administrative duties with the respect to federally guaranteed student loan programs and accordingly, balances and transactions relating to these loan programs are not included in the University's basic financial statements. Therefore, it is not practicable to determine the balance of loans outstanding to students and former students of the University at June 30, 2020.

In addition, the University participates in the Federal Perkins Loan Program. The Loan program is directly administered by the University and balances and transactions relating to these programs are included in the University's basic financial statements. Loans outstanding at the beginning of the year, loans made during the year and administrative cost allowance are included in the federal expenditures presented in the SEFA. The outstanding balance at June 30, 2020 was \$1,351,390. There were no new loans issued through the Federal Perkins Program during the year ended June 30, 2020.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
(Continued)  
**For the Year Ended June 30, 2020**

**NOTE 3 - NON-CASH ASSISTANCE**

The University did not receive any federal non-cash assistance during the fiscal year ended June 30, 2020.

**NOTE 4 – FEDERAL UNEARNED REVENUE**

The University did not have any unearned revenue related to federal programs as of June 30, 2020.

**NOTE 5 - INSURANCE**

During fiscal year ended 2020, there was no federally funded insurance in effect.

**NOTE 6 – FEDERAL DEPOSITORY LIBRARY PROGRAM**

The University Libraries serve as a depository library in the U.S. Government Publishing Office's Federal Depository Library Program. The University is the legal custodian of government publications received under this program; however, these publications remain the property of the federal government.

WESTERN ILLINOIS UNIVERSITY  
 A COMPONENT UNIT OF THE STATE OF ILLINOIS  
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
 Expenditure Authority for Fiscal Year 2020  
 For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 - September 30	Total Expenditures 15 Months Ended September 30, 2020	Balances Lapsed September 30, 2020
<b>Public Act 101-0007</b>					
<b><u>APPROPRIATED FUNDS</u></b>					
<b>EDUCATION ASSISTANCE FUND (007)</b>					
Operational Expenses	\$ 49,588,000	\$ 49,588,000	\$ -	\$ 49,588,000	\$ -
<b>STATE COLLEGE AND UNIVERSITY TRUST FUND (417)</b>					
Scholarships - License Plates	10,000	-	10,000	10,000	-
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 49,598,000</b>	<b>\$ 49,588,000</b>	<b>\$ 10,000</b>	<b>\$ 49,598,000</b>	<b>\$ -</b>

**Notes:**

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the University's records as of September 30, 2020 and has been reconciled to the Office of Comptroller records.

Note 2: Expenditure amounts are vouchers approved and paid by the University and submitted to the Office of Comptroller for reimbursement of payments made to vendors.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
**For the Fiscal Years Ended June 30, 2020 and 2019**

	Fiscal Year	
	2020 P.A. 101-0007	2019 P.A. 100-0586
<b>EDUCATION ASSISTANCE FUND (007)</b>		
Appropriations (net of transfers)	\$ 49,588,000	\$ 47,226,700
Expenditures		
Operational Expenses	49,588,000	\$ 47,226,700
Total expenditures	49,588,000	47,226,700
Lapsed balances	\$ -	\$ -
<b>STATE COLLEGE AND UNIVERSITY TRUST FUND (417)</b>		
Appropriations (net of transfers)	\$ 10,000	\$ 10,000
Expenditures		
Scholarships	10,000	-
Lapsed balances	\$ -	\$ 10,000
<b>GRAND TOTAL, ALL FUNDS</b>		
Total Appropriations (net of transfers)	\$ 49,598,000	\$ 47,236,700
Total Expenditures	49,598,000	47,226,700
Total Lapsed balances	\$ -	\$ 10,000

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the University's records as of September 30, 2020 and October 31, 2019, and have been reconciled to the Office of Comptroller records.

Note 2: Expenditure amounts are vouchers approved and paid by the University and submitted to the Office of Comptroller for reimbursement of payments made to vendors.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**COMPARATIVE SCHEDULE OF NET EXPENDITURES BY MAJOR ACTIVITY**  
**For the Fiscal Years Ended June 30, 2020 and 2019**

	Fiscal Year	
	2020	2019
<b>EXPENDITURE STATISTICS</b>		
<b>All State Treasury Funds</b>		
Total Operations Expenditures:	\$ 49,588,000	\$ 47,226,700
Percentage of Total Expenditures:	100.0%	100.0%
Personal Services	\$ 44,564,271	\$ 42,853,365
Other Payroll Costs	2,548,425	2,052,858
All Other Operating Expenditures	2,475,304	2,320,477
Total Awards and Grants Expenditures:	\$ 10,000	\$ -
Percentage of Total Expenditures:	0.0%	0.0%
<b>GRAND TOTAL - ALL EXPENDITURES:</b>	<b>\$ 49,598,000</b>	<b>\$ 47,226,700</b>

Note 1: Expenditures were obtained from the University's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020 and October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the University and submitted to the Office of Comptroller for payment to the vendor.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**COMPARATIVE SCHEDULE OF CASH AND CASH EQUIVALENTS**  
**June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Cash and cash equivalents</b>		
Cash on hand	\$ 57,240	\$ 56,646
Checking accounts:		
Morton Community Bank (non-interest bearing)	38,216	101,352
Illinois Funds (2020, 1.574%; 2019, 2.274%)	229,976	821,077
Morton Community Bank (2020, 1.824%; 2019, 2.466%)	<u>40,412,314</u>	<u>46,881,437</u>
<b>Total cash and cash equivalents</b>	<u><u>\$ 40,737,746</u></u>	<u><u>\$ 47,860,512</u></u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**COMPARATIVE SCHEDULE OF INCOME FUND REVENUES AND EXPENDITURES**  
**For the Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>INCOME FUND</b>		
<b>REVENUES</b>		
Tuition	\$ 54,516,183	\$ 60,816,842
Other student charges	1,918,219	2,355,064
Fines	985	1,785
Finance charges	245,862	347,231
Interest	92,955	181,761
Other	528,164	389,312
	<u>57,302,368</u>	<u>64,091,995</u>
Total revenues		
	<u>57,302,368</u>	<u>64,091,995</u>
<b>EXPENDITURES</b>		
Personal services	30,887,238	44,424,635
Contractual services	6,146,338	7,153,549
Travel	134,571	294,852
Commodities	551,173	703,017
Library books and equipment	1,333,649	1,381,265
Operation of automotive equipment	93,581	119,289
Telecommunications	55,506	146,284
Awards, grants, and matching funds	8,217,228	7,413,599
FICA/Medicare contributions	423,225	657,017
Group insurance	-	209,800
Permanent improvements	28,526	13,910
Tuition and fees waived	6,914,706	7,484,956
Employment security	25,034	10,375
	<u>54,810,775</u>	<u>70,012,548</u>
Total expenditures		
	<u>54,810,775</u>	<u>70,012,548</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 2,491,593</u>	<u>\$ (5,920,553)</u>

WESTERN ILLINOIS UNIVERSITY  
 A COMPONENT UNIT OF THE STATE OF ILLINOIS  
 CURRENT FUNDS, UNRESTRICTED, OTHER  
 BALANCE SHEET BY ENTITY  
 June 30, 2020

	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
<b>ASSETS</b>												
Cash and temporary cash investments	\$ 2,418,872	\$ 1,664,258	\$ (2,485,714)	\$ 1,449,091	\$ (737,846)	\$ 7,251	\$ (10,281)	\$ 32,973	\$ 26,731	\$ 1,799,545	\$ 313,325	\$ 4,478,205
Cash, change funds for doubtful accounts	-	450	3,945	100	10,545	-	-	-	-	-	-	15,040
Inventories	-	69,064	407,500	38,322	320,339	-	-	-	-	-	-	835,225
Other	-	15,537	22,392	76,285	914,460	-	-	-	-	-	-	1,028,674
Investment in plant:												
Equipment	-	245,922	137,229	99,087	269,142	-	-	-	-	-	-	751,380
Building	-	-	205,158	-	133,196	-	-	-	-	-	51,043	389,397
<b>TOTAL ASSETS</b>	<b>2,418,872</b>	<b>1,995,231</b>	<b>(1,555,528)</b>	<b>1,666,778</b>	<b>912,593</b>	<b>7,251</b>	<b>(10,281)</b>	<b>32,973</b>	<b>26,731</b>	<b>1,799,545</b>	<b>364,368</b>	<b>7,658,533</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>												
Deferred outflows of resources - pension	1,010	-	-	-	-	-	-	-	-	-	-	1,010
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,419,882</b>	<b>1,995,231</b>	<b>(1,555,528)</b>	<b>1,666,778</b>	<b>912,593</b>	<b>7,251</b>	<b>(10,281)</b>	<b>32,973</b>	<b>26,731</b>	<b>1,799,545</b>	<b>364,368</b>	<b>7,659,543</b>
<b>LIABILITIES AND FUND BALANCES</b>												
<b>LIABILITIES</b>												
Accrued salaries and wages	14,912	103,224	195,366	9,780	22,064	-	-	-	3,412	-	41,533	390,291
Accounts payable	76,328	40,867	58,701	30,537	94,539	-	4,463	-	-	-	35,537	340,972
Accrued compensated absences	-	-	-	-	-	-	-	-	-	836,109	-	836,109
Deferred revenue	-	32,049	33,514	4,540	-	-	-	-	247	-	-	70,350
Lease obligations payable	-	-	-	-	78,237	-	-	-	-	-	-	78,237
<b>Total liabilities</b>	<b>91,240</b>	<b>176,140</b>	<b>287,581</b>	<b>44,857</b>	<b>194,840</b>	<b>-</b>	<b>4,463</b>	<b>-</b>	<b>3,659</b>	<b>836,109</b>	<b>77,070</b>	<b>1,715,959</b>
<b>FUND BALANCES (DEFICIT)</b>												
Current unrestricted	2,328,642	1,517,940	(2,653,646)	1,287,309	386,532	7,251	(14,744)	32,973	23,072	963,436	236,255	4,115,020
Renewals and replacements	-	55,229	314,188	235,525	7,120	-	-	-	-	-	-	612,062
Net investment in plant	-	245,922	496,349	99,087	324,101	-	-	-	-	-	51,043	1,216,502
<b>Total fund balances (deficit)</b>	<b>2,328,642</b>	<b>1,819,091</b>	<b>(1,843,109)</b>	<b>1,621,921</b>	<b>717,753</b>	<b>7,251</b>	<b>(14,744)</b>	<b>32,973</b>	<b>23,072</b>	<b>963,436</b>	<b>287,298</b>	<b>5,943,584</b>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b>\$ 2,419,882</b>	<b>\$ 1,995,231</b>	<b>\$ (1,555,528)</b>	<b>\$ 1,666,778</b>	<b>\$ 912,593</b>	<b>\$ 7,251</b>	<b>\$ (10,281)</b>	<b>\$ 32,973</b>	<b>\$ 26,731</b>	<b>\$ 1,799,545</b>	<b>\$ 364,368</b>	<b>\$ 7,659,543</b>

WESTERN ILLINOIS UNIVERSITY  
 A COMPONENT UNIT OF THE STATE OF ILLINOIS  
 CURRENT FUNDS, UNRESTRICTED, OTHER  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BY ENTITY  
 For the Year Ended June 30, 2020

	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
<b>REVENUES AND OTHER ADDITIONS</b>												
Fees and dues	\$ -	\$ 16,464	\$ 7,181,863	\$ 1,193,472	\$ 1,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,393,344
Indirect cost recovery	1,015,202	-	-	-	-	-	-	-	-	-	-	1,015,202
Investment income	25,863	12,552	45,222	15,179	15,295	56	8	56	608	21,438	4,544	140,821
Sales and subscriptions	-	124,572	150,407	134,043	1,201,962	560	-	-	-	-	-	1,611,544
Charges for services	-	2,218,760	691,972	88,698	1,427,095	-	130,938	17,810	-	-	500	4,575,773
Athletic guarantees	-	-	582,500	-	-	-	-	-	-	-	-	582,500
Other	-	14,864	981,706	63,293	77,416	2,997	-	1,300	-	-	-	1,141,576
Gifts	9,000	95,445	37,230	1,445	100	-	1,750	-	82,612	-	-	227,582
Expended for plant facilities	466,464	77,932	17,386	44,187	-	-	-	-	-	-	-	605,969
Other fixed asset additions	-	-	-	-	31,830	-	-	-	-	-	-	31,830
<b>Total revenues and other additions</b>	<b>1,516,529</b>	<b>2,560,589</b>	<b>9,688,286</b>	<b>1,540,317</b>	<b>2,755,243</b>	<b>3,613</b>	<b>132,696</b>	<b>19,166</b>	<b>83,220</b>	<b>21,438</b>	<b>5,044</b>	<b>18,326,141</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>												
Cost of sales	-	69,596	23,712	18,499	1,171,760	-	(42)	-	-	-	-	1,283,525
Personal services	34,047	1,546,136	3,029,894	381,840	509,664	-	-	13,125	77,859	-	947,136	6,539,701
Contractual services	252,525	330,565	5,012,621	432,421	261,402	53	145,469	6,591	454	-	506,520	6,948,621
Telecommunications	3,411	15,242	120,589	2,911	141,626	-	187	-	-	-	7,721	291,687
Travel	18,501	9,934	81,399	19,919	175,408	-	4,770	887	705	-	2,585	314,108
Retirement	1,636	-	-	-	-	-	-	-	-	-	-	1,636
Commodities	5,381	74,882	584,797	312,079	110,878	-	7,949	1,986	346	-	4,663	1,102,961
Equipment	499,934	137,035	69,992	92,033	11,964	-	-	-	-	-	3,881	814,839
Scholarships	-	-	2,144,462	7,000	-	-	-	-	-	-	-	2,151,462
Compensated absences adjustment	-	-	-	-	-	-	-	-	-	203,659	-	203,659
Athletic guarantees	-	-	64,700	-	-	-	-	-	-	-	-	64,700
Other	17,124	150,323	375,848	96,158	131,485	181	12	4,463	1,249	-	(1,518,985)	(742,142)
Other fixed asset deductions	-	86,192	92,272	43,859	134,283	-	-	-	-	-	9,909	366,515
<b>Total expenditures and other deductions</b>	<b>832,559</b>	<b>2,419,905</b>	<b>11,600,286</b>	<b>1,406,719</b>	<b>2,648,470</b>	<b>234</b>	<b>158,345</b>	<b>27,052</b>	<b>80,613</b>	<b>203,659</b>	<b>(36,570)</b>	<b>19,341,272</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCES BEFORE TRANSFERS</b>	<b>683,970</b>	<b>140,684</b>	<b>(1,912,000)</b>	<b>133,598</b>	<b>106,773</b>	<b>3,379</b>	<b>(25,649)</b>	<b>(7,886)</b>	<b>2,607</b>	<b>(182,221)</b>	<b>41,614</b>	<b>(1,015,131)</b>
<b>TRANSFERS</b>												
Transfers to other funds, current funds	(133,687)	-	-	-	-	-	-	-	-	-	-	(133,687)
Transfers to other funds, plant funds	(466,464)	-	(17,386)	3,025	(29,173)	-	-	-	-	-	-	(509,998)
Transfers for lease obligation payments	-	-	-	-	(42,049)	-	-	-	-	-	-	(42,049)
<b>Total transfers</b>	<b>(600,151)</b>	<b>-</b>	<b>(17,386)</b>	<b>3,025</b>	<b>(71,222)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(685,734)</b>
<b>NET INCREASE (DECREASE) FOR THE YEAR</b>	<b>83,819</b>	<b>140,684</b>	<b>(1,929,386)</b>	<b>136,623</b>	<b>35,551</b>	<b>3,379</b>	<b>(25,649)</b>	<b>(7,886)</b>	<b>2,607</b>	<b>(182,221)</b>	<b>41,614</b>	<b>(1,700,865)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>2,244,823</b>	<b>1,678,407</b>	<b>86,277</b>	<b>1,485,298</b>	<b>682,202</b>	<b>3,872</b>	<b>10,905</b>	<b>40,859</b>	<b>20,465</b>	<b>1,145,657</b>	<b>245,684</b>	<b>7,644,449</b>
<b>FUND BALANCES (DEFICIT), END OF YEAR</b>	<b>\$ 2,328,642</b>	<b>\$ 1,819,091</b>	<b>\$ (1,843,109)</b>	<b>\$ 1,621,921</b>	<b>\$ 717,753</b>	<b>\$ 7,251</b>	<b>\$(14,744)</b>	<b>\$ 32,973</b>	<b>\$ 23,072</b>	<b>\$ 963,436</b>	<b>\$ 287,298</b>	<b>\$ 5,943,584</b>

WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS  
BALANCE SHEET BY ENTITY  
June 30, 2020

	University Union	Recreation Facility	University Housing and Dining	Total
<b>ASSETS</b>				
<b>Current funds:</b>				
Cash and investments	\$ 3,502,245	\$ 2,845,048	\$ 9,077,483	\$ 15,424,776
Accounts and interest receivable, less allowance for doubtful accounts of \$2,343,200	231,037	61,822	1,169,094	1,461,953
Inventories	906,253	13,808	-	920,061
<b>Total assets, current funds</b>	<b>4,639,535</b>	<b>2,920,678</b>	<b>10,246,577</b>	<b>17,806,790</b>
<b>Plant funds:</b>				
Cash - retirement of indebtedness	-	17,962	47,031	64,993
Cash and investments - renewals and replacements	705,141	583,773	8,153,620	9,442,534
Investment in plant, net:				
Land, buildings, and improvements	7,875,328	11,110,063	57,080,111	76,065,502
Equipment	1,890	52,354	81,514	135,758
Construction in progress	-	-	24,425	24,425
Bond issuance costs	62,087	15,933	717,211	795,231
Unamortized losses on debt refunding	-	18,597	110,190	128,787
<b>Total assets, plant funds</b>	<b>8,644,446</b>	<b>11,798,682</b>	<b>66,214,102</b>	<b>86,657,230</b>
<b>TOTAL ASSETS</b>	<b>13,283,981</b>	<b>14,719,360</b>	<b>76,460,679</b>	<b>104,464,020</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<b>Current funds:</b>				
Accrued payroll	63,429	27,856	223,575	314,860
Accounts payable	42,001	24,245	129,427	195,673
Deferred revenue	10,704	71,971	118,691	201,366
Accrued compensated absences	204,425	90,964	465,824	761,213
<b>Total liabilities, current funds</b>	<b>320,559</b>	<b>215,036</b>	<b>937,517</b>	<b>1,473,112</b>
<b>FUND BALANCES</b>				
Fund balances, reserve for operations	4,318,976	2,705,642	9,309,060	16,333,678
<b>Total liabilities and fund balances, current funds</b>	<b>4,639,535</b>	<b>2,920,678</b>	<b>10,246,577</b>	<b>17,806,790</b>
<b>LIABILITIES</b>				
<b>Plant funds:</b>				
Accounts payable and accrued payroll	-	-	53,160	53,160
Accrued interest	-	18,171	46,817	64,988
Revenue bonds payable	3,486,975	1,799,774	41,686,652	46,973,401
Certificates of participation payable	-	-	722,924	722,924
<b>Total liabilities, plant funds</b>	<b>3,486,975</b>	<b>1,817,945</b>	<b>42,509,553</b>	<b>47,814,473</b>
<b>FUND BALANCES</b>				
Retirement of indebtedness	62,086	15,726	717,425	795,237
Renewals, replacements reserve	705,142	583,773	8,100,461	9,389,376
Investment in plant, net	4,390,243	9,381,238	14,886,663	28,658,144
<b>Total fund balances, plant funds</b>	<b>5,157,471</b>	<b>9,980,737</b>	<b>23,704,549</b>	<b>38,842,757</b>
<b>Total liabilities and fund balances, plant funds</b>	<b>8,644,446</b>	<b>11,798,682</b>	<b>66,214,102</b>	<b>86,657,230</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 13,283,981</b>	<b>\$ 14,719,360</b>	<b>\$ 76,460,679</b>	<b>\$ 104,464,020</b>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BY ENTITY**  
**For the Year Ended June 30, 2020**

	University Union	Recreation Facility	University Housing & Dining	Total
<b>REVENUES</b>				
Room and board	\$ -	\$ -	\$ 18,114,118	\$ 18,114,118
Graduate and family housing	-	-	194,529	194,529
Sales and services	2,249,861	431,430	930,827	3,612,118
Student fees	1,917,818	1,837,515	489,877	4,245,210
Investment income	74,090	34,624	374,964	483,678
Other	71,150	24,946	4,124,760	4,220,856
<b>Total revenues</b>	<b>4,312,919</b>	<b>2,328,515</b>	<b>24,229,075</b>	<b>30,870,509</b>
<b>OPERATING EXPENDITURES</b>				
Cost of merchandise sold	1,491,275	32,635	-	1,523,910
Personal services:				
Student	76,714	184,166	845,442	1,106,322
Regular	1,486,205	646,517	4,561,155	6,693,877
Compensated absences	5,865	2,551	17,998	26,414
Fringe benefits	20,248	9,981	63,961	94,190
Food service and catering	12,505	439	6,744,349	6,757,293
Contractual services	129,334	32,520	633,494	795,348
Supplies	25,783	45,926	152,905	224,614
Travel	2,718	195	3,534	6,447
Utilities	182,509	117,749	1,720,318	2,020,576
Telephone	13,164	3,741	30,906	47,811
Repairs and maintenance	101,964	60,752	609,149	771,865
Insurance	27,982	17,455	262,343	307,780
Other financial	21,142	3,254	10,462	34,858
Equipment	599	4,668	66,034	71,301
Bad debts	85,093	22,015	627,520	734,628
Administrative support	154,947	83,827	770,664	1,009,438
Miscellaneous	79,833	23,737	1,021,126	1,124,696
<b>Total operating expenditures</b>	<b>3,917,880</b>	<b>1,292,128</b>	<b>18,141,360</b>	<b>23,351,368</b>
<b>EXCESS OF REVENUES OVER OPERATING EXPENDITURES</b>	<b>395,039</b>	<b>1,036,387</b>	<b>6,087,715</b>	<b>7,519,141</b>
<b>TRANSFERS</b>				
Transfers for principal and interest	(56,962)	(50,551)	(943,446)	(1,050,959)
Transfers for renewals, replacements, deferred maintenance and equipment reserve	(40,544)	(26,040)	(420,139)	(486,723)
Other transfers-2020 bond issuance costs	1,461	-	14,767	16,228
<b>Total transfers</b>	<b>(96,045)</b>	<b>(76,591)</b>	<b>(1,348,818)</b>	<b>(1,521,454)</b>
<b>NET INCREASE FOR THE YEAR</b>	<b>298,994</b>	<b>959,796</b>	<b>4,738,897</b>	<b>5,997,687</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>4,019,982</b>	<b>1,745,846</b>	<b>4,570,163</b>	<b>10,335,991</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 4,318,976</b>	<b>\$ 2,705,642</b>	<b>\$ 9,309,060</b>	<b>\$ 16,333,678</b>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS**  
**PLANT FUNDS STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY**  
**For the Year Ended June 30, 2020**

	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing &amp; Dining</u>	<u>Total</u>
<b>Retirement of indebtedness</b>				
Fund balances, July 1, 2019	\$ 82	\$ 18,125	\$ 198,884	\$ 217,091
Interest income	4	4	57	65
Bond issuance expenditures	(34,612)	(2,360)	(391,242)	(428,214)
Retirement of bonds	(268,866)	(374,706)	(4,131,428)	(4,775,000)
Bonds refunded	-	-	(142,465)	(142,465)
Interest paid, bonds	(136,116)	(92,052)	(2,056,646)	(2,284,814)
Mandatory debt retirement transfer	404,896	466,715	6,187,164	7,058,775
Bond proceeds	96,698	-	1,053,101	1,149,799
Fund balances, June 30, 2020	<u>\$ 62,086</u>	<u>\$ 15,726</u>	<u>\$ 717,425</u>	<u>\$ 795,237</u>
<b>Renewals, replacements, def. maint. and equipment reserve</b>				
Fund balances, July 1, 2019	\$ 1,022,711	\$ 992,791	\$ 13,605,967	\$ 15,621,469
Transfers from current funds	40,544	26,040	420,139	486,723
Transfers to retirement of indebtedness	(338,051)	(422,583)	(5,247,181)	(6,007,815)
Miscellaneous income	-	-	16,200	16,200
Expenditures for renewals and replacements	(20,062)	(12,475)	(694,664)	(727,201)
Fund balances, June 30, 2020	<u>\$ 705,142</u>	<u>\$ 583,773</u>	<u>\$ 8,100,461</u>	<u>\$ 9,389,376</u>
<b>Investment in plant (net)</b>				
Fund balances, July 1, 2019	\$ 4,860,770	\$ 9,419,863	\$ 16,349,714	\$ 30,630,347
Retirement of bonds	268,866	374,706	4,189,198	4,832,770
Bonds refunded	3,403,786	-	36,881,214	40,285,000
Additions to plant	-	-	138,917	138,917
Depreciation	(654,661)	(432,059)	(5,081,647)	(6,168,367)
Discount amortization	17,995	35,867	275,415	329,277
Refund amortization	(2,900)	(17,139)	(61,198)	(81,237)
Bonds issued	(3,503,613)	-	(37,804,950)	(41,308,563)
Fund balances, June 30, 2020	<u>\$ 4,390,243</u>	<u>\$ 9,381,238</u>	<u>\$ 14,886,663</u>	<u>\$ 28,658,144</u>

WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
AUXILIARY ENTERPRISE FUNDS - OTHER  
BALANCE SHEET BY ENTITY  
June 30, 2020

	<b>Parking Operations</b>	<b>Transit Fee</b>	<b>Quad Cities Bookstore</b>	<b>Total</b>
<b>ASSETS</b>				
Cash and temporary cash investments	\$ 761,996	\$ 72,120	\$ (9,869)	\$ 824,247
Change funds	300	-	200	500
Accounts receivable, net	26,918	14,517	-	41,435
Inventory	-	-	9,961	9,961
Investment in plant:				
Buildings	8,264	-	-	8,264
Site improvements	1,276,791	72,574	-	1,349,365
Equipment	-	555	-	555
<b>TOTAL ASSETS</b>	<b>2,074,269</b>	<b>159,766</b>	<b>292</b>	<b>2,234,327</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accrued salaries and wages	11,049	1,939	-	12,988
Accounts payable	3,767	38,489	-	42,256
Deferred revenue	-	1,583	-	1,583
<b>Total liabilities</b>	<b>14,816</b>	<b>42,011</b>	<b>-</b>	<b>56,827</b>
<b>FUND BALANCES</b>				
Current unrestricted	662,521	44,626	292	707,439
Renewals and replacements	111,877	-	-	111,877
Net investment in plant	1,285,055	73,129	-	1,358,184
<b>Total fund balances</b>	<b>2,059,453</b>	<b>117,755</b>	<b>292</b>	<b>2,177,500</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,074,269</b>	<b>\$ 159,766</b>	<b>\$ 292</b>	<b>\$ 2,234,327</b>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**AUXILIARY ENTERPRISE FUNDS - OTHER**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BY ENTITY**  
**For the Year Ended June 30, 2020**

	<b>Parking Operations</b>	<b>Transit Fee</b>	<b>Quad Cities Bookstore</b>	<b>Total</b>
<b>REVENUES AND OTHER ADDITIONS</b>				
Sales and services	\$ 419,130	\$ -	\$ 8,302	\$ 427,432
Fees	-	403,272	-	403,272
Investment income	7,070	1,709	-	8,779
Fines	156,498	-	-	156,498
Other revenues	1,398	2,090	1	3,489
<b>Total revenues and other additions</b>	<b>584,096</b>	<b>407,071</b>	<b>8,303</b>	<b>999,470</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>				
Personal services	286,072	76,876	-	362,948
Contractual services	44,265	196,817	220	241,302
Cost of goods sold	-	-	7,652	7,652
Commodities	6,257	5,608	-	11,865
Equipment	5,471	320	-	5,791
Travel	81	-	-	81
Telecommunications	2,017	694	-	2,711
Other expenditures	42,433	108,149	415	150,997
Other fixed asset deductions	103,032	5,055	-	108,087
<b>Total expenditures and other deductions</b>	<b>489,628</b>	<b>393,519</b>	<b>8,287</b>	<b>891,434</b>
<b>NET INCREASE FOR THE YEAR</b>	<b>94,468</b>	<b>13,552</b>	<b>16</b>	<b>108,036</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>1,964,985</b>	<b>104,203</b>	<b>276</b>	<b>2,069,464</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 2,059,453</b>	<b>\$ 117,755</b>	<b>\$ 292</b>	<b>\$ 2,177,500</b>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
**For the Year Ended June 30, 2020**

	<b>Balance June 30, 2019</b>	<b>Additions</b>	<b>Retirements/ Adjustments</b>	<b>Transfers</b>	<b>Balance June 30, 2020</b>
<b>Non-depreciable capital assets:</b>					
Land and land improvements	\$ 3,603,000	\$ -	\$ -	\$ -	\$ 3,603,000
Works of art and historical treasures	653,430	-	-	-	653,430
Construction in progress	5,086,329	1,900,181	(23,276)	(108,996)	6,854,238
<b>Total non-depreciable capital assets</b>	<b>9,342,759</b>	<b>1,900,181</b>	<b>(23,276)</b>	<b>(108,996)</b>	<b>11,110,668</b>
<b>Depreciable capital assets:</b>					
Site improvements	47,220,055	3,679	-	37,681	47,261,415
Buildings and building improvements	367,152,955	47,334	-	71,315	367,271,604
Equipment	79,212,191	1,249,171	(816,398)	-	79,644,964
Capital lease equipment	174,457	-	-	-	174,457
<b>Total depreciable capital assets</b>	<b>493,759,658</b>	<b>1,300,184</b>	<b>(816,398)</b>	<b>108,996</b>	<b>494,352,440</b>
<b>Less accumulated depreciation:</b>					
Site improvements	26,606,301	1,570,015	-	-	28,176,316
Buildings and building improvements	197,103,994	10,964,038	-	-	208,068,032
Equipment	74,391,711	1,423,054	(786,504)	-	75,028,261
Capital lease equipment	78,506	34,891	-	-	113,397
<b>Total accumulated depreciation</b>	<b>298,180,512</b>	<b>13,991,998</b>	<b>(786,504)</b>	<b>-</b>	<b>311,386,006</b>
<b>Total depreciable capital assets, net</b>	<b>195,579,146</b>	<b>(12,691,814)</b>	<b>(29,894)</b>	<b>108,996</b>	<b>182,966,434</b>
<b>Capital assets, net</b>	<b>\$ 204,921,905</b>	<b>\$ (10,791,633)</b>	<b>\$ (53,170)</b>	<b>\$ -</b>	<b>\$ 194,077,102</b>

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

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SCHEDULE OF SOURCES AND APPLICATIONS - INDIRECT COSTS**  
**For the Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>SOURCES</b>		
Federal	\$ 653,586	\$ 610,804
State	280,233	343,600
Private	20,866	27,952
Other	95,380	223,640
	<u>1,050,065</u>	<u>1,205,996</u>
<b>APPLICATIONS</b>		
Research	108,232	110,450
Academic support	117,502	106,967
Institutional support	606,199	315,993
	<u>831,933</u>	<u>533,410</u>
<b>EXCESS OF SOURCES OVER APPLICATIONS</b>	218,132	672,586
<b>TRANSFERS AND OTHER DEDUCTIONS</b>		
Transfers to other funds	<u>(133,687)</u>	<u>(133,742)</u>
<b>EXCESS OF SOURCES OVER APPLICATIONS AFTER TRANSFERS AND OTHER DEDUCTIONS</b>	84,445	538,844
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>2,243,187</u>	<u>1,704,343</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 2,327,632</u></u>	<u><u>\$ 2,243,187</u></u>

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES AND NEW LOANS  
For the Year Ended June 30, 2020**

**Schedule A - Federal Financial Component**

Total federal expenditures reported on SEFA <sup>1</sup>	\$ 69,758,869
Total Schedule A	<u>\$ 69,758,869</u>

**Schedule B - Total Financial Component**

Total operating expenses <sup>2</sup>	\$ 222,229,580
Total nonoperating expenses <sup>2</sup>	2,892,696
Federal loan balances: <sup>1,4</sup>	
Perkins Loan Program	1,933,356
Total value of new federal loans: <sup>1,5</sup>	
Federal Direct Student Loans	40,543,162
Other noncash federal award expenditures <sup>3</sup>	-
Total Schedule B	<u>\$ 267,598,794</u>

**Schedule C**

Total, Schedule B	\$ 267,598,794	100.000%
Total, Schedule A	<u>69,758,869</u>	<u>26.068%</u>
Total nonfederal expenses	<u>\$ 197,839,925</u>	<u>73.932%</u>

<sup>1</sup> Obtained from the Schedule of Expenditures of Federal Awards

<sup>2</sup> Obtained from the Statement of Revenues, Expenses, and Changes in Net Position

<sup>3</sup> Obtained from the Notes to the Schedule of Expenditures of Federal Awards

<sup>4</sup> Balance at the beginning of the fiscal year with continuing compliance requirements

<sup>5</sup> Balance of loans issued during the fiscal year

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
ANALYSIS OF OPERATIONS (UNAUDITED)  
For the Year Ended June 30, 2020**

**UNIVERSITY FUNCTIONS AND PLANNING PROGRAM**

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. Martin Abraham was the Interim President of the University during FY20. The University has campuses located in Macomb and Moline, Illinois.

The University developed various institutional planning programs to guide implementation of the University's vision, mission, values, goals and priorities. These programs include the University's *Higher Values in Higher Education (HVHE) 2017-2027* Strategic Plan, Campus Master Plans, Institutional Strategic Plan for Technology, and institutional accreditation reporting for The Higher Learning Commission. The following shows a brief description of the institutional plans:

- The University developed a strategic plan that guides its daily operations, planning and resource allocation in support of academic mission and service operations. The Strategic Plan is a ten-year long-term vision for the University which was endorsed by all campus governance groups and approved for implementation by the University Board of Trustees. The University holds itself accountable to advancing the priorities and goals of the University's Strategic Plan by means of monthly/annual updates and each spring, the Vice Presidents and areas that report to the President present an overview of their areas accomplishments and plans in an open two-day forum and provide a consolidated annual report of their accomplishments, plans and budget requests. In the new HVHE edition, goals were aligned directly with the University's core values, to recognize the emphasis the University places in demonstrating these values.
- Campus Master Plans for Macomb and Quad Cities identify a 20-year plan for new and remodeled facilities, infrastructure and grounds at the University. These plans were endorsed by all campus governance groups for implementation by the University Board of Trustees. The *Macomb Campus Master Plan 2012-2032* balances the need for facility and site improvements with fiscal realities of the present day. The plan is a collection of powerful ideas which established the framework for coordinating physical change on the Macomb campus. The plan presents a twenty-year vision to guide the future of the institution. The fundamentals used in the 2007 Campus Master Plan remains relevant and served as the starting point for the 2012 master planning effort. *Vision 2020 for Quad Cities campus Master Plan* reflects the institution's values and creates a campus environment where lifelong relationships are established, ideas are tested, and learning is inspired. The *Campus Master Plan Updates* document institutional master plan accomplishments annually.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2020**

**UNIVERSITY FUNCTIONS AND PLANNING PROGRAM (Continued)**

- The University Board of Trustees unanimously approved in October 2013, the *2013-2018 Information Technology Strategic Plan* at the University. The technology plan aims to provide state-of-the-art technology and service to support the academic mission and service operations of the University. University Technology supports comprehensive voice, video, and data networks, and provides institutional support to end users, who are supported by the Center for Application of Information Technologies, Center for Innovation Teaching and Research, departmental and college representatives, Electronic Student Services, and Administrative Information Management Systems. The Institutional Strategic Plan for Technology website contains the University's plan for technology, as well as annual accountability reports. The Board of Trustees receives progress reports on the status of the technology plan.
- The University is fully accredited by the Higher Learning Commission (HLC). Receiving institutional accreditation by the HLC is designed to provide assurance to the public, and particularly to prospective students, that the University meets clearly stated criteria and that there are reasonable grounds for believing that it will continue to meet them. Institutional accreditation is also required for the University to receive and disburse federal Title IV financial aid and assures that University credit hours and degrees are transferable to other accredited institutions of higher education. The University was first accredited in 1913 and accreditation has been continuous since that time. During the February 2011 on-site visit, the On-Site Review Team re-affirmed Western Illinois University's accreditation with the next comprehensive visit scheduled for 2021. The team's visit was followed by a review process and Commission action. The HLC's process is multilayered to ensure the appropriateness of its actions. The process included review of documents relating to the visit by a Readers Panel and final action by the Institutional Actions Council. These actions were made official September 6, 2011.

University Planning is under the leadership of Dr. Mark Mossman. It provides planning and policy coordination and accountability reporting for the University's *HVHE 2017-2027 Strategic Plan* and Campus Master Plans. Dr. Mossman serves as the Accreditation Liaison Officer to the HLC and serves as the HLC Assurance System Coordinator for the University. Dr. Mossman supervises The Office of Assessment, Accreditation, and Strategic Planning, which serves as an organizational center for all activities pertaining to assessment, accreditation, and strategic planning.

Institutional Research and Planning (IRP) analyzes a variety of university and related data to assist in measuring performance and planning for the future of the University. IRP annually produces the WIU Fact Book which is a commonly used source of current and historical information about the University's faculty, staff, and students.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)**  
**For the Year Ended June 30, 2020**

**UNIVERSITY FUNCTIONS AND PLANNING PROGRAM (Continued)**

The primary planning program of the University is coordinated through the Budget Office, which provides a full-time budget and planning function. The Budget Office is responsible for developing and preparing the University's annual operating and capital budget requests; administering and monitoring departmental operating and personal services budgets; and preparing reports and special studies regarding budgets, expenditures, and staffing patterns. It is responsible for the preparation of the Resource Allocation and Management Program (RAMP).

In addition to the institutional planning programs described above, other significant planning documents and a brief description of the related planning process are as follows:

- 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.
- RAMP for 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.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
AUXILIARY FACILITIES, ACTIVITIES, AND ACCOUNTING ENTITIES  
(UNAUDITED)  
For the Year Ended June 30, 2020**

**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 organization, 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.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**AUXILIARY FACILITIES, ACTIVITIES, AND ACCOUNTING ENTITIES**  
**UNAUDITED (Continued)**  
**For the Year Ended June 30, 2020**

**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 charged for credit programs sponsored fully by outside agencies

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

**Unrestricted Gifts**

*Source:* Unrestricted gifts received by the University

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

**Compensated Absences**

*Source:* None

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

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**AUXILIARY FACILITIES, ACTIVITIES, AND ACCOUNTING ENTITIES**  
**UNAUDITED (Continued)**  
**For the Year Ended June 30, 2020**

**Auxiliary Enterprises – Revenue Bond Fund**

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

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

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

**Auxiliary Enterprises – Other**

The Auxiliary Enterprises – Other consists of the transit system, parking operations and the Quad Cities Bookstore.

*Source:* Student fees and purchases are the primary sources of income for the transit system and Quad Cities Bookstore. Parking permits and fines are the primary sources of income for parking operations

*Purpose:* To operate the transit system, parking operations and Quad Cities Bookstore.

**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 Business Services, Human Resources, University Technology, Public Safety, etc., provided to locally funded operations.

WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES  
June 30, 2020 and 2019

STATEMENT OF NET POSITION

	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	2020	2019	AMOUNT	%
<b>ASSETS</b>				
<i>Current assets:</i>				
Cash and cash equivalents	\$ 14,970,735	\$ 22,168,801	\$ (7,198,066)	-32% (1)
Cash and cash equivalents, restricted	25,767,011	25,691,711	75,300	0%
Accounts receivable, net	6,485,632	7,215,581	(729,949)	-10%
Accounts receivable, net, restricted	1,475,779	2,251,541	(775,762)	-34% (2)
Student loans receivable, net	319,411	336,954	(17,543)	-5%
Due from component unit	117,341	180,265	(62,924)	-35%
Due from component unit, restricted	2,374	3,010	(636)	-21%
Due from primary government	10,861,854	2,170,888	8,690,966	400% (3)
Inventories	1,038,636	1,084,835	(46,199)	-4%
Inventories, restricted	920,061	770,205	149,856	19%
Prepaid expenses and other assets	39,244	308,304	(269,060)	-87%
Prepaid expenses and other assets, restricted	66,344	20,395	45,949	225%
<i>Total current assets</i>	<u>62,064,422</u>	<u>62,202,490</u>	<u>(138,068)</u>	<u>0%</u>
<i>Noncurrent assets:</i>				
Student loans receivable, net	498,715	810,464	(311,749)	-38%
Capital assets, net of accumulated depreciation	194,077,102	204,921,905	(10,844,803)	-5%
Other assets	21,128	27,629	(6,501)	-24%
Other assets, restricted	728,887	196,710	532,177	271% (4)
<i>Total noncurrent assets</i>	<u>195,325,832</u>	<u>205,956,708</u>	<u>(10,630,876)</u>	<u>-5%</u>
<b>TOTAL ASSETS</b>	<u>257,390,254</u>	<u>268,159,198</u>	<u>(10,768,944)</u>	<u>-4%</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Unamortized losses on debt refunding	533,585	537,285	(3,700)	-1%
Pension	441,931	418,858	23,073	6%
Other Post-Employment Benefits	2,010,287	373,925	1,636,362	438% (5)
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>2,985,803</u>	<u>1,330,068</u>	<u>1,655,735</u>	<u>124%</u>
<b>LIABILITIES</b>				
<i>Current liabilities:</i>				
Accounts payable and accrued liabilities	1,642,927	1,952,085	(309,158)	-16%
Accrued payroll	12,156,594	13,166,761	(1,010,167)	-8%
Due to primary government	342,521	84,427	258,094	306%
Unearned revenue	4,831,836	4,276,156	555,680	13%
Other liabilities	2,019,801	1,653,534	366,267	22% (6)
Capital leases payable	35,398	31,830	3,568	11%
Revenue bonds payable	4,868,135	4,913,729	(45,594)	-1%
Certificates of participation	2,084,854	2,492,934	(408,080)	-16%
Compensated absences	1,644,753	1,702,179	(57,426)	-3%
Other Post-Employment Benefits	432,991	370,054	62,937	17%
<i>Total current liabilities</i>	<u>30,059,810</u>	<u>30,643,689</u>	<u>(583,879)</u>	<u>-2%</u>
<i>Noncurrent liabilities:</i>				
Capital leases payable	42,839	78,237	(35,398)	-45%
Revenue bonds payable	42,234,123	46,127,020	(3,892,897)	-8%
Certificates of participation	12,809,513	14,894,368	(2,084,855)	-14%
Compensated absences	6,429,533	6,322,009	107,524	2%
Other Post-Employment Benefits	17,254,344	14,745,101	2,509,243	17%
<i>Total noncurrent liabilities</i>	<u>78,770,352</u>	<u>82,166,735</u>	<u>(3,396,383)</u>	<u>-4%</u>
<b>TOTAL LIABILITIES</b>	<u>108,830,162</u>	<u>112,810,424</u>	<u>(3,980,262)</u>	<u>-4%</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Other Post-Employment Benefits	3,721,665	5,012,196	(1,290,531)	-26% (7)
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>3,721,665</u>	<u>5,012,196</u>	<u>(1,290,531)</u>	<u>-26%</u>
<b>NET POSITION</b>				
Net investment in capital assets	132,535,824	136,921,071	(4,385,247)	-3%
Restricted - expendable	27,980,625	27,985,687	(5,062)	0%
Unrestricted	(12,692,219)	(13,240,112)	547,893	-4%
<b>TOTAL NET POSITION</b>	<u>\$ 147,824,230</u>	<u>\$ 151,666,646</u>	<u>\$ (3,842,416)</u>	<u>-3%</u>

WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES (Continued)  
For the Years Ended June 30, 2020 and 2019

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	2020	2019	AMOUNT	%
<b>OPERATING REVENUES</b>				
Tuition and fees, net	\$ 44,389,454	\$ 51,531,872	\$ (7,142,418)	-14%
Grants and contracts	12,145,623	12,217,591	(71,968)	-1%
Sales and services of educational departments	3,304,672	4,287,203	(982,531)	-23% (1)
Auxiliary enterprises, net	22,958,782	29,723,755	(6,764,973)	-23% (2)
Student loan activities	72,829	56,152	16,677	30%
Other operating revenues	3,682,882	4,235,852	(552,970)	-13%
<b>Total operating revenues</b>	<b>86,554,242</b>	<b>102,052,425</b>	<b>(15,498,183)</b>	<b>-15%</b>
<b>OPERATING EXPENSES</b>				
Instruction	76,466,024	82,232,408	(5,766,384)	-7%
Research	4,720,582	5,185,677	(465,095)	-9%
Public service	12,690,574	13,654,810	(964,236)	-7%
Academic support	15,726,456	17,760,047	(2,033,591)	-11%
Student services	20,376,779	22,439,097	(2,062,318)	-9%
Institutional support	16,894,483	18,131,905	(1,237,422)	-7%
Operation and maintenance of plant	15,161,762	16,800,279	(1,638,517)	-10%
Scholarships and fellowships	17,116,570	11,375,575	5,740,995	50% (3)
Auxiliary enterprises	29,084,352	34,292,482	(5,208,130)	-15%
Depreciation	13,991,998	14,185,852	(193,854)	-1%
<b>Total operating expenses</b>	<b>222,229,580</b>	<b>236,058,132</b>	<b>(13,828,552)</b>	<b>-6%</b>
<b>OPERATING LOSS</b>	<b>(135,675,338)</b>	<b>(134,005,707)</b>	<b>(1,669,631)</b>	<b>1%</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
State appropriations	49,598,000	47,226,700	2,371,300	5%
On-behalf payments for Group Insurance	11,432,243	16,969,332	(5,537,089)	-33% (4)
Special funding situation for pension and OPEB	39,878,990	32,961,521	6,917,469	21% (5)
Gifts	311,813	847,452	(535,639)	-63% (6)
Nonoperating grants	30,915,802	28,145,234	2,770,568	10%
Gain (loss) on disposal of capital assets	21,106	(2,017)	23,123	-1146%
Investment income	767,133	1,217,165	(450,032)	-37% (7)
Interest on capital asset - related debt	(2,778,633)	(3,330,636)	552,003	-17%
Other nonoperating revenues	(114,063)	142,593	(256,656)	-180%
<b>Net nonoperating revenues</b>	<b>130,032,391</b>	<b>124,177,344</b>	<b>5,855,047</b>	<b>5%</b>
<b>LOSS BEFORE CAPITAL ITEMS</b>	<b>(5,642,947)</b>	<b>(9,828,363)</b>	<b>4,185,416</b>	<b>-43%</b>
Capital State appropriations	1,800,531	112,663	1,687,868	1498% (8)
<b>Total capital items</b>	<b>1,800,531</b>	<b>112,663</b>	<b>1,687,868</b>	<b>1498%</b>
<b>DECREASE IN NET POSITION</b>	<b>(3,842,416)</b>	<b>(9,715,700)</b>	<b>5,873,284</b>	<b>-60%</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>151,666,646</b>	<b>161,382,346</b>	<b>(9,715,700)</b>	<b>-6%</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 147,824,230</b>	<b>\$ 151,666,646</b>	<b>\$ (3,842,416)</b>	<b>-3%</b>

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES  
(UNAUDITED)  
For the Year Ended June 30, 2020**

**Fiscal Year 2020 Compared to Fiscal Year 2019**

The University's Fiscal Year 2020 Statement of Net Position and Statement of Revenue, Expenses, and Changes in Net Position can be found on pages 15 and 16, respectively, within its separately released Fiscal Year 2020 financial audit report. Additionally, the University's Fiscal Year 2019 Statement of Net Position and Statement of Revenue, Expenses, and Changes in Net Position can be found on pages 14 and 15, respectively, within its previously released Fiscal Year 2019 financial audit report.

All variances greater than \$325,000 and 20% of the previous year are discussed below. Refer to the Analysis of Significant Variations in Account Balances on pages 79-80 for the actual dollar changes.

University management provided the following explanations for the significant variations identified:

**Statement of Net Position**

(1) Cash and Cash Equivalents

The decrease in Cash and Cash Equivalents is due to an outstanding receivable of state appropriations due from the State of Illinois (State).

(2) Accounts Receivable, Net Restricted

The decrease in student receivables for room and board due to refunds given to students due to COVID-19.

(3) Due from Primary Government

The State owed WIU over \$8.6 million in state appropriations at 6/30/20. In FY19, the State paid the University in full prior to the end of the fiscal year.

(4) Other Assets - Restricted

Increase is due to an increase in issuance cost (prepaid insurance) from the 2020 Bond Issuance.

(5) OPEB – Deferred Outflow

Significant increase in balances is due to changes of assumptions, changes in proportion and differences between employer contributions and proportionate share of contributions, and an increase in University contributions subsequent to the measurement date.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES**  
**(UNAUDITED) (Continued)**  
**For the Year Ended June 30, 2020**

**Statement of Net Position (Continued)**

(6) Other Liabilities

Increase in unapplied payables at the end of FY20 due to an increase in student account credit balances. Some students chose to leave the room and board refunds due to COVID-19 on their accounts to apply to the following semester.

(7) OPEB – Deferred Inflow

Decrease in deferred inflows of resources for OPEB mostly due to a decrease in changes in proportion and differences between employer contributions and proportionate share of contributions.

**Statement of Revenue, Expenses, and Changes in Net Position**

(1) Sales and Services of Educational Departments

The decrease is due to canceled events in the spring and summer of 2020 due to COVID-19.

(2) Auxiliary Enterprises, Net

The decrease in enrollment and housing and dining refunds due to COVID-19.

(3) Scholarships and fellowships

The increase is due to Coronavirus Aid, Relief, and Economic Security (CARES) Act and Aim High grants in FY20. There were no CARES Act or Aim High awards in FY19.

(4) On-Behalf Payments for Group Insurance

The amount the State paid on behalf of the University was less in FY20 due to fewer active employees.

(5) Special Funding Situation for Pension and OPEB

The University's employer proportionate share of pension expense increased due to an increase in the collective net pension expenses reported by State Universities Retirement System. The University's OPEB expense increased due to a decrease in allocation of the negative OPEB expense allocated to the Illinois Public Universities.

(6) Gifts

Capital assets purchased through the Foundation was more in FY19 compared to FY20. Major purchases in FY19 included a new doppler radar unit.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES**  
**(UNAUDITED) (Continued)**  
**For the Year Ended June 30, 2020**

**Statement of Revenue, Expenses, and Changes in Net Position (Continue)**

(7) Investment Income

Interest rates were lower in FY20 compared to FY19.

(8) Capital State Appropriations

Several Capital Development Board projects began in FY20 due to the State passing a Capital Projects bill that took effect 7/1/19.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
(UNAUDITED)**

**For the Year Ended June 30, 2020**

**Fiscal Year 2020 Compared to Fiscal Year 2019**

The University did not have any significant variations in expenditures.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
(UNAUDITED)  
For the Year Ended June 30, 2020**

The University did not have any significant Lapse Period spending.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
**(UNAUDITED)**

**June 30, 2020 and 2019**

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

	<u>2020</u>	<u>2019</u>
Current unrestricted funds	\$ 5,540,286	\$ 7,085,367
Current restricted funds	2,283,301	2,223,972
Loan funds	10	47
Plant funds	138,277	157,807
Agency funds	(463)	(71)
Total accounts receivable (net)	<u>\$ 7,961,411</u>	<u>\$ 9,467,122</u>

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

	<u>2020</u>	<u>2019</u>
Accounts receivable - all funds, at gross	\$ 13,231,697	\$ 15,317,222
Less: allowance for uncollectible accounts	5,270,286	5,850,100
Total accounts receivable (net)	<u>\$ 7,961,411</u>	<u>\$ 9,467,122</u>

**Accounts receivable aging was as follows:**

	<u>2020</u>	<u>2019</u>
Receivables not past due	\$ 3,046,183	\$ 4,396,123
Past due receivables:		
1 day - 90 days	1,741,459	1,976,384
91 days - 180 days	229,596	78,529
181 days - 1 year	1,114,842	945,993
Over 1 year	7,099,617	7,920,193
Total receivables past due	<u>10,185,514</u>	<u>10,921,099</u>
<b>Total receivables, at gross</b>	<u>\$ 13,231,697</u>	<u>\$ 15,317,222</u>

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

Collection Policies for Accounts Receivable

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

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

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION OF CURRENT EXCESS FUNDS - AUXILIARY ENTERPRISES - REVENUE BOND**  
**(UNAUDITED)**  
**June 30, 2020**

	<u>University Union</u>	<u>Recreation Facility</u>	<u>University Housing and Dining</u>	<u>Total</u>
<b>CURRENT AVAILABLE FUNDS:</b>				
Cash and cash equivalents (A)	\$ 3,502,245	\$ 2,845,048	\$ 9,077,483	\$ 15,424,776
<b>WORKING CAPITAL ALLOWANCES:</b>				
Highest month's expenditures	930,103	214,341	4,545,281	5,689,725
Encumbrances and current liabilities paid in lapse period	129,542	52,470	354,533	536,545
Refundable deposits/unearned revenue	10,704	71,971	118,691	201,366
Allowance for sick leave/vacation payouts	41,642	18,530	94,890	155,062
Total working capital allowances (B)	<u>1,111,991</u>	<u>357,312</u>	<u>5,113,395</u>	<u>6,582,698</u>
<b>CURRENT EXCESS FUNDS:</b>				
Deduct B from A (C)	<u>2,390,254</u>	<u>2,487,736</u>	<u>3,964,088</u>	<u>8,842,078</u>
<b>CALCULATION OF INCOME FUND REMITTANCE:</b>				
An entity may offset excess capital or current funds within the entity:				
Enter the amount to be offset (D)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ 2,390,254</u>	<u>\$ 2,487,736</u>	<u>\$ 3,964,088</u>	<u>\$ 8,842,078</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION OF CURRENT EXCESS FUNDS - ACCOUNTING ENTITIES**  
**(UNAUDITED) (Continued)**  
**June 30, 2020**

	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
<b>CURRENT AVAILABLE FUNDS:</b>							
Cash and cash equivalents (equip reserve)	\$ 1,719,937	\$ (2,167,582)	\$ 1,684,716	\$ (720,182)	\$ 7,251	\$ 32,973	\$ 313,325
Interfund receivables	-	33	-	246,423	-	-	-
Total current available funds (A)	<u>1,719,937</u>	<u>(2,167,549)</u>	<u>1,684,716</u>	<u>(473,759)</u>	<u>7,251</u>	<u>32,973</u>	<u>313,325</u>
<b>WORKING CAPITAL ALLOWANCES:</b>							
Highest month's expenditures	471,492	3,855,501	379,339	469,955	95	13,676	218,872
Encumbrances and current liabilities paid in lapse period	149,659	259,368	49,019	122,684	-	-	78,103
Refundable deposits/deferred income	<u>32,049</u>	<u>33,514</u>	<u>4,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total working capital allowances (B)	<u>653,200</u>	<u>4,148,383</u>	<u>432,898</u>	<u>592,639</u>	<u>95</u>	<u>13,676</u>	<u>296,975</u>
<b>CURRENT EXCESS FUNDS:</b>							
Deduct B from A (C)	<u>1,066,737</u>	<u>(6,315,932)</u>	<u>1,251,818</u>	<u>(1,066,398)</u>	<u>7,156</u>	<u>19,297</u>	<u>16,350</u>
<b>CALCULATION OF INCOME FUND REMITTANCE:</b>							
An entity may offset excess capital or current funds within the entity:							
Enter the amount to be offset (D)	<u>(55,229)</u>	<u>(314,188)</u>	<u>(235,525)</u>	<u>(7,120)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ 1,011,508</u>	<u>\$ (6,630,120)</u>	<u>\$ 1,016,293</u>	<u>\$ (1,073,518)</u>	<u>\$ 7,156</u>	<u>\$ 19,297</u>	<u>\$ 16,350</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION OF CURRENT EXCESS FUNDS - UNIQUE CHARGE PROGRAMS**  
**(UNAUDITED) (Continued)**  
**June 30, 2020**

	<b>RPTA Travel &amp; Activities 07</b>	<b>Honors Study Abroad 07</b>	<b>International Ag 07</b>	<b>Disney Comm Culture 07</b>	<b>Intl Healthcare Syst 07</b>
<b>CURRENT AVAILABLE FUNDS:</b>					
Cash and cash equivalents	\$ 600	\$ -	\$ 636	\$ 13	\$ 5,005
Total current available funds (A)	<u>600</u>	<u>-</u>	<u>636</u>	<u>13</u>	<u>5,005</u>
<b>WORKING CAPITAL ALLOWANCES:</b>					
Encumbrances and current liabilities paid in lapse period	-	-	634	-	385
Total working capital allowances (B)	<u>-</u>	<u>-</u>	<u>634</u>	<u>-</u>	<u>385</u>
<b>CURRENT EXCESS FUNDS:</b>					
Deduct B from A (C)	<u>600</u>	<u>-</u>	<u>2</u>	<u>13</u>	<u>4,620</u>
<b>CALCULATION OF INCOME FUND REMITTANCE:</b>					
An entity may offset excess capital or current funds within the entity:					
Enter the amount to be offset (D)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 13</u>	<u>\$ 4,620</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION OF CURRENT EXCESS FUNDS - UNIQUE CHARGE PROGRAMS (Continued)**  
**(UNAUDITED) (Continued)**  
**June 30, 2020**

	<b>Econ Study Abroad 07</b>	<b>RPTA 485 Fly Fisheries 07</b>	<b>History Study Abroad 07</b>	<b>Art Study Abroad 07</b>	<b>World of H Potter 17 07</b>
<b>CURRENT AVAILABLE FUNDS:</b>					
Cash and cash equivalents	\$ (6,721)	\$ 570	\$ (10,671)	\$ (8)	\$ (1,129)
Total current available funds (A)	<u>(6,721)</u>	<u>570</u>	<u>(10,671)</u>	<u>(8)</u>	<u>(1,129)</u>
<b>WORKING CAPITAL ALLOWANCES:</b>					
Encumbrances and current liabilities paid in lapse period	-	-	-	-	-
Total working capital allowances (B)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CURRENT EXCESS FUNDS:</b>					
Deduct B from A (C)	<u>(6,721)</u>	<u>570</u>	<u>(10,671)</u>	<u>(8)</u>	<u>(1,129)</u>
<b>CALCULATION OF INCOME FUND REMITTANCE:</b>					
An entity may offset excess capital or current funds within the entity:					
Enter the amount to be offset (D)	-	-	-	-	-
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ (6,721)</u>	<u>\$ 570</u>	<u>\$ (10,671)</u>	<u>\$ (8)</u>	<u>\$ (1,129)</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION OF CURRENT EXCESS FUNDS - UNIQUE CHARGE PROGRAMS (Continued)**  
**(UNAUDITED) (Continued)**  
**June 30, 2020**

	<b>WIU Livestock Judge 07</b>	<b>Business- Ireland 07</b>	<b>Disney CC Land &amp; Sea 07</b>	<b>Hippo Holistic Heal 07</b>	<b>London the City Experience 07</b>
<b>CURRENT AVAILABLE FUNDS:</b>					
Cash and cash equivalents	\$ (8,858)	\$ (2,318)	\$ -	\$ -	\$ -
Total current available funds (A)	<u>(8,858)</u>	<u>(2,318)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>WORKING CAPITAL ALLOWANCES:</b>					
Encumbrances and current liabilities paid in lapse period	<u>3,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total working capital allowances (B)	<u>3,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CURRENT EXCESS FUNDS:</b>					
Deduct B from A (C)	<u>(12,049)</u>	<u>(2,318)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CALCULATION OF INCOME FUND REMITTANCE:</b>					
An entity may offset excess capital or current funds within the entity:					
Enter the amount to be offset (D)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ (12,049)</u>	<u>\$ (2,318)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION OF CURRENT EXCESS FUNDS - UNIQUE CHARGE PROGRAMS (Continued)**  
**(UNAUDITED) (Continued)**  
**June 30, 2020**

	<b>BIO Study Abroad 07</b>	<b>British Media Study 07</b>	<b>EOCEE Fall 2019 07</b>	<b>INTL Health Ecuador 07</b>	<b>EOCEE Fall 2020 07</b>
<b>CURRENT AVAILABLE FUNDS:</b>					
Cash and cash equivalents	\$ 2,518	\$ -	\$ 8,346	\$ -	\$ (68)
Total current available funds (A)	<u>2,518</u>	<u>-</u>	<u>8,346</u>	<u>-</u>	<u>(68)</u>
<b>WORKING CAPITAL ALLOWANCES:</b>					
Encumbrances and current liabilities paid in lapse period	<u>253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total working capital allowances (B)	<u>253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CURRENT EXCESS FUNDS:</b>					
Deduct B from A (C)	<u>2,265</u>	<u>-</u>	<u>8,346</u>	<u>-</u>	<u>(68)</u>
<b>CALCULATION OF INCOME FUND REMITTANCE:</b>					
An entity may offset excess capital or current funds within the entity:					
Enter the amount to be offset (D)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ 2,265</u>	<u>\$ -</u>	<u>\$ 8,346</u>	<u>\$ -</u>	<u>\$ (68)</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION OF CURRENT EXCESS FUNDS - UNIQUE CHARGE PROGRAMS (Continued)**  
**(UNAUDITED) (Continued)**  
**June 30, 2020**

	<b>Honors ELMA AL 07</b>	<b>Wise Spain 07</b>	<b>RPTA Consortium 07</b>	<b>Total 07</b>
<b>CURRENT AVAILABLE FUNDS:</b>				
Cash and cash equivalents	\$ 5	\$ 1,516	\$ 282	\$ (10,282)
Total current available funds (A)	<u>5</u>	<u>1,516</u>	<u>282</u>	<u>(10,282)</u>
<b>WORKING CAPITAL ALLOWANCES:</b>				
Encumbrances and current liabilities paid in lapse period	-	-	-	4,463
Total working capital allowances (B)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,463</u>
<b>CURRENT EXCESS FUNDS:</b>				
Deduct B from A (C)	<u>5</u>	<u>1,516</u>	<u>282</u>	<u>(14,745)</u>
<b>CALCULATION OF INCOME FUND REMITTANCE:</b>				
An entity may offset excess capital or current funds within the entity:				
Enter the amount to be offset (D)	-	-	-	-
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ 5</u>	<u>\$ 1,516</u>	<u>\$ 282</u>	<u>\$ (14,745)</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION OF CURRENT EXCESS FUNDS - AUXILIARY ENTERPRISES - OTHER**  
**(UNAUDITED) (Continued)**  
**June 30, 2020**

	<b>Parking Operations 11</b>	<b>Transit Fee/ QC Bookstore 13</b>	<b>Total</b>
<b>CURRENT AVAILABLE FUNDS:</b>			
Cash and cash equivalents (equip reserve)	\$ 874,174	\$ 62,451	\$ 936,625
Total current available funds (A)	<u>874,174</u>	<u>62,451</u>	<u>936,625</u>
<b>WORKING CAPITAL ALLOWANCES:</b>			
Highest month's expenditures	49,071	131,367	180,438
Encumbrances and current liabilities paid in lapse period	14,816	40,534	55,350
Refundable deposits/unearned revenue	-	1,583	1,583
Total working capital allowances (B)	<u>63,887</u>	<u>173,484</u>	<u>237,371</u>
<b>CURRENT EXCESS FUNDS:</b>			
Deduct B from A (C)	<u>810,287</u>	<u>(111,033)</u>	<u>699,254</u>
<b>CALCULATION OF INCOME FUND REMITTANCE:</b>			
An entity may offset excess capital or current funds within the entity:			
Enter the amount to be offset (D)	<u>(111,877)</u>	-	<u>(111,877)</u>
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	<u>\$ 698,410</u>	<u>\$ (111,033)</u>	<u>\$ 587,377</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**CALCULATION SHEET FOR INDIRECT COST CARRYFORWARD**  
**(UNAUDITED)**  
**For the Year Ended June 30, 2020**

**1. Cash and cash equivalents balance**

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

Add:

Cash.....	\$	2,418,872	
Cash equivalents.....	\$	-	
Bank deposits.....	\$	-	
Marketable securities.....	\$	-	
Certificates of deposit.....	\$	-	
Repurchase agreements.....	\$	-	
Other cash equivalent items.....	\$	-	
Interfund receivables.....	\$	-	2,418,872

**2. Allocated reimbursements**

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

\$ 1,426,754; enter 30% of this amount.....

\$ 428,026

**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.....

\$ 91,240

Encumbrances.....

\$ -

Total.....

\$ 91,240

**5. Indirect cost carry-forward**

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

\$ 519,266

b. Subtract from item 1

\$ 1,899,606

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

\$ 1,899,606

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**EMPLOYMENT STATISTICS - FULL-TIME EQUIVALENT\***  
**(UNAUDITED)**

**For the Years Ended June 30, 2020 and 2019**

	<b>Instructional Activities</b>	<b>Organized Research</b>	<b>Public Service</b>	<b>Academic Support</b>	<b>Student Services</b>	<b>Institutional Support</b>	<b>O&amp;M Physical Plant</b>	<b>Independent Operations</b>	<b>Total All Functions</b>
<b>Year Ended June 30, 2020</b>									
Appropriated funds:									
Faculty/administrative	523.8	7.2	4.9	22.2	32.0	31.6	0.8	-	622.5
Civil service	113.3	9.5	12.9	37.8	32.3	55.3	105.1	-	366.2
Student employees	13.5	1.4	1.4	13.1	2.5	7.3	2.1	-	41.3
Total appropriated	<u>650.6</u>	<u>18.1</u>	<u>19.2</u>	<u>73.1</u>	<u>66.8</u>	<u>94.2</u>	<u>108.0</u>	<u>-</u>	<u>1,030.0</u>
Non-appropriated funds:									
Faculty/administrative	1.6	12.3	11.6	0.3	33.7	-	0.2	12.7	72.4
Civil service	9.0	0.2	67.7	0.5	39.3	-	80.2	50.8	247.7
Student employees	14.0	4.4	5.5	0.6	29.6	-	4.7	68.0	126.8
Total non-appropriated	<u>24.6</u>	<u>16.9</u>	<u>84.8</u>	<u>1.4</u>	<u>102.6</u>	<u>-</u>	<u>85.1</u>	<u>131.5</u>	<u>446.9</u>
Total all funds	<u><u>675.2</u></u>	<u><u>35.0</u></u>	<u><u>104.0</u></u>	<u><u>74.5</u></u>	<u><u>169.4</u></u>	<u><u>94.2</u></u>	<u><u>193.1</u></u>	<u><u>131.5</u></u>	<u><u>1,476.9</u></u>
<b>Year Ended June 30, 2019</b>									
Appropriated funds:									
Faculty/administrative	606.7	9.6	14.7	28.4	44.7	38.1	4.4	-	746.6
Civil service	132.7	8.1	15.1	43.1	35.3	64.9	121.7	-	420.9
Student employees	17.8	2.3	1.7	20.3	3.1	7.6	3.2	-	56.0
Total appropriated	<u>757.2</u>	<u>20.0</u>	<u>31.5</u>	<u>91.8</u>	<u>83.1</u>	<u>110.6</u>	<u>129.3</u>	<u>-</u>	<u>1,223.5</u>
Non-appropriated funds:									
Faculty/administrative	4.4	15.0	44.4	-	40.4	-	1.6	23.8	129.6
Civil service	2.7	0.1	31.6	-	37.3	-	96.5	53.9	222.1
Student employees	20.9	8.5	7.3	0.7	34.7	-	7.7	84.6	164.4
Total non-appropriated	<u>28.0</u>	<u>23.6</u>	<u>83.3</u>	<u>0.7</u>	<u>112.4</u>	<u>-</u>	<u>105.8</u>	<u>162.3</u>	<u>516.1</u>
Total all funds	<u><u>785.2</u></u>	<u><u>43.6</u></u>	<u><u>114.8</u></u>	<u><u>92.5</u></u>	<u><u>195.5</u></u>	<u><u>110.6</u></u>	<u><u>235.1</u></u>	<u><u>162.3</u></u>	<u><u>1,739.6</u></u>

**NOTE:**

\* Statistics presented represent the average number of employees on a full time equivalent basis from July 1, 2018 through June 30, 2020 derived from University records.

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
SERVICE EFFORTS AND ACCOMPLISHMENTS  
(UNAUDITED)**

**For the Years Ended June 30, 2020 and 2019**

**ENROLLMENT STATISTICS**

Enrollment figures, as developed by University personnel for the undergraduate and graduate schools during the years ended June 30, 2020 and 2019 are presented below:

	<u>FY20</u>	<u>FY19</u>
<b>Fall term:</b>		
Undergraduate students	4,993	5,945
Graduate students	1,006	1,143
Extension students	1,625	1,414
Total enrollment	<u>7,624</u>	<u>8,502</u>
Full-time equivalent students	<u>6,407</u>	<u>7,260</u>
<b>Spring term:</b>		
Undergraduate students	4,421	5,282
Graduate students	965	1,058
Extension students	1,608	1,553
Total enrollment	<u>6,994</u>	<u>7,893</u>
Full-time equivalent students	<u>5,805</u>	<u>6,656</u>
<b>Summer term:</b>		
Undergraduate students	230	579
Graduate students	123	289
Extension students	2,196	2,005
Total enrollment	<u>2,549</u>	<u>2,873</u>
Full-time equivalent students	<u>1,943</u>	<u>2,190</u>
Annual full-time equivalent students (based on average per term exclusive of summer term)	<u>6,106</u>	<u>6,958</u>
<b>DEGREES CONFERRED</b>		
Undergraduate students	1,644	1,749
Graduate students	604	629

**WESTERN ILLINOIS UNIVERSITY  
A COMPONENT UNIT OF THE STATE OF ILLINOIS  
HOUSING BENEFITS  
(UNAUDITED)  
For the Year Ended June 30, 2020**

**Lodging Provided for the Convenience of the Employer**

The University provides small apartments within resident halls to complex directors and graduate students who are required to live in the resident halls as part of their job responsibilities. These individuals are on call, required to respond to emergencies, and responsible for the day to day physical aspects of the building. All maintenance and repairs to the apartment, except for intentional damage or gross negligence, is paid for by the University, along with all utility costs. The University has deemed these apartments for complex directors and graduate students as a fringe benefit excluded from taxable income.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**  
**(UNAUDITED)**  
**For the Years Ended June 30, 2020 and 2019**

<u>Department</u>	<u>2020</u>	<u>2019</u>
<b>Alumni</b>		
Overtime Hours Paid	7	10
Compensatory Hours Granted	28	65
Total	<u>35</u>	<u>75</u>
Value of Overtime Hours Paid	\$ 515	\$ 607
Value of Compensatory Hours Granted	678	1,491
Total Costs	<u>\$ 1,193</u>	<u>\$ 2,098</u>
<b>Athletics</b>		
Overtime Hours Paid	1,485	2,003
Compensatory Hours Granted	56	108
Total	<u>1,541</u>	<u>2,111</u>
Value of Overtime Hours Paid	\$ 47,066	\$ 59,164
Value of Compensatory Hours Granted	1,139	1,999
Total Costs	<u>\$ 48,205</u>	<u>\$ 61,163</u>
<b>Beu Health Center</b>		
Overtime Hours Paid	25	-
Compensatory Hours Granted	106	151
Total	<u>131</u>	<u>151</u>
Value of Overtime Hours Paid	\$ 1,049	\$ -
Value of Compensatory Hours Granted	3,859	5,311
Total Costs	<u>\$ 4,908</u>	<u>\$ 5,311</u>
<b>College of Arts and Sciences</b>		
Overtime Hours Paid	-	32
Compensatory Hours Granted	1	58
Total	<u>1</u>	<u>90</u>
Value of Overtime Hours Paid	\$ -	\$ 1,092
Value of Compensatory Hours Granted	8	2,465
Total Costs	<u>\$ 8</u>	<u>\$ 3,557</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**  
**(UNAUDITED) (Continued)**  
**For the Years Ended June 30, 2020 and 2019**

<u>Department (Continued)</u>	<u>2020</u>	<u>2019</u>
<b>College of Business and Technology</b>		
Overtime Hours Paid	76	113
Compensatory Hours Granted	155	177
Total	<u>231</u>	<u>290</u>
Value of Overtime Hours Paid	\$ 1,990	\$ 3,141
Value of Compensatory Hours Granted	4,216	4,381
Total Costs	<u>\$ 6,206</u>	<u>\$ 7,522</u>
<b>College of Education and Human Services</b>		
Overtime Hours Paid	71	30
Compensatory Hours Granted	193	274
Total	<u>264</u>	<u>304</u>
Value of Overtime Hours Paid	\$ 1,659	\$ 670
Value of Compensatory Hours Granted	3,985	5,676
Total Costs	<u>\$ 5,644</u>	<u>\$ 6,346</u>
<b>College of Fine Arts and Communication</b>		
Overtime Hours Paid	13	219
Compensatory Hours Granted	43	126
Total	<u>56</u>	<u>345</u>
Value of Overtime Hours Paid	\$ 420	\$ 6,086
Value of Compensatory Hours Granted	1,100	3,359
Total Costs	<u>\$ 1,520</u>	<u>\$ 9,445</u>
<b>Enrollment Management</b>		
Overtime Hours Paid	7	6
Compensatory Hours Granted	75	57
Total	<u>82</u>	<u>63</u>
Value of Overtime Hours Paid	\$ 392	\$ 273
Value of Compensatory Hours Granted	1,842	1,405
Total Costs	<u>\$ 2,234</u>	<u>\$ 1,678</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**  
**(UNAUDITED) (Continued)**  
**For the Years Ended June 30, 2020 and 2019**

<u>Department (Continued)</u>	<u>2020</u>	<u>2019</u>
<b>Facilities Management</b>		
Overtime Hours Paid	6,519	6,739
Compensatory Hours Granted	433	817
Total	<u>6,952</u>	<u>7,556</u>
Value of Overtime Hours Paid	\$ 346,328	\$ 346,997
Value of Compensatory Hours Granted	16,631	28,991
Total Costs	<u>\$ 362,959</u>	<u>\$ 375,988</u>
<b>Global Studies</b>		
Overtime Hours Paid	-	2
Compensatory Hours Granted	6	42
Total	<u>6</u>	<u>44</u>
Value of Overtime Hours Paid	\$ -	\$ 49
Value of Compensatory Hours Granted	194	911
Total Costs	<u>\$ 194</u>	<u>\$ 960</u>
<b>Graduate/Undergraduate Studies</b>		
Overtime Hours Paid	-	-
Compensatory Hours Granted	99	89
Total	<u>99</u>	<u>89</u>
Value of Overtime Hours Paid	\$ -	\$ -
Value of Compensatory Hours Granted	2,898	2,867
Total Costs	<u>\$ 2,898</u>	<u>\$ 2,867</u>
<b>Illinois Institute of Rural Affairs</b>		
Overtime Hours Paid	8	-
Compensatory Hours Granted	-	71
Total	<u>8</u>	<u>71</u>
Value of Overtime Hours Paid	\$ 190	\$ -
Value of Compensatory Hours Granted	-	1,713
Total Costs	<u>\$ 190</u>	<u>\$ 1,713</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**  
**(UNAUDITED) (Continued)**  
**For the Years Ended June 30, 2020 and 2019**

<u>Department (Continued)</u>	<u>2020</u>	<u>2019</u>
<b>Legal Services</b>		
Overtime Hours Paid	-	-
Compensatory Hours Granted	-	10
Total	<u>-</u>	<u>10</u>
Value of Overtime Hours Paid	\$ -	\$ -
Value of Compensatory Hours Granted	-	344
Total Costs	<u>\$ -</u>	<u>\$ 344</u>
<b>Multicultural Center</b>		
Overtime Hours Paid	2	9
Compensatory Hours Granted	5	-
Total	<u>7</u>	<u>9</u>
Value of Overtime Hours Paid	\$ 99	\$ 404
Value of Compensatory Hours Granted	123	-
Total Costs	<u>\$ 222</u>	<u>\$ 404</u>
<b>Personnel Services and Finance</b>		
Overtime Hours Paid	31	59
Compensatory Hours Granted	82	94
Total	<u>113</u>	<u>153</u>
Value of Overtime Hours Paid	\$ 980	\$ 1,970
Value of Compensatory Hours Granted	2,195	2,699
Total Costs	<u>\$ 3,175</u>	<u>\$ 4,669</u>
<b>President's Office</b>		
Overtime Hours Paid	-	-
Compensatory Hours Granted	4	5
Total	<u>4</u>	<u>5</u>
Value of Overtime Hours Paid	\$ -	\$ -
Value of Compensatory Hours Granted	96	124
Total Costs	<u>\$ 96</u>	<u>\$ 124</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**  
**(UNAUDITED) (Continued)**  
**For the Years Ended June 30, 2020 and 2019**

<u>Department (Continued)</u>	<u>2020</u>	<u>2019</u>
<b>Provost and Academic Vice President</b>		
Overtime Hours Paid	26	-
Compensatory Hours Granted	-	-
Total	<u>26</u>	<u>-</u>
Value of Overtime Hours Paid	\$ 813	\$ -
Value of Compensatory Hours Granted	-	-
Total Costs	<u>\$ 813</u>	<u>\$ -</u>
<b>Public Safety</b>		
Overtime Hours Paid	2,163	2,857
Compensatory Hours Granted	1,058	1,130
Total	<u>3,221</u>	<u>3,987</u>
Value of Overtime Hours Paid	\$ 107,141	\$ 143,632
Value of Compensatory Hours Granted	50,916	54,269
Total Costs	<u>\$ 158,057</u>	<u>\$ 197,901</u>
<b>Quad Cities Campus</b>		
Overtime Hours Paid	77	129
Compensatory Hours Granted	46	53
Total	<u>123</u>	<u>182</u>
Value of Overtime Hours Paid	\$ 2,832	\$ 4,839
Value of Compensatory Hours Granted	1,075	1,601
Total Costs	<u>\$ 3,907</u>	<u>\$ 6,440</u>
<b>Registrar</b>		
Overtime Hours Paid	146	389
Compensatory Hours Granted	40	47
Total	<u>186</u>	<u>436</u>
Value of Overtime Hours Paid	\$ 3,736	\$ 9,485
Value of Compensatory Hours Granted	1,251	1,410
Total Costs	<u>\$ 4,987</u>	<u>\$ 10,895</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**  
**(UNAUDITED) (Continued)**  
**For the Years Ended June 30, 2020 and 2019**

<u>Department (Continued)</u>	<u>2020</u>	<u>2019</u>
<b>Risk Management and Auxiliary Services</b>		
Overtime Hours Paid	465	581
Compensatory Hours Granted	238	248
Total	<u>703</u>	<u>829</u>
Value of Overtime Hours Paid	\$ 13,791	\$ 19,437
Value of Compensatory Hours Granted	6,045	6,138
Total Costs	<u>\$ 19,836</u>	<u>\$ 25,575</u>
<b>Sponsored Projects</b>		
Overtime Hours Paid	569	607
Compensatory Hours Granted	-	4
Total	<u>569</u>	<u>611</u>
Value of Overtime Hours Paid	\$ 16,033	\$ 16,272
Value of Compensatory Hours Granted	-	71
Total Costs	<u>\$ 16,033</u>	<u>\$ 16,343</u>
<b>Student Services</b>		
Overtime Hours Paid	79	99
Compensatory Hours Granted	-	-
Total	<u>79</u>	<u>99</u>
Value of Overtime Hours Paid	\$ 2,229	\$ 2,357
Value of Compensatory Hours Granted	-	-
Total Costs	<u>\$ 2,229</u>	<u>\$ 2,357</u>
<b>University Advancement</b>		
Overtime Hours Paid	60	27
Compensatory Hours Granted	14	42
Total	<u>74</u>	<u>69</u>
Value of Overtime Hours Paid	\$ 1,767	\$ 695
Value of Compensatory Hours Granted	472	1,071
Total Costs	<u>\$ 2,239</u>	<u>\$ 1,766</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**  
**(UNAUDITED) (Continued)**  
**For the Years Ended June 30, 2020 and 2019**

<u>Department (Continued)</u>	<u>2020</u>	<u>2019</u>
<b>University Libraries</b>		
Overtime Hours Paid	92	105
Compensatory Hours Granted	21	16
Total	<u>113</u>	<u>121</u>
Value of Overtime Hours Paid	\$ 1,758	\$ 2,055
Value of Compensatory Hours Granted	621	457
Total Costs	<u>\$ 2,379</u>	<u>\$ 2,512</u>
<b>University Relations</b>		
Overtime Hours Paid	-	-
Compensatory Hours Granted	107	146
Total	<u>107</u>	<u>146</u>
Value of Overtime Hours Paid	\$ -	\$ -
Value of Compensatory Hours Granted	3,039	4,366
Total Costs	<u>\$ 3,039</u>	<u>\$ 4,366</u>
<b>University Technology</b>		
Overtime Hours Paid	17	2
Compensatory Hours Granted	47	104
Total	<u>64</u>	<u>106</u>
Value of Overtime Hours Paid	\$ 409	\$ 61
Value of Compensatory Hours Granted	1,779	3,583
Total Costs	<u>\$ 2,188</u>	<u>\$ 3,644</u>
<b>GRAND TOTAL</b>		
Overtime Hours Paid	11,938	14,018
Compensatory Hours Granted	2,857	3,934
Total	<u>14,795</u>	<u>17,952</u>
Value of Overtime Hours Paid	\$ 551,197	\$ 619,286
Value of Compensatory Hours Granted	104,162	136,702
Total Costs	<u>\$ 655,359</u>	<u>\$ 755,988</u>

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**ASSAULTS ON STAFF**  
**(UNAUDITED)**  
**For the Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Assaults on Staff</b>	-	1

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**COST STATISTICS**  
**(UNAUDITED)**  
**For the Fiscal Years Ended June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Appropriations Method</b>			
Total Costs*	\$ 55,102,800	\$ 58,409,466	\$ 60,966,313
Full-Time Equivalent Enrollment***	6,661	7,508	8,322
Cost per Full-Time Equivalent Headcount	<u>\$ 8,272</u>	<u>\$ 7,780</u>	<u>\$ 7,326</u>
<b>Instructional Expense Method</b>			
Total Costs**	\$ 76,466,024	\$ 82,232,408	\$ 107,007,081
Full-Time Equivalent Enrollment***	6,661	7,508	8,322
Cost per Full-Time Equivalent Headcount	<u>\$ 11,480</u>	<u>\$ 10,953</u>	<u>\$ 12,858</u>

**NOTES:**

- \* Total cost data submitted to IBHE via the historical RAMP report of university revenue and expenditures.
- \*\* Total cost for the instructional expense method is the total operating expenses related to instruction from the University's Statement of Revenues, Expenses, and Changes in Net Position.
- \*\*\* Annual full-time equivalent enrollments are calculated in accordance with the guidelines established by the Illinois Board of Higher Education (IBHE), which is determined by dividing the total credit hours generated in the fiscal year by 30 hours for undergraduate students and 24 hours for graduate students.

**WESTERN ILLINOIS UNIVERSITY  
 A COMPONENT UNIT OF THE STATE OF ILLINOIS  
 UNIVERSITY BOOKSTORE INFORMATION  
 (UNAUDITED)  
 For the Year Ended June 30, 2020**

Contracted / Rents to students / University operated	University operated
Contractor	Not applicable
Contract term	Not applicable
Amount of gross sales for bookstore in FY 2020	\$1,963,714
Commissions	Not applicable
Commission terms	Not applicable
Given exclusive rights	No
Competition “other” nearby / on-campus bookstores	Not applicable

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS**  
**(UNAUDITED)**  
**For the Year Ended June 30, 2020**

**Purpose**

In accordance with a July 25, 2000, memorandum from the Office of the Auditor General entitled *Matters Regarding University Audits*, certain supplemental data is required to be reported for University engagements. The table below cross references the requirements (indicated by number and letter paragraph references) to the University's financial audit and compliance examination reports for the year ended June 30, 2020, where such special data is found.

**Compliance Findings**

13(a) There were violations of the compliance requirements of the *University Guidelines* identified during the financial audit and compliance examination of the University for the year ended June 30, 2020. These violations are described in the Schedule of Findings and Questioned Costs within this report as items 2020-006 and 2020-007.

**Indirect Cost Reimbursements**

13(b) A statement of the sources and application of indirect cost recoveries is presented on Schedule 15 within this report.

13(c) The University's calculation sheet for indirect cost carryforward and any required remittance to the University's Income Fund is presented within this report on page 95.

**Tuition Diversions**

13(d) There were no diversions of tuition revenues to auxiliary enterprise operations identified during the financial audit and compliance examination of the University for the year ended June 30, 2020.

**Auxiliary Facilities, Activities, and Accounting Entities**

13(e) An identification of each specific accounting entity and a description of each entity's sources of revenues and purpose are presented within this report on pages 76-78.

13(f) The present financial statements for each accounting entity are presented on Schedules 7 through 13 within this report. These financial statements should be read in conjunction with the University's audited financial statements for the year ended June 30, 2020.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS**  
**(UNAUDITED) (Continued)**  
**For the Year Ended June 30, 2020**

**Auxiliary Facilities, Activities, and Accounting Entities (continued)**

- 13(g) The University's calculation sheets for current excess funds within each accounting entity and any required remittance to the University's Income Fund are presented within this report on pages 87-94.
- 13(h) Support received by auxiliary enterprises from State appropriated funds for retirement and group insurance benefits is disclosed in the University's financial audit report in the Table of Operating Expenses on page 58.
- 13(i) The present financial statements for the University Union, Recreation Facility and University Housing & Dining entities which are covered by a bond indenture are presented in Schedules 9-11 within this report. A description of the University Union, Recreation Facility and University Housing & Dining entities' sources of revenues and purpose are presented within this report on page 78.
- 13(j) There were no violations of the University's bond covenants identified during the financial audit and compliance examination for the year ended June 30, 2020.
- 13(k) The University does not currently have any non-instructional facilities reserves established by the University's Board of Trustees.

**University Related Organizations (UROs)**

- 13(l) The University has one URO, the Western Illinois University Foundation (the "Foundation"). The University does not have any "Independent Organizations" under Section VII of the *University Guidelines*.
- 13(m) A summary of the Foundation payments to the University for services provided by the University is presented within this report on page 112.
- 13(n) A summary of University payments to the Foundation for services provided by the Foundation is presented within this report on page 112.
- 13(o) There were no unreimbursed subsidies from the University to the Foundation for the year ended June 30, 2020.
- 13(p) There was no debt financed by the Foundation in Fiscal Year 2020.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS**  
**(UNAUDITED) (Continued)**  
**For the Year Ended June 30, 2020**

**Other Topics**

- 13(q) The University's cash and cash equivalents are disclosed within the financial audit report in Note 2 on page 28. The University's investments are disclosed within the financial audit report in Note 3 on pages 28-34.
- 13(r) The University's income from investments of pooled funds has been allocated and credited to the original sources of the funds, to the extent practical. There was no unallocated investment income required to be paid into the University's Income Fund.
- 13(s) The cost per full-time equivalent student, prepared in accordance with the requirements of the State of Illinois, Board of Higher Education, is presented within this report on page 107.
- 13(t) The University did not purchase any real estate with an acquisition cost in excess of \$250,000 that was not funded by a separate, specific appropriation from the General Assembly.
- 13(u) The University's Certificate of Participation issuances, along with other University long-term liabilities, are disclosed within the financial audit report in Note 9 on pages 38-40.

**Other Schedules**

- 13(1) An analysis of State appropriations to the University is presented in Schedules 2-4 within this report. In addition, the University's analysis of significant variations in expenditures and significant spending during the Lapse Period is presented within this report on pages 84 and 85, respectively.
- 13(2) A Comparative Schedule of Revenues and Expenses for the University's Income Fund is presented in Schedule 6 within this report.
- 13(3) Separate schedules of tuition and fee waivers for undergraduate and graduate students, respectively, are presented within this report on pages 113-114.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**SUMMARY OF WESTERN ILLINOIS UNIVERSITY FOUNDATION TRANSACTIONS**  
**WITH THE UNIVERSITY**  
**(UNAUDITED)**  
**For the Year Ended June 30, 2020**

During the year ended June 30, 2020, Western Illinois University (University) had a contract with the Western Illinois University Foundation (Foundation) to provide fund-raising services. The University advanced funds to the Foundation for personal service costs, facility use and other costs amounting to \$1,155,557 for the year ended June 30, 2020. As required by the 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, 2020.

Funds considered unrestricted for purpose of the	
Total unrestricted	\$ 230,951
Restricted only as to campus, college or department and generally available for ongoing University operations	<u>3,197,823</u>
Total funds considered unrestricted	<u>3,428,774</u>
Funds considered restricted for purpose of the	
University Guidelines computations:	
Total funds provided for scholarship, grants and awards	2,821,676
Other restricted funds	<u>1,538,340</u>
Total funds considered restricted	<u>4,360,016</u>
<b>Total funds provided to the University by the Foundation</b>	<u><u>\$ 7,788,790</u></u>

During the year ended June 30, 2020, the Foundation did not purchase or receive a donation or gift of real estate in excess of \$250,000.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**UNDERGRADUATE TUITION AND FEE WAIVERS**  
**(UNAUDITED)**  
**For the Year Ended June 30, 2020**

	Number of Recipients	Tuition Waived (duplicated)		Fees Waived (duplicated)	
		Number of Recipients	Value of Waivers (In Thousands)	Number of Recipients	Value of Waivers (In Thousands)
<b><u>MANDATORY WAIVERS</u></b>					
Teacher Special Education	17	17	\$ 136.00	27	\$ 45.10
ROTC	42	42	295.5	42	21.4
DCFS	19	29	65.0	13	4.0
Children of Employees	105	106	386.6	-	-
Senior Citizens	1	1	3.7	2	0.7
Veterans Grants & Scholarships **	297	322	1,721.3	-	-
Other (please specify) ***	-	-	-	-	-
<b>(SUBTOTAL)</b>	<b>481.0</b>	<b>517.0</b>	<b>\$ 2,608.1</b>	<b>84.0</b>	<b>\$ 71.2</b>
<b>Unduplicated Waiver Count Total *</b>	<b>481.0</b>	<b>481.0</b>	<b>\$ 2,608.1</b>	<b>84.0</b>	<b>\$ 71.2</b>
<b><u>DISCRETIONARY WAIVERS</u></b>					
Faculty/Administrators	3	3	\$ 10.0	4	\$ 2.3
Civil Service	34	34	73.5	44	13.9
Academic/Other Talent	162	174	258.1	-	-
Athletic	165	183	994.8	-	-
Gender Equity in	-	-	-	-	-
Intercollegiate Athletics	110	126	766.2	-	-
Retired University Employees	1	1	1.0	1	0.3
Children of Deceased Employees	1	1	8.8	1	2.8
Children of Retired Employees	2	2	7.7	-	-
All Other (please specify) ***	-	-	-	-	-
<b>(SUBTOTAL)</b>	<b>478.0</b>	<b>524.0</b>	<b>\$ 2,120.1</b>	<b>50.0</b>	<b>\$ 19.3</b>
<b>Unduplicated Waiver Count Total *</b>	<b>478.0</b>	<b>478.0</b>	<b>\$ 2,120.1</b>	<b>50.0</b>	<b>\$ 19.3</b>
<b>TOTAL</b>	<b>959.0</b>	<b>1,041.0</b>	<b>\$ 4,728.2</b>	<b>134.0</b>	<b>\$ 90.5</b>

\* Unduplicated. Recipients are only counted once in the unduplicated count total even if they benefited from multiple waivers during the academic year. Therefore, the sum of mandatory waiver and discretionary waiver recipients may not equal the total waivers reported. The total waiver value of waivers is cumulative.

\*\* 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.

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**GRADUATE TUITION AND FEE WAIVERS**  
**(UNAUDITED)**  
**For the Year Ended June 30, 2020**

	Number of Recipients	Tuition Waived (duplicated)		Fees Waived (duplicated)	
		Number of Recipients	Value of Waivers (In Thousands)	Number of Recipients	Value of Waivers (In Thousands)
<b><u>MANDATORY WAIVERS</u></b>					
Teacher Special Education	3	3	\$ 22.10	4	\$ 6.80
ROTC	1	1	4.1	1	0.2
Veterans Grants & Scholarships **	39	42	110.6	-	-
Other (please specify) ***	-	-	-	-	-
<b><u>(SUBTOTAL)</u></b>	<b>43.0</b>	<b>46.0</b>	<b>\$ 136.8</b>	<b>5.0</b>	<b>\$ 7.0</b>
<b>Unduplicated Waiver Count Total *</b>	<b>43.0</b>	<b>43.0</b>	<b>\$ 136.8</b>	<b>5.0</b>	<b>\$ 7.0</b>
<b><u>DISCRETIONARY WAIVERS</u></b>					
Faculty/Administrators	26	26	\$ 56.10	28	\$ 8.90
Civil Service	58	58	122.7	62	19.2
Academic/Other Talent	10	10	24.9	-	-
Athletic	3	3	7.1	-	-
Foreign Exchange Students	3	3	28.1	-	-
Cooperating Professionals	77	77	113.5	58	11.6
Research Assistants	44	45	239.3	-	-
Teaching Assistants	237	267	1,458.8	-	-
Other Assistants	209	213	1,310.2	-	-
Retired University Employees	21	21	32.5	38	9.7
All Other (please specify) ***	-	-	-	-	-
<b><u>(SUBTOTAL)</u></b>	<b>688.0</b>	<b>723.0</b>	<b>\$ 3,393.2</b>	<b>186.0</b>	<b>\$ 49.4</b>
<b>Unduplicated Waiver Count Total *</b>	<b>688.0</b>	<b>723.0</b>	<b>\$ 3,393.2</b>	<b>186.0</b>	<b>\$ 49.4</b>
<b>TOTAL</b>	<b>731.0</b>	<b>731.0</b>	<b>\$ 3,530.0</b>	<b>191.0</b>	<b>\$ 56.4</b>

\* Unduplicated. Recipients are only counted once in the unduplicated count total even if they benefited from multiple waivers during the academic year. Therefore, the sum of mandatory waiver and discretionary waiver recipients may not equal the total waivers reported. The total waiver value of waivers is cumulative.

\*\* 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.