

REPORT DIGEST

**WESTERN ILLINOIS UNIVERSITY
COMPLIANCE AUDIT
(In accordance with the Federal Single Audit Act
of 1984 and OMB Circular A-133)
AND
FINANCIAL AUDIT
FOR THE YEAR ENDED JUNE 30, 1995**

{Financial Information is summarized on the reverse page.}

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

OTHER FINDINGS

The remaining findings are less significant and have been given appropriate attention by the University. We will review the University's progress towards the implementation of our recommendations in our next audit.

Dr. Cornelius Wooten, Vice President for Administrative Services at Western Illinois University, provided the University's responses.

AUDITORS' OPINION

Our auditors state that the June 30, 1995 financial statements of Western Illinois University are fairly presented.

WILLIAM G. HOLLAND, Auditor General

WGH:JTD:pp

SUMMARY OF AUDIT FINDINGS

<u>Number of</u>	<u>This Audit</u>	<u>Prior Audit</u>
Audit findings	7	
Repeated audit findings		1
Prior recommendations implemented or not repeated	6	

SPECIAL ASSISTANT AUDITORS

Deloitte & Touche LLP were our special assistant auditors for this audit.

WESTERN ILLINOIS UNIVERSITY
FINANCIAL AND COMPLIANCE AUDIT
FOR THE YEAR ENDED JUNE 30, 1995

FINANCIAL OPERATIONS (CURRENT FUNDS)	FY 1995	FY 1994
REVENUES		
Appropriations		\$ 46,184,943
Student tuition and fees		27,492,704
Grants, contracts, and gifts		11,131,145
Sales and services of educational departments		9,953,760
Auxiliary enterprises		26,371,440
Other		<u>2,438,546</u>
Total		<u>\$123,572,538</u>
EXPENDITURES AND MANDATORY TRANSFERS		
Instruction		\$ 37,847,483
Research		1,331,253
Public service		4,120,876
Academic support		8,738,926
Student services		10,372,703
Institutional support		12,616,917
Operation of plant		9,770,899
Staff benefits		5,131,202
Scholarships and fellowships		7,662,084
Auxiliary enterprises		22,197,481
Mandatory transfers		<u>2,934,290</u>
Total		<u>\$122,724,114</u>
SELECTED ACCOUNT BALANCES (ALL FUNDS)		JUNE 30, 1994
Cash and short-term investments		\$17,958,703
Investments		7,148,538
Buildings, land, and equipment		201,733,696
Accrued compensated absences		16,117,713
Revenue bonds payable		31,135,384
Fund balances (deficit):		
Unrestricted		(5,662,331)
Restricted		11,107,196
U.S. Government advances refundable		1,596,800
Net investment in plant		168,689,973
SUPPLEMENTARY INFORMATION		FY 1994
<u>Employment Statistics</u>		
Appropriated funds:		
Faculty/administrative		760
Civil service		544
Student employees		73
Nonappropriated funds:		
Faculty/administrative		148
Civil service		272
Student employees		<u>191</u>
Total Employees		<u>1,988</u>
<u>Selected Activity Measures</u>		
Annual full-time equivalent students - undergraduate		9,182
Annual full-time equivalent students - graduate		1,371
Full-time equivalent cost per student		\$6,104
Classroom Utilization - maximum		57%
UNIVERSITY PRESIDENT		
During Audit Period: Dr Donald S. Spencer Currently: Dr. Donald S. Spencer		