

REPORT DIGEST

WESTERN ILLINOIS
UNIVERSITY

FINANCIAL AND
COMPLIANCE AUDIT
(In accordance with the
Federal Single Audit Act of
1984 and OMB Circular
A-133)

For the Year Ended
June 30, 1996

Summary of Findings:

Total this audit	0
Total last audit	3
Repeated from last audit	0

Release Date:



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

Iles Park Plaza
740 E. Ash Street
Springfield, IL 62703
(217) 782-6046

INTRODUCTION

We conducted a Financial and Compliance audit of Western Illinois University for the year ended June 30, 1996. There were no material findings of noncompliance disclosed during our audit tests. We commend the University for maintaining an effective system of internal controls.

AUDITORS' OPINION

Our auditors state the June 30, 1996 financial statements of Western Illinois University are fairly presented.

WILLIAM G. HOLLAND, Auditor General

WGH:JTD:pp

SPECIAL ASSISTANT AUDITORS

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

{Financial Information is summarized on the reverse page.}

WESTERN ILLINOIS UNIVERSITY
FINANCIAL AND COMPLIANCE AUDIT
For The Year Ended June 30, 1996

FINANCIAL OPERATIONS (Current Funds)	FY 1996	FY 1995
Revenues		
State Appropriations	\$48,154,824	\$46,913,215
Auxiliary Enterprises	28,306,925	26,799,153
Tuition and Fees.....	27,154,281	27,255,144
Payments on behalf of University.....	11,121,281	10,133,596
Grants and Contracts.....	10,647,051	10,686,620
Sales and services of education departments.....	9,248,204	9,431,458
Other	2,585,183	2,793,820
Gifts and private Grants	434,233	335,900
Total	<u>\$137,651,982</u>	<u>\$134,348,906</u>
Expenditure and Mandatory Transfers		
Instruction	\$40,543,254	\$39,995,003
Institutional Support.....	13,067,493	12,523,096
Payments on behalf of University.....	11,121,281	10,133,596
Student Services.....	10,809,363	10,489,290
Plant Operations.....	9,724,532	9,640,603
Academic Support.....	9,514,644	9,242,812
Scholarships	7,334,079	7,594,534
Public Service	4,226,456	4,616,870
Auxiliary Enterprises Expenditures.....	24,534,930	22,247,572
Auxiliary Enterprises Principal and Interest.....	2,690,091	2,716,521
All Other Expenditures and Transfers.....	4,959,873	4,699,254
Total	<u>\$138,525,996</u>	<u>\$133,899,151</u>
SELECTED ACCOUNT BALANCES (All Funds)		
Cash.....	\$26,626,317	\$13,355,829
Investments	2,970,172	6,603,341
Buildings, Land and Equipment	222,685,201	212,481,273
Accrued Compensated Absences.....	18,998,830	17,388,814
Revenue Bonds Payable	39,899,291	30,880,129
Fund Balances (deficit)		
Unrestricted.....	(8,843,703)	(6,728,532)
Restricted.....	17,643,854	10,326,404
U.S. Government advances Refundable	1,748,300	1,669,400
Net Investment in Plant.....	182,137,478	180,562,668
Employment Statistics		
Appropriated Funds		
Faculty and Administrative.....	770	780
Civil Service.....	540	546
Student Employees	75	79
Nonappropriated Funds		
Faculty and Administrative.....	157	146
Civil Service.....	280	272
Student Employees	188	195
Total Employees	<u>2,010</u>	<u>2,018</u>
SELECTED ACTIVITY MEASURES		
	1996	1995
Annual Full-time equivalent students - undergraduate	8,336	8,617
Annual Full-time equivalent students -graduate	1,373	1,292
Full-time equivalent cost per student	\$7,059	\$6,750
UNIVERSITY PRESIDENT		
President: Dr. Donald Spencer		

