



**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY**

**COMPLIANCE EXAMINATION  
(In Accordance with the Single Audit Act  
and Applicable Federal Regulations)  
For the Year Ended June 30, 2019**

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

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
COMPLIANCE EXAMINATION  
(In Accordance with the Single Audit Act and Applicable Federal Regulations)  
For the Year Ended June 30, 2019**

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

The University's financial statement report as of and for the year ended June 30, 2019, 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, 2019, 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.

**STATE OF ILLINOIS  
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**UNIVERSITY OFFICIALS**

President	Dr. Martin Abraham, Interim (07/01/19 to Present) Dr. Jack Thomas (Through 06/30/19)
Provost and Academic Vice President	Mr. William Clow, Interim (01/01/19 to Present) Dr. Kathleen Neumann, Interim (Through 12/31/18)
Vice President for Student Services	Mr. John Smith (07/15/19 to Present) Vacant (06/22/19 to 07/14/19) Dr. Ronald Williams (Through 06/21/19)
Associate Vice President for Budget and Finance***	Ms. Letisha Trepac (01/01/20 to Present)
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) Dr. William Polley, Interim (05/05/18 to 06/30/19)
Vice President for Advancement and Public Services*	Mr. Brad Bainter (Through 05/28/19)
Senior Vice President for Strategic Planning & Initiatives**	Dr. Joseph Rives (09/01/18 to Present)
Vice President for Quad Cities and Planning**	Dr. Joseph Rives (Through 08/31/18)
Director of Business and Financial Services*	Vacant
Director of Internal Auditing	Mr. Michael Sartorius

\*Positions have been eliminated.

\*\*Vice President for Quad Cities Planning title changed to Senior Vice President for Strategic Planning & Initiatives on 09/1/18.

\*\*\* New position as of 01/01/20.

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**BOARD OF TRUSTEES (as of June 30, 2019)**

Chair	Greg Aguilar, East Moline
Vice Chair	Nick Padgett, Chicago
Secretary	Jackie Thompson, Macomb
Member	Erik Dolieslager, Quincy
Member	Kisha M.J. Lang, Maywood
Member	Polly Radosh, Good Hope
Member	Doug Shaw, Peoria
Student Member	Justin Brown

University offices are located at:

Macomb Campus  
1 University Circle  
Macomb, Illinois 61455-1390

Quad Cities Campus  
3300 River Drive  
Moline, Illinois 61265-5881

**MANAGEMENT ASSERTION LETTER**

March 17, 2020

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 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, 2019. Based on this evaluation, we assert that during the year ended June 30, 2019, the University has materially complied with the assertions below.

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

Yours truly,

**Western Illinois University**

**SIGNED ORIGINAL ON FILE**

Martin A. Abraham  
Interim President

**SIGNED ORIGINAL ON FILE**

Letisha Trepac  
Associate Vice President for  
Budget and Finance

**SIGNED ORIGINAL ON FILE**

Elizabeth Duvall  
Legal Counsel

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
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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, or other significant non-standard language.

**SUMMARY OF FINDINGS**

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS ( <i>GOVERNMENT AUDITING STANDARDS</i> )				
2019-001	17	New	Inadequate Control over Monitoring of Capital Assets in Constructions in Progress	Significant Deficiency
FINDINGS (STATE COMPLIANCE)				
2019-002	19	New	Noncompliance with the College Student Immunization Act	Noncompliance and Significant Deficiency
2019-003	22	2018	Noncompliance with the <i>University Guidelines</i> on Excess Funds	Noncompliance and Significant Deficiency



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

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2019-004	23	2018	Noncompliance with the <i>University Guidelines</i> on Subsidies	Noncompliance and Significant Deficiency
2019-005	25	2018	Weakness in Computer Inventory Controls	Noncompliance and Significant Deficiency
2019-006	27	2018	Lack of Adequate Controls over the Review of Internal Controls over External Service Providers	Noncompliance and Significant Deficiency
2019-007	30	New	Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems	Noncompliance and Significant Deficiency
2019-008	32	New	Inadequate Segregation of Duties and Programmer Access to Production	Noncompliance and Significant Deficiency

In addition, the following finding which is reported as a current finding and questioned cost relating to *Government Auditing Standards* also meets the reporting requirements for State Compliance.

2019-001	17	New	Inadequate Control over Monitoring of Capital Assets in Constructions in Progress	Noncompliance and Significant Deficiency
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PRIOR FINDINGS NOT REPEATED

A	33	2018	Noncompliance with Pell Disbursement Reporting
B	33	2018	Noncompliance with Open Meetings Act

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**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on March 4, 2020.

Attending were:

Western Illinois University

Dr. Martin Abraham	Interim President
Letisha Trepac	Associate Vice President of Budget and Finance
William Clow	Interim Provost and Academic Vice President
Rebecca Slater	Executive Director, University Technology
Jessica Dunn	Assistant Comptroller
Brittany Troline	Accounting Associate
Joseph Roselieb	Executive Director of Auxiliary Services and Risk Management
Ketra Roselieb	Executive Director of Personnel Services and Finance
Walter McGath	Business Manager II
Elizabeth Duvall	General Counsel
Doug Shaw	Board of Trustee (via teleconference)

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. Martin Abraham, Interim President, in a correspondence dated March 13, 2020.



**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, 2019. 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 opinion.

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

In our opinion, the University complied with the specified requirements during the year ended June 30, 2019, 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 2019-001 through 2019-008.

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.

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* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements 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. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2019-001 through 2019-008 that we consider 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, 2019, and have issued our report thereon dated February 17, 2020, 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 February 17, 2020. The accompanying supplementary

information for the year ended June 30, 2019, in Schedules 1 through 8 and Schedules 11 through 18 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, 2019, in Schedules 1 through 8 and Schedules 11 through 18 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, 2019, in Schedules 1 through 8 and Schedules 11 through 18 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2019.

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, 2018, and have issued our report thereon dated December 13, 2018, 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, 2018 in Schedules 3 through 8, 13, 15, 16, and 18 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, 2018 financial statements. The accompanying supplementary information for the year ended June 30, 2018 in Schedules 1 through 8, 13, 15, 16, and 18 has been subjected to the auditing procedures applied in the audits of the June 30, 2018 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 years ended June 30, 2018 in Schedules 3 through 8, 13, 15, 16, and 18 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2018.

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

March 17, 2020, except for our report on the Supplementary Information  
for State Compliance Purposes, as to which the date is February 17, 2020



**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, 2019, and the related notes to the basic financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 17, 2020. Our report includes a reference to other auditors who audited the financial statements of the University's discretely presented component unit, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2019-001 that we consider to be a significant deficiency.

### **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. 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 it.

### **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  
February 17, 2020





**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, 2019. 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.

**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, 2019.

### **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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 units of the University as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated February 17, 2020, 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

March 17, 2020, except for our report on the Schedule of Expenditures of Federal Awards and the related notes, as to which the date is February 17, 2020

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2019**

**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:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Various	Student Financial Assistance Cluster
Various	Research and Development Cluster
20.509	Formula Grants for Rural Areas

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

Auditee qualified as low-risk auditee?  Yes  No

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-001 – Inadequate Control over Monitoring of Capital Assets in Constructions in Progress**

The 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.

We noted the following in our audit of financial statements relating to capital assets:

The University did not update its property records timely. We noted two constructions in progress projects completed in Fiscal Year 2019 that were not transferred to building improvements resulting in misclassification of depreciable capital assets by \$1,183,634 and unrecorded depreciation costs totaling \$24,636.

- A roof project, totaling \$671,736, was completed in November 2018, which resulted in unrecorded depreciation costs of \$22,503.
- An upgrade, totaling \$511,898, was completed in June 2019, which resulted in unrecorded depreciation costs of \$2,133.

The Comptroller’s Statewide Accounting Management System (SAMS) Manual (Procedure 03.30.10) provides agencies with guidance on reporting capital assets and depreciation expense. The SAMS Manual states that constructions in progress are accumulation of costs incurred during construction of assets. The accumulated costs are held in Construction in Progress until such time as the project is determined to be “substantially complete” (i.e. ready for its intended use).

The Fiscal Control and Internal Auditing Act (FCIAA) (30 ILCS 10/3001) requires all State agencies to establish and maintain a system 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. Good internal control procedures require adequate management oversight and review of accounting policies and procedures as well as an overall review of financial reporting for accuracy and compliance with GAAP.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-001 – Inadequate Control over Monitoring of Capital Assets in Constructions in Progress  
(Continued)**

Governmental Accounting Standards Board Statement No. 34, Paragraphs 18-22, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, capital assets should be reported at historical cost and should be depreciated over their estimated useful lives unless they are either inexhaustible or are infrastructure assets reported using the modified approach. Further, capital assets that are being or have been depreciated should be reported net of accumulated depreciation in the statement of net assets and those that are not being depreciated, such as land or infrastructure assets reported using the modified approach, should be reported separately if the government has a significant amount of these assets. Depreciation expense should be reported in the statement of activities.

In addition, per the University’s Capital Asset Policy, renovations to buildings and land improvements that increase the value or extend the useful life are capitalized. Depreciation is calculated on a straight-line basis over the estimated useful lives of the class of assets. The estimated useful lives being used by the University for building improvements is 20 years.

University officials stated this exception was due to staff turnover and the elimination of positions in the accounting department which led to an oversight on the review of the University’s year-end checklist.

Failure to timely transfer the completed constructions in progress resulted in misclassification of depreciable capital assets and an understatement of current year expenses. In addition, inaccurate and incomplete financial statements were submitted to the Comptroller’s Office. (Finding Code No. 2019-001)

**RECOMMENDATION**

We recommend the University review current practices to determine if enhancements can be implemented to ensure the year-end checklist is properly monitored and each activity has been completed.

**UNIVERSITY RESPONSE**

The University agrees with the finding. The accounting department will place an increased emphasis on the review of the year-end checklist and Facilities Management project reports to ensure projects in construction in progress were capitalized or expensed appropriately.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

**Current Findings – State Compliance**

**2019-002 – 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 2018 covered students, we noted the following:
  - a) The University did not maintain documentation supporting the following classification of students as of the date the University prepared its report to the Department of Public Health (Department):
    - Total official 10th day on-campus headcount;
    - Total number of enrolled and newly enrolled students subject to the requirements;
    - 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 2018 and the number of new covered students first enrolled in Fall 2018 as reported to the Department of Public Health.

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.

In addition, the Illinois Administrative Code (Code) (77 Ill. Admin. Code 694.120(a)), states each post-secondary educational institution shall 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. Further, the Code (77 Ill. Admin. Code 694.120(c)) states in order to determine compliance with the requirements related to the completion and submission of the summary report, the Department or its designated representative may audit student health records, as they relate to certification of immunity, from which personal identifiable information has been deleted in accordance with the Family Educational Rights and Privacy Act of 1974 (20 U.S.C. 1232g) and 34 CFR 99.36.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-002 – Noncompliance with the College Student Immunization Act (Continued)**

Good internal control over compliance requires the University establish and maintain a system of administrative internal controls to provide sufficient documentation to substantiate compliance with the Act.

University officials stated the Immunization Compliance System maintains student immunization data in real time and they did not deem it necessary to maintain a copy of the report used for the annual report. They also stated it was not possible to run a historical report from a date in the past. At any time, current immunization data can be provided as required by the legislation.

- During our detailed testing of students given medical exemptions from the immunization requirements, we noted one of three (33%) students did not present a written statement certified by a physician and was not precluded from registering in a subsequent term or semester.

The Act (110 ILCS 20/4), requires, if no proof of immunization, certification of medical exemption or statement of religious objection from an enrolled student is in the possession of the post-secondary educational institution, the person shall be precluded from registering in a subsequent term or semester until such time as the appropriate documentation is presented to the institution.

University officials stated the exceptions noted were due to oversight of the in-charge nurse.

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

**RECOMMENDATION**

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



**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-002 – Noncompliance with the College Student Immunization Act (Continued)**

**UNIVERSITY RESPONSE**

The University agrees with the finding. The University will retain supporting documents used to complete forms provided by the Department of Public Health. All medical exemptions will be reviewed by the immunization nurse and the nursing supervisor prior to clearing those students for registration.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-003 – 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	\$ 1,806,707
Public Service	646,310
Instructional Resources	559,614
University Publication	3,088
Unique Charges	10,905
Sponsored Credit Programs	35,329
Parking Operations	357,160
Total	<u>\$ 3,419,113</u>

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. 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 the requirements of the *University Guidelines*.

**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.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-004 – Noncompliance with the *University Guidelines* on Subsidies**

Western Illinois University (University) subsidized operations of University activities between accounting entities during Fiscal Year 2019. 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	\$ 905,734	\$ (845,057)
University Stores and Services	\$ (960,679)	\$ (614,799)

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 while the University Stores and Service Centers operate stores and maintenance service centers for all units of the University. As of June 30, 2019, these accounting entities had accounts receivable and inventories totaling \$586,003 for the Student Programs and Services and \$959,507 for the University Stores and Services.

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 management 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. 2019-004, 2018-004, 2017-004, 2016-006, 2015-007, 2014-006, 2013-006, 12-9)

**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.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-004 – Noncompliance with the *University Guidelines on Subsidies* (Continued)**

**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.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-005 – Weakness in Computer Inventory Controls**

Western Illinois University (University) was unable to locate 7 computers during their annual inventory. Additionally, we found the University does not always protect their computers with encryption methods.

During their Fiscal Year 2019 annual inventory, the University determined the computers, original cost totaling \$9,796, were missing. The University had not conducted an assessment to determine if the computers contained confidential information.

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 had the responsibility to ensure that confidential information was protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) were followed.

During the prior engagement, University management stated the University had policies in place to protect the University's data and is now recording information to help in the recovery process. Individual areas on campus are responsible for properly securing or encrypting the data they use as well as properly maintaining their inventory. University policy does not currently require the University Technology (uTech) be officially notified of lost or stolen devices; however, uTech works closely with Property Accounting and Redistribution Center to follow-up on devices reported missing on the annual inventory when notified. In the current examination, University management indicated limited resources have impacted their ability to fully address the weaknesses timely; however, they are still addressing them as resources permit.

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. 2019-005, 2018-005, 2017-005, 2016-007)

**RECOMMENDATION:**

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

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-005 – Weakness in Computer Inventory Controls (Continued)**

**UNIVERSITY RESPONSE:**

The University agrees with the finding. Of the 7 computers noted in the finding as being unaccounted for in inventory, 5 were subsequently found through manual investigation. Evidence of this was provided to the auditors following the evaluation period. The University is taking steps to prevent data storage on local devices and to protect data in the event it is stored. The University does not have any software that stores sensitive data locally on computers. The Administrative Procedures Handbook has been changed to reflect that sensitive data storage on local devices is prohibited. A pilot has begun within the University Technology to enable encryption of PC's should a user not follow policy and store sensitive data locally. Finally, the University is re-engineering its business process around computer inventory. University Technology will become the central authority for receiving, wiping and redistributing computer inventory on campus. All hard drives will be wiped upon receipt at University Technology, prior to being redistributed or surplus to ensure no potential for data loss. Only computers that are beyond useful life and are subject to surplus will be sent to the Property and Accounting Redistribution Center.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-006 – Lack of Adequate Controls over the Review of Internal Controls over External Service Providers**

Western Illinois University (University) did not obtain or conduct timely independent internal control reviews over its external service providers.

We requested the University provide the population of service providers utilized in order to determine if they had reviewed the internal controls over the service providers. In response to our request, the University provided a listing of service providers utilized during the examination period. However, the University was unable to provide documentation demonstrating the completeness of the population.

Due to these conditions, we were unable to conclude the University's population records were complete and accurate under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AU-C § 500, AU-C § 530).

The University utilized various service providers to provide:

- Credit Card Processing,
- Online Classes,
- Emergency Alert System,
- Email,
- Office Suite, and
- Work Order System.

Even give the limitations noted above, we performed testing of the service providers utilized by the University from the listing provided by the University. During testing of the service providers, we noted the University had not:

- Obtained System and Organization Control (SOC) reports or conduct independent internal control reviews for four external service providers.
- Conducted an analysis of the SOC reports to determine the impact of modified opinions or noted deviations.
- Conducted an analysis of the complementary user entity controls documented in the SOC reports.
- Obtained and reviewed SOC reports for subservice organizations or performed alternative procedures to determine the impact on its internal control environment.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-006 – Lack of Adequate Controls over the Review of Internal Controls over External Service Providers (Continued)**

Additionally, it was noted the contracts between the University and the service providers did not contain a requirement for an independent review to be completed.

The University is responsible for the design, implementation, and maintenance of internal controls related to information systems and operations to ensure resources and data are adequately protected from unauthorized or accidental disclosure, modifications, or destruction. This responsibility is not limited due to the process being outsourced.

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. In addition, generally accepted information technology guidance endorses the review and assessment of internal controls related to information systems and operations to assure the accurate processing and security of information.

During the prior examination, University management indicated they had not completed a policy to address the issues due to other priorities. During the current examination, University management indicated the weaknesses had not been fully addressed due to limited resources.

Without having obtained and reviewed a SOC report or another form of independent internal controls review, the University does not have assurance the external service provider's internal controls are adequate. (Finding Code No. 2019-006, 2018-006)



**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-006 – Lack of Adequate Controls over the Review of Internal Controls over External Service Providers (Continued)**

**RECOMMENDATION:**

We recommend the University identify all third-party service providers to determine and document if a review of controls is required. If required, the University should:

- Obtain SOC reports or perform independent reviews of internal controls associated with outsourced systems at least annually.
- Monitor and document the operation of the Complementary User Entity Controls (CUECs) relevant to their operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the usage of the subservice organizations would not impact their internal control environment.
- 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.
- Review contracts with service providers to ensure applicable requirements over the independent review of internal controls are included.

**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. Based on guidance provided, these are vendors that host sensitive data on behalf of the University. If they meet this requirement, a process is now defined to request, evaluate, and document independent risk assessments periodically, depending on the level of risk posed by the data hosted by the vendor.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-007 – Lack of Disaster Contingency Planning or Testing to Ensure Recovery of Computer Systems**

Western Illinois University (University) had not ensured an updated and adequately tested disaster contingency plan existed.

The University relies on its mainframe and servers for maintaining several critical, financially sensitive and/or confidential systems used to meet the University's computing needs. However, we noted the Technology Disaster Recovery Plan (contingency plan) was not updated and mainframe operations were not tested during the examination period.

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 controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation. Additionally, information technology guidance (including the National Institute of Standards and Technology and Governmental Accountability Office) endorses an adequately developed and tested contingency plan. An adequately developed and tested contingency plan would assist the University in ensuring its plan, procedures and available resources (including personnel, hardware, and facilities) are adequate for recovering the University's critical systems within the required timeframes.

During the prior examination, University management indicated University Technology had focused its efforts in completing its alternate recovery facility before updating its contingency plan. The plan to test the contingency plan for mainframe operations did not occur due to budget issues. During the current examination, University management indicated the contingency plan update and testing was delayed due to issues associated with the new mainframe tape encryption system.

Failure to establish an adequately detailed contingency plan and performing recovery testing leaves the University exposed to the possibility of major disruption of services. (Finding Code No. 2019-007)

**RECOMMENDATION:**

We recommend the University ensure its recovery plan is updated to reflect any operational changes. Once updated, the University should ensure its recovery plan is tested at least annually, including all operational platforms and alternate recovery location.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-007 – Lack of Disaster Contingency Planning or Testing to Ensure Recovery of  
Computer Systems (Continued)**

**UNIVERSITY RESPONSE:**

The University agrees with the finding. The University has performed multiple disaster recovery exercises over the past year and updated its contingency plan. These include two tabletop exercises, full mainframe recovery test and full disaster recovery of the distributed server environment. Since all of these activities were performed in the current fiscal year, we believe this finding has already been remediated.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

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

**2019-008 – Inadequate Segregation of Duties and Programmer Access to Production**

Western Illinois University (University) did not enforce controls to ensure adequate segregation of duties over program change authorizations and moving program changes into production. In addition, the University did not restrict programmers' access to the production environment.

The University had established procedures for approving, testing and migrating program changes into the production environment as well as ensuring adequate segregation of duties exist. However, during testing we noted the University's programmers have access to the production environment; thus, creating a segregation of duties weakness. Additionally, during testing of 20 program changes, we noted 11 (55%) changes were approved and moved into the production environment by the programmer.

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. In addition, generally accepted Information Technology guidance endorses the development of adequate change control procedures to ensure proper segregation of duties. These procedures include restricting programmers/analysts from making a change and moving it into the production to ensure all changes have been independently authorized and moved to production.

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 2019-008)

**RECOMMENDATION:**

We recommend the University restrict programmer access to all production programs and data and ensure program changes are adequately approved and consistently monitored. 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 the change is completed. Compensating controls should ensure appropriate management oversight and approval of changes.

**UNIVERSITY RESPONSE:**

The University agrees and will implement the recommendation.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
For the Year Ended June 30, 2019**

**Prior Findings Not Repeated**

**A. Noncompliance with Pell Disbursement Reporting**

During the previous audit, the Western Illinois University (University) did not timely report Pell Grant disbursements to the U.S. Department of Education.

During the current audit, we noted the University timely reported Pell Grant disbursements to the U.S. Department of Education. (Finding Code No. 2018-001, 2017-002, 2016-002, 2015-002, 2014-003)

**B. Noncompliance with Open Meetings Act**

During the previous audit, the University's Board of Trustees (WIU Board) violated the Open Meetings Act by improperly discussing issues in the June 2018 closed session.

During the current audit period, we noted the WIU Board's closed meeting minutes did not include any discussions that needed to be discussed in an open meeting. (Finding Code No. 2018-002)

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2019 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	\$ 492,308	\$ -
Federal Work-Study Program	(M) 84.033	P033A181313	379,063	-
Federal Perkins Loan Program Federal Capital Contributions	(M) 84.038	P038A071313	1,933,356	-
Federal Pell Grant Program				
<i>Federal Pell - 2017-2018</i>	(M) 84.063	P063P171391	16,186	-
<i>Federal Pell - 2018-2019</i>	(M) 84.063	P063P181391	16,490,203	-
<i>Federal Pell - 2019-2020</i>	(M) 84.063	P063P191391	3,097	-
			<u>16,509,486</u>	<u>-</u>
Federal Direct Student Loans				
<i>Federal Direct Student Loans - FY18</i>	(M) 84.268	P268K871391	69,908	-
<i>Federal Direct Student Loans - FY19</i>	(M) 84.268	P268K191391	49,162,622	-
			<u>49,232,530</u>	<u>-</u>
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)				
<i>Teach Grant - 2013-2014</i>	(M) 84.379	P379T141391	(940)	-
<i>Teach Grant - 2018-2019</i>	(M) 84.379	P379T191391	6,089	-
			<u>5,149</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 68,551,892</b>	<b>\$ -</b>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<b>\$ 68,551,892</b>	<b>\$ -</b>

**RESEARCH AND DEVELOPMENT CLUSTER:**

DEPARTMENT OF AGRICULTURE

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</i>	(M) 10.170	SC-19-08	\$ 16,680	\$ -
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**SCHEDULE 1**  
(Continued)

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2019 Expenditures	Amount Provided to Subrecipients
<i>Variety Selection and Integrated Pest Management for Production of High-Value Crops in High Tunnels in Illinois</i>	(M) 10.170	SC-19-04	34,261	-
			50,941	-
Agriculture and Food Research Initiative <i>Oilseed Pennycress: A New Cash Cover-Crop for the Midwest</i>	(M) 10.310	2019-69012-29851	495	-
Passed-Through University of Minnesota <i>Advancing Field Pennycress as a New Oils Feed Biodiesel Feedstock That Does Not Require New Land Commitments</i>	(M) 10.310	H004568901	580	-
Passed-Through Illinois State University <i>Advancing Field Pennycress as a New Oils Feed Biodiesel Feedstock That Does Not Require New Land Commitments</i>	(M) 10.310	A180071S001	45,301	-
			46,376	-
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>\$ 97,317</b>	<b>\$ -</b>
<u>DEPARTMENT OF DEFENSE</u>				
Basic Scientific Research				
Passed-Through University of North Texas				
<i>Advanced Ballistics Technology Material Development, Characterization and Computational Modeling: 1-13-High Rate Deformation and Failure of Materials 2.2.7 Human Response to Ballistic Loading</i>	(M) 12.431	GF40018-1	\$ 170,594	\$ 63,996
<i>Tech Proposal for Advanced Ballistic Tech: A Mechanism Based Approach to Design</i>	(M) 12.431	GF70037-1	150,483	70,433
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>\$ 321,077</b>	<b>\$ 134,429</b>
<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>	(M) 15.225	L16AC00270	\$ 3,659	\$ -
Sport Fish Restoration Program				
Passed-Through Illinois Department of Natural Resources				
<i>Upper Mississippi River (Pool 17, 18, 21) Fish Population Monitoring and Sport Fish Assessment in West Central Illinois</i>	(M) 15.605	RC19F-193-R-05	62,928	-

**SCHEDULE 1**  
(Continued)

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2019 Expenditures	Amount Provided to Subrecipients
Fish and Wildlife Management Assistance				
Passed-Through Illinois Department of Natural Resources				
<i>Asian Carp Removal and Monitoring in the Upper Mississippi River</i>	(M) 15.608	RC18FWS134	28,798	-
<i>Asian Carp Removal and Monitoring in the Upper Mississippi River</i>	(M) 15.608	RC19FWS142	518,978	-
			<u>547,776</u>	<u>-</u>
Wildlife Restoration and Basic Hunter Education				
Passed-Through Illinois Department of Natural Resources				
<i>Using Canvasbacks (Aythya Valisineria) As a Bioindicator of Wetland Quality in the Upper Midwest</i>	(M) 15.611	RC17W192R1	17,966	-
<i>Estimating Home Range Use, Survival, and Abundance of Bobcats in Agriculturally Dominated Landscapes in West Central Illinois</i>	(M) 15.611	RC17W195R1	25,601	-
<i>Waterfowl and Large River Ecology</i>	(M) 15.611	RC19W200R1	53,257	-
Passed-Through University of Illinois				
<i>Illinois Waterfowl Surveys and Investigations</i>	(M) 15.611	09176117061	9,053	-
			<u>105,877</u>	<u>-</u>
U.S. Geological Survey_Research and Data Collection				
<i>Ecological Studies on Asian Carp in the Upper Illinois and Mississippi Rivers</i>	(M) 15.808	G18AC00160	151,536	-
			<u>151,536</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF INTERIOR</b>			<b>\$ 871,776</b>	<b>\$ -</b>
<u>DEPARTMENT OF JUSTICE</u>				
Edward Byrne Memorial Justice Assistance Grant Program				
Passed-Through St. Clair County State's Attorney's Office				
<i>Justice Assistance Grant Partnerships to Reduce Violent Crimes</i>	(M) 16.738	None	\$ 9,054	\$ -
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>\$ 9,054</b>	<b>\$ -</b>
<u>NATIONAL SCIENCE FOUNDATION</u>				
Mathematical and Physical Sciences				
<i>Multiscale Approach to Understand Outflows During High Mass Star Formation</i>	(M) 47.049	1814063	\$ 19,223	\$ -



**SCHEDULE 1**  
(Continued)

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2019 Expenditures	Amount Provided to Subrecipients
<i>MRI: Acquisition of a Liquid Chromatograph Mass Spectrometer for Research and Education</i>	(M) 47.049	1827209	299,742	-
			<u>318,965</u>	<u>-</u>
Geosciences				
<i>MRI: Acquisition of an SEM-EDS System: Advancing Scientific Discovery and Student Scientific Inquiry in Rural Illinois</i>	(M) 47.050	1726355	315,369	-
			<u>315,369</u>	<u>-</u>
Biological Sciences				
<i>Collaborative Research: Parsing the Effects of Host Specificity and Geography on Plant-fungal Symbioses Under Climate Change</i>	(M) 47.074	1457002	68,974	-
			<u>68,974</u>	<u>-</u>
Social, Behavioral, and Economic Sciences				
<i>A Geomorphic and Ecological Analysis of Using Mosses for Controlling Stream Bank Erosion</i>	(M) 47.075	1461773	38,661	4,839
			<u>38,661</u>	<u>4,839</u>
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<b>\$ 741,969</b>	<b>\$ 4,839</b>
<b>DEPARTMENT OF EDUCATION</b>				
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>	(M) 84.327	FY2019060	\$ 37,600	\$ -
			<u>\$ 37,600</u>	<u>\$ -</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 37,600</b>	<b>\$ -</b>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<b>\$ 2,078,793</b>	<b>\$ 139,268</b>
<b>SPECIAL EDUCATION CLUSTER (IDEA):</b>				
<b>DEPARTMENT OF EDUCATION</b>				
Special Education_Preschool Grants Passed-Through Illinois State Board of Education				
<i>Fed-Sp Ed-Preschool Discretionary Illinois Starnet - 2018</i>	84.173A	2018-4605-00-26-062-5440-51	\$ (918)	\$ -
<i>Fed-Sp Ed-Preschool Discretionary Illinois Starnet - 2019</i>	84.173A	2019-4605-00-26-062-5440-51	967,137	-
			<u>966,219</u>	<u>-</u>

**SCHEDULE 1**  
(Continued)

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2019 Expenditures	Amount Provided to Subrecipients
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 966,219</b>	<b>\$ -</b>
<b>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>\$ 966,219</b>	<b>\$ -</b>
<b>OTHER PROGRAMS:</b>				
<u>DEPARTMENT OF AGRICULTURE</u>				
Rural Cooperative Development Grants				
<i>Rural Cooperative Development Grant Program 2017</i>	10.771	GLSX0002008181	\$ 99,304	\$ -
<i>Rural Cooperative Development Grant Program 2018</i>	10.771	GLSX0002148829	111,565	-
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>\$ 210,869</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 FY18</i>	12.002	18-601104	\$ (2)	\$ -
<i>IL Procurement Technical Assistance Center FY19</i>	12.002	19-601104	12,436	-
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>\$ 12,434</b>	<b>\$ -</b>
<u>DEPARTMENT OF JUSTICE</u>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program				
Passed-Through Illinois Law Enforcement Training				
<i>Attorney General First Responder Online Training</i>	16.590	None	\$ 27,453	\$ -
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>\$ 27,453</b>	<b>\$ -</b>
<u>DEPARTMENT OF TRANSPORTATION</u>				
Formula Grants for Rural Areas				
Passed-Through Illinois Department of Transportation				
<i>Rural Transit Assistance Center FY16-18</i>	(M) 20.509	1516101601	\$ 76,422	\$ -
<i>Rural Transit Assistance Center FY19-21</i>	(M) 20.509	5012	336,311	-

**SCHEDULE 1**  
(Continued)

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2019 Expenditures	Amount Provided to Subrecipients
Passed-Through City of Macomb, IL <i>Go West Transit FY19</i>	(M) 20.509	None	221,281	-
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>\$ 634,014</b>	<b>\$ -</b>
<u>SMALL BUSINESS ADMINISTRATION</u>				
Small Business Development Centers				
Passed-Through Illinois Department of Commerce & Economic Opportunity <i>SBDC CY18</i>	59.037	18-561127	\$ 89,652	\$ -
<i>SBDC CY19</i>	59.037	19-181127	14,752	-
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>			<b>\$ 104,404</b>	<b>\$ -</b>
<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 2018</i>	84.002	AEL18006	\$ (28)	\$ -
<i>Central Illinois Adult Education Service Center/Curriculum Publications Clearing 2019</i>	84.002	AEL19006	427,342	-
<i>DAISI Project FY 18</i>	84.002	AEL19003	203,319	-
<i>I-Pathways IL FY18</i>	84.002	AEL19002	180,630	-
			<u>811,263</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	113,978	-
School Leader Recruitment and Support				
Passed-Through Illinois State University				
<i>Illinois Partnership Advancing Rigorous Training (IL-Part)</i>	84.363A	A140017S010	2,100	-
Education Innovation and Research				
Passed-Through DuPage Regional Office of Education				
<i>Partners to Lead DuPage ROE</i>	84.411C	None	14,657	-

**SCHEDULE 1**  
(Continued)

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2019 Expenditures	Amount Provided to Subrecipients
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	171,945	-
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 1,113,943</b>	<b>\$ -</b>
<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 FY18</i>	93.558	FCSWG03648	\$ (127)	\$ -
<b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<b>\$ (127)</b>	<b>\$ -</b>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
AmeriCorps Passed-Through Illinois Department of Public Health <i>AmeriCorps Project 16-17</i>	94.006	77380023E	\$ 1	\$ -
<i>QC AmeriCorps Project 16-17</i>	94.006	77380024E	459	-
<i>QC AmeriCorps Project 17-18</i>	94.006	87380024F	37,295	-
<i>AmeriCorps Project 17-18</i>	94.006	87380023F	102,976	35,000
<i>AmeriCorps Project 18-19</i>	94.006	97380023G	106,166	19,237
			<u>246,897</u>	<u>54,237</u>
Volunteers in Service to America <i>Vista Community Outreach</i>	94.013	13VSNIL001	57,959	-
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<b>\$ 304,856</b>	<b>\$ 54,237</b>

**SCHEDULE 1**  
(Continued)

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Pass-Through/ Contract Number	FY 2019 Expenditures	Amount Provided to Subrecipients
<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	\$ 3,288	\$ -
<i>FFY16 Homeland Security Preparedness Projects and Program</i>				
<i>Management Shsp Terrorism Prevention Activities</i>	97.067	16WIU	43	-
<i>FFY16 School and Campus Security Program Shsp</i>	97.067	16WIUTRG	52,101	-
<i>FFY17 Homeland Security Preparedness Projects and Program</i>				
<i>Management 17WIU</i>	97.067	17WIU	926,471	-
<i>FFY17 Homeland Security 17 SWIUTRG</i>	97.067	17SWIUTRG	226,317	-
<i>FFY17 Law Enforcement Office/Analyst Program ISPS</i>	97.067	17WIUISPS	11,035	-
<i>Jail and Cyber Intelligence Officers Shsp</i>	97.067	17WIUCYBJL	78,487	-
<i>FFY18 Homeland Security Preparedness Projects &amp; Program</i>				
<i>Management 18WIU</i>	97.067	18WIU	34	-
<i>FFY18 Homeland Security 18 SWIUTRG</i>	97.067	18SWIUTRG	42	-
			<u>1,297,818</u>	<u>-</u>
Passed-Through Illinois Law Enforcement Training and Standards Board				
<i>FFY17 Homeland Security State Homeland Security Program</i>	97.067	NONE	262,188	-
			<u>262,188</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<b>\$ 1,560,006</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 75,564,756</b>	<b>\$ 193,505</b>

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

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2019**

**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, 2019, 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, 2019.

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, 2019 was \$1,665,335. There were no new loans issued through the Federal Perkins Program during the year ended June 30, 2019.

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

(Continued)

**For the Year Ended June 30, 2019**

**NOTE 3 - NON-CASH ASSISTANCE**

The University did not receive any federal non-cash assistance during the fiscal year ended June 30, 2019.

**NOTE 4 – FEDERAL UNEARNED REVENUE**

The University did not have any unearned revenue related to federal programs as of June 30, 2019.

**NOTE 5 - INSURANCE**

During fiscal year ended 2019, 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.

STATE OF ILLINOIS  
 WESTERN ILLINOIS UNIVERSITY  
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
 APPROPRIATIONS FOR FISCAL YEAR 2019  
 Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 - October 31	Total Expenditures 16 Months Ended October 31	Balances Lapsed October 31
<b>Public Act 100-0586</b>					
<b><u>APPROPRIATED FUNDS</u></b>					
<b>EDUCATION ASSISTANCE FUND (007)</b>					
Operational Expenses	\$ 47,226,700	\$ 47,226,700	\$ -	\$ 47,226,700	\$ -
<b>STATE COLLEGE AND UNIVERSITY TRUST FUND (417)</b>					
Scholarships - License Plates	10,000	-	-	-	10,000
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 47,236,700</b>	<b>\$ 47,226,700</b>	<b>\$ -</b>	<b>\$ 47,226,700</b>	<b>\$ 10,000</b>

**NOTES:**

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the University's records as of October 31, 2019 and has been reconciled to the State Comptroller records.
- Note 2: Expenditure amounts are vouchers approved and paid by the University and submitted to the Office of the State Comptroller for reimbursement of payments made to vendors.



STATE OF ILLINOIS  
 WESTERN ILLINOIS UNIVERSITY  
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
 For the Fiscal Years Ended June 30, 2019 and 2018

	Fiscal Year	
	2019 P.A. 100-0586	2018 P.A. 100-0021
<b>EDUCATION ASSISTANCE FUND (007)</b>		
Appropriations (net of transfers)	\$ 47,226,700	\$ 46,300,700
Expenditures		
Personal Services	\$ -	\$ 40,883,000
Contractual services	-	2,449,400
Commodities	-	187,300
Equipment	-	351,900
Operation of Automotive Equipment	-	58,400
Telecommunications	-	131,900
Social Security/Medicare	-	2,238,800
Operational Expenses	47,226,700	-
Total expenditures	47,226,700	46,300,700
Lapsed balances	\$ -	\$ -
<b>STATE COLLEGE AND UNIVERSITY TRUST FUND (417)</b>		
Appropriations (net of transfers)	\$ 10,000	\$ 20,000
Expenditures		
Scholarships	-	-
Lapsed balances	\$ 10,000	\$ 20,000
<b>GRAND TOTAL, ALL FUNDS</b>		
Appropriations (net of transfers)	\$ 47,236,700	\$ 46,320,700
Expenditures	47,226,700	46,300,700
Lapsed balances	\$ 10,000	\$ 20,000

**Notes:**

- Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the University's records as of October 31, 2019 and September 30, 2018, and have been reconciled to State Comptroller.
- Note 2: Expenditure amounts are vouchers approved and paid by the University and submitted to the Office of the State Comptroller for reimbursement of payments made to vendors.

STATE OF ILLINOIS  
 WESTERN ILLINOIS UNIVERSITY  
 SCHEDULE OF CHANGES IN STATE PROPERTY  
 For the Year Ended June 30, 2019

	Balance June 30, 2018	Additions	Retirements/ Adjustments	Transfers	Balance June 30, 2019
<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	5,257,684	1,303,785	-	(1,475,140)	5,086,329
<b>Total non-depreciable capital assets</b>	<b>9,514,114</b>	<b>1,303,785</b>	<b>-</b>	<b>(1,475,140)</b>	<b>9,342,759</b>
<b>Depreciable capital assets:</b>					
Site improvements	46,797,367	422,688	-	-	47,220,055
Buildings and building improvements	365,672,368	5,447	-	1,475,140	367,152,955
Equipment	77,970,219	1,869,525	(637,878)	10,325	79,212,191
Capital lease equipment	184,782	-	-	(10,325)	174,457
<b>Total depreciable capital assets</b>	<b>490,624,736</b>	<b>2,297,660</b>	<b>(637,878)</b>	<b>1,475,140</b>	<b>493,759,658</b>
<b>Less accumulated depreciation:</b>					
Site improvements	25,000,763	1,605,538	-	-	26,606,301
Buildings and building improvements	186,071,983	11,032,011	-	-	197,103,994
Equipment	73,495,540	1,510,830	(624,984)	10,325	74,391,711
Capital lease equipment	51,358	37,473	-	(10,325)	78,506
<b>Total accumulated depreciation</b>	<b>284,619,644</b>	<b>14,185,852</b>	<b>(624,984)</b>	<b>-</b>	<b>298,180,512</b>
<b>Total depreciable capital assets, net</b>	<b>206,005,092</b>	<b>(11,888,192)</b>	<b>(12,894)</b>	<b>1,475,140</b>	<b>195,579,146</b>
<b>Capital assets, net</b>	<b>\$ 215,519,206</b>	<b>\$ (10,584,407)</b>	<b>\$ (12,894)</b>	<b>\$ -</b>	<b>\$ 204,921,905</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 the State Comptroller.

**SCHEDULE 5**

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
COMPARATIVE SCHEDULE OF INCOME FUND REVENUES AND EXPENDITURES  
For the Years Ended June 30, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>INCOME FUND</b>		
<b>REVENUES</b>		
Tuition	\$ 60,816,842	\$ 67,774,987
Other student charges	2,355,064	2,205,174
Fines	1,785	2,185
Finance charges	347,231	389,569
Interest	181,761	228,808
Other	389,312	841,444
	<b>64,091,995</b>	<b>71,442,167</b>
 <b>EXPENDITURES</b>		
Personal services	44,424,635	48,785,819
Contractual services	7,153,549	7,469,771
Travel	294,852	347,871
Commodities	703,017	750,747
Library books and equipment	1,381,265	1,385,161
Operation of automotive equipment	119,289	75,148
Telecommunications	146,284	185,032
Awards, grants, and matching funds	7,413,599	7,487,753
FICA/Medicare contributions	657,017	486,480
Group insurance	209,800	209,800
Permanent improvements	13,910	26,618
Tuition and fees waived	7,484,956	7,670,995
Employment security	10,375	18,865
	<b>70,012,548</b>	<b>74,900,060</b>
 <b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>\$ (5,920,553)</b>	<b>\$ (3,457,893)</b>

STATE OF ILLINOIS  
 WESTERN ILLINOIS UNIVERSITY  
 COMPARATIVE SCHEDULE OF CASH AND CASH EQUIVALENTS  
 June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<b>Cash and cash equivalents</b>		
Cash on hand	\$ 56,646	\$ 56,385
Checking accounts:		
Morton Community Bank (non-interest bearing)	101,352	124,976
Illinois Funds (2019, 2.274%; 2018, 1.314%)	821,077	2,096,936
Morton Community Bank (2019, 2.466%; 2018, 1.527%)	<u>46,881,437</u>	<u>50,631,472</u>
Total cash and cash equivalents	<u>\$ 47,860,512</u>	<u>\$ 52,909,769</u>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES AND NEW LOANS  
For the Year Ended June 30, 2019**

**Schedule A - Federal Financial Component**

Total federal expenditures reported on SEFA	\$ 75,564,756
Total new loans made	-
Amount of federal loan balances at beginning of the year	-
Total Schedule A	<u>\$ 75,564,756</u>

**Schedule B - Total Financial Component**

Total operating expenses	\$ 236,058,132
Total nonoperating expenses	32,434,310
Total new loans made	49,232,530
Amount of federal loan balances at beginning of the year	2,193,951
Total Schedule B	<u>\$ 319,918,923</u>

**Schedule C**

Total Schedule A	\$ 75,564,756	23.6%
Total nonfederal expenses	<u>244,354,167</u>	<u>76.4%</u>
Total Schedule C	<u>\$ 319,918,923</u>	<u>100.0%</u>

\* Loan amounts are included throughout the SEFA schedule and included in the total expenditures on the SEFA.

**Note:** These schedules are used to determine the University's single audit costs in accordance with the Uniform Guidance.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SUMMARY OF INDIRECT COST REIMBURSEMENTS  
STATEMENT OF SOURCES AND APPLICATIONS  
For the Years Ended June 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
<b>SOURCES</b>		
Federal	\$ 610,804	\$ 600,465
State	343,600	309,849
Private	27,952	19,670
Other	223,640	107,455
	<u>1,205,996</u>	<u>1,037,439</u>
<b>APPLICATIONS</b>		
Research	110,450	117,674
Academic support	106,967	91,501
Institutional support	315,993	251,951
	<u>533,410</u>	<u>461,126</u>
<b>EXCESS OF SOURCES OVER APPLICATIONS</b>	672,586	576,313
<b>TRANSFERS AND OTHER DEDUCTIONS</b>		
Transfers to other funds	<u>(133,742)</u>	<u>(133,996)</u>
<b>EXCESS OF SOURCES OVER APPLICATIONS AFTER TRANSFERS AND OTHER DEDUCTIONS</b>	538,844	442,317
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>1,704,343</u>	<u>1,262,026</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 2,243,187</u></u>	<u><u>\$ 1,704,343</u></u>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SUMMARY OF INDIRECT COST REIMBURSEMENTS  
CALCULATION SHEET FOR INDIRECT COST CARRY-FORWARD (UNAUDITED)  
For the Year Ended June 30, 2019**

**1. Cash and cash equivalents balance**

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

Add:

Cash.....	\$	2,278,068	
Cash equivalents.....	\$	-	
Bank deposits.....	\$	-	
Marketable securities.....	\$	-	
Certificates of deposit.....	\$	-	
Repurchase agreements.....	\$	-	
Other cash equivalent items.....	\$	-	
Interfund receivables.....	\$	-	\$ 2,278,068

**2. Allocated reimbursements**

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

\$ 1,422,516; enter 30% of this amount..... \$ 426,755

**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.....	\$	44,606
Encumbrances.....	\$	-
Total.....	\$	44,606

**5. Indirect cost carry-forward**

a. Enter the total of items 2, 3 and 4..... \$ 471,361

b. Subtract from item 1 \$ 1,806,707

If a positive number results, enter here and remit for deposit in the Income Fund..... \$ 1,806,707

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
CALCULATION OF CURRENT EXCESS FUNDS (UNAUDITED)  
June 30, 2019**

	<u>Auxiliary Enterprises - Revenue Bond</u>			
	<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)	\$ 3,253,155	\$ 1,849,422	\$ 3,902,239	\$ 9,004,816
<b>WORKING CAPITAL ALLOWANCES:</b>				
Highest month's expenditures	1,043,940	311,720	4,577,397	5,933,057
Encumbrances and current liabilities paid in lapse period	158,839	53,390	617,305	829,534
Refundable deposits/unearned revenue	25,718	75,161	75,027	175,906
Allowance for sick leave/vacation payouts	41,386	17,150	97,338	155,874
Total working capital allowances (B)	<u>1,269,883</u>	<u>457,421</u>	<u>5,367,067</u>	<u>7,094,371</u>
<b>CURRENT EXCESS FUNDS:</b>				
Deduct B from A (C)	<u>1,983,272</u>	<u>1,392,001</u>	<u>(1,464,828)</u>	<u>1,910,445</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>\$ 1,983,272</u>	<u>\$ 1,392,001</u>	<u>\$ (1,464,828)</u>	<u>\$ 1,910,445</u>



**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**CALCULATION OF CURRENT EXCESS FUNDS (UNAUDITED)**  
**June 30, 2019**

	<b>Public Service 02</b>	<b>Student Programs and Services 03</b>	<b>Instructional Resources and Services 04</b>	<b>University Stores and Service Centers 05</b>	<b>University Publications 06</b>	<b>Sponsored Credit Programs 08</b>	<b>University Services 12</b>
<b>CURRENT AVAILABLE FUNDS:</b>							
Cash and cash equivalents	\$ 1,513,340	\$ (845,057)	\$ 1,289,923	\$ (614,799)	\$ 4,867	\$ 44,282	\$ 222,987
Interfund receivables	249	290	300	10,296	-	-	-
Total current available funds (A)	<u>1,513,589</u>	<u>(844,767)</u>	<u>1,290,223</u>	<u>(604,503)</u>	<u>4,867</u>	<u>44,282</u>	<u>222,987</u>
<b>WORKING CAPITAL ALLOWANCES:</b>							
Highest month's expenditures	567,015	4,715,150	434,201	566,552	775	5,530	275,723
Encumbrances and current liabilities paid in lapse period	171,450	194,305	48,125	143,095	1,004	3,423	38,255
Refundable deposits/unearned revenue	62,028	60,536	12,758	-	-	-	-
Total working capital allowances (B)	<u>800,493</u>	<u>4,969,991</u>	<u>495,084</u>	<u>709,647</u>	<u>1,779</u>	<u>8,953</u>	<u>313,978</u>
<b>CURRENT EXCESS FUNDS:</b>							
Deduct B from A (C)	<u>713,096</u>	<u>(5,814,758)</u>	<u>795,139</u>	<u>(1,314,150)</u>	<u>3,088</u>	<u>35,329</u>	<u>(90,991)</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>(66,786)</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>\$ 646,310</u>	<u>\$ (6,128,946)</u>	<u>\$ 559,614</u>	<u>\$ (1,321,270)</u>	<u>\$ 3,088</u>	<u>\$ 35,329</u>	<u>\$ (90,991)</u>

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**CALCULATION OF CURRENT EXCESS FUNDS (UNAUDITED)**  
**June 30, 2019**

	Unique Charge Programs					
	RPTA Travel & Activities 07	Honors Study Abroad 07	Econ Peru 07	RPTA 485 Fly Fisheries 07	Art in NYC 07	WIU Livestock Judging 07
<b>CURRENT AVAILABLE FUNDS:</b>						
Cash and cash equivalents	\$ 600	\$ 2,555	\$ 250	\$ 1,159	\$ 6,429	\$ (112)
Interfund receivables	-	600	-	-	600	-
Total current available funds (A)	600	3,155	250	1,159	7,029	(112)
<b>WORKING CAPITAL ALLOWANCES:</b>						
Highest month's expenditures	-	-	-	-	-	-
Encumbrances and current liabilities paid in lapse period	-	-	250	589	1,042	-
Refundable deposits/unearned revenue	-	-	-	-	-	-
Total working capital allowances (B)	-	-	250	589	1,042	-
<b>CURRENT EXCESS FUNDS:</b>						
Deduct B from A (C)	600	3,155	-	570	5,987	(112)
<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	\$ 600	\$ 3,155	\$ -	\$ 570	\$ 5,987	\$ (112)

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**CALCULATION OF CURRENT EXCESS FUNDS (UNAUDITED) (Continued)**  
**June 30, 2019**

	<b>Unique Charge Programs (Continued)</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>British Media Study 07</b>	<b>EOCEE Fall 2017 07</b>	<b>Intl Health Ecuador 07</b>
<b>CURRENT AVAILABLE FUNDS:</b>							
Cash and cash equivalents	\$ 12,619	\$ -	\$ 3,434	\$ -	\$ 12	\$ 13,279	\$ 534
Interfund receivables	600	-	-	-	-	-	-
Total current available funds (A)	<u>13,219</u>	<u>-</u>	<u>3,434</u>	<u>-</u>	<u>12</u>	<u>13,279</u>	<u>534</u>
<b>WORKING CAPITAL ALLOWANCES:</b>							
Highest month's expenditures	-	-	-	-	-	-	-
Encumbrances and current liabilities paid in lapse period	-	-	869	-	-	-	534
Refundable deposits/unearned revenue	-	-	23,655	-	-	18,290	-
Total working capital allowances (B)	<u>-</u>	<u>-</u>	<u>24,524</u>	<u>-</u>	<u>-</u>	<u>18,290</u>	<u>534</u>
<b>CURRENT EXCESS FUNDS:</b>							
Deduct B from A (C)	<u>13,219</u>	<u>-</u>	<u>(21,090)</u>	<u>-</u>	<u>12</u>	<u>(5,011)</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>	<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>\$ 13,219</u>	<u>\$ -</u>	<u>\$ (21,090)</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ (5,011)</u>	<u>\$ -</u>

STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
CALCULATION OF CURRENT EXCESS FUNDS (UNAUDITED) (Continued)  
June 30, 2019

	Unique Charge Programs (Continued)			
	EOCEE	WISE	RPTA	Total
	Fall 2018 07	Spain SP17 07	Consortium 07	
<b>CURRENT AVAILABLE FUNDS:</b>				
Cash and cash equivalents	\$ 1,518	\$ 12,710	\$ 282	\$ 55,269
Interfund receivables	-	600	-	2,400
Total current available funds (A)	1,518	13,310	282	57,669
<b>WORKING CAPITAL ALLOWANCES:</b>				
Highest month's expenditures	-	-	-	-
Encumbrances and current liabilities paid in lapse period	1,535	-	-	4,819
Refundable deposits/unearned revenue	-	-	-	41,945
Total working capital allowances (B)	1,535	-	-	46,764
<b>CURRENT EXCESS FUNDS:</b>				
Deduct B from A (C)	(17)	13,310	282	10,905
<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	\$ (17)	\$ 13,310	\$ 282	\$ 10,905

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**CALCULATION OF CURRENT EXCESS FUNDS (UNAUDITED) (Continued)**  
**June 30, 2019**

	<b>Auxiliary Enterprises - Other</b>		
	<b>Parking Operations 11</b>	<b>Transit Fee/ QC Bookstore 13</b>	<b>Total</b>
	<b>CURRENT AVAILABLE FUNDS:</b>		
Cash and cash equivalents	\$ 533,413	\$ 12,907	\$ 546,320
Interfund receivables	-	-	-
Total current available funds (A)	533,413	12,907	546,320
<b>WORKING CAPITAL ALLOWANCES:</b>			
Highest month's expenditures	54,376	151,573	205,949
Encumbrances and current liabilities paid in lapse period	10,000	2,770	12,770
Refundable deposits/unearned revenue	-	3,943	3,943
Total working capital allowances (B)	64,376	158,286	222,662
<b>CURRENT EXCESS FUNDS:</b>			
Deduct B from A (C)	469,037	(145,379)	323,658
<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)	(111,877)	-	(111,877)
Enter the sum of C and D and move the amount due, if any, for deposit in the Income Fund	\$ 357,160	\$ (145,379)	\$ 211,781

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
For the Year Ended June 30, 2019**

**UNIVERSITY ACCOUNTING ENTITIES AND RELATED SOURCES OF  
REVENUES AND PURPOSES**

**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.

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**For the Year Ended June 30, 2019**

**UNIVERSITY ACCOUNTING ENTITIES AND RELATED SOURCES OF**  
**REVENUES AND PURPOSES (Continued)**

**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.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
For the Year Ended June 30, 2019**

**UNIVERSITY ACCOUNTING ENTITIES AND RELATED SOURCES OF  
REVENUES AND PURPOSES (Continued)**

**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.



STATE OF ILLINOIS  
 WESTERN ILLINOIS UNIVERSITY  
 CURRENT FUNDS, UNRESTRICTED, OTHER  
 BALANCE SHEET BY ENTITY  
 June 30, 2019

	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	\$ 2,278,068	\$ 1,512,530	\$ (848,502)	\$ 1,289,823	\$ (625,344)	\$ 4,867	\$ 55,268	\$ 44,282	\$ 20,597	\$ 1,778,107	\$ 222,987	\$ 5,732,683
Cash, change funds	-	810	3,445	100	10,545	-	-	-	-	-	-	14,900
Accounts receivable, net	-	101,805	543,768	54,033	37,882	9	2,400	-	-	-	-	739,897
Inventories	-	23,777	42,235	89,264	921,625	-	-	-	-	-	-	1,076,901
Other	-	-	164,252	10,671	7,796	-	-	-	-	-	-	182,719
Investment in plant:												
Equipment	-	254,182	178,210	95,734	420,223	-	-	-	-	-	-	948,349
Building	-	-	248,379	-	145,571	-	-	-	-	-	60,952	454,902
<b>TOTAL ASSETS</b>	<b>2,278,068</b>	<b>1,893,104</b>	<b>331,787</b>	<b>1,539,625</b>	<b>918,298</b>	<b>4,876</b>	<b>57,668</b>	<b>44,282</b>	<b>20,597</b>	<b>1,778,107</b>	<b>283,939</b>	<b>9,150,351</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>												
Deferred outflows of resources - pension	1,636	-	-	-	-	-	-	-	-	-	-	1,636
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,279,704</b>	<b>1,893,104</b>	<b>331,787</b>	<b>1,539,625</b>	<b>918,298</b>	<b>4,876</b>	<b>57,668</b>	<b>44,282</b>	<b>20,597</b>	<b>1,778,107</b>	<b>283,939</b>	<b>9,151,987</b>
<b>LIABILITIES AND FUND BALANCES</b>												
<b>LIABILITIES</b>												
Accrued salaries and wages	18,470	126,397	143,713	11,022	17,471	1,004	-	3,423	-	-	38,108	359,608
Accounts payable	16,411	26,272	41,261	30,547	108,557	-	4,818	-	132	-	147	228,145
Accrued compensated absences	-	-	-	-	-	-	-	-	-	632,450	-	632,450
Deferred revenue	-	62,028	60,536	12,758	-	-	41,945	-	-	-	-	177,267
Lease obligations payable	-	-	-	-	110,068	-	-	-	-	-	-	110,068
<b>Total liabilities</b>	<b>34,881</b>	<b>214,697</b>	<b>245,510</b>	<b>54,327</b>	<b>236,096</b>	<b>1,004</b>	<b>46,763</b>	<b>3,423</b>	<b>132</b>	<b>632,450</b>	<b>38,255</b>	<b>1,507,538</b>
<b>FUND BALANCES (DEFICIT)</b>												
Current unrestricted	2,244,823	1,357,438	(816,532)	1,154,039	219,357	3,872	10,905	40,859	20,465	1,145,657	184,731	5,565,614
Renewals and replacements	-	66,787	314,188	235,525	7,119	-	-	-	-	-	-	623,619
Net investment in plant	-	254,182	588,621	95,734	455,726	-	-	-	-	-	60,953	1,455,216
<b>Total fund balances</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>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,279,704</b>	<b>\$ 1,893,104</b>	<b>\$ 331,787</b>	<b>\$ 1,539,625</b>	<b>\$ 918,298</b>	<b>\$ 4,876</b>	<b>\$ 57,668</b>	<b>\$ 44,282</b>	<b>\$ 20,597</b>	<b>\$ 1,778,107</b>	<b>\$ 283,939</b>	<b>\$ 9,151,987</b>

STATE OF ILLINOIS  
 WESTERN ILLINOIS UNIVERSITY  
 CURRENT FUNDS, UNRESTRICTED, OTHER  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BY ENTITY  
 For the Year Ended June 30, 2019

	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	\$ -	\$ 198,940	\$ 8,951,564	\$ 1,417,256	\$ 1,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 10,569,659
Indirect cost recovery	1,100,225	-	-	-	-	-	-	-	-	-	-	1,100,225
Investment income	35,160	18,566	81,332	21,127	23,702	100	3	85	353	35,485	4,338	220,251
Sales and subscriptions	-	172,126	214,042	112,461	1,512,414	1,175	3,030	-	-	-	-	2,015,248
Charges for services	57,000	2,307,867	880,841	105,845	1,685,264	-	369,627	141,873	6,900	-	5,000	5,560,217
Athletic guarantees	-	-	718,500	-	-	-	-	-	-	-	-	718,500
Other	3,351	3,436	1,093,014	76,370	127,053	613	80	3,605	-	-	-	1,307,522
Gifts	10,260	46,923	2,745	281	1,191	-	5,010	-	11,556	-	-	77,966
Expended for plant facilities	38,560	79,091	30,214	-	26,290	-	-	-	-	-	-	174,155
Other fixed asset additions	3,000	-	500	-	28,622	-	-	-	-	-	-	32,122
<b>Total revenues and other additions</b>	<b>1,247,556</b>	<b>2,826,949</b>	<b>11,972,752</b>	<b>1,733,340</b>	<b>3,406,415</b>	<b>1,888</b>	<b>377,750</b>	<b>145,563</b>	<b>18,809</b>	<b>35,485</b>	<b>9,358</b>	<b>21,775,865</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>												
Cost of sales	-	91,168	41,330	(14,221)	1,386,834	-	186	-	-	-	-	1,505,297
Personal services	31,573	1,451,703	3,234,021	494,195	557,674	990	3,101	38,505	372	43,554	1,177,559	7,033,247
Contractual services	332,529	443,581	6,127,632	508,193	298,319	311	333,601	25,190	707	-	488,242	8,558,305
Telecommunications	2,534	18,516	128,059	10,586	157,369	-	346	-	-	-	4,450	321,860
Travel	15,839	19,438	160,918	33,961	226,016	-	14,548	3,821	90	-	2,610	477,241
Retirement	1,600	-	-	-	-	-	-	-	-	-	-	1,600
Commodities	23,223	92,795	796,077	421,931	166,246	350	8,135	4,984	1,763	-	7,898	1,523,402
Equipment	124,772	182,479	334,400	113,866	41,297	-	260	368	267	-	980	798,689
Scholarships	-	6,602	2,310,818	9,500	-	-	-	-	-	-	-	2,326,920
Compensated absences adjustment	-	-	-	-	-	-	-	-	-	(139,175)	-	(139,175)
Athletic guarantees	-	-	89,222	-	-	-	-	-	-	-	-	89,222
Other	1,304	174,829	315,417	98,580	164,610	109	511	62,874	944	419	(1,809,000)	(989,403)
Other fixed asset deductions	-	74,031	93,791	50,193	154,432	-	-	-	-	-	9,909	382,356
<b>Total expenditures and other deductions</b>	<b>533,374</b>	<b>2,555,142</b>	<b>13,631,685</b>	<b>1,726,784</b>	<b>3,152,797</b>	<b>1,760</b>	<b>360,688</b>	<b>135,742</b>	<b>4,143</b>	<b>(95,202)</b>	<b>(117,352)</b>	<b>21,889,561</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCES BEFORE TRANSFERS</b>	<b>714,182</b>	<b>271,807</b>	<b>(1,658,933)</b>	<b>6,556</b>	<b>253,618</b>	<b>128</b>	<b>17,062</b>	<b>9,821</b>	<b>14,666</b>	<b>130,687</b>	<b>126,710</b>	<b>(113,696)</b>
<b>TRANSFERS</b>												
Transfers to other funds, current funds	(133,742)	-	-	-	-	-	-	-	-	-	-	(133,742)
Transfers to other funds, plant funds	(41,560)	-	26,387	-	(11,864)	-	-	-	-	-	-	(27,037)
Transfers for lease obligation payments	-	-	-	-	(42,049)	-	-	-	-	-	-	(42,049)
<b>Total transfers</b>	<b>(175,302)</b>	<b>-</b>	<b>26,387</b>	<b>-</b>	<b>(53,913)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(202,828)</b>
<b>NET INCREASE (DECREASE) FOR THE YEAR</b>	<b>538,880</b>	<b>271,807</b>	<b>(1,632,546)</b>	<b>6,556</b>	<b>199,705</b>	<b>128</b>	<b>17,062</b>	<b>9,821</b>	<b>14,666</b>	<b>130,687</b>	<b>126,710</b>	<b>(316,524)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>1,705,943</b>	<b>1,406,600</b>	<b>1,718,823</b>	<b>1,478,742</b>	<b>482,497</b>	<b>3,744</b>	<b>(6,157)</b>	<b>31,038</b>	<b>5,799</b>	<b>1,014,970</b>	<b>118,974</b>	<b>7,960,973</b>
<b>FUND BALANCES (DEFICIT), END 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>

STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS  
BALANCE SHEET BY ENTITY  
June 30, 2019

	University Union	Recreation Facility	University Housing and Dining	Total
<b>ASSETS</b>				
<b>Current funds:</b>				
Cash and investments	\$3,253,155	\$1,849,422	\$ 3,902,239	\$ 9,004,816
Accounts and interest receivable, less allowance for doubtful accounts of \$2,657,700	382,343	88,288	1,783,919	2,254,550
Inventories	752,671	17,534	-	770,205
Prepaid Expense	-	-	994	994
<b>Total assets, current funds</b>	<b>4,388,169</b>	<b>1,955,244</b>	<b>5,687,152</b>	<b>12,030,565</b>
<b>Plant funds:</b>				
Cash - retirement of indebtedness	30,198	21,927	565,291	617,416
Cash and investments - renewals and replacements	1,023,486	992,791	13,606,947	15,623,224
Investment in plant, net:				
Land, buildings, and improvements	7,853,063	11,513,630	62,000,044	81,366,737
Equipment	7,080	80,845	128,736	216,661
Construction in progress	671,736	-	-	671,736
Bond issuance costs	-	18,293	197,818	216,111
Unamortized losses on debt refunding	2,900	35,736	157,777	196,413
<b>Total assets, plant funds</b>	<b>9,588,463</b>	<b>12,663,222</b>	<b>76,656,613</b>	<b>98,908,298</b>
<b>TOTAL ASSETS</b>	<b>13,976,632</b>	<b>14,618,466</b>	<b>82,343,765</b>	<b>110,938,863</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
<b>Current funds:</b>				
Accrued payroll	63,817	33,902	229,087	326,806
Accounts payable	83,558	19,488	354,018	457,064
Unearned revenue	25,718	75,161	75,027	175,906
Accrued compensated absences	195,094	80,847	458,857	734,798
<b>Total liabilities, current funds</b>	<b>368,187</b>	<b>209,398</b>	<b>1,116,989</b>	<b>1,694,574</b>
<b>FUND BALANCES</b>				
Fund balances, reserve for operations	4,019,982	1,745,846	4,570,163	10,335,991
<b>Total liabilities and fund balances, current funds</b>	<b>4,388,169</b>	<b>1,955,244</b>	<b>5,687,152</b>	<b>12,030,565</b>
<b>LIABILITIES</b>				
<b>Plant funds:</b>				
Accounts payable and accrued payroll	775	-	980	1,755
Accrued interest	30,116	22,095	564,225	616,436
Revenue bonds payable	3,674,009	2,210,348	45,156,392	51,040,749
Certificates of participation payable	-	-	780,451	780,451
<b>Total liabilities, plant funds</b>	<b>3,704,900</b>	<b>2,232,443</b>	<b>46,502,048</b>	<b>52,439,391</b>
<b>FUND BALANCES</b>				
Retirement of indebtedness	82	18,125	198,884	217,091
Renewals, replacements reserve	1,022,711	992,791	13,605,967	15,621,469
Investment in plant, net	4,860,770	9,419,863	16,349,714	30,630,347
<b>Total fund balances, plant funds</b>	<b>5,883,563</b>	<b>10,430,779</b>	<b>30,154,565</b>	<b>46,468,907</b>
<b>Total liabilities and fund balances, plant funds</b>	<b>9,588,463</b>	<b>12,663,222</b>	<b>76,656,613</b>	<b>98,908,298</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 13,976,632</b>	<b>\$ 14,618,466</b>	<b>\$ 82,343,765</b>	<b>\$ 110,938,863</b>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BY ENTITY  
For the Year Ended June 30, 2019**

	University Union	Recreation Facility	University Housing & Dining	Total
<b>REVENUES</b>				
Room and board	\$ -	\$ -	\$ 24,538,907	\$ 24,538,907
Graduate and family housing	-	-	203,885	203,885
Sales and services	2,282,539	452,582	1,249,308	3,984,429
Student fees	2,333,689	2,192,391	523,551	5,049,631
Investment income	107,397	50,193	543,435	701,025
Other	98,685	18,075	1,235,925	1,352,685
<b>Total revenues</b>	<b>4,822,310</b>	<b>2,713,241</b>	<b>28,295,011</b>	<b>35,830,562</b>
<b>OPERATING EXPENDITURES</b>				
Cost of merchandise sold	1,506,962	35,623	-	1,542,585
Personal services:				
Student	138,417	258,885	1,041,760	1,439,062
Regular	1,777,419	919,835	5,891,711	8,588,965
Compensated absences	(52,330)	(27,082)	(173,464)	(252,876)
Fringe benefits	55,174	28,164	238,495	321,833
Food service and catering	14,037	653	9,126,262	9,140,952
Contractual services	142,380	41,671	577,315	761,366
Supplies	33,505	70,688	180,471	284,664
Travel	1,920	276	7,632	9,828
Utilities	214,551	142,051	2,155,340	2,511,942
Telephone	13,546	3,737	39,173	56,456
Repairs and maintenance	90,238	62,051	857,249	1,009,538
Insurance	23,745	14,811	225,790	264,346
Other financial	26,800	2,660	13,205	42,665
Equipment	8,522	2,531	28,098	39,151
Bad debts	5,338	2,156	(53,019)	(45,525)
Administrative support	163,025	92,119	946,210	1,201,354
Miscellaneous	94,915	32,035	1,313,054	1,440,004
<b>Total operating expenditures</b>	<b>4,258,164</b>	<b>1,682,864</b>	<b>22,415,282</b>	<b>28,356,310</b>
<b>EXCESS OF REVENUES OVER OPERATING EXPENDITURES</b>	<b>564,146</b>	<b>1,030,377</b>	<b>5,879,729</b>	<b>7,474,252</b>
<b>TRANSFERS</b>				
Transfers for principal and interest	(71,465)	(52,126)	(1,157,142)	(1,280,733)
Transfers for renewals, replacements, deferred maintenance and equipment reserve	(42,074)	(102,022)	(435,993)	(580,089)
<b>Total transfers</b>	<b>(113,539)</b>	<b>(154,148)</b>	<b>(1,593,135)</b>	<b>(1,860,822)</b>
<b>NET INCREASE FOR THE YEAR</b>	<b>450,607</b>	<b>876,229</b>	<b>4,286,594</b>	<b>5,613,430</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>3,569,375</b>	<b>869,617</b>	<b>283,569</b>	<b>4,722,561</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 4,019,982</b>	<b>\$ 1,745,846</b>	<b>\$ 4,570,163</b>	<b>\$ 10,335,991</b>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS  
PLANT FUNDS STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY  
For the Year Ended June 30, 2019**

	University Union	Recreation Facility	University Housing & Dining	Total
<b>Retirement of indebtedness</b>				
Fund balances, July 1, 2018	\$ -	\$ 20,410	\$ 215,102	\$ 235,512
Interest income	82	79	845	1,006
Bond issuance expenditures	-	(2,360)	(17,041)	(19,401)
Retirement of bonds	(259,861)	(360,244)	(3,979,895)	(4,600,000)
Interest paid, bonds	(145,509)	(106,212)	(2,357,607)	(2,609,328)
Mandatory debt retirement transfer	405,370	466,452	6,337,480	7,209,302
Fund balances, June 30, 2019	<u>\$ 82</u>	<u>\$ 18,125</u>	<u>\$ 198,884</u>	<u>\$ 217,091</u>
<b>Renewals, replacements, def. maint. and equipment reserve</b>				
Fund balances, July 1, 2018	\$ 2,030,331	\$ 1,356,331	\$ 18,583,259	\$ 21,969,921
Transfers from current funds	42,074	102,022	435,993	580,089
Transfers to retirement of indebtedness	(333,826)	(415,093)	(5,179,650)	(5,928,569)
Miscellaneous income	1,263	-	-	1,263
Expenditures for renewals and replacements	(717,131)	(50,469)	(233,635)	(1,001,235)
Fund balances, June 30, 2019	<u>\$ 1,022,711</u>	<u>\$ 992,791</u>	<u>\$ 13,605,967</u>	<u>\$ 15,621,469</u>
<b>Investment in plant (net)</b>				
Fund balances, July 1, 2018	\$ 4,589,580	\$ 9,486,766	\$ 17,338,027	\$ 31,414,373
Retirement of bonds	259,861	360,244	4,035,545	4,655,650
Additions to plant	615,634	22,981	4,888	643,503
Depreciation	(603,829)	(471,278)	(5,096,964)	(6,172,071)
Discount amortization	3,727	43,067	139,854	186,648
Refund amortization	(3,869)	(21,703)	(68,180)	(93,752)
Transfers (net)	(334)	(214)	(3,456)	(4,004)
Fund balances, June 30, 2019	<u>\$ 4,860,770</u>	<u>\$ 9,419,863</u>	<u>\$ 16,349,714</u>	<u>\$ 30,630,347</u>

STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISE FUNDS - OTHER  
BALANCE SHEET BY ENTITY  
June 30, 2019

	<b>Parking Operations</b>	<b>Transit Fee</b>	<b>Quad Cities Bookstore</b>	<b>Total</b>
<b>ASSETS</b>				
Cash and temporary cash investments	\$ 533,113	\$ 20,565	\$ (7,858)	\$ 545,820
Change funds	300	-	200	500
Accounts receivable, net	53,238	19,725	-	72,963
Inventory	-	-	7,934	7,934
Investment in plant:				
Buildings	10,033	-	-	10,033
Site improvements	1,378,054	76,801	-	1,454,855
Equipment	-	1,384	-	1,384
<b>TOTAL ASSETS</b>	<b>1,974,738</b>	<b>118,475</b>	<b>276</b>	<b>2,093,489</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accrued payroll	9,753	1,939	-	11,692
Accounts payable	-	8,389	-	8,389
Deferred revenue	-	3,943	-	3,943
<b>Total liabilities</b>	<b>9,753</b>	<b>14,271</b>	<b>-</b>	<b>24,024</b>
<b>FUND BALANCES</b>				
Current unrestricted	465,021	26,019	276	491,316
Renewals and replacements	111,877	-	-	111,877
Net investment in plant	1,388,087	78,185	-	1,466,272
<b>Total fund balances</b>	<b>1,964,985</b>	<b>104,204</b>	<b>276</b>	<b>2,069,465</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,974,738</b>	<b>\$ 118,475</b>	<b>\$ 276</b>	<b>\$ 2,093,489</b>

STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISE FUNDS - OTHER  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BY ENTITY  
For the Year Ended June 30, 2019

	Parking Operations	Transit Fee	Quad Cities Bookstore	Total
<b>REVENUES AND OTHER ADDITIONS</b>				
Sales and services	\$ 472,494	\$ -	\$ 8,658	\$ 481,152
Fees	-	483,647	-	483,647
Investment income	9,501	3,189	-	12,690
Fines	218,338	-	-	218,338
Other revenues	2,474	2,954	124	5,552
Expended for plant facilities	296,396	-	-	296,396
Other fixed asset additions	51,601	-	-	51,601
<b>Total revenues and other additions</b>	<b>1,050,804</b>	<b>489,790</b>	<b>8,782</b>	<b>1,549,376</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>				
Personal services	305,139	64,655	-	369,794
Contractual services	62,314	214,583	441	277,338
Cost of goods sold	-	-	7,693	7,693
Commodities	12,746	7,688	-	20,434
Equipment	1,592	-	-	1,592
Travel	87	628	-	715
Telecommunications	1,351	566	-	1,917
Other expenditures	61,581	193,311	439	255,331
Expended for plant facilities	296,396	-	-	296,396
Expended for renewals and replacements	(79,616)	-	-	(79,616)
Other fixed asset deductions	102,098	7,636	-	109,734
<b>Total expenditures and other deductions</b>	<b>763,688</b>	<b>489,067</b>	<b>8,573</b>	<b>1,261,328</b>
<b>NET INCREASE IN FUND BALANCES BEFORE TRANSFERS</b>	<b>287,116</b>	<b>723</b>	<b>209</b>	<b>288,048</b>
<b>TRANSFERS</b>				
Transfers from other funds, plant funds	26,142	-	-	26,142
<b>NET INCREASE FOR THE YEAR</b>	<b>313,258</b>	<b>723</b>	<b>209</b>	<b>314,190</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>1,651,727</b>	<b>103,481</b>	<b>67</b>	<b>1,755,275</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 1,964,985</b>	<b>\$ 104,204</b>	<b>\$ 276</b>	<b>\$ 2,069,465</b>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED)  
For the Year Ended June 30, 2019**

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

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. Jack Thomas was the President of the University during FY19. Dr. Martin Abraham is the current acting President of the University. 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 - North Central Association of Colleges and Schools. 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 Western Illinois University. These plans were endorsed by all campus governance groups for implementation by the Western Illinois 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 fundamental 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.



**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)**  
**For the Year Ended June 30, 2019**

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

- The University's 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 - North Central Association of Colleges and Schools (Commission). Receiving institutional accreditation by the Commission 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 Commission'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 (IAC). These actions were made official September 6, 2011.

University Planning is under the leadership of Dr. Joseph Rives. It provides planning/policy coordination and accountability reporting for the University's Strategic Plan (*Higher Values in Higher Education*) and Campus Master Plans. Dr. Rives serves as the Accreditation Liaison Officer to the Higher Learning Commission-North Central Association of Colleges and Schools.

Institutional Research and Planning (IRP) analyzes a variety of university and related data to assist in measuring performance and planning for the future of Western Illinois 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.

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)**  
**For the Year Ended June 30, 2019**

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

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. The primary planning program of the University is coordinated through the Budget Office, which provides a full-time budget and planning function. It is responsible for the preparation of the Resource Allocation and Management Program (RAMP). The primary planning program of the University is coordinated through the Budget Office, which provides a full-time budget and planning function.

In addition to the 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.

STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
June 30, 2019 and 2018

ANALYSIS OF VARIATIONS IN ACCOUNT BALANCES (UNAUDITED)

	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)		
	2019	2018	AMOUNT	%	
<b>ASSETS</b>					
<i>Current assets:</i>					
Cash and cash equivalents	\$ 22,168,801	\$ 25,358,475	\$ (3,189,674)	-13%	(1)
Cash and cash equivalents, restricted	25,691,711	27,551,294	(1,859,583)	-7%	(1)
Accounts receivable, net	7,215,581	7,468,137	(252,556)	-3%	(2)
Accounts receivable, net, restricted	2,251,541	1,829,429	422,112	23%	(2)
Student loans receivable, net	336,954	351,998	(15,044)	-4%	
Due from component unit	180,265	148,245	32,020	22%	
Due from component unit, restricted	3,010	1,600	1,410	88%	
Due from primary government	2,170,888	1,399,986	770,902	55%	(3)
Inventories	1,084,835	1,051,661	33,174	3%	
Inventories, restricted	770,205	891,258	(121,053)	-14%	
Prepaid expenses and other assets	308,304	213,956	94,348	44%	
Prepaid expenses and other assets, restricted	20,395	20,395	-	0%	
<i>Total current assets</i>	<u>62,202,490</u>	<u>66,286,434</u>	<u>(4,083,944)</u>	<u>-6%</u>	
<i>Noncurrent assets:</i>					
Student loans receivable, net	810,464	1,048,344	(237,880)	-23%	
Capital assets, net of accumulated depreciation	204,921,905	215,519,206	(10,597,301)	-5%	
Other assets	27,629	34,130	(6,501)	-19%	
Other assets, restricted	196,710	216,111	(19,401)	-9%	
<i>Total noncurrent assets</i>	<u>205,956,708</u>	<u>216,817,791</u>	<u>(10,861,083)</u>	<u>-5%</u>	
<b>TOTAL ASSETS</b>	<u>268,159,198</u>	<u>283,104,225</u>	<u>(14,945,027)</u>	<u>-5%</u>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Unamortized losses on debt refunding	537,285	695,964	(158,679)	-23%	
Pension	418,858	369,915	48,943	13%	
Other Post-Employment Benefits	373,925	398,866	(24,941)	-6%	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,330,068</u>	<u>1,464,745</u>	<u>(134,677)</u>	<u>-9%</u>	
<b>LIABILITIES</b>					
<i>Current liabilities:</i>					
Accounts payable and accrued liabilities	1,952,085	3,123,946	(1,171,861)	-38%	(4)
Accrued payroll	13,166,761	6,911,435	6,255,326	91%	(5)
Due to primary government	84,427	16,205	68,222	421%	
Unearned revenue	4,276,156	4,948,121	(671,965)	-14%	
Other liabilities	1,653,534	1,916,547	(263,013)	-14%	
Capital leases payable	31,830	32,133	(303)	-1%	
Revenue bonds payable	4,913,729	4,786,940	126,789	3%	
Certificates of participation	2,492,934	2,431,990	60,944	3%	
Compensated absences	1,702,179	1,597,999	104,180	7%	
Other Post-Employment Benefits	370,054	-	370,054	100%	(6)
<i>Total current liabilities</i>	<u>30,643,689</u>	<u>25,765,316</u>	<u>4,878,373</u>	<u>19%</u>	
<i>Noncurrent liabilities:</i>					
Capital leases payable	78,237	110,068	(31,831)	-29%	
Revenue bonds payable	46,127,020	51,040,749	(4,913,729)	-10%	
Certificates of participation	14,894,368	17,387,301	(2,492,933)	-14%	
Compensated absences	6,322,009	7,665,117	(1,343,108)	-18%	
Other Post-Employment Benefits	14,745,101	16,653,514	(1,908,413)	-11%	
<i>Total noncurrent liabilities</i>	<u>82,166,735</u>	<u>92,856,749</u>	<u>(10,690,014)</u>	<u>-12%</u>	
<b>TOTAL LIABILITIES</b>	<u>112,810,424</u>	<u>118,622,065</u>	<u>(5,811,641)</u>	<u>-5%</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Other Post-Employment Benefits	5,012,196	4,564,559	447,637	10%	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>5,012,196</u>	<u>4,564,559</u>	<u>447,637</u>	<u>10%</u>	
<b>NET POSITION</b>					
Net investment in capital assets	136,921,071	140,425,989	(3,504,918)	-2%	
Restricted - expendable	27,985,687	28,862,299	(876,612)	-3%	
Unrestricted	(13,240,112)	(7,905,942)	(5,334,170)	67%	(7)
<b>TOTAL NET POSITION</b>	<u>\$ 151,666,646</u>	<u>\$ 161,382,346</u>	<u>\$ (9,715,700)</u>	<u>-6%</u>	

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES (UNAUDITED)  
(Continued)**

All variances greater than \$275,000 and 20% of the previous year are discussed below. Refer to the Analysis of Significant Variations in Account Balances on page 71 for the actual dollar changes.

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

- (1) Cash and Cash Equivalents  
The decrease in Cash and Cash Equivalents is due to the decrease in receipts for tuition and fees and room and board.
- (2) Accounts Receivable, Net  
The increase in Accounts Receivables, Net, is due to a decrease in allowance for uncollectible accounts offset partly by a decrease in accounts receivable for tuition and fees and room and board.
- (3) Due from Primary Government  
The increase in Due from Primary Government is due mainly to the increase in receivables due from other State agencies for Federal Grants.
- (4) Accounts Payable and Accrued Liabilities  
The decrease in Accounts Payables is primarily due to the timing of payments for construction related projects. Invoices for construction related projects in FY18 were not processed or received as of June 30, 2018. The University did not have such invoices as of June 30, 2019 resulting in a decrease in accounts payable.
- (5) Accrued Payroll  
The increase in Accrued Payroll is due to the timing difference of pay dates. Several payrolls in FY18 were paid on June 29, 2018 while in FY19, they were paid on July 1, 2019 which resulted in the increase.
- (6) Current Liabilities – Other Post-Employment Benefits  
The increase in Current Liabilities for Other Post-Employment Benefits is due to an updated valuation method that resulted in the reclassification of long term OPEB liabilities to current within the Primary Government’s financial statements.
- (7) Unrestricted Net Position  
The University’s unrestricted net position decreased primarily due to a decrease in tuition and fees offset partly by a reduction in expenses.

STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Years Ended June 30, 2019 and 2018

ANALYSIS OF SIGNIFICANT VARIATIONS IN OPERATING AND NONOPERATING  
REVENUES AND EXPENSES (UNAUDITED)

	FISCAL YEAR ENDED JUNE 30		INCREASE (DECREASE)	
	2019	2018	AMOUNT	%
<b>OPERATING REVENUES</b>				
Tuition and fees, net	\$ 51,531,872	\$ 59,001,018	\$ (7,469,146)	-13%
Grants and contracts	12,217,591	10,421,672	1,795,919	17%
Sales and services of educational departments	4,287,203	4,212,256	74,947	2%
Auxiliary enterprises, net	29,723,755	34,344,317	(4,620,562)	-13%
Student loan activities	56,152	52,555	3,597	7%
Other operating revenues	4,235,852	4,336,409	(100,557)	-2%
<i>Total operating revenues</i>	<u>102,052,425</u>	<u>112,368,227</u>	<u>(10,315,802)</u>	<u>-9%</u>
<b>OPERATING EXPENSES</b>				
Instruction	82,232,408	107,007,081	(24,774,673)	-23% (1)
Research	5,185,677	5,558,881	(373,204)	-7%
Public service	13,654,810	14,126,892	(472,082)	-3%
Academic support	17,760,047	22,716,085	(4,956,038)	-22% (1)
Student services	22,439,097	27,822,927	(5,383,830)	-19%
Institutional support	18,131,905	21,933,167	(3,801,262)	-17%
Operation and maintenance of plant	16,800,279	19,541,835	(2,741,556)	-14%
Scholarships and fellowships	11,375,575	11,912,630	(537,055)	-5%
Auxiliary enterprises	34,292,482	44,140,176	(9,847,694)	-22% (1)
Depreciation	14,185,852	14,363,925	(178,073)	-1%
<i>Total operating expenses</i>	<u>236,058,132</u>	<u>289,123,599</u>	<u>(53,065,467)</u>	<u>-18%</u> (1)
<b>OPERATING LOSS</b>	<u>(134,005,707)</u>	<u>(176,755,372)</u>	<u>42,749,665</u>	<u>-24%</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
State appropriations	47,226,700	66,336,828	(19,110,128)	-29% (2)
On-behalf payments for Group Insurance	16,969,332	14,242,588	2,726,744	19% (3)
Special funding situation for pension and OPEB	32,961,521	77,650,753	(44,689,232)	-58% (3)
Gifts	847,452	1,162,954	(315,502)	-27% (4)
Nonoperating grants	28,145,234	41,780,284	(13,635,050)	-33% (5)
Gain (loss) on disposal of capital assets	(2,017)	343,417	(345,434)	-101% (6)
Investment income	1,217,165	874,360	342,805	39% (7)
Interest on capital asset - related debt	(3,330,636)	(3,521,554)	190,918	-5%
Other nonoperating revenues	142,593	149,725	(7,132)	-5%
<i>Net nonoperating revenues</i>	<u>124,177,344</u>	<u>199,019,355</u>	<u>(74,842,011)</u>	<u>-38%</u>
<b>INCOME (LOSS) BEFORE CAPITAL ITEMS</b>	<u>(9,828,363)</u>	<u>22,263,983</u>	<u>(32,092,346)</u>	<u>-144%</u>
Capital State appropriations	112,663	94,123	18,540	20%
<i>Total capital items</i>	<u>112,663</u>	<u>94,123</u>	<u>18,540</u>	<u>20%</u>
<b>INCREASE (DECREASE) IN NET POSITION</b>	<u>(9,715,700)</u>	<u>22,358,106</u>	<u>(32,073,806)</u>	<u>-143%</u>
<b>NET POSITION, BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	161,382,346	159,793,573	1,588,773	1%
<b>PRIOR PERIOD ADJUSTMENT</b>	-	(20,769,333)	20,769,333	-100%
<b>NET POSITION, BEGINNING OF YEAR AS RESTATED</b>	<u>161,382,346</u>	<u>139,024,240</u>	<u>22,358,106</u>	<u>16%</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 151,666,646</u>	<u>\$ 161,382,346</u>	<u>\$ (9,715,700)</u>	<u>-6%</u>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN OPERATING AND  
NONOPERATING REVENUES AND EXPENSES (UNAUDITED) (Continued)**

All variances greater than \$275,000 and 20% of the previous year are discussed below. Refer to the Analysis of Significant Variations in Operating and Nonoperating Revenues and Expenses on page 73 for the actual dollar changes.

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

(1) Operating Expenses

The decrease in Operating Expenses is due to an updated valuation method that resulted in a negative OPEB expense in the current year. In addition, the University implemented cost reduction efforts as a result of the decrease in enrollment.

(2) State Appropriations

The State budget impasse caused a major fluctuation in State appropriations. Per GASB 33, FY17 appropriations received in July 2017 (FY18) were recognized as revenues in FY18 even if they were used to pay for FY17 expenses. In addition, FY18 appropriations were received in FY18. Only FY19 appropriations were received in FY19.

(3) On-behalf Payments

The decrease in on-behalf payments is due to the negative OPEB operating expense recorded in FY19, which arose due to significant changes in estimates by the Department of Central Management Services for the University's number of participants in the State Employees Group Insurance Program (SEGIP) and the average cost per employee within SEGIP.

(4) Gifts

The University received more gifts from the Foundation in FY18 compared to FY19.

(5) Nonoperating Grants

FY17 Illinois Monetary Award Program (MAP) grants and FY18 MAP grants were received and recorded in FY18. Only one year of MAP grants was received and recorded in FY19.

(6) Gain on Disposal of Capital Assets

In FY18, there was a gain on disposal of capital assets due to the sale of the University's 60th street property for \$1.3 million. There was no sale of capital assets in FY19.

(7) Investment Income

Investment income increased due to higher interest rates.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING (UNAUDITED)**

The Western Illinois University (University) had no appropriation line item with lapse period expenditures in excess of \$275,000 and 20% of total line item expenditures for the sixteen months ended October 31, 2019.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
June 30, 2019 and 2018**

**ANALYSIS OF ACCOUNTS RECEIVABLE (UNAUDITED)**

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

	<u>2019</u>	<u>2018</u>
Current unrestricted funds	\$ 7,085,367	\$ 6,946,954
Current restricted funds	2,223,972	2,207,344
Loan funds	47	63
Plant funds	157,807	142,611
Agency funds	(71)	594
Total accounts receivable (net)	<u>\$ 9,467,122</u>	<u>\$ 9,297,566</u>

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

	<u>2019</u>	<u>2018</u>
Accounts receivable - all funds, at gross	\$ 15,317,222	\$ 16,031,866
Less: allowance for uncollectible accounts	5,850,100	6,734,300
Total accounts receivable (net)	<u>\$ 9,467,122</u>	<u>\$ 9,297,566</u>

Accounts receivable aging was as follows:

	<u>2019</u>	<u>2018</u>
Receivables not past due	<u>\$ 4,396,123</u>	<u>\$ 4,942,730</u>
Past due receivables:		
1 day - 90 days	1,976,384	2,197,846
91 days - 180 days	78,529	54,529
181 days - 1 year	945,993	1,009,969
Over 1 year	7,920,193	7,826,792
Total receivables past due	<u>10,921,099</u>	<u>11,089,136</u>
<b>Total receivables, at gross</b>	<u><u>\$ 15,317,222</u></u>	<u><u>\$ 16,031,866</u></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.



**STATE OF ILLINOIS**  
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**ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)**  
**For the Years Ended June 30, 2019 and 2018**

**EMPLOYMENT STATISTICS - FULL-TIME EQUIVALENT\* (UNAUDITED)**

	<u>Instructional Activities</u>	<u>Organized Research</u>	<u>Public Service</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Institutional Support</u>	<u>O&amp;M Physical Plant</u>	<u>Independent Operations</u>	<u>Total All Functions</u>
<b>Year Ended June 30, 2019</b>									
Appropriated funds:									
Faculty/administrative	606.7	9.6	14.7	28.4	44.7	38.2	4.4	-	746.7
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>110.7</u>	<u>129.3</u>	<u>-</u>	<u>1,223.6</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>785.2</u>	<u>43.6</u>	<u>114.8</u>	<u>92.5</u>	<u>195.5</u>	<u>110.7</u>	<u>235.1</u>	<u>162.3</u>	<u>1,739.7</u>
<b>Year Ended June 30, 2018</b>									
Appropriated funds:									
Faculty/administrative	655.9	11.5	21.9	34.9	52.9	39.4	2.8	-	819.3
Civil service	125.2	7.2	11.5	45.2	29.1	65.0	123.6	-	406.8
Student employees	25.4	1.8	1.0	21.8	3.6	4.9	3.0	-	61.5
Total appropriated	<u>806.5</u>	<u>20.5</u>	<u>34.4</u>	<u>101.9</u>	<u>85.6</u>	<u>109.3</u>	<u>129.4</u>	<u>-</u>	<u>1,287.6</u>
Non-appropriated funds:									
Faculty/administrative	6.8	20.6	59.4	-	46.7	-	7.4	33.8	174.7
Civil service	1.9	0.2	7.5	0.1	36.8	-	104.8	58.9	210.2
Student employees	24.2	8.8	8.4	0.3	36.3	-	10.1	107.3	195.4
Total non-appropriated	<u>32.9</u>	<u>29.6</u>	<u>75.3</u>	<u>0.4</u>	<u>119.8</u>	<u>-</u>	<u>122.3</u>	<u>200.0</u>	<u>580.3</u>
Total all funds	<u>839.4</u>	<u>50.1</u>	<u>109.7</u>	<u>102.3</u>	<u>205.4</u>	<u>109.3</u>	<u>251.7</u>	<u>200.0</u>	<u>1,867.9</u>

**NOTE:**

\* Statistics presented represent the average number of employees on a full time equivalent basis from July 1, 2017 through June 30, 2019 derived from University records.

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)**  
**For the Years Ended June 30, 2019 and 2018**

**SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)**

**ENROLLMENT STATISTICS**

Enrollment figures, as developed by University personnel for the undergraduate and graduate schools during the years ended June 30, 2019 and 2018 are presented below:

	<u>2019</u>	<u>2018</u>
<b>Fall term:</b>		
Undergraduate students	5,945	6,877
Graduate students	1,143	1,289
Extension students	<u>1,414</u>	<u>1,275</u>
Total enrollment	<u>8,502</u>	<u>9,441</u>
Full-time equivalent students	<u>7,260</u>	<u>8,134</u>
<b>Spring term:</b>		
Undergraduate students	5,282	6,108
Graduate students	1,058	1,269
Extension students	<u>1,553</u>	<u>1,222</u>
Total enrollment	<u>7,893</u>	<u>8,599</u>
Full-time equivalent students	<u>6,656</u>	<u>7,323</u>
<b>Summer term:</b>		
Undergraduate students	579	630
Graduate students	289	334
Extension students	<u>2,005</u>	<u>2,002</u>
Total enrollment	<u>2,873</u>	<u>2,966</u>
Full-time equivalent students	<u>2,190</u>	<u>2,252</u>
Annual full-time equivalent students (based on average per term exclusive of summer term)	<u>6,958</u>	<u>7,729</u>
<b>DEGREES CONFERRED</b>		
Undergraduate students	1,749	1,905
Graduate students	629	673

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**SCHEDULE OF UNRESTRICTED CURRENT FUNDS  
GENERAL EXPENDITURE PER FULL-TIME EQUIVALENT STUDENT\*  
AS REPORTED TO THE BOARD OF HIGHER EDUCATION (UNAUDITED)**

	<u>Total Costs**</u>	<u>Total Costs Per Full-Time Equivalent Student*</u>
Direct salary	\$ 34,544,421	\$ 4,965
Indirect instruction	7,774,587	1,117
Departmental research	2,063,929	297
Departmental overheads	9,574,783	1,376
College or school overheads	<u>4,451,746</u>	<u>640</u>
Total department and college costs	<u>58,409,466</u>	<u>8,395</u>
Overhead support unique to a function	6,391,396	919
All other academic support	6,333,827	910
Student services	4,410,689	634
Institutional support	<u>11,265,844</u>	<u>1,618</u>
Total University overheads	<u>28,401,756</u>	<u>4,081</u>
Total department and college costs with University overheads	<u>86,811,222</u>	<u>12,476</u>
Operation and maintenance of physical plant	<u>12,175,339</u>	<u>1,750</u>
Total costs	<u>\$ 98,986,561</u>	<u>\$ 14,226</u>

**NOTES:**

\* *The number of full-time equivalent (FTE) students for Fiscal Year 2019 is the sum of FTE students for Fall 2018 and Spring 2019 semesters divided by two.*

Fall 2018 FTE	7,260
Spring 2019 FTE	6,656
Full-time equivalent	6,958

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

*Source: FY2019 WIU Discipline Cost Study*

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**UNIVERSITY BOOKSTORE INFORMATION (UNAUDITED)**

Contracted / Rents to students / University operated	University operated
Contractor	Not applicable
Contract term	Not applicable
Amount of gross sales for bookstore in FY 2019	\$1,968,272
Commissions	Not applicable
Commission terms	Not applicable
Given exclusive rights	No
Competition “other” nearby / on-campus bookstores	Not applicable

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)**

In accordance with an Office of the Auditor General, July 2000, memorandum entitled “Matters Regarding University Audits” (Memorandum), certain supplemental data is required to be reported for University audits. The table below cross references the memorandum requirements (indicated by number and letter paragraph references) to the Western Illinois University (University) financial statements and audit reports for the year ended June 30, 2019, where such special data is found.

Compliance Findings

13(a) Findings of noncompliance with University Guidelines for the year ended June 30, 2019 were noted, see findings 2019-003 and 2019-004.

Indirect Cost Reimbursement

13(b) A statement of sources and applications of indirect cost reimbursements is included in this report on page 50.

13(c) The University’s calculation sheet for indirect cost carry-forward is included in this report on page 51.

Tuition, Charges and Fees

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

Auxiliary Enterprises, Activities and Accounting Entities

13(e) Identification of each specific accounting entity and description of the sources of revenue and purpose of each are presented on pages 58 through 60.

13(f) Entity financial statements are presented on pages 61 through 67 of this report. The entity financial statements should be read in conjunction with the University’s audited financial statements for the year ended June 30, 2019.

13(g) The University’s calculation sheets for current excess funds are presented in this report on pages 52 through 57.

**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)**  
**For the Year Ended June 30, 2019**

**SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)**  
(Continued)

- 13(h) The University Auxiliary Enterprises and activities received \$2,320,960 for group insurance and \$966,350 for pensions from State appropriated funds for the year ended June 30, 2019. These amounts of support were estimated by University management.
- 13(i) Revenue and expenditures for the various bond indenture required accounts are included on page 64 of this report. Description of the accounts and requirements is included in Note 8 of the June 30, 2019 Financial Statements.
- 13(j) Audit tests of the Revenue Bond Fund accounting revealed no instances of noncompliance with the terms of the bond indenture during the year ended June 30, 2019.
- 13(k) As of June 30, 2019, the University did not have a non-instructional facilities reserve account. Previously, such account was established in conjunction with the September 1995 Board of Governors of the State Colleges and Universities issuance of Western Illinois University Auxiliary Facilities Systems Revenue and Refunding Bonds, Series 1995 which were defeased during Fiscal Year 2015. The University had the ability to establish a non-instructional facilities reserve account in conjunction with the Series 2005 Bonds. However, the Series 2005 Bonds were defeased during Fiscal Year 2015.

University Related Organizations

- 13(l) The Western Illinois University Foundation (the “Foundation”) is recognized by Western Illinois University as a University related organization. There are no organizations considered by the University to be independent organizations, as defined in Section VII of University Guidelines.
- 13(m) A summary of the Foundation transactions with the University is presented on page 85 of this report.
- 13(n) The University provided the Foundation with \$1,285,228 in administration and support services during the year ended June 30, 2019, for the Foundation’s fundraising services.
- 13(o) There were no unreimbursed subsidies from the University to the Foundation for the year ended June 30, 2019.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)  
(Continued)**

13(p) There was no debt financed by the Foundation in Fiscal Year 2019.

Other Topics

13(q) Schedules of cash and cash equivalents held by the University are presented in this report on page 48.

13(r) Income from investments of pooled funds has been allocated and credited to the original source of the funds.

13(s) A schedule of costs per full-time equivalent student is presented on page 79 of this report.

13(t) The Foundation did not purchase or receive a donation or gift of real estate in excess of \$250,000 as stated on page 85 of this report.

13(u) On July 14, 2015, the Series 2015 Certificates of Participation were issued in the principal amount of \$15,100,000. Proceeds from the sale of the Series 2015 Certificates of Participation were used to provide for the current refunding of the outstanding Series 2005 Certificates of Participation in the principal amount of \$7,160,000, the advance refunding of the outstanding Series 2011 Certificates of Participation in the principal amount of \$9,265,000, and to pay certain expenses related to the issuance of the bonds. The net proceeds plus funds provided by the University were deposited into the Series 2005 Installment Payment Fund and the 2011 Installment Payment Fund to redeem all of the Refunded Series 2005 and 2011 Certificates of Participation on their redemption date at a price equal to the principal amount thereof. As a result, the Series 2005 and 2011 Certificates of Participation are considered defeased and the liability for that portion of the certificates has been removed from the University's Statement of Net Position.

On March 11, 2010, the Series 2010 Certificates of Participation were issued in the amount of \$11,585,000. Proceeds from the sale of the Series 2010 Certificates of Participation were used for issuance costs and the rest were used to finance capital improvements projects to several campus buildings as well as Phase II of the campus steam line replacements. Additionally, proceeds from the sale reimbursed the University for a portion of the cost of the sprinkler system installation in Thompson and Tanner Halls.

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WESTERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)  
(Continued)**

During the current fiscal year, there is no outstanding participation in lease or purchase arrangements involving COPS.

Other Financial Related Schedules

- 1 The Schedule of Appropriations, Expenditures and Lapsed Balances is presented on page 44 of this report.
- 2 The Schedule of Income Fund Revenues and Expenditures is presented on page 47 of this report.
- 3 The Schedule of Tuition and Fee Waivers is presented on pages 86 and 87 of this report.



**STATE OF ILLINOIS**  
**WESTERN ILLINOIS UNIVERSITY**  
**ANALYSIS OF OPERATIONS (UNAUDITED)** (Continued)  
**For the Year Ended June 30, 2019**

**SUMMARY OF WESTERN ILLINOIS UNIVERSITY FOUNDATION**  
**TRANSACTIONS WITH THE UNIVERSITY (UNAUDITED)**

During the year ended June 30, 2019, 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 \$1,285,228 for the year ended June 30, 2019. 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 non-qualifying restricted funds. Presented below is a summary of all funds that the Foundation gave to the University for the year ended June 30, 2019.

Funds considered unrestricted for purpose of the University Guidelines computations:

Totally unrestricted	\$ 66,925
Restricted only as to campus, college or department and generally available for ongoing University operations	<u>4,294,917</u>
Total funds considered unrestricted	<u>4,361,842</u>

Funds considered restricted for purpose of the University Guidelines computations:

Total funds given for scholarships, grants and awards	2,711,159
Other restricted funds	<u>1,928,477</u>
Total funds considered restricted	<u>4,639,636</u>

**Total funds provided to the University by the Foundation** **\$ 9,001,478**

During the year ended June 30, 2019, the Foundation did not purchase or receive a donation or gift of real estate in excess of \$250,000.



STATE OF ILLINOIS  
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ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019

GRADUATE TUITION AND FEE WAIVERS (UNAUDITED)

	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>MANDATORY WAIVERS</b>					
Teacher Special Education	5.0	5.0	\$ 24.3	4.0	\$ 5.9
General Assembly	-	-	-	-	-
ROTC	1.0	1.0	11.0	1.0	0.1
DCFS	-	-	-	-	-
Children of Employees	-	-	-	-	-
Senior Citizens	-	-	-	-	-
Honorary Scholarships	-	-	-	-	-
Veterans Grants & Scholarships **	28.0	28.0	109.9	-	-
Other (please specify) ***	-	-	-	-	-
<b>(SUBTOTAL)</b>	<b>34.0</b>	<b>34.0</b>	<b>\$ 145.2</b>	<b>5.0</b>	<b>\$ 6.0</b>
<b>Unduplicated Waiver Count Total *</b>	<b>34.0</b>	<b>34.0</b>	<b>\$ 145.2</b>	<b>4.0</b>	<b>\$ 6.0</b>
<b>DISCRETIONARY WAIVERS</b>					
Faculty/Administrators	53.0	53.0	\$ 121.0	89.0	\$ 24.6
Civil Service	47.0	47.0	121.6	77.0	23.6
Academic/Other Talent	6.0	6.0	11.9	-	-
Athletic	-	-	-	-	-
Gender Equity in	-	-	-	-	-
Intercollegiate Athletics	-	-	-	-	-
Foreign Exchange Students	1.0	1.0	7.5	-	-
Out-of-State Students	-	-	-	-	-
Foreign Students	-	-	-	-	-
Student Need-Financial Aid	-	-	-	-	-
Student Need-Special Programs	-	-	-	-	-
Cooperating Professionals	91.0	91.0	121.9	78.0	13.9
Research Assistants	45.0	45.0	237.7	-	-
Teaching Assistants	300.0	326.0	1,747.1	-	-
Other Assistants	239.0	251.0	1,562.3	-	-
Student Employment	-	-	-	-	-
Interinstitutional/Related Agencies	-	-	-	-	-
Retired University Employees	20.0	20.0	31.1	49.0	10.1
Children of Deceased Employees	-	-	-	-	-
Contract/Training Grants	-	-	-	-	-
All Other (please specify) ***	-	-	-	-	-
<b>(SUBTOTAL)</b>	<b>802.0</b>	<b>840.0</b>	<b>\$ 3,962.1</b>	<b>293.0</b>	<b>\$ 72.2</b>
<b>Unduplicated Waiver Count Total *</b>	<b>802.0</b>	<b>802.0</b>	<b>\$ 3,962.1</b>	<b>197.0</b>	<b>\$ 72.2</b>
<b>TOTAL *</b>	<b>836.0</b>	<b>874.0</b>	<b>\$ 4,107.3</b>	<b>298.0</b>	<b>\$ 78.2</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.

**STATE OF ILLINOIS  
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ANALYSIS OF OPERATIONS (UNAUDITED) (Continued)  
For the Year Ended June 30, 2019**

**MEMORANDUMS OF UNDERSTANDING (UNAUDITED)**

<b>Parties Involved Other Than the University</b>	<b>Dates Involved</b>	<b>Description of Memorandum Requirements</b>
Federal Bureau of Investigation (FBI) Law Enforcement and Justice Administration (SLEJA)	09/08/2015 to 09/08/2020	Provide continuing education for police, municipal, county, state, and federal levels.
Rock Island Arsenal Joint Manufacturing and Technology Center	06/03/2016 to 06/03/2021	Cooperate in mutually beneficial projects to design or redesign operational products in an industrial setting.
Western Illinois Regional Council (WIRC)	08/01/2016 until dissolved	Establish formal partnership and framework for cooperation between WIU and WIRC-CAA Victim Services Program.
McDonough County Sheriff's Office	08/22/2016 until terminated	Maintenance of all components related to the Antennae Placement Project located at 1200 N. Western Avenue, Macomb, IL.
McDonough Telephone Cooperative of Macomb (MDTC)	11/04/2016 to 11/04/2021	Establish a data connection between MDTC's Point-of-Presence through Morgan Hall to the McDonough County Sheriff's Office.
Multi-State Information Sharing and Analysis Center	01/11/2018 to 01/11/2028	Enable information sharing, analysis, gathering and distribution in a secure manner.
Illinois Department of Human Services	07/01/2018 to 06/30/2019	Grant for Early Intervention Provider Connections
Eastern Illinois University Southern Illinois University Northern Illinois University	11/01/2017 to 12/31/2021	Women's Basketball Compass Challenge Event tournament

The University also entered into various memorandums of understanding with different international schools that provide exchange opportunities for students, faculty and staff.