

**WESTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**FEDERAL SINGLE AUDIT**

(In Accordance with the Single Audit Act  
and Applicable Federal Regulations)

For the Year Ended June 30, 2025

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

**WESTERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**  
**FEDERAL SINGLE AUDIT**  
*In Accordance with the Single Audit Act and Applicable Federal Regulations*  
**For the Year Ended June 30, 2025**

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**WESTERN ILLINOIS UNIVERSITY**  
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**FEDERAL SINGLE AUDIT**  
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**For the Year Ended June 30, 2025**

**University Officials**

President	Dr. Kristi Mindrup (12/06/24 – Present) Dr. Kristi Mindrup, Interim (04/01/24 – 12/05/24)
Provost and Academic Vice President	Dr. Mark A. Mossman (09/01/25 – Present) Dr. Mark A. Mossman, Interim (11/01/23 – 08/31/25)
Vice President for Student Success	Mr. Justin Schuch (03/01/25 – Present) Mr. Justin Schuch, Interim (04/29/24 – 02/28/25)
Vice President for Finance and Administration	Ms. Ketra Roselieb (10/01/24 – Present) Mr. John Smith (07/01/24 – 09/30/24)
Vice President for Quad Cities Campus Operations	Dr. Kristi Mindrup (07/01/20 – 03/31/24) <i>(position discontinued 04/01/24)</i>
Director of Financial Affairs, Controller	Ms. Jessica R. Dunn (11/16/24 – Present) <i>(position created 11/16/24)</i>
Executive Director of Financial Affairs	Ms. Ketra Roselieb (07/01/20 – 09/30/24) <i>(position discontinued 10/01/24)</i>
Director of Internal Auditing	Ms. Rita Moore
General Counsel	Ms. Victoria R. Smith

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**FEDERAL SINGLE AUDIT**  
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**For the Year Ended June 30, 2025**

**Board of Trustees (as of June 30, 2025)**

Chair	Carin Stutz, Chicago
Vice Chair	Polly Radosh, Good Hope
Secretary	Cody Cornell, Columbia
Member	Kirk Dillard, Hinsdale
Member	Kisha M. J. Lang, Maywood
Member	Erica Lowe Mullins, Chicago
Member	Doug Shaw, Peoria
Member	Derek Wise, Venice

University offices are located at:

Macomb Campus  
1 University Circle  
Macomb, Illinois 61455-1390

Quad Cities Campus  
3300 River Drive  
Moline, Illinois 61265-1746

**WESTERN ILLINOIS UNIVERSITY**  
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**FEDERAL SINGLE AUDIT**  
*In Accordance with the Single Audit Act and Applicable Federal Regulations*  
**For the Year Ended June 30, 2025**

**FEDERAL COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this audit of Western Illinois University (University) was conducted in accordance with the Single Audit Act, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Guidance Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and *Government Auditing Standards*.

**AUDITOR’S REPORT**

The Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards, and the Schedule of Federal and Nonfederal Activity does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b><u>Current Report</u></b>	<b><u>Prior Reports</u></b>
Findings	3	2
Repeated Findings	2	2
Prior Recommendations Implemented or Not Repeated	0	1

**SCHEDULE OF FINDINGS**

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Last/First Reported</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
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**Current Findings – *Government Auditing Standards***

None

**Current Findings – Federal Compliance**

2025-001	13-14	2025/2022	Inadequate Internal Control over Student Enrollment Reporting	Material Weakness and Noncompliance
2025-002	15-16	2025/2023	Inadequate Internal Control over Return of Title IV Funds	Material Weakness and Noncompliance

**WESTERN ILLINOIS UNIVERSITY**  
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**For the Year Ended June 30, 2025**

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
<b>Current Findings – Federal Compliance</b>				
2025-003	17	New	Inadequate Internal Control over Subrecipient Payments	Material Weakness and Noncompliance

**Prior Findings Not Repeated**

None

**EXIT CONFERENCE**

The University waived an exit conference in a correspondence from Ms. Ketra Roselieb, Vice President for Finance and Administration, on March 3, 2026. The responses to the recommendations were provided by Ms. Deanna Eden, Assistant Comptroller, in correspondence dated March 4, 2026.

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*

To Management and the Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Western Illinois University

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities, fiduciary activities, and the discretely presented component unit of Western Illinois University (the "University"), collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated March 5, 2026.

Our report includes a reference to another auditor who audited the financial statements of the Western Illinois University Foundation, the 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 auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by that auditor.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing 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 University'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. However, material weaknesses or significant deficiencies may exist that were not identified.

To Management and the Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Western Illinois University

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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**

Plante & Moran, PLLC  
Cincinnati, Ohio  
March 5, 2026

**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 AND**  
**THE SCHEDULE OF FEDERAL AND NONFEDERAL FINANCIAL ACTIVITY**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Western Illinois University

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

***Opinion on 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 identified as subject to audit 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, 2025. 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.

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Western Illinois University

We are required to be independent of the University and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the University's compliance with the compliance requirements referred to above.

***Other Matter – Federal Expenditures Not Included in the Compliance Audit***

The University's basic financial statements include the operations of the Western Illinois University Foundation, a discretely presented component unit, (which expended approximately \$553,000 in federal awards,) which is not included in the University's Schedule of Expenditures of Federal Awards during the year ended June 30, 2025. Our compliance audit, described in the "Opinion on Each Major Federal Program," does not include the operations of this component unit because the federal funding for this component was tracked separately from the University and we decided to not assume responsibility for, and accordingly make reference to, the audit of the component auditor in our *Independent Auditor's Report* on the University's group financial statements for the year ended June 30, 2025.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the University's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the University's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the University's compliance with the requirements of each major federal program as a whole.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Western Illinois University

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the University's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the University's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the University's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Other Matters**

### ***Instances of Noncompliance***

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001 through 2025-003. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### ***Corrective Action Plan***

The University is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The University's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Western Illinois University

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001 through 2025-003 to be material weaknesses.

*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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the University's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The University is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The University's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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.

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Western Illinois University

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Schedule of Federal and Nonfederal Financial Activity**

We have audited the financial statements of the business-type activities, fiduciary activities, and the discretely presented component unit of the University as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon, dated March 5, 2026, 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 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 basic financial statements. In addition, the accompanying Schedule of Federal and Nonfederal Financial Activity is presented for the purposes of additional analysis and is not a required part of the basic 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 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 Schedule of Expenditures of Federal Awards and the Schedule of Federal and Nonfederal Financial Activity is fairly stated in all material respects in relation to the basic financial statements as a whole.

**SIGNED ORIGINAL ON FILE**

Plante & Moran, PLLC  
Cincinnati, Ohio  
March 5, 2026

**WESTERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**SUMMARY OF AUDITOR'S RESULTS**  
**For the Year Ended June 30, 2025**

***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 the 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 C.F.R. § 200.516(a)?  Yes  No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.007, 84.033, 84.038, 84.063, 84.268, 84.379	Student Financial Assistance Cluster
10.307, 10.310, 11.457, 16.560, 16.710, 47.076, 47.049, 47.083, 47.084, 81.049	Research and Development Cluster

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

Auditee qualified as a low-risk auditee?  Yes  No

**Western Illinois University**  
**(A Component Unit of the State of Illinois)**  
**Current Findings – Federal and Questioned Costs**  
**For the Year Ended June 30, 2025**

**2025-001. Finding: Inadequate Internal Control over Student Enrollment Reporting**

Federal Agency: U.S. Department of Education

Assistance Listing Number: 84.063, 84.268

Program Expenditures: \$31,997,072

Program Name: Federal Pell Grant Program, Federal Direct Student Loans

Award Number(s): P063P231391, P063P241391, P063P251391, P268K241391, and P268K251391

Questioned Costs: None

**CONDITION**

Western Illinois University (University) did not have adequate procedures in place to complete accurate enrollment reporting for all students.

During our testing of Pell or Direct Loan borrowers, we noted 4 out of 40 (10%) students campus-level record and program-level record were not updated with accurate enrollment status changes. The sample was not a statistically valid sample.

The University is required to report enrollment reporting changes accurately. During the year, there were underlying problems with how data was being submitted to the National Student Clearinghouse (NSC), resulting in enrollment status changes and degree confirmations to be inaccurate for 4 students tested out of 40 students tested (10% of students tested). While the University had a policy in place to ensure enrollment reporting for degree confirmations and status changes were being submitted to the NSC, there was a flaw in the University's process that caused the fall graduate batch of students to be initially coded to "G-Not Applied" in the National Student Loan Data System (NSLDS). This was due to an error in the upload compared with underlying information in the NSLDS system. When the next batch of students were submitted to the NSLDS, this resulted in all "G-Not Applied" students to auto-update to "Withdrawn" in the NSLDS system.

**CRITERIA**

For the Federal Pell Grant Program, 34 CFR Section 690.83(b)(2) requires an institution to submit in accordance with deadline dates established by the secretary, through publication in the Federal Register, other reports and information the secretary requires and shall comply with the procedures the secretary finds necessary to ensure that the reports are correct.

For the Federal Direct Student Loans, 34 CFR Section 685.309(b) requires changes in student status to be reported to the NSLDS in accordance with enrollment reporting in transmissions sent to the NSLDS, including updating all flagged information by NSLDS.

Uniform Guidance (2 CFR 200.303(a)) requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure enrollment reporting is accurate.

**CAUSE AND EFFECT**

University officials indicated staff turnover required reassessment of internal documentation and procedures that were in place to ensure all required campus-level data and program-level data was being reported to NSLDS via NSC accurately due to a flaw in their process causing degree confirmations to be overridden.

**Western Illinois University**  
**(A Component Unit of the State of Illinois)**  
**Current Findings – Federal and Questioned Costs**  
**For the Year Ended June 30, 2025**

**2025-001. Finding: Inadequate Internal Control over Student Enrollment Reporting (Continued)**

Without sufficient controls around enrollment reporting there is a greater risk that student enrollment data will not be reported accurately. Inaccurate reporting of student enrollment data can result in inconsistencies between the University's records and the National Student Loan Data System as well as potential delays in the repayment of federal loans. (Finding Code No. 2025-001, 2024-001, 2023-001, 2022-002)

**RECOMMENDATION**

We recommend the University implement controls to ensure that all enrollment status changes and degree confirmations are being appropriately reported through NSC to NSLDS and that submissions of degree confirmations to NSC are appropriate to ensure enrollment status changes are reported accurately.

**UNIVERSITY RESPONSE**

The University agrees with the finding. The University is implementing enhanced internal controls to ensure enrollment status changes and degree confirmations are being appropriately submitted and reported.

**Western Illinois University**  
**(A Component Unit of the State of Illinois)**  
**Current Findings – Federal and Questioned Costs**  
**For the Year Ended June 30, 2025**

**2025-002. Finding: Inadequate Internal Control over Return of Title IV Funds**

Federal Agency: U.S. Department of Education

Assistance Listing Number: 84.063, 84.268, 84.007, 84.379

Program Expenditures: \$32,514,420

Program Name: Federal Pell Grant Program, Federal Direct Student Loans, Federal Supplemental Education Opportunity Grants, Teacher Education Assistance for College and Higher Education Grants

Award Number(s): P063P231391, P063P241391, P063P251391, P268K241391, P268K251391, P007A241313, P379T241391, and P379T251391

Questioned Costs: None

**CONDITION**

Western Illinois University (University) did not have adequate procedures in place to complete accurate and timely return of Title IV funds for all students within the required time period.

During our testing of borrowers that withdrew from the University, we noted 7 out of 40 (17.5%) students return of Title IV funds were not processed within the 45 day window, ranging from 60-163 days late. The sample was not a statistically valid sample.

**CRITERIA**

A school participating in Title IV aid programs must establish and maintain proper administrative and fiscal procedures and initiate returns accurately within 45 days after the determined date of withdrawal (34 CFR 668.173(b)), and accurately calculate the amount of unearned title IV assistance to be returned to the Department of Education (34 CFR 668.22(g)).

Uniform Guidance (2 CFR 200.303(a)) requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure the return of Title IV funds is accurate and timely.

**CAUSE AND EFFECT**

University management indicated staffing shortages as well as regulatory and systemic changes during the 2024-2025 aid year caused this to occur.

Without sufficient controls in place to return Title IV funds, there is a greater risk that the school does not return funds timely or accurately or that students may not receive post-withdrawal disbursements timely or accurately. (Finding Code No. 2025-002, 2024-002, 2023-002)

**RECOMMENDATION**

We recommend the University implement controls to ensure that all refunds of Title IV funds are initiated within 45 days of the date of determination for the students withdrawal and additional controls to ensure proper review of the return of Title IV calculations. We also recommend these controls be monitored to ensure that all necessary refunds are completed within the required time frame and accurately.

**Western Illinois University**  
**(A Component Unit of the State of Illinois)**  
**Current Findings – Federal and Questioned Costs**  
**For the Year Ended June 30, 2025**

**UNIVERSITY RESPONSE**

The University agrees with the finding. The University is committed to developing a comprehensive plan to ensure compliance with return of Title IV funds policies and procedures.

**Western Illinois University**  
**(A Component Unit of the State of Illinois)**  
**Current Findings – Federal and Questioned Costs**  
**For the Year Ended June 30, 2025**

**2025-003. Finding: Inadequate Internal Control over Subrecipient Payments**

Federal Agency: Department of Agriculture  
Assistance Listing Number: 10.310  
Program Expenditures: \$1,328,494  
Program Name: Oilseed Pennycress: A New Cash Cover-Crop for the Midwest  
Award Number(s): 2019-69012-29851  
Questioned Costs: None

**CONDITION**

Western Illinois University (University) did not have adequate procedures in place to complete a timely disbursement of requested pass-through funds to subrecipients within the required time period.

During our testing of payments made on requests from subrecipients, there were 2 out of 8 (25%) tested instances of the University not disbursing funds within 30 days of the payment request, as required. For the samples mentioned, the funds were sent 32 days and 120 days after the request. The sample was not a statistically valid sample.

**CRITERIA**

Uniform Guidance (2 CFR 200.305(b)(3)) states that when the reimbursement method is used, the Federal agency or pass-through entity must make payment within 30 calendar days after receipt of the payment request unless the Federal agency or pass-through entity reasonably believes the request to be improper.

Uniform Guidance (2 CFR 200.303(a)) requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure the timely disbursement of funds to subrecipients.

**CAUSE AND EFFECT**

The University did not have adequate procedures in place to ensure all payments to subrecipients were made within the 30 day requirement.

Without sufficient controls around return over subrecipient payments and overall cash management, there is a greater risk that the school will miss a payment to be passed through to the subrecipient, thus understating expenditures on the Schedule of Expenditures of Federal Awards. (Finding Code No. 2025-003)

**RECOMMENDATION**

We recommend the University implement controls to ensure that all payments to be passed through to subrecipients are identified and paid within the required time frame.

**UNIVERSITY RESPONSE**

The University agrees with the finding. The University is committed to developing a comprehensive plan to ensure compliance with payment of pass-through funds policies and procedures.

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor Program/Grant Title	Assistance Listing	Pass-Through/Contract Number	FY 2025 Expenditures	Amount Provided to Subrecipients
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER: (M)</b>				
<u>DEPARTMENT OF EDUCATION</u>				
Federal Supplemental Education Opportunity Grants	84.007	P007A241313	\$ 350,896	\$ -
			350,896	
Federal Work-Study Program				
<i>Federal Work-Study Program - 2024-2025</i>	84.033	P033A241313	332,900	-
			332,900	-
Federal Perkins Loan Program Federal Capital Contributions	84.038	P038A071313	229,089	-
			229,089	
Federal Pell Grant Program				
<i>Federal Pell - 2023-2024</i>	84.063	P063P231391	(19,321)	-
<i>Federal Pell - 2024-2025</i>	84.063	P063P241391	11,485,759	
<i>Federal Pell - 2025-2026</i>	84.063	P063P251391	390,790	-
			11,857,228	-
Federal Direct Student Loans				
<i>Federal Direct Student Loans - FY24</i>	84.268	P268K241391	(45,746)	
<i>Federal Direct Student Loans - FY25</i>	84.268	P268K251391	20,185,590	-
			20,139,844	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)				
<i>Teach Grant - 2023-2024</i>	84.379	P379T241391	1,886	-
<i>Teach Grant - 2024-2025</i>	84.379	P379T251391	164,566	-
			166,452	-
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 33,076,409</b>	<b>\$ -</b>
<b>TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER</b>			<b>\$ 33,076,409</b>	<b>\$ -</b>
<b>RESEARCH AND DEVELOPMENT CLUSTER: (M)</b>				
<u>DEPARTMENT OF AGRICULTURE</u>				
Organic Agriculture Research and Extension Initiative Passed-Through Purdue University				
<i>Bio-Intensified Field Crop Rotations in the Upper Midwest</i>	10.307	F9002856502025	\$ 34,214	\$ -
Agriculture and Food Research Initiative				
<i>Oilseed Pennycress: A New Cash Cover-Crop for the Midwest</i>	10.310	2019-69012-29851	1,328,494	877,831
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>\$ 1,362,708</b>	<b>\$ 877,831</b>
<u>DEPARTMENT OF COMMERCE</u>				
Chesapeake Bay Studies Passed-Through Virginia Institute of Marine Science				
<i>Forecasting Climate Change on Chesapeake Bay Fisheries</i>	11.457	725456712683	\$ 28,776	
<b>TOTAL DEPARTMENT OF COMMERCE</b>			<b>\$ 28,776</b>	<b>\$ -</b>
<u>DEPARTMENT OF JUSTICE</u>				
National Institute of Justice Research, Evaluation, and Development Project Grants				
<i>Quantification of Psychotropic Cannabinoids and Storage Evaluation</i>	16.560	15PNIJ-23-GG-04234-RESS	\$ 69,487	\$ -

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor Program/Grant Title	Assistance Listing	Pass-Through/Contract Number	FY 2025 Expenditures	Amount Provided to Subrecipients
Public Safety Partnership and Community Policing Grants <i>De-Escalation Training Through Active Learning (DETAL): A Center For Research</i>	16.710	15JCOPS-23-GK-07139-PPSE	127,193	48,029
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>\$ 196,680</b>	<b>\$ 48,029</b>
<u>NATIONAL SCIENCE FOUNDATION</u>				
STEM Education				
<i>Building a Pathway for Recruiting and Preparing STEM Teachers in West Central Illinois</i>	47.076	2243323	\$ 197,884	5,798
<i>Improving Career Readiness for Engineering Students Through Mentored Living Learning</i>	47.076	2221404	63,106	-
			<u>260,990</u>	<u>5,798</u>
Mathematical and Physical Sciences <i>Multiscale Approach to Understand Outflows During High Mass Star Formation</i>	47.049	1814063	1,404	-
Integrative Activities Passed-Through Jackson State University <i>Cognitive and Metacognitive Processes in Engineering</i>	47.083	633256-WIU	10,000	-
NSF Technology, Innovation, and Partnerships Passed-Through Governors State University <i>NSF Engines: Advancing Smart Logistics</i>	47.084	NSFENGWIU23	28,668	-
<b>TOTAL NATIONAL SCIENCE FOUNDATION</b>			<b>\$ 301,062</b>	<b>\$ 5,798</b>
<u>DEPARTMENT OF ENERGY</u>				
Office of Science Financial Assistance Program Passed-Through Illinois State University <i>Interrogating Pennycress Natural and Induced Variation to Improve Abiotic Stress</i>	81.049	A210036S005	\$ 164,167	\$ -
<b>TOTAL DEPARTMENT OF ENERGY</b>			<b>\$ 164,167</b>	<b>\$ -</b>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>			<b>\$ 2,053,393</b>	<b>\$ 931,658</b>
<b>SPECIAL EDUCATION CLUSTER (IDEA):</b>				
<u>DEPARTMENT OF EDUCATION</u>				
Special Education Preschool Grants Passed-Through Illinois State Board of Education <i>Fed-Sp Ed-Preschool Discretionary Illinois Starnet - 2024</i>	84.173A	2024-4605-00-26-062-5440-51	\$ 145,320	\$ -
<i>Fed-Sp Ed-Preschool Discretionary Illinois Starnet - 2025</i>	84.173A	25-4605-SN-26-062-5440-51	867,708	-
			<u>1,013,028</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 1,013,028</b>	<b>\$ -</b>
<b>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</b>			<b>\$ 1,013,028</b>	<b>\$ -</b>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor Program/Grant Title	Assistance Listing	Pass-Through/Contract Number	FY 2025 Expenditures	Amount Provided to Subrecipients
<b>CCDF CLUSTER:</b>				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Child Care and Development Block Grant Passed-Through Illinois Board of Higher Education <i>WIU Early Childhood Access Consortium for Equity FY22-FY24</i>	93.575	601ECC2200WIU	\$ 5,563	\$ -
<b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<b>\$ 5,563</b>	<b>\$ -</b>
<b>TOTAL CCDF CLUSTER</b>			<b>\$ 5,563</b>	<b>\$ -</b>
<b>OTHER PROGRAMS:</b>				
<u>DEPARTMENT OF AGRICULTURE</u>				
Farmers Market and Local Food Promotion Program <i>USDA Local Food Promotion Program</i>	10.175	AM22LFPPIL110700	\$ 252,025	\$ -
Agriculture and Food Research Initiative Passed-Through University of Illinois <i>Illinois Beef Experiential Learning and Industry Exposure Fellowship</i>	10.310	10765118814	11,083	-
Rural Cooperative Development Grants <i>Rural Cooperative Development Grant Program 2024</i>	10.771	13055277442	67,893	-
<i>Rural Cooperative Development Grant Program 2025</i>	10.771	13055277443256	103,546	-
			<u>171,439</u>	<u>-</u>
Rural Energy for America Program <i>USDA Rural Energy for America Program Technical Assistance Project</i>	10.868	130552774432	12,836	-
Socially-Disadvantaged Groups Grant <i>Illinois Socially Disadvantaged Groups Grant 2023</i>	10.871	13055277443256	6	-
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<b>\$ 447,389</b>	<b>\$ -</b>
<u>DEPARTMENT OF TRANSPORTATION</u>				
Formula Grants for Rural Areas and Tribal Transit Program Passed-Through Illinois Department of Transportation <i>Rural Transit Assistance Center FY22-24</i>	20.509	1177-2021-03	\$ 81,614	\$ -
<i>Rural Transit Assistance Center FY25</i>	20.509	25-WIU-RTAC	394,348	-
			<u>475,962</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>\$ 475,962</b>	<b>\$ -</b>
<u>DEPARTMENT OF THE TREASURY</u>				
Coronavirus State and Local Fiscal Recovery Funds Passed-Through Department of Commerce & Economic Opportunity <i>COVID-19 - Collaborative Strategies for Small Business Development in West Central Illinois</i>	21.027	21-483002	\$ 32	\$ -
<b>TOTAL DEPARTMENT OF THE TREASURY</b>			<b>\$ 32</b>	<b>\$ -</b>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor Program/Grant Title	Assistance Listing	Pass-Through/Contract Number	FY 2025 Expenditures	Amount Provided to Subrecipients
<b><u>SMALL BUSINESS ADMINISTRATION</u></b>				
Congressional Grants				
<i>SBA Earmark Funding for the Rural Affairs Market Grocery Store Initiative</i>	59.059	SBAHQ22I0016	\$ 24,011	\$ -
<i>SBA Durbin: Promoting Small Business Startups, Sustainability, and Transition</i>	59.059	SBAHQ22I0013	88,473	-
			<u>112,484</u>	<u>-</u>
<b>TOTAL SMALL BUSINESS ADMINISTRATION</b>			<b>\$ 112,484</b>	<b>\$ -</b>
<b><u>DEPARTMENT OF EDUCATION</u></b>				
Adult Education - Basic Grants to States				
Passed-Through Illinois Community College Board				
<i>Central Illinois Adult Education Service Center/Curriculum Publications</i>				
<i>Clearing 2023</i>	84.002	WIU-LEAD-23	\$ 593	\$ -
<i>DAISI Project FY23</i>	84.002	WIU-DAISI-23	14	-
<i>DAISI Project FY24</i>	84.002	WIU-DAISI-24	8	-
<i>DAISI Project FY25</i>	84.002	WIU-DAISI-25	194,982	-
<i>I-Pathways IL FY23</i>	84.002	WIU-iPATH-23	380	-
<i>I-Pathways IL FY24</i>	84.002	WIU-iPATH-24	518	-
<i>I-Pathways IL FY25</i>	84.002	WIU-iPATH-25	194,400	-
			<u>390,895</u>	<u>-</u>
Undergraduate International Studies and Foreign Language Programs				
<i>WIU Global Citizens: Illinois International Scholars Initiative</i>	84.016A	P016A2200	72,985	-
Fund for the Improvement of Postsecondary Education				
<i>Addressing Equity Gaps Among Rural Students</i>	84.116W	P116W230103	512,422	-
<b>TOTAL DEPARTMENT OF EDUCATION</b>			<b>\$ 976,302</b>	<b>\$ -</b>
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Every Student Succeeds Act/Preschool Development Grants				
Passed-Through Illinois Network of Child Care Resource & Referral Agencies				
<i>Early Childhood PLA Assessment Pilot Program</i>	93.434	NONE	\$ 233	\$ -
<i>Early Childhood PLA Assessment In Spanish</i>	93.434	NONE	909	-
			<u>1,142</u>	<u>-</u>
Temporary Assistance for Needy Families				
Passed-Through Illinois Department of Human Services				
<i>Low Income Degree Scholarship Program FY25</i>	93.558	FCSBG06472	31,483	-
Social Services Block Grant				
Passed-Through Field Foundation of Illinois				
<i>Advancing Racial Equality at WIU FY25</i>	93.667	None	24,760	-
<b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<b>\$ 57,385</b>	<b>\$ -</b>
<b><u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u></b>				
AmeriCorps				
Passed-Through Illinois Department of Public Health				
<i>AmeriCorps Project 22-23</i>	94.006	FCSBY06633	\$ (304)	\$ 27,893
<i>AmeriCorps Project 19-20</i>	94.006	07380023H	711	-
<i>AmeriCorps Project 24-25</i>	94.006	FCSCY07199	76,369	51,625
<i>AmeriCorps Project 25-26</i>	94.006	FCSDY06258	162,058	-
			<u>238,834</u>	<u>79,518</u>

**STATE OF ILLINOIS  
WESTERN ILLINOIS UNIVERSITY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor Program/Grant Title	Assistance Listing	Pass-Through/Contract Number	FY 2025 Expenditures	Amount Provided to Subrecipients
Volunteers in Service to America <i>Vista Community Outreach</i>	94.013	13VSNIL001	\$ 50,197	\$ -
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<b>\$ 289,031</b>	<b>\$ 79,518</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Emergency Operations Center Passed-Through Illinois Emergency Management Agency <i>WIU Emergency Operations Center</i>	97.052	22EOCWIU	\$ 316,232	\$ -
Homeland Security Grant Program Passed-Through Illinois Emergency Management Agency				
<i>FFY19 Liaison Program</i>	97.067	196WIUISPS	\$ 93	\$ -
<i>FFY20 Homeland Security 20 SWIUTRG</i>	97.067	20SWIUTRG	(541)	-
<i>FFY20 Homeland Security 20ILETSBS</i>	97.067	20ILETSBS	44,357	-
<i>FFY22 Homeland Security 22UAILETSBS</i>	97.067	22UAILETSB	31,568	-
<i>FFY21 Homeland Security 21UAWIU</i>	97.067	21UAWIU	1,536	-
<i>FFY21 Homeland Security 21SHWINTEL</i>	97.067	21SHWINTEL	2,007	-
<i>FFY21 Homeland Security 21SHWIUET</i>	97.067	21SHWIUET	2,007	-
<i>FFY21 Homeland Security 21SHWIUTRG</i>	97.067	21SHWIUTRG	276,617	-
<i>FFY22 Homeland Security 22SHWIUTRG</i>	97.067	22SHWIUTRG	160,126	-
<i>FFY21 Homeland Security 21SHUAWIUTRG</i>	97.067	21UAWIUTRG	190,938	-
<i>FFY22 Homeland Security 22SHUAWIUTRG</i>	97.067	22UAWIUTRG	42,969	-
<i>FFY21 Homeland Security 21SHWIUCYB</i>	97.067	21SHWIUCYB	83,863	-
<i>FFY21 Homeland Security 21UAWIUCYB</i>	97.067	21UAWIUCYB	83,093	-
<i>FFY21 Homeland Security Jail Intel 21SHWIUJL</i>	97.067	21SHWIUJL	53,917	-
<i>FFY21 Homeland Security Jail Intel 21UAWIUJL</i>	97.067	21UAWIUJL	53,600	-
<i>FFY21 Homeland Security Training 21SHLETBDV</i>	97.067	21SHLETBDV	44,087	-
<i>FFY21 Homeland Security Training 21SHLETBST</i>	97.067	21SHLETBST	19,996	-
<i>FFY22 Homeland Security 22SHLETBIN</i>	97.067	22SHLETBIN	247,846	-
<i>FFY22 Homeland Security 22UAWIULE</i>	97.067	22UAWIULE	1,455	-
<i>FFY22 Homeland Security UAWIU</i>	97.067	22UAWIULE	239,572	-
<i>FFY22 Homeland Security 22SHWINTEL</i>	97.067	22SHWINTEL	237,432	-
			1,816,538	-
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<b>\$ 2,132,770</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 40,639,748</b>	<b>\$ 1,011,176</b>

(M) - Program was audited as a major program

**WESTERN ILLINOIS UNIVERSITY**  
**A COMPONENT UNIT OF THE STATE OF ILLINOIS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2025**

**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**

**Federal Direct Student Loan Program**

During the fiscal year ended June 30, 2025, 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, 2025.

**Federal Perkins Loan Program**

Loans outstanding at the beginning of the year are included in the federal expenditures presented in the Schedule of Federal and Non-Federal Financial Activity. The University liquidated the Federal Perkins Loan Program with the final liquidation pending confirmation by the Department of Education after completion of the Perkins close-out audit. There were no loan balances outstanding at June 30, 2025. The federal share of the University's final fund capital from the Perkins Loan Program is \$27,567 and was refunded on March 6, 2025.

**NOTE 3 – NON-CASH ASSISTANCE**

The University did not receive any federal non-cash assistance during the fiscal year ended June 30, 2025.

**WESTERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**  
**SCHEDULE OF FEDERAL AND NONFEDERAL FINANCIAL ACTIVITY**  
**For the Year Ended June 30, 2025**

**Schedule A - Federal Financial Component**

Total federal expenditures reported on SEFA <sup>1</sup>	\$	40,639,748
Total Schedule A	\$	<u>40,639,748</u>

**Schedule B - Total Financial Component**

Total operating expenses <sup>2</sup>	\$	195,234,600
Total nonoperating expenses <sup>2</sup>		4,092,737
Federal loan balances: <sup>1,4</sup>		
Perkins Loan Program		344,160
Total value of new federal loans: <sup>1,5</sup>		
Federal Direct Student Loans		20,139,844
Other noncash federal award expenditures <sup>3</sup>		-
Total Schedule B	\$	<u>219,811,341</u>

**Schedule C**

Total Schedule B	\$	219,811,341	100.000%
Total Schedule A		<u>40,639,748</u>	<u>18.488%</u>
Total nonfederal expenses	\$	<u>179,171,593</u>	<u>81.512%</u>

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

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

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

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

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