



**EASTERN ILLINOIS UNIVERSITY**  
**A Component Unit of the State of Illinois**

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STATE COMPLIANCE EXAMINATION

For the Year Ended June 30, 2021

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



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**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**STATE COMPLIANCE EXAMINATION**  
For the Year Ended June 30, 2021

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**UNIVERSITY OFFICIALS**

President	Dr. David M. Glassman
Provost and Vice President for Academic Affairs	Dr. Jay D. Gatrell
Vice President for Business Affairs (through 3/31/22)	Mr. Sean D. Reeder
Vice President for Business Affairs (4/1/22 - Present)	Vacant
Vice President for Student Affairs (Interim) (through 7/31/20)	Ms. Lynette F. Drake
Vice President for Student Affairs (8/1/20 - Present)	Ms. Anne Flaherty
Vice President for University Advancement	Mr. Kenneth A. Wetstein
Director of Business Services and Treasurer	Mr. Paul A. McCann
General Counsel	Ms. Laura McLaughlin
Director of Internal Auditing (through 7/31/21)	Ms. Leigh C. Moon
Director of Internal Auditing (8/1/21 - 4/3/22)	Vacant
Director of Internal Auditing (4/4/22 - Present)	Mr. Chifundo Biliwita, CIA, CFE

**BOARD OF TRUSTEES** (as of June 30, 2021)

Chairperson	Ms. Joyce Madigan
Vice Chairperson	Dr. Phillip Thompson
Secretary	Dr. Audrey Edwards
Member Pro-Tem	Ms. Barbara Baurer
Member	Mr. Joseph R. Dively
Member	Mr. C. Christopher Hicks
Member	Mr. Martin Ruhaak
Student Member	Mr. Michael Perri

University offices are located at:  
600 Lincoln Avenue  
Charleston, Illinois 61920



## MANAGEMENT ASSERTION LETTER

June 14, 2022

Sikich LLP  
132 South Water Street, Suite 300  
Decatur, IL 62523

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 Eastern 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, 2021. Based on this evaluation, we assert that during the year ended June 30, 2021, the University has materially complied with the specified requirements listed below.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. Other than what has been previously disclosed and reported in the Schedule of Findings, 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 (Agency) have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

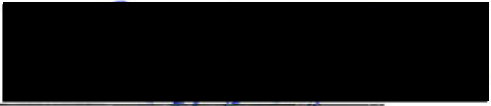
Eastern Illinois University



Dr. David M. Glassman, President



Mr. Paul McCann, Director of Business Services and Treasurer



Ms. Laura McLaughlin, General Counsel

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**STATE COMPLIANCE EXAMINATION**  
For the Year Ended June 30, 2021

**STATE COMPLIANCE REPORT**

**SUMMARY**

The State compliance testing performed during this 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*.

**ACCOUNTANT’S REPORT**

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

**SUMMARY OF FINDINGS**

<b>Number of</b>	<b>Current Report</b>	<b>Prior Report</b>
Findings	8	9
Repeated Findings	5	3
Prior Recommendations Implemented or Not Repeated	4	5

**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</b>				
2021-001	9	2020/2020	Inadequate internal controls over census data	Material Weakness and Material Noncompliance
2021-002	13	New	Report requirement not met	Noncompliance
2021-003	14	2020/2005	Timesheets not required	Significant Deficiency and Noncompliance
2021-004	15	2020/2019	Lack of adequate controls over the review of internal controls over service providers	Significant Deficiency and Noncompliance
2021-005	18	2020/2020	Noncompliance with the Illinois Articulation Initiative Act	Significant Deficiency and Noncompliance

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**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</b>				
2021-006	19	2020/2020	Noncompliance with University Guidelines	Significant Deficiency and Noncompliance
2021-007	21	New	Weakness in security over computers	Significant Deficiency and Noncompliance
2021-008	23	New	Weaknesses in cybersecurity programs and practices	Significant Deficiency and Noncompliance

**Prior Findings Not Repeated**

A	25	2020/2019	Federal work study hours during scheduled class hours
B	25	2020/2020	FISAP records maintained did not agree to the actual amounts reported
C	25	2020/2020	Exit counseling not properly conducted
D	25	2020/2020	Loan improperly disbursed

**EXIT CONFERENCE**

Eastern Illinois University waived an exit conference in correspondence from Paul McCann, Director of Business Services and Treasurer, on June 9, 2022. The response to the recommendation in finding 2021-001 was provided by Paul McCann, Director of Business Services and Treasurer, in correspondence dated June 2, 2022. The responses to the remaining findings and recommendations appearing in this report were provided by Paul McCann, Director of Business Services and Treasurer, on June 13, 2022.



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**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Eastern Illinois University

**Report on State Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by Eastern 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, 2021. Management of the University is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the University's compliance with the specified requirements based on our examination.

The specified requirements are:

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

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

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

Our examination disclosed material noncompliance with the following specified requirement applicable to the University during the year ended June 30, 2021. As described in the accompanying Schedule of Findings as item 2021-001, the University had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material noncompliance with the specified requirement described in the preceding paragraph, the University complied with the specified requirements during the year ended June 30, 2021, 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 as items 2021-002 through 2021-008.

The University's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. 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.

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant

deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings as item 2021-001 to be a material weakness.

A significant deficiency in internal control is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2021-003 through 2021-008 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. 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.



Decatur, Illinois  
June 14, 2022

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

2021-001. **FINDING** (Inadequate internal controls over census data)

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

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

We noted the University's employees are members of both the State Universities Retirement System (SURS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans. Finally, CMS' actuaries use census data for employees of the State's public universities provided by SURS along with census data for the other participating members which is provided by the State's four other pension plans to prepare the projection of the OPEB plan's liabilities.

During testing, we noted the following:

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

Based on information we obtained while performing our audit, we learned these deficiencies are pervasive across the public universities participating in SURS and across the State's agencies participating in one of the other four State pension plans, the State Employees' Retirement System of Illinois. These conditions significantly increase the risk there could be errors at one or more employers within the plans, and these errors could have a significant impact on SURS' and CMS' measurement of pension and OPEB liabilities, respectively.

In addition, we noted errors within CMS' allocation of OPEB-related balances across the State's funds, public universities, and the Illinois State Toll Highway Authority related to a

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For the Year Ended June 30, 2021

failure by CMS to account for a separately financed specific OPEB liability for certain groups of employees at one component unit of the State. The impact of these errors resulted in the University restating its beginning net position by \$1,455,287 as of July 1, 2020.

Based upon the significance of these issues alone, we concluded a material weakness exists within the University's internal controls related to ensuring both SURS and CMS can provide their respective actuaries with complete and accurate census data related to the University's active employees. Even given these exceptions, we performed detail testing of a sample of employees and certain data analysis tests of the total population of the University's census data transactions reported to SURS. Based on our analysis of transactions reported by the University to SURS during the census data accumulation period throughout fiscal year 2019, we noted the following exceptions:

- One of 40 (3%) employees tested was terminated during the census data accumulation period throughout fiscal year 2019, however, the event had not been timely reported by the University to SURS.
- In a separate test, we noted 31 of 537 (6%) instructors were deemed ineligible by the University, when they should have been reported to SURS. SURS determined the total potential impact to each instructor's total service credit to be that it could be off by .25 to 6 years.

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

Additionally, eligibility criteria for participation in SURS under the Illinois Pension Code (Code) (40 ILCS 5/15-134(a)) states any person who is an employee of the University becomes a participant in SURS. Under the Code (40 ILCS 5/15-107), an employee is any member of the educational, administrative, secretarial, clerical, mechanical, labor, or other staff of an employer whose employment in a position in which services are expected to be rendered on a continuous basis for at least four months or an academic term, whichever is less:

- 1) not a student employed on a less than full-time temporary basis;
- 2) not receiving a retirement or disability annuity from SURS;
- 3) not on military leave;
- 4) not eligible to participate in the Federal Civil Service Retirement System,

## **EASTERN ILLINOIS UNIVERSITY**

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### **SCHEDULE OF FINDINGS – CURRENT FINDINGS**

For the Year Ended June 30, 2021

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

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

In addition, the Illinois Pension Code (40 ILCS 5/15-157) requires the University to, at a minimum, withhold contributions of each employee's total compensation of 8% (9.5% for firefighters or police officers) for their participation in SURS, unless further contributions by the employee would either exceed the maximum retirement annuity in the Code (40 ILCS 5/15-136(c)) or the Tier 2 earnings limitation within the Code (40 ILCS 5/15-111(b)), and remit these amounts to SURS. Further, the Code (40 ILCS 5/15-155(b)) requires the University remit employer contributions to SURS reflecting the accruing normal costs of an employee paid from federal or trust funds. Additionally, the Act (5 ILCS 375/10) requires active employees to make contributions as set by CMS and the Act (5 ILCS 375/11) requires employer contributions by the University for all employees not totally compensated from its Income Fund, local auxiliary funds, and the Agricultural Premium Fund.

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

University officials stated they did not have the information from SURS.

Failure to ensure complete and accurate census data was reported to SURS could result in a material misstatement of the University's financial statements and reduced the overall accuracy of pension/OPEB-related liabilities, deferred inflows and outflows of resources, and expense recorded by the State, the State's agencies, and other public universities and community colleges across the State. In addition, failure to reconcile active members' census data reported to and held by SURS to the University's internal records could result

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in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the pension and OPEB balances, which could result in a material misstatement of these amounts. Finally, the allocation error involving one component unit in the OPEB plan resulted in misstatements within each employer's allocation, which resulted in a restatement at the University. (Finding Code No. 2021-001, 2020-001)

**RECOMMENDATION**

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

Further, we recommend the University continue to work with SURS to annually reconcile its active members' census data from its underlying records to a report of census data submitted to SURS' actuary and CMS' actuary. After completing an initial full reconciliation, the University may limit the annual reconciliations to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods. Any errors identified during this process should be promptly corrected by either the University or SURS, with the impact of these errors communicated to both SURS' actuary and CMS' actuary.

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

**UNIVERSITY RESPONSE**

The University agrees with the recommendation that data used by SURS and CMS needs to be reconciled and improved. We continue to work on this extensive project.

The definition of an employee for SURS participation was established by SURS in Illinois Administrative Code Title 80, Section 1600.200. The rule is effective beginning January 1, 2023. In the meantime, the rule states that we are to use a reasonable and good faith interpretation of Section 15-107 of the Pension Code to determine who is an employee for SURS purposes. We believe that we are using a reasonable and good faith interpretation of Section 15-107 of the Pension Code to determine who is an employee subject to SURS participation.

With the improvement of computerized systems, we have suggested to SURS that they consider taking all or selected pay information from us each payday. This would reduce or eliminate factors that raise questions years later. In addition, this may help with issues created by the mobility of employees.

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**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

2021-002. **FINDING** (Reporting requirement not met)

<b>Federal Agency:</b>	U.S. Department of Education
<b>Program Name:</b>	Higher Education Emergency Relief Fund Cluster
<b>ALN Numbers:</b>	84.425C, 84.425E, 84.425F, 84.425M
<b>Program Expenditures:</b>	\$11,244,652
<b>Award Number(s):</b>	P425E201466, P425F200946, P425M200667, 21GEEREIU, 21RFP09
<b>Questioned Costs:</b>	N/A

Eastern Illinois University (University) did not comply with a reporting requirement applicable to Higher Education Emergency Relief Fund (HEERF) grantees.

During our review of the University's compliance with HEERF program reporting requirements, we noted the University failed to post certain information on its website within the required timeframe for one of four (25%) required quarterly reports. Specifically, the University posted the required information for the report quarter ending December 31, 2020, 26 days late.

We consider this condition to be an instance of noncompliance relating to the Reporting compliance requirement.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted into Public Law 116-136. Section 18004(a)(1) of the CARES Act established the HEERF program which authorizes the Secretary of Education to allocate funding to eligible institutions of higher education to prevent, prepare for, and respond to COVID-19. A University receiving Institutional funds under Section 18004 of the CARES Act must publicly post seven required reporting items on its website no later than thirty days after award, and update that information every forty-five days thereafter. On August 31, 2020, the Department of Education revised the frequency of reporting after the initial thirty-day period from every forty-five days thereafter to ten days after the end of every calendar quarter.

University management stated they believed the extension of the annual report also applied to the quarterly report.

Failure to comply with grant reporting requirements of the HEERF program results in noncompliance with the CARES Act. (Finding Code No. 2021-002)

**RECOMMENDATION**

We recommend the University comply with all reporting requirements applicable to Higher Education Emergency Relief Fund (HEERF) grantees.



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**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

**UNIVERSITY RESPONSE**

The University agrees with the recommendation. The University misunderstood the difference between the extended annual reporting requirement and the quarterly reporting requirement. Both the annual reporting requirement for calendar 2020 and the quarterly reporting requirement for December, 2020, were met on February 8, 2021, the extended due date of the annual report. All other reporting requirements were met on a timely basis.

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2021-003. **FINDING** (Timesheets not required)

Eastern Illinois University (University) did not require positive time reporting for all employees as required by the State Official and Employees Ethics Act (Act).

During testing, auditors noted the University only required positive time reporting for non-faculty. University policies do not include requirements for positive time reporting for faculty employees. Faculty employees are required to certify they have met their work schedule obligations as set forth in their individual Assignment of Duties Form; however, they do not report their time to the nearest quarter hour in accordance with the Act.

Failure to require positive time reporting for all employees was first noted during the fiscal year 2005 compliance examination. The University has yet to rectify the issues initially reported at that time.

The Act requires the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The Act (5 ILCS 430/5-5(c)) requires State employees to periodically submit timesheets documenting the time spent each day on official State business to the nearest quarter hour. The IBHE adopted personnel policies for public universities on February 3, 2004, in accordance with the Act.

University officials stated faculty members work in accordance with their contract. The contract defines faculty responsibilities in terms of credit units; therefore, faculty members report that they worked in accordance with their contract.

By not requiring positive time reporting from all of its employees, the University does not have complete documentation of time spent by employees on official State business as required by the Act. (Finding Code No. 2021-003, 2020-006, 2019-003, 2018-001, 2017-004, 2016-003, 2015-004, 2014-002, 2013-004, 12-16, 11-7, 10-3, 09-4, 08-5, 07-4, 06-3, 05-4)

**RECOMMENDATION**

We recommend the University update University policies to include requirements for positive time reporting for faculty employees and require all employees to submit positive time reporting as required by the Act.

**UNIVERSITY RESPONSE**

The University agrees with the auditor's recommendation. The University has implemented a system that allows employees to document time spent on official State business in accordance with the statute. All University employees are required to use the system. However, faculty members, in accordance with their union contract, use the system to document that they have worked in accordance with the contract. The University will continue to work with the faculty union in an attempt to obtain compliance.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

2021-004. **FINDING** (Lack of adequate controls over the review of internal controls over service providers)

Eastern Illinois University (University) did not obtain or conduct independent internal control reviews over certain service providers.

The University utilized six service providers for credit card processing, scholarship, online classes, health information and hosting services, during the engagement period.

During our testing of the six service providers, we noted:

- Two (33%) service provider contracts did not address the security, integrity, availability, confidentiality, and privacy controls over the University's applications and data.
- A System and Organization Controls (SOC) report was not obtained for one (17%) service provider.
- The University did not obtain a bridge letter extending through the end of the engagement period for four (67%) service providers.

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

The Security and Privacy Controls for Information Systems and Organizations (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Maintenance and System and Service Acquisition sections, requires entities outsourcing their Information Technology environment or operations to obtain assurance over the entities internal controls related to the services provided. Such assurance may be obtained via System and Organization Control reports or independent reviews.

University management indicated certain service providers could not provide a SOC and/or bridge letter upon request. Additionally, University Management indicated service provider contract issues were due to oversight.

This finding was first noted during the fiscal year June 30, 2019 examination. In the subsequent years, the University has been unsuccessful in implementing a corrective action plan.

Without having obtained and reviewed SOC reports or another form of independent internal control review, the University does not have assurance the service provider's internal controls are adequate. (Finding Code No. 2021-004, 2020-7, 2019-008)

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

**RECOMMENDATION**

We recommend the University:

- Ensure the contracts with the service providers address the security, integrity, availability, confidentiality, and privacy controls over the University's applications and data.
- Obtain SOC reports from all service providers.
- Obtain bridge letters if the SOC report does not extend through the end of the engagement period.

**UNIVERSITY RESPONSE**

The University will continue to request and evaluate System and Organization Controls (SOC) reports and bridge letters where they are available from the vendor. Where those reports and bridge letters are unavailable, and, testing can not be reasonably accomplished, the University will consider the risk versus the necessity of the service provider's services.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

2021-005. **FINDING** (Noncompliance with the Illinois Articulation Initiative Act)

Eastern Illinois University (University) did not comply with the Illinois Articulation Initiative Act's (Act) requirements.

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

During testing, we noted, the University did not have a minimum of, at least, one course included within the related Initiative major for art, early childhood education, and political science degree programs.

The Act (110 ILCS 152/15) requires all public institutions to participate in the Illinois Articulation Initiative through submission and review of their courses for statewide transfer. All public institutions shall maintain a complete Illinois Articulation Initiative General Education Core Curriculum package, and all public institutions shall maintain up to 4 core courses in an Illinois Articulation Initiative major, provided the public institution has equivalent majors and courses.

University officials stated this is due to a misunderstanding in providing courses for majors, as opposed to general education requirements.

Failure to fully participate in the Initiative by submitting at least one course per Initiative major could hinder students from transferring to other institutions and represents noncompliance with the Act. (Finding Code No. 2021-005, 2020-008)

**RECOMMENDATION**

We recommend the University fully participate in the Initiative by submitting at least one course per Initiative major.

**UNIVERSITY RESPONSE**

The University agrees with the auditor's recommendation. Additional courses have been submitted during fiscal year 2022 to the Initiative for consideration. The Initiative does not expect to evaluate and approve those courses until fiscal year 2023.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

2021-006. **FINDING** (Noncompliance with University Guidelines)

Eastern Illinois University (University) subsidized operations of University activities between accounting entities during fiscal year 2021. Activities are functions which are self-supporting in whole or in part, which are directly related to instructional, research, or service units.

During our review of compliance with the University Guidelines, we noted several accounting entities which did not have a positive operating cash balance at any point during the fiscal year.

- The Continuing Education Contract Credit accounting entity had negative operating cash balances at the beginning and end of the fiscal year, totaling \$0.6 million and \$1.3 million respectively. Furthermore, the account did not have a positive balance at any point during the fiscal year. This accounting entity accounts for the receipt of tuition and expenses of administering various credit courses requested by funding entities. As of June 30, 2021, this accounting entity had accounts receivable and prepaid expenses totaling \$0.5 million.
- The Unique Charges Credit Courses accounting entity had negative operating cash balances at the beginning and end of the fiscal year, totaling \$0.06 million and \$0.05 million respectively. Furthermore, the account did not have a positive balance at any point during the fiscal year. This accounting entity accounts for the fees charged and expenses of administering various faculty-led study abroad credit courses offered by the University. As of June 30, 2021, this accounting entity had accounts receivable totaling \$0.06 million.
- The Student Fee Programs accounting entity had negative operating cash balances at the beginning and end of the fiscal year, totaling \$2.6 million and \$2.1 million respectively. Furthermore, the account did not have a positive balance at any point during the fiscal year. This accounting entity accounts for student oriented programs and services, which are in whole or in part funded by student fees. As of June 30, 2021, this accounting entity had accounts receivable, inventories, and prepaid expenses totaling \$2.3 million.
- The Student Facilities accounting entity had negative operating cash balances at the beginning and end of the fiscal year, totaling \$3.1 million and \$2.4 million respectively. Furthermore, the account did not have a positive balance at any point during the fiscal year. This accounting entity accounts for the operations of the University's student union and the financing of the University's athletic facilities. As of June 30, 2021, this accounting entity had accounts receivable, inventories, prepaid expenses, and bond costs totaling \$0.7 million.

A negative cash balance is, in effect, an unrecorded interfund payable/receivable, thereby causing a subsidy between funds to occur.

The *University Guidelines of 1982* (as amended in 1997), 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."

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

University officials stated the fees and other revenues of these entities were not sufficient to recover the costs of operating the facilities, leading to the subsidy between accounting entities.

A subsidy between accounting entities results from the borrowing or loaning of funds from one entity to another to cover a negative cash balance and represents noncompliance with the University Guidelines. (Finding Code No. 2021-006, 2020-009)

**RECOMMENDATION**

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

**UNIVERSITY RESPONSE**

The University continues to partially agree with the auditor's recommendation. The University does review annually the financial position of each accounting entity and considers changes to fees and other charges. Due to competitive pressures, the University is sometimes unable to raise fees or other charges sufficiently to cover the costs of some operations.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

2021-007. **FINDING** (Weaknesses in security over computers)

Eastern Illinois University (University) had weaknesses over the security of computers.

During the examination period, we noted the University encrypted approximately 15% of its laptop and desktop computers. Furthermore, we noted 1,600 of 1,873 (85%) computers required encryption to be installed.

Additionally, we noted 152 hard drives removed from computers sent to the University's warehouse for surplus had not been properly destroyed or sanitized/wiped of data.

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 safeguard State property and resources against unauthorized use.

The Media Protection section of *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53 Revision 5) published by the National Institute of Standards and Technology (NIST) requires the development of policies for the protection of information on all devices. Furthermore, the Media Sanitization section requires the proper sanitization of all digital and non-digital system media subject to disposal or reuse, whether or not the media is considered to be removable.

The *Guidelines for Media Sanitization* (Special Publication 800-88 Revision 1) published by NIST states the application of effective sanitization techniques and tracking of storage media are critical aspects of ensuring sensitive data is effectively protected by an organization against unauthorized disclosure.

The University's Information Security Guidelines for Media Sanitization and Disposal policy, under Magnetic Devices (non-consumable), states computer equipment sent through the University's internal surplus process will be sanitized by Information Technology Services prior to surplus. Further the policy states the University is required to properly sanitize all non-consumable magnetic disks such as desktop, laptop, server and USB drives prior to surplus. All disks and drives used to store data must be overwritten at least three times or physically destroyed. This sanitization must be certified, in writing with the following information:

1. The serial number of the computer or other electronic equipment;
2. The name of the overwriting software used; or physical destruction process used (penetration of disk with industrial drill or crushing; and
3. The name, date and signature of the person performing the overwriting process.

University officials stated they are in the process of installing encryption software on all University computers, however, due to the amount of time it takes to complete the process and lack of resources, the process has not yet been completed. University officials also stated hard drives have not been physically destroyed due to lack of staff.

Failure to encrypt University computers could lead to confidential information and/or personal identifiable information being compromised. Failure to timely sanitize magnetic



**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

devices could lead to sensitive, confidential or personally identifiable information being disclosed. (Finding Code No. 2021-007)

**RECOMMENDATION**

We recommend the University ensure all laptops and computer equipment have adequate security such as encryption installed. Additionally, we recommend the University destroy and/or wipe its devices currently held in its internal surplus.

**UNIVERSITY RESPONSE**

The University agrees with the auditor's recommendation. The University is working to encrypt all laptop computers. Currently, the University is encrypting new laptop devices before putting them in service and is attempting to encrypt other laptops as time permits. It is the University's policy to destroy and/or wipe all devices prior to surplusing the equipment according to standards established by the National Institute of Standards and Technology. The University currently has a back log of devices that need to be destroyed and wiped. They are stored in a secure location. The University will continue to commit assets to get these processes done.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

2021-008. **FINDING** (Weaknesses in cybersecurity programs and practices)

Eastern Illinois University (University) had not implemented adequate internal controls related to cybersecurity programs, practices, and control of confidential information.

The University maintains confidential information to assist in fulfilling its mission including, but not limited to, information pertaining to finance, student administration, financial aid, human resources, health services, and payroll.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the University's cybersecurity program, practices, and control of confidential information, we noted the University had not:

- Developed a risk methodology or performed a comprehensive risk assessment.
- Developed a comprehensive data classification methodology or classified their data.
- Developed a comprehensive cybersecurity plan.
- Developed a policy documenting requirements for reporting security violations or suspected violations.
- Documented the last review and update of policies.
- Ensured confidential or sensitive information was secured. We noted the University had published a policy on the Internet outlining authentication management and constructs when establishing an authenticator.
- Ensured all employees completed cybersecurity training on an annual basis. We noted 36 of 40 (90%) employees had not completed cybersecurity training during the examination period.
- Required contractors to complete cybersecurity training.
- Performed vulnerability scans during the engagement period.
- Required employees and contractors to provide written acknowledgement they had received and reviewed the security policies and procedures.

*The Framework for Improving Critical Infrastructure Cybersecurity and the Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST) requires entities to consider risk management practices, threat environments, legal and regulatory requirements, mission objectives and constraints in order to ensure the security of their applications, data, and continued business mission.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF FINDINGS – CURRENT FINDINGS**  
For the Year Ended June 30, 2021

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 funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

University officials indicated the noted weaknesses occurred due to the lack of resources necessary to adequately implement a complete cybersecurity program.

The lack of adequate cybersecurity programs and practices could result in unidentified risks and vulnerabilities and ultimately lead to the University's personal information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2021-008)

**RECOMMENDATION**

We recommend the University:

- Develop a risk methodology and perform a comprehensive risk assessment.
- Develop a comprehensive data classification methodology and classify their data.
- Develop a comprehensive cybersecurity plan.
- Develop a policy documenting requirements for reporting security violations or suspected violations.
- Document the last review and update of policies.
- Ensure confidential information is not publicly published.
- Ensure all employees and contractors complete cybersecurity training on an annual basis.
- Require employees and contractors to provide written acknowledgement they have received and reviewed the security policies and procedures.
- Perform vulnerability scans.

**UNIVERSITY RESPONSE**

The University agrees with the auditor's recommendation. The University does conduct vulnerability scans on an ongoing basis. The University will document the scans as requested by the auditors. The University has implemented policies and procedures to ensure confidential or sensitive information is secure. The University will work to strengthen the policies and procedures to further protect data in accordance with the auditor's recommendation.

**STATE OF ILLINOIS**  
**EASTERN ILLINOIS UNIVERSITY**  
**SCHEDULE OF FINDINGS – PRIOR FINDINGS NOT REPEATED**  
For the Year Ended June 30, 2021

A. **FINDING** (Federal work study hours during scheduled class hours)

During the prior engagement we noted the University did not review federal work study (FWS) hours worked against class hours scheduled and timesheets to ensure students were not working during a scheduled class and they were paid for the correct number of hours.

During the current engagement, our sample testing showed no students receiving FWS who were working during scheduled class hours or were paid for the incorrect number of hours. (Finding Code No. 2020-002, 2019-002)

B. **FINDING** (FISAP records maintained did not agree to the actual amounts reported)

During the prior engagement we noted the Fiscal Operations Report and Application to Participate (FISAP) records did not agree to actual amounts reported.

During the current engagement, our sample testing did not identify any differences between records maintained to the amounts reported on the FISAP. (Finding Code No. 2020-003)

C. **FINDING** (Exit counseling not properly conducted)

During the prior engagement we noted the University did not properly conduct exit counseling.

During the current engagement, our sample testing did not identify any students who did not properly complete exit counseling. (Finding Code No. 2020-004)

D. **FINDING** (Loan improperly disbursed)

During the prior engagement, we noted an instance where the University did not disburse direct loans properly to students.

During the current engagement, our sample testing did not identify any instances in which the University incorrectly disbursed direct loans to students. (Finding Code No. 2020-005)

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**DISCLOSURES ACCOMPANYING A STATE COMPLIANCE  
EXAMINATION REPORT**  
For the Year Ended June 30, 2021

**DISCLOSURES REPORT**

**SUMMARY**

A reading of the accompanying report components of Eastern Illinois University (University) was performed by Sikich LLP.

**ACCOUNTANT'S REPORT**

The accountants did not conclude an omission or uncorrected material misstatement of the other information exists in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report.

**EXIT CONFERENCE**

Eastern Illinois University waived an exit conference in correspondence from Paul McCann, Director of Business Services and Treasurer, on June 9, 2022.

132 South Water St., Suite 300  
Decatur, IL 62523  
217.423.6000

**SIKICH.COM**

**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON DISCLOSURES ACCOMPANYING A STATE COMPLIANCE EXAMINATION**  
**REPORT**

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

and

Board of Trustees  
Eastern Illinois University


***Disclosures Accompanying a State Compliance Examination Report***

Management of Eastern Illinois University (University) is responsible for the *Disclosures Accompanying a State Compliance Examination Report* (other information), which consists of the Fiscal Schedules and Analysis and Analysis of Operations report components as listed in the Table of Contents. The other information comprises disclosures which must be presented by management in accordance with *Report Components* memorandum published by the Auditor General of the State of Illinois, but does not include our *Independent Accountant's Report on State Compliance and on Internal Control over Compliance* found in the separate *State Compliance Examination Report* included within this document. Our opinion on the University's State compliance and internal control over compliance does not cover this other information, and we do not express an opinion or any form of assurance thereon.

In connection with our examination of the University, our responsibility is to read the other information and consider whether:

- 1) a material inconsistency exists between the other information and our knowledge and facts of the University we obtained as part of the University's State compliance examination;
- 2) the other information appears to have been omitted; or,
- 3) the other information appears to be materially misstated.

If, based on the work performed, we concluded an omission or uncorrected material misstatement of the other information exists, we are required to describe it in this report.



Decatur, IL  
June 14, 2022

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2021

For the Fifteen Months Ended September 30, 2021

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2021	Lapse Period Expenditures July 1 to Sept. 30, 2021	Total Expenditures 15 Months Ended Sept. 30, 2021	Balances Lapsed Sept. 30, 2021
Public Act 101-0637					
Fiscal Year 2021					
<b>APPROPRIATED FUNDS</b>					
EDUCATION ASSISTANCE FUND - 0007					
Personal Services	\$ 37,789,136	\$ 37,789,136	\$ -	\$ 37,789,136	\$ -
Group Insurance	1,713,300	1,713,300	-	1,713,300	-
Contractual Services	1,300,000	1,300,000	-	1,300,000	-
Equipment	439,900	439,900	-	439,900	-
Telecommunications Services	181,964	181,964	-	181,964	-
Subtotal, Fund 0007	\$ 41,424,300	\$ 41,424,300	\$ -	\$ 41,424,300	\$ -
STATE COLLEGE & UNIVERSITY TRUST FUND - 0417					
Scholarship Grant Awards	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -
Subtotal, Fund 0417	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -
Total - Appropriated funds	\$ 41,432,300	\$ 41,432,300	\$ -	\$ 41,432,300	\$ -

Notes:

- 1) Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the University's records and have been reconciled to the State Comptroller's records as of September 30, 2021.
- 2) Expenditure amounts are vouchers approved for payment by the University and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>
<b><u>APPROPRIATED FUNDS</u></b>		
<b>EDUCATION ASSISTANCE FUND - 0007</b>		
Expenditure Authority	<u>\$ 41,424,300</u>	<u>\$ 41,424,300</u>
Expenditures:		
Personal Services	\$ 37,789,136	\$ 37,810,101
Group Insurance	1,713,300	1,713,300
Contractual Services	1,300,000	1,300,000
Equipment	439,900	439,900
Telecommunications Services	181,964	160,999
Total Expenditures	<u>\$ 41,424,300</u>	<u>\$ 41,424,300</u>
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>
<b>STATE COLLEGE &amp; UNIVERSITY TRUST FUND - 0417</b>		
Expenditure Authority	<u>\$ 8,000</u>	<u>\$ 8,000</u>
Expenditures:		
Scholarships	\$ 8,000	\$ 8,000
Total Expenditures	<u>\$ 8,000</u>	<u>\$ 8,000</u>
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL APPROPRIATED FUNDS</b>		
Expenditure Authority	<u>\$ 41,432,300</u>	<u>\$ 41,432,300</u>
Expenditures	<u>\$ 41,432,300</u>	<u>\$ 41,432,300</u>
Balances Lapsed	<u>\$ -</u>	<u>\$ -</u>

Notes:

- 1) Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the University's records and have been reconciled to the State Comptroller's records as of September 30, 2021 and 2020.
- 2) Expenditure amounts are vouchers approved for payment by the University and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.



**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**COMPARATIVE SCHEDULE OF NET EXPENDITURES**  
**BY MAJOR ACTIVITY**

For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>
<b><u>EXPENDITURE STATISTICS</u></b>		
<b>All State Treasury Funds</b>		
Total Operations Expenditures:	\$ 41,424,300	\$ 41,424,300
Percentage of Total Expenditures:	100.0%	100.0%
Personal Services	37,789,136	37,810,101
Other Payroll Costs	1,713,300	1,713,300
All Other Operating Expenditures	1,921,864	1,900,899
Total Awards and Grant Expenditures:	\$ 8,000	\$ 8,000
Percentage of Total Expenditures:	0.0%	0.0%
<b>GRAND TOTAL - ALL EXPENDITURES</b>	<b><u>\$ 41,432,300</u></b>	<b><u>\$ 41,432,300</u></b>

Notes:

- 1) Expenditures were obtained from the University's records and have been reconciled to the State Comptroller's records as of September 30, 2021 and 2020.
- 2) Expenditure amounts are vouchers approved for payment by the University and submitted to the State Comptroller for payment to the vendor.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

**ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE ACCOUNTS**

For the Years Ended June 30, 2021 and 2020

	2021	2020	Increase (Decrease)	Percentage Change
<b>Operating Revenues:</b>				
Student tuition and fees	\$ 27,307,661	\$ 29,483,534	\$ (2,175,873)	-7%
Federal grants and contracts	6,031,961	1,476,590	4,555,371	309% (A)
State grants and contracts	3,238,880	2,181,288	1,057,592	48% (B)
Local grants and contracts	8,076	87,903	(79,827)	-91%
Private grants and contracts	678,011	771,538	(93,527)	-12%
Sales and services of educational departments	1,928,316	3,194,428	(1,266,112)	-40% (C)
Auxiliary enterprises	21,279,318	20,698,217	581,101	3%
Other operating revenues	1,670,596	1,767,005	(96,409)	-5%
<b>Operating Expenses:</b>				
Educational and general				
Instruction	88,808,944	67,996,118	20,812,826	31% (D)
Research	702,442	960,809	(258,367)	-27% (E)
Public service	4,139,334	4,472,111	(332,777)	-7%
Academic support	15,353,929	12,670,979	2,682,950	21% (F)
Student services	18,556,815	16,529,624	2,027,191	12%
Institutional support	14,435,922	8,555,507	5,880,415	69% (G)
Operations of maintenance of plant	13,596,441	12,380,491	1,215,950	10%
Scholarships and fellowships	1,343,976	1,966,000	(622,024)	-32% (H)
Auxiliary enterprises	24,685,094	25,065,087	(379,993)	-2%
Depreciation expense	14,964,874	15,045,868	(80,994)	-1%
<b>Nonoperating Revenues (Expenses):</b>				
State appropriations	41,432,300	41,432,300	-	0%
Payments on behalf of the University	50,177,420	47,654,766	2,522,654	5%
Special funding situation relating to OPEB	3,590,970	(19,634,304)	23,225,274	118% (I)
Special funding situation relating to insurance	13,982,280	9,970,058	4,012,222	40% (J)
Gifts	3,432,808	2,822,155	610,653	22% (K)
Investment income (net)	185,505	908,389	(722,884)	-80% (L)
Net increase (decrease) in fair value of investments	1,010,633	(59,846)	1,070,479	1789% (M)
Interest on capital asset-related debt	(4,588,617)	(4,790,823)	202,206	4%
Nonoperating grants and contracts	24,334,410	22,008,884	2,325,526	11%
Amortization of bond costs, premiums, and discounts	(4,519)	(5,599)	1,080	19%
Payments to the Foundation	(1,533)	(5,091)	3,558	70%
Loss on disposal of capital assets	(29,991)	(37,782)	7,791	21%
Other nonoperating revenues (expenses)	1,345,320	1,397,208	(51,888)	-4%
<b>Other Changes in Net Assets:</b>				
Capital grants and gifts	25,084	669,681	(644,597)	-96% (N)
Transfers from Capital Development Board	167,280	2,058,093	(1,890,813)	-92% (O)

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

## **EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

### **ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE ACCOUNTS**

For the Year Ended June 30, 2021

#### **Fiscal Year 2021 Compared to Fiscal Year 2020**

##### **Operating Revenues**

- (A) Federal grants and contracts – Federal grants and contracts increased due to the institutional portion of federal CARES and CRRSSA grants.
- (B) State grants and contracts – State grants and contracts increased due to a Grow Your Own teachers grant and the Governor’s Emergency Education Relief Fund grant.
- (C) Sales and services of educational departments – The decrease is primarily due to a loss of revenue during the COVID-19 shutdowns for camps and conferences and income from athletic events.

##### **Nonoperating Revenues**

- (I) Special funding situation relating to OPEB – This increase is due to the University’s recognition of retiree health benefits paid by the State and allocated to the University.
- (J) Special funding situation relating to insurance – This increase is due to the University’s recognition of employee health and other benefits paid by the State and allocated to the University.
- (K) Gifts – The increase primarily related to a gift from the University’s Foundation relating to renovating athletic facilities.
- (L) Investment income (net) – Lowered interest rates resulted in a decrease in investment income.
- (M) Net increase (decrease) in fair value of investments – The estimated value of farmland held in the University’s endowment increased.

##### **Other Changes in Net Position**

- (N) Capital grants and gifts – The decrease is due to one-time reimbursements for federally-mandated changes to the University’s public television station tower during fiscal year 2020.
- (O) Transfers from Capital Development Board – There were fewer Capital Development Board projects funded on campus during fiscal year 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENSE ACCOUNTS**

For the Year Ended June 30, 2021

**Fiscal Year 2021 Compared to Fiscal Year 2020**

**Operating Expenses**

- (D) Instruction – The increase is primarily due to State-provided benefits allocated to the University.
- (E) Research – The decrease is due to some Office of Grants and Research salaries being charged to institutional support expense.
- (F) Academic support – The increase is primarily due to State-provided benefits allocated to the University.
- (G) Institutional support – The increase is primarily due to State-provided benefits allocated to the University.
- (H) Scholarships and fellowships – A larger allocation of student aid was considered to be scholarship allowance and netted against operating revenues.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Year Ended June 30, 2021

**Fiscal Year 2021**

The University did not have any significant lapse period spending.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF CHANGES IN PROPERTY**  
For the Year Ended June 30, 2021

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<b>FISCAL YEAR 2021</b>					
<b>Property</b>					
Land and Land Improvements	\$ 3,007,015	\$ -	\$ -	\$ -	\$ 3,007,015
Site Improvements	32,553,394	4,541	-	-	32,557,935
Buildings and Building Improvements	436,653,504	207,193	-	1,007,275	437,867,972
Equipment	108,626,200	3,423,110	7,197,305	(1,020,289)	103,831,716
Total	\$ 580,840,113	\$ 3,634,844	\$ 7,197,305	\$ (13,014)	\$ 577,264,638
<b>Capital Leases</b>					
Buildings and Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Construction in Progress</b>					
Construction in Progress	\$ 481,514	\$ 714,340	\$ -	\$ (459,351)	\$ 736,503
Total	\$ 481,514	\$ 714,340	\$ -	\$ (459,351)	\$ 736,503

Note 1: These balances were obtained from the University's records and have been reconciled to the University's quarterly *Agency Report of State Property* reports submitted to the State Comptroller's Office for the year ended June 30, 2021.

Note 2: This schedule was prepared from State property records as required by the Illinois Administrative Code (Code) and the Statewide Accounting Management System (SAMS). The capitalization policy required by the Code and SAMS is different from the capitalization policy established by the State Comptroller's Office for financial reporting in accordance with generally accepted accounting principles (GAAP).

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

**ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSETS, DEFERRED OUTFLOWS OF RESOURCES,  
LIABILITIES, AND DEFERRED INFLOWS OF RESOURCES**

For the Years Ended June 30, 2021 and 2020

	2021	2020	Increase (Decrease)	Percentage Change
<b>Assets:</b>				
Current assets:				
Cash and cash equivalents	\$ 32,767,764	\$ 20,590,938	\$ 12,176,826	59% (A)
Restricted cash and cash equivalents	13,444,321	12,495,530	948,791	8%
Restricted short-term investments	82,153	119,423	(37,270)	-31%
Accounts receivable, net of allowance	20,199,751	16,848,953	3,350,798	20% (B)
State appropriation receivable	-	6,791,140	(6,791,140)	-100% (C)
Inventories	1,235,721	1,433,205	(197,484)	-14%
Notes receivable, current portion, net	646,410	702,387	(55,977)	-8%
Other assets	1,015,653	859,202	156,451	18%
Noncurrent assets:				
Notes receivable, less current portion	3,746,467	4,197,862	(451,395)	-11%
Endowment investments	6,340,462	5,346,649	993,813	19%
Restricted investments	571,340	464,451	106,889	23%
Other long-term assets	2,434	4,028	(1,594)	-40%
Capital assets, net of accumulated depreciation	224,908,571	236,460,211	(11,551,640)	-5%
<b>Deferred Outflows of Resources:</b>				
Due to pension	216,820	141,958	74,862	53%
Due to other postemployment benefits	1,883,577	738,556	1,145,021	155% (D)
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable and accrued liabilities	7,376,247	7,410,205	(33,958)	0%
Unearned revenues	8,860,303	4,927,034	3,933,269	80% (E)
Long-term liabilities, current portion	6,437,323	6,971,499	(534,176)	-8%
Noncurrent liabilities:				
Long term liabilities, less current portion	78,819,009	82,268,536	(3,449,527)	-4%
Federal loan program contributions refundable	4,169,364	4,626,116	(456,752)	-10%
<b>Deferred Inflows of Resources:</b>				
Due to other postemployment benefits	2,234,569	4,044,601	(1,810,032)	-45% (F)
Due to split interest agreements	571,340	464,451	106,889	23%

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

**ANALYSIS OF SIGNIFICANT VARIATIONS IN  
ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES,  
AND DEFERRED INFLOWS OF RESOURCES**

For the Year Ended June 30, 2021

**Fiscal Year 2021 Compared to Fiscal Year 2020**

**Assets**

- (A) Cash and cash equivalents – The increase is due to the University’s Income Fund had lower cash expenses during fiscal year 2021.
- (B) Accounts receivable – The University’s accounts receivable increased due to lower collections.
- (C) State appropriation receivable – The decrease is due to the University receiving all of its vouchered reimbursements from the State Treasurer as of June 30, 2021, but had not as of June 30, 2020.

**Deferred Outflows of Resources**

- (D) Due to other postemployment benefits – The increase is due to a change in the allocation and assumptions in the OPEB liability allocated by the State to the University.

**Liabilities**

- (E) Unearned revenues – The increase is due to increased student fees and grants deferred to the following fiscal year.

**Deferred Inflows of Resources**

- (F) Due to other postemployment benefits - The decrease was due to a higher allocation by the State of actuarial changes in State-paid postemployment benefits.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.



**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SCHEDULE OF SOURCES AND APPLICATIONS**  
**INDIRECT COST REIMBURSEMENTS**  
For the Year Ended June 30, 2021

Sources	
Federal	\$ 55,957
State	258,174
Other	8,837
	<hr/>
Total Sources	322,968
	<hr/>
Applications	
Academic support	28,662
Student services	32,360
Institutional support	213,693
Depreciation	5,254
Excess funds	116,964
	<hr/>
Total Applications	396,933
	<hr/>
Sources over applications	(73,965)
Fund balance, beginning of year	352,693
	<hr/>
Fund balance, end of year	\$ 278,728
	<hr/> <hr/>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

## **EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

### **AUXILIARY FACILITIES, ACTIVITIES, AND ACCOUNTING ENTITIES**

For the Year Ended June 30, 2021

A listing of Eastern Illinois University's auxiliary facilities activities, accounting entities, their purposes, and their sources of revenue for the year ended June 30, 2021 are provided below.

#### **Auxiliary Enterprise Funds - Revenue Bond**

**Student Living:** Accounts for the University's student residence halls, related dining facilities, and student apartment operations whose construction was financed through the issuance of revenue bonds. The primary sources of revenues are room and board and rental income.

**Student Facilities:** Accounts for the operations of the University's student union, and the financing of the University's athletic facilities, whose construction was respectively, wholly and partially, funded through the issuance of revenue bonds. The primary sources of revenue in the union area are merchandise sales, student fees, investment income, and income from recreational and other services. In the athletic facility area, the primary source of revenue is from student fees.

**Textbook Rental Service:** Accounts for the operations of the University's Textbook Rental Service, whose facilities were funded through the issuance of revenue bonds. The primary sources of revenue are student fees and sales of textbooks.

#### **Auxiliary Enterprise Funds - Other**

**Student/Staff Programs:** Accounts for the University's parking operation and the University's lounge facilities. The primary sources of revenue are from the sale of parking permits and revenue from vending operations. Interest earned on invested funds is another source of income.

**Regional Services:** Accounts for the operation of the services not related to instruction made available to local governments and other outside parties. The primary source of revenue is the service income from these operations.

#### **Designated Funds - Auxiliary Enterprises and Activities**

**Student Fee Programs:** Accounts for student oriented programs and services, which are in whole or in part funded by student fees. The primary sources of revenue are student fees and sales of services and merchandise.

**Material Fees:** Accounts for the purchase of materials used in laboratory, art, physical education, home economics, and industrial arts classrooms. The primary sources of revenue are user fees and material sales.

## **EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

### **AUXILIARY FACILITIES, ACTIVITIES, AND ACCOUNTING ENTITIES**

For the Year Ended June 30, 2021

**Service Departments:** Accounts for the operations of certain cost centers, which provide selected services to the University as a whole. Examples are postage, certain computer services, and an automobile fleet. The primary source of revenue is the fees charged for these services to other University departments.

**Student/Staff Programs:** Accounts for the operations of the University's testing services, document reproduction and binding services, and various student/staff recreational services. The primary source of revenue is service income for the operations mentioned above.

**Educational Services:** Accounts for the operations of educational, scientific, and artistic services related to instruction made available to local governments and other outside parties. The primary source of revenue is the service income from these operations.

**Unique Charges Credit Courses:** Accounts for the fees charged and expenses of administering various faculty-led study abroad credit courses offered by the University.

**Public Service Activities:** Accounts for the fees charged and expenses of administering various non-credit camps and clinics held by the University and other public service activities.

**Indirect Costs:** Accounts for indirect cost reimbursements received for University grants and contracts.

**Continuing Education Contract Credit:** Accounts for the receipt of tuition and expenses of administering various credit courses requested by funding entities.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**COMPARATIVE SCHEDULE OF INCOME FUND REVENUES AND EXPENSES**  
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>INCOME FUND</b>		
Revenues		
Tuition	\$ 50,450,159	\$ 49,316,133
Service fees	109,155	138,450
Fines and penalties	9,764	21,918
Interest income	2	18,439
Other	817,435	5,814,988
	<u>                    </u>	<u>                    </u>
Total Income Fund Revenues	<u>\$ 51,386,515</u>	<u>\$ 55,309,928</u>
Expenses		
Personal services	\$ 18,816,853	\$ 17,851,361
FICA - Medicare	1,179,178	1,161,261
Compensated absences	(175,160)	200,674
Contractual services	8,933,558	8,965,209
Travel	5,187	184,291
Commodities	604,916	674,371
Awards, grants, and matching funds	6,416,932	5,422,147
Permanent improvements	4,250	4,800
Equipment and library books	540,610	462,955
Telecommunications	65,744	95,250
Operation of automotive equipment	79,864	75,781
Student awards/tuition waived	9,907,787	10,246,726
	<u>                    </u>	<u>                    </u>
Total Income Fund Expenses	<u>\$ 46,379,719</u>	<u>\$ 45,344,826</u>

Note 1: Pursuant to the State Finance Act (30 ILCS 105/6a-1d), responsibility and control of the Eastern Illinois University Income Fund was transferred directly to the University. It is now a nonappropriated, local fund maintained by the University.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS**  
**STATEMENT OF NET POSITION BY ENTITY**  
June 30, 2021

	Student Living	Student Facilities	Textbook Rental	Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 2,763,483	\$ (777,937)	\$ 3,913,106	\$ 5,898,652
Accounts receivable	5,890,202	194,179	1,106,847	7,191,228
Inventories	103,761	480,590	-	584,351
Prepaid expenses	9,269	6,109	161	15,539
Bond costs	344	247	-	591
Total current assets	<u>8,767,059</u>	<u>(96,812)</u>	<u>5,020,114</u>	<u>13,690,361</u>
<b>NONCURRENT ASSETS</b>				
Land	118,981	-	-	118,981
Site improvements	2,797,896	4,267,933	-	7,065,829
Buildings and improvements	90,624,905	36,008,766	3,740,771	130,374,442
Equipment	1,237,179	767,703	7,831,612	9,836,494
Accumulated depreciation	(68,717,096)	(31,585,125)	(8,110,311)	(108,412,532)
Construction in progress	51,524	-	-	51,524
Bond costs	647	465	-	1,112
Total noncurrent assets	<u>26,114,036</u>	<u>9,459,742</u>	<u>3,462,072</u>	<u>39,035,850</u>
<b>TOTAL ASSETS</b>	<u>34,881,095</u>	<u>9,362,930</u>	<u>8,482,186</u>	<u>52,726,211</u>
<b>LIABILITIES AND NET POSITION</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	79,656	22,531	40,432	142,619
Accrued payroll	370,917	66,567	5,775	443,259
Security deposits	161,424	-	-	161,424
Accrued compensated absences	24,743	4,027	-	28,770
Deferred income, room and board	63,594	-	-	63,594
Deferred income, other	33,479	113,729	50,206	197,414
Revenue bond premium or discount	1,746	1,255	(640)	2,361
Revenue bonds payable, current portion	354,837	255,163	155,000	765,000
Total current liabilities	<u>1,090,396</u>	<u>463,272</u>	<u>250,773</u>	<u>1,804,441</u>
<b>NONCURRENT LIABILITIES</b>				
Revenue bonds payable	1,588,041	1,141,959	2,680,000	5,410,000
Revenue bond premium or discount	3,310	2,380	(3,627)	2,063
Accrued compensated absences	789,182	124,341	16,620	930,143
Total noncurrent liabilities	<u>2,380,533</u>	<u>1,268,680</u>	<u>2,692,993</u>	<u>6,342,206</u>
<b>TOTAL LIABILITIES</b>	<u>3,470,929</u>	<u>1,731,952</u>	<u>2,943,766</u>	<u>8,146,647</u>
<b>NET POSITION</b>				
Net investment in capital assets	24,165,455	8,058,520	631,339	32,855,314
Restricted for operations of the AFS system	7,244,711	(427,542)	4,907,081	11,724,250
<b>TOTAL NET POSITION</b>	<u>\$ 31,410,166</u>	<u>\$ 7,630,978</u>	<u>\$ 5,538,420</u>	<u>\$ 44,579,564</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

**AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS****STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION BY ENTITY**

For the Year Ended June 30, 2021

	Student Living	Student Facilities	Textbook Rental	Total
<b>REVENUES</b>				
Auxiliary enterprises	\$ 22,216,802	\$ 4,970,547	\$ 1,959,749	\$ 29,147,098
Total operating revenues	<u>22,216,802</u>	<u>4,970,547</u>	<u>1,959,749</u>	<u>29,147,098</u>
<b>EXPENSES</b>				
Auxiliary enterprises	19,561,931	4,104,321	403,450	24,069,702
Depreciation	2,757,456	955,038	1,068,369	4,780,863
Total operating expenses	<u>22,319,387</u>	<u>5,059,359</u>	<u>1,471,819</u>	<u>28,850,565</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(102,585)</u>	<u>(88,812)</u>	<u>487,930</u>	<u>296,533</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Gifts	1,066	-	1,087	2,153
Investment income	8	2	-	10
Interest on capital-asset related debt	(92,824)	(66,750)	(161,025)	(320,599)
Amortization of bond costs	1,708	1,228	(694)	2,242
Gain (loss) on disposal of capital assets	(904)	(1,200)	-	(2,104)
Total nonoperating revenues (expenses)	<u>(90,946)</u>	<u>(66,720)</u>	<u>(160,632)</u>	<u>(318,298)</u>
Increase (decrease) in net position	(193,531)	(155,532)	327,298	(21,765)
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>31,603,697</u>	<u>7,786,510</u>	<u>5,211,122</u>	<u>44,601,329</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 31,410,166</u>	<u>\$ 7,630,978</u>	<u>\$ 5,538,420</u>	<u>\$ 44,579,564</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**AUXILIARY ENTERPRISE FUNDS - OTHER**  
**STATEMENT OF NET POSITION BY ENTITY**  
June 30, 2021

	Student/Staff Programs	Regional Services	Total
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and temporary cash investments	\$ 1,614,399	\$ -	\$ 1,614,399
Accounts receivable	174,917	-	174,917
Prepaid	6,603	-	6,603
Total current assets	<u>1,795,919</u>	<u>-</u>	<u>1,795,919</u>
<b>NONCURRENT ASSETS</b>			
Land	1,248,812	-	1,248,812
Site improvements	5,553,637	-	5,553,637
Buildings	303,395	-	303,395
Equipment	50,370	8,455	58,825
Accumulated depreciation	(4,504,180)	(8,455)	(4,512,635)
Total plant funds	<u>2,652,034</u>	<u>-</u>	<u>2,652,034</u>
Total assets	<u>4,447,953</u>	<u>-</u>	<u>4,447,953</u>
<b>LIABILITIES AND NET POSITION</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	2,204	-	2,204
Accrued payroll	21,915	-	21,915
Unearned revenue	100,000	-	100,000
Total current liabilities	<u>124,119</u>	<u>-</u>	<u>124,119</u>
TOTAL LIABILITIES	<u>124,119</u>	<u>-</u>	<u>124,119</u>
<b>NET POSITION</b>			
Net investment in plant	2,652,034	-	2,652,034
Non-indentured reserves	1,671,800	-	1,671,800
TOTAL NET POSITION	<u>\$ 4,323,834</u>	<u>\$ -</u>	<u>\$ 4,323,834</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**AUXILIARY ENTERPRISE FUNDS - OTHER**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION BY ENTITY**  
For the Year Ended June 30, 2021

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
<b>REVENUES</b>			
Auxiliary enterprises	\$ 428,765	\$ -	\$ 428,765
Other operating revenues	181,903	-	181,903
Total operating revenues	<u>610,668</u>	<u>-</u>	<u>610,668</u>
<b>EXPENSES</b>			
Auxiliary enterprises	615,404	-	615,404
Depreciation	182,340	-	182,340
Total expenditures	<u>797,744</u>	<u>-</u>	<u>797,744</u>
Increase (Decrease) in net position	<u>(187,076)</u>	<u>-</u>	<u>(187,076)</u>
NET POSITION, BEGINNING OF YEAR	<u>4,510,910</u>	<u>-</u>	<u>4,510,910</u>
NET POSITION, END OF YEAR	<u>\$ 4,323,834</u>	<u>\$ -</u>	<u>\$ 4,323,834</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.



**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**DESIGNATED FUNDS - AUXILIARY ENTERPRISES AND ACTIVITIES**  
**STATEMENT OF NET POSITION BY ENTITY**  
June 30, 2021

	Student Fee Programs	Material Fees	Service Departments	Student/Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract Credit	Total
<b>ASSETS</b>										
<b>CURRENT ASSETS</b>										
Cash and temporary investments	\$ 4,517,467	\$ 185,312	\$ 18,264,672	\$ 111,011	\$ 141,555	\$ (53,899)	\$ 240,098	\$ 240,007	\$ (1,221,243)	\$ 22,424,980
Accounts receivable (net of allowance)	2,060,067	60,194	(2,485,679)	55,736	13,096	58,076	106,030	-	470,549	338,069
Inventories	8,017	-	635,235	-	-	-	-	-	-	643,252
Prepaid expense and other assets	203,151	4,514	3,399	2,976	5,636	-	7,553	2,824	2,337	232,390
Total current assets	6,788,702	250,020	16,417,627	169,723	160,287	4,177	353,681	242,831	(748,357)	23,638,691
<b>NONCURRENT ASSETS</b>										
Bond discount	5,599	-	-	-	-	-	-	-	-	5,599
Site and improvements	245,190	-	6,412,465	-	-	-	81,383	-	-	6,739,038
Buildings and improvements	25,530,091	-	82,045,937	103,145	24,284	-	14,568	93,146	-	107,811,171
Equipment	3,046,752	64,797	3,171,083	89,910	144,861	-	14,954	4,175	-	6,536,532
Construction in progress	218,288	-	24,423	-	-	-	-	-	-	242,711
Accumulated depreciation	(13,124,107)	(38,182)	(18,611,546)	(116,342)	(106,624)	-	(70,812)	(61,424)	-	(32,129,037)
Other assets	1,320	-	-	-	-	-	-	-	-	1,320
Total noncurrent assets	15,923,133	26,615	73,042,362	76,713	62,521	-	40,093	35,897	-	89,207,334
Total assets	22,711,835	276,635	89,459,989	246,436	222,808	4,177	393,774	278,728	(748,357)	112,846,025
<b>LIABILITIES AND NET POSITION</b>										
<b>CURRENT LIABILITIES</b>										
Accounts payable and accrued expenses	309,736	6,688	1,286,685	4,974	174	-	22,314	-	435	1,631,006
Accrued payroll	45,393	66	96,608	2,273	4,886	-	15,174	-	4,025	168,425
Accrued compensated absences	-	-	1,449	-	-	-	-	-	-	1,449
Unearned revenues	855,602	8,318	-	4,840	12,127	-	36,598	-	172,630	1,090,115
Certificates of participation payable	900,000	-	3,285,000	-	-	-	-	-	-	4,185,000
Total current liabilities	2,110,731	15,072	4,669,742	12,087	17,187	-	74,086	-	177,090	7,075,995
<b>NONCURRENT LIABILITIES</b>										
Compensated absences	-	-	95,634	-	-	-	-	-	-	95,634
Certificates of participation payable	2,935,000	-	58,750,000	-	-	-	-	-	-	61,685,000
Total noncurrent liabilities	2,935,000	-	58,845,634	-	-	-	-	-	-	61,780,634
<b>TOTAL LIABILITIES</b>	5,045,731	15,072	63,515,376	12,087	17,187	-	74,086	-	177,090	68,856,629
<b>NET POSITION</b>										
Net investment in plant	15,916,214	26,615	73,042,362	76,713	62,521	-	40,093	35,897	-	89,200,415
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	1,749,890	234,948	(47,097,749)	157,636	143,100	4,177	279,595	242,831	(925,447)	(45,211,019)
<b>TOTAL NET POSITION</b>	\$ 17,666,104	\$ 261,563	\$ 25,944,613	\$ 234,349	\$ 205,621	\$ 4,177	\$ 319,688	\$ 278,728	\$ (925,447)	\$ 43,989,396

As further described in the Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**DESIGNATED FUNDS - AUXILIARY ENTERPRISES AND ACTIVITIES**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION BY ENTITY**  
For the Year Ended June 30, 2021

	Student Fee Programs	Material Fees	Service Departments	Student/Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract Credit	Total
<b>REVENUES</b>										
Tuition and fees	\$ 7,663,229	\$ 480,508	\$ -	\$ 119,740	\$ -	\$ -	\$ -	\$ -	\$ 1,317,177	\$ 9,580,654
Federal grants and contracts	-	-	-	-	-	-	-	55,957	-	55,957
State grants and contracts	-	-	-	-	-	-	-	258,174	-	258,174
Private grants and contracts	-	-	-	-	-	-	-	8,837	-	8,837
Educational activities	1,448,685	198	-	44,674	436,956	-	573,588	-	-	2,504,101
Auxiliary enterprises	(353,538)	-	-	-	-	-	-	-	-	(353,538)
Other operating revenue	1,957,773	(101,406)	-	35,205	69,609	4,177	(41,035)	(116,964)	-	1,807,359
Total revenues and other additions	10,716,149	379,300	-	199,619	506,565	4,177	532,553	206,004	1,317,177	13,861,544
<b>EXPENDITURES</b>										
Educational and general										
Instruction	-	420,547	-	153,184	5,667	-	10,365	-	2,019,039	2,608,802
Public service	-	-	-	103,949	480,197	-	564,608	-	-	1,148,754
Academic support	-	-	-	60,806	353	-	-	28,662	-	89,821
Student services	8,548,121	-	-	13,674	76	-	-	32,360	-	8,594,231
Institutional support	-	-	(7,262,070)	3,389	-	-	286	213,693	1,396	(7,043,306)
Operation and maintenance of plant	(56)	-	-	-	-	-	-	-	-	(56)
Scholarships and fellowships	939,813	-	-	-	-	-	1,800	-	-	941,613
Depreciation	1,263,365	4,916	2,731,617	14,850	5,160	-	7,925	5,254	-	4,033,087
Total educational and general expenditures	10,751,243	425,463	(4,530,453)	349,852	491,453	-	584,984	279,969	2,020,435	10,372,946
OPERATING INCOME (LOSS)	(35,094)	(46,163)	4,530,453	(150,233)	15,112	4,177	(52,431)	(73,965)	(703,258)	3,488,598
<b>NONOPERATING REVENUES (EXPENSES)</b>										
Gifts	1,008,018	-	-	99,520	1,098	-	258	-	-	1,108,894
Investment income	-	-	57,337	-	-	-	-	-	-	57,337
Gain/(Loss) on disposal	-	(329)	(13,834)	-	-	-	-	-	-	(14,163)
Interest on capital asset-related debt	(184,206)	-	(4,083,782)	-	-	-	-	-	-	(4,267,988)
Amortization of bond costs	(6,761)	-	-	-	-	-	-	-	-	(6,761)
Other nonoperating revenue	-	-	1,345,320	-	(7)	-	-	-	-	1,345,313
Total mandatory transfers	817,051	(329)	(2,694,959)	99,520	1,091	-	258	-	-	(1,777,368)
NET INCREASE (DECREASE) FOR THE YEAR	781,957	(46,492)	1,835,494	(50,713)	16,203	4,177	(52,173)	(73,965)	(703,258)	1,711,230
NET POSITION, BEGINNING OF YEAR	16,884,147	308,055	24,109,119	285,062	189,418	-	371,861	352,693	(222,189)	42,278,166
NET POSITION, END OF YEAR	\$ 17,666,104	\$ 261,563	\$ 25,944,613	\$ 234,349	\$ 205,621	\$ 4,177	\$ 319,688	\$ 278,728	\$ (925,447)	\$ 43,989,396

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**FUNCTIONS AND PLANNING**  
For the Year Ended June 30, 2021

Mission

Eastern Illinois University's (University) mission statement states that it offers superior, accessible undergraduate and graduate education. Students learn the methods and results of free and rigorous inquiry in the arts, humanities, sciences and professions, guided by faculty known for its excellence in teaching, research, creative activity and service. The University community is committed to diversity and inclusion and fosters opportunities for student-faculty scholarship and applied learning experiences within a student-centered campus culture. Throughout their education, students refine their abilities to reason and to communicate clearly so as to become responsible citizens and leaders.

Strategic Plan

At the University's Board of Trustees' (Board) meeting in June 2016, the University was charged by the Board to assess the University's academic and non-academic programs and services in terms of their viability, efficiency and sustainability, and report back to the Board at their January 2017 meeting with conclusions and recommendations. This charge by the Board provides a context to involve the University in a positive and proactive opportunity for innovative thought, discussion and action toward the vitalization of the university.

The Vitalization Project served to advance the University on its "Pathway to Success" and guide the budget and planning decisions for future allocation of resources and strategic investments. It assessed the viability and operational efficiency of the array of academic programs; student services; enrollment management practices; facilities; intercollegiate sports; and University marketing and branding strategies, and recommended appropriate actions. In addition, it provided a context for crafting a vision for the university's vitalized future ~ its organization, academic program array, learning and delivery formats, etc., as well as other targeted investments to attract higher enrollments and distinguish the University in the competitive marketplace.

The vitalization project was made up of 9 workgroups as follows:

1. Student Services
2. University Technology
3. Enrollment Management
4. Intercollegiate Athletics
5. Facilities
6. Marketing and University Branding
7. Academic Programs
  - a. Viability and sustainability of academic programs considered 1) Quality of Program, 2) Centrality of Program to University Mission, 3) Student Enrollment and Market Demand for Program by Prospective Students, and 4) Revenue/Expense Profile of Program

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**FUNCTIONS AND PLANNING**  
For the Year Ended June 30, 2021

8. Academic Visioning Workgroup I
  - a. New or Modified Programs (undergraduate and graduate majors)
  - b. Completion Programs (for adult learners and community college students)
  - c. Identifying Signature Programs
  - d. Micro Degrees
9. Academic Visioning Workgroup II
  - a. Reorganizations (Colleges, Schools and/or Departments)
  - b. Variable Learning Formats (on-line, weekend, around the calendar programs)
  - c. Differential Tuition Modeling

The charge of Workgroups #1 - #6 was framed by identifying efficiencies, assessing the viability and sustainability of existing services and/or programs, and identifying any enhancements or changes likely to increase the marketability and success for increasing student enrollments.

The charge of Workgroup #7 was framed by assessing the viability and sustainability of each of the University's academic undergraduate and graduate programs through the considerations of quality of program, centrality of program to university mission, student enrollment and market demand of program by prospective students, and the revenue/expense profile of the program.

The charge of Workgroups #8 and #9 was to envision innovative ideas for the academic affairs division. Workgroup #8 focused on program development that would enhance the University's marketability in growing student enrollments at both the undergraduate and graduate levels. Workgroup #9 focused on the University's organization of academic colleges, schools and departments, learning platforms, and tuition models to enhance the academic affairs operation, increase interest by prospective students (both traditional and non-traditional), and create effective tuition strategies.

The conclusions reached can be summarized as follows:

#### Student Services

Student services are vital to the University's success. Student services sustain the University's higher-than-average retention rates, support recruitment efforts, enhance alumni career placement, and reinforce general education learning goals through students' daily experiences.

The workgroups recommendations focused on investments that are most essential to retention and recruitment, opportunities for further efficiencies, and opportunities to enhance revenue or services.

#### University Technology

The University Technology Workgroup focused on the role of information technology at the University.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**FUNCTIONS AND PLANNING**  
For the Year Ended June 30, 2021

The workgroup recommended that the University reorganize the way it structures information technology on campus. The creation of a leadership position in information technology which offers strategic planning and oversight of the entire campus's information technology needs, together with a central technology budget and the advisement of a Central Steering Committee for Technology with members of major stakeholder groups on campus to advise the group.

Enrollment Management

Enrollment management is an area that requires targeted investments. Successful enrollment management is a crucial pillar on which the whole University will rely. Enhanced technology is seen as crucial to the enrollment management work. The future of enrollment management is primarily online, necessitating investments in the University's web and mobile presence.

Investments are also needed to involve faculty, staff, and students in recruitment efforts and in providing programs that target untapped potential student populations.

In addition, additional marketing support was identified as crucial to enrollment growth.

Intercollegiate Athletics

Academic success, aesthetics, branding/marketing, facilities, institutional/departmental financial resources and the safety, health and well-being of student-athletes and others are integral to the University.

Intercollegiate athletic programs have many things to offer their participants, institutions and other stakeholders. While the budget may not provide the funds necessary for the student-athletes to remain competitive in the future in all sports currently offered.

The success of the student-athletes and athletic teams attract a significant amount of local, regional and national media attention and enhancements to the sports information and athletic marketing efforts can benefit all areas on campus.

Intercollegiate athletic teams – and particularly successful, winning programs – can support enrollment efforts and increase affinity and awareness of the university by alumni, donors and other external audiences.

Facilities

There is a great need for maintenance and updates to the physical facilities. For many years, the maintenance needs of buildings and infrastructure have been greater than the funding available. The result is a huge amount of deferred maintenance that contributes to reduced life span of the buildings and systems, increased and more frequent need for major capital replacement projects, and more and costly emergency repairs.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**FUNCTIONS AND PLANNING**  
For the Year Ended June 30, 2021

It is important to increase resources dedicated to facilities, to enhance marketability, enrollment and viability of the university. The campus master plan will provide a guide for the ongoing vision of the campus.

Marketing and University Branding

Marketing by itself is a very broad domain and touches every aspect of the University. To fully appreciate the role it plays in today's organization is to understand that it starts with the strategic positioning of the organization relative to the markets it serves and other institutions vying for the attention of those same markets. Strategic positioning at its heart takes into account the persona in which the University portrays and operationally deploys its resources to carry out its mission with respect to current and future environmental demands.

The University accepts that certain activities it performs are revenue generating and that to generate revenue for any organization, be it private, public, for profit, or not-for-profit, it must have clients it serves and acknowledge that they have the free choice to accept the University's market-place offer or reject it in the presence of other institution's offers. Marketing and branding activities are viewed by the University as investments and not costs. So, the University accepts that the role of 'marketing and branding' is everyone's job. It is the responsibility of each department to own its enrollment. It is the responsibility of each department to promote its offerings. It is the responsibility of each department to shepherd its students toward graduation, and then be a resource for their alumni.

Academic Programs

The University's academic programs were reviewed based on the analysis of a comprehensive set of data characterizing elements of program quality, centrality to the University's mission, marketability potential for increasing enrollments, number of majors, and cost structures. Recognition of the University's commitment to a comprehensive liberal arts education is essential for this process.

Each program was classified into one of four categories.

- Increased resources for programs assessed to be under-funded for the number of students they currently serve or for programs that additional resource allocation would likely result in significantly increased enrollments of large number of students.
- Programs being efficiently delivered and demonstrating marketability and interest by prospective students, and therefore no changes are necessary.
- A program plan is needed to enhance operational efficiency for programs assessed to be marketable and of interest to prospective and current students, yet staff size or other operational costs were considered unbalanced for the number of students currently enrolled in the major. Program plans should be developed to guide actions to increase student enrollment, reduce program expenses, or combination of both.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**FUNCTIONS AND PLANNING**  
For the Year Ended June 30, 2021

- Deletion or consolidation of programs assessed to have very low marketability for student recruitment and very low numbers of the University's students majoring in the field.

Academic Visioning

For the future of the University, it is critical that programs be developed to enhance the University's marketability in growing student enrollments at both the undergraduate and graduate levels. The University focused on four specific areas: new and modified programs, combination programs for adult learners and community college students, signature programs and micro degrees.

In addition, the visioning included the University's organization of academic colleges, schools and departments, learning platforms, and tuition models to enhance academic operations, increase interest from prospective students (both traditional and non-traditional), and create effective tuition strategies.

Future

The University anticipates beginning a review of the Strategic Plan during Spring of 2022.

Location, Address and Head of the Agency

Dr. David M. Glassman, President  
Eastern Illinois University  
600 Lincoln Avenue  
Charleston, Illinois 61920

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**NUMBER OF EMPLOYEES**  
For the Fiscal Year Ended June 30,

	2021	2020	2019
<b>AVERAGE FULL-TIME EMPLOYEES</b>			
Instruction	474	471	477
Research	16	17	18
Public Service	50	53	53
Academic Support	84	89	95
Student Services	151	154	157
Institutional Support	105	92	92
Operations and Maintenance of Plant	188	181	172
Auxiliary Activities	189	202	221
Total Full-Time Equivalent Employees	<u>1,257</u>	<u>1,259</u>	<u>1,285</u>

Note 1: This schedule presents the average number of employees, by function, at the University.

Note 2: Full-time equivalents were prepared in accordance with the State of Illinois, Board of Higher Education's methodology where (1) each employee with a full-time contract is counted as a full-time equivalent and (2) each part-time employee is multiplied by the number of months worked and then divided by 12 to derive their full-time equivalency.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.



**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**COST STATISTICS**  
For the Years Ended June 30,

Following is a computation of cost per full-time equivalent student:

	<u>2021</u>	<u>2020</u>
Total education and general expenses/expenditures from current appropriated funds*	\$ 41,424,300	\$ 41,424,300
Expenses/expenditures from locally held University Income Fund	<u>46,379,719</u>	<u>45,344,826</u>
Total expenses from current appropriated and locally held funds	87,804,019	86,769,126
Full-time equivalent students	÷ <u>6,630</u>	÷ <u>5,963</u>
<b>COST PER FULL-TIME EQUIVALENT STUDENT</b>	<u>\$ 13,243</u>	<u>\$ 14,551</u>

\*Amount represents direct appropriations from the General Revenue Fund and the Education Assistance Fund to the University and does include payments made on behalf of the University.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**HOUSING BENEFITS**  
For the Year Ended June 30, 2021

**University President Housing Allowance**

The University provides an annual housing allowance of \$32,289 for the University President. The University President is responsible for all costs of the home, including utilities and repairs and maintenance, and activities. This housing allowance is included as taxable income to the University President.

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

The University, as a condition of employment with certain Housing employees, provides small apartments so they can immediately respond to emergencies and other residential and student support needs. These Housing employees are residence hall assistants, residence hall directors, complex directors, and three Housing assistant directors. Other than the residence hall assistants, the living quarters provided are not similar to those utilized for room and board contracts. No security deposit is required of these employees. All maintenance and utilities for those living quarters are provided by the University. The University has deemed these living quarters for these employees as a fringe benefit excluded from taxable income.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**ANALYSIS OF OVERTIME AND COMPENSATORY TIME**  
For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>
<b><u>OPERATIONAL DIVISION</u></b>		
<b>Eastern Illinois University</b>		
Overtime Hours Paid	8,067	9,292
Compensatory Hours Granted	4,621	2,917
Total	<u>12,688</u>	<u>12,209</u>
Value of Overtime Hours Paid	\$ 319,426	\$ 353,660
Value of Compensatory Hours Granted	92,824	83,616
Total Costs	<u>\$ 412,250</u>	<u>\$ 437,276</u>
<b>GRAND TOTAL - ENTIRE UNIVERSITY</b>		
Overtime Hours Paid	8,067	9,292
Compensatory Hours Granted	4,621	2,917
Total	<u>12,688</u>	<u>12,209</u>
Value of Overtime Hours Paid	\$ 319,426	\$ 353,660
Value of Compensatory Hours Granted	92,824	83,616
Total Costs	<u>\$ 412,250</u>	<u>\$ 437,276</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
 A Component Unit of the State of Illinois  
**ASSAULTS ON STAFF**  
 For the Fiscal Year Ended June 30,

	<u>2021</u>	<u>2020</u>
<u>OPERATIONAL DIVISION</u>		
<b>Eastern Illinois University</b>	<u>-</u>	<u>1</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**BOOKSTORE INFORMATION**  
For the Year Ended June 30, 2021

The University owns and operates its own textbook rental and bookstore operation. The following is the summary of the textbook rental and bookstore operation.

Contractor	Not applicable
Contract term	Not applicable
Bookstore and textbook rental information	<ul style="list-style-type: none"> <li>• The textbook rental facility takes care of procuring the textbooks that the students use in their classes.</li> <li>• The academic personnel of the University 1) determine the textbook needs of the University; 2) decide which books need to be replaced; and 3) order updated textbooks.</li> <li>• Students pay \$9.75 per credit hour and are fined for damages, if necessary.</li> <li>• The faculty must use the textbook for two years or three consecutive semesters before switching.</li> <li>• Bookstore sells supplementary textbook materials but not the actual textbooks. It also sells office supplies, computers, and other merchandise.</li> </ul>
Amount of gross textbook rental income for FY21	\$1,537,721
Amount of textbook purchases for Bookstore for FY21	\$926,230
Amount to be paid to the bookstore for FY21 (if any) by University	Not applicable
Commissions	Not applicable
Commission terms	Not applicable
Given exclusive rights	Yes
Competition/"Other" nearby/ On campus bookstore and textbook rental	None

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

## **EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

### **SPECIAL DATA REQUIREMENTS FOR UNIVERSITY ENGAGEMENTS**

For the Year Ended June 30, 2021

#### **Purpose**

In accordance with a July 25, 2000, memorandum from the Office of the Auditor General entitled *Matters Regarding University Audits*, certain supplemental data is required to be reported for University engagements. The table below cross references the requirements (indicated by number and letter paragraph references) to the University's financial audit and compliance examination reports for the year ended June 30, 2021, where such special data is found.

#### **Compliance Findings**

- 13(a) There was a violation of the compliance requirements of the *University Guidelines* identified during the financial audit and compliance examination of the University for the year ended June 30, 2021. The violation is described in the Schedule of Findings within this report as item 2021-006.

#### **Indirect Cost Reimbursements**

- 13(b) A statement of the sources and application of indirect cost recoveries is presented on page 38 within this report.
- 13(c) The University's calculation sheet for indirect cost carryforward and any required remittance to the University's Income Fund is presented within this report on page 69.

#### **Tuition Diversions**

- 13(d) There were no diversions of tuition revenues to auxiliary enterprise operations identified during the financial audit and compliance examination of the University for the year ended June 30, 2021.

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

- 13(e) An identification of each specific accounting entity and a description of each entity's sources of revenues and purpose are presented within this report on pages 39-40.
- 13(f) The present financial statements for each accounting entity are presented on pages 42-47 within this report. These financial statements should be read in conjunction with the University's audited financial statements for the year ended June 30, 2021.
- 13(g) The University's calculation sheets for current excess funds within each accounting entity and any required remittance to the University's Income Fund are presented within this report on pages 66-68.
- 13(h) Support received by auxiliary enterprises from State appropriated funds for retirement and group insurance benefits is disclosed in the University's financial audit report in the Table of Operating Expenditures.

## **EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

### **SPECIAL DATA REQUIREMENTS FOR UNIVERSITY ENGAGEMENTS**

For the Year Ended June 30, 2021

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

- 13(i) The present financial statements for the Student Living, Student Facilities, and Textbook Rental entities, which are covered by a bond indenture, are presented on pages 42-43. within this report. A description of the Student Living, Student Facilities, and Textbook Rental entities' sources of revenues and purpose are presented within this report on pages 39-40.
- 13(j) There were no violations of the bond covenants identified during the financial audit and compliance examination for the year ended June 30, 2021.
- 13(k) The University does not currently have any non-instructional facilities reserves established by the University's Board of Trustees.

#### **University Related Organizations (UROs)**

- 13(l) The University has two UROs, the Eastern Illinois University Foundation and the Eastern Illinois University Alumni Association, Inc. The University does not have any "Independent Organizations" under Section VII of the *University Guidelines*.
- 13(m) A summary of Eastern Illinois University Foundation payments to the University for services provided by the University is presented within this report at page 62. A summary of Eastern Illinois University Alumni Association, Inc. payments to the University for services provided by the University is presented within this report at page 63.
- 13(n) A summary of University payments to the Eastern Illinois University Foundation for services provided by the Eastern Illinois University Foundation is presented within this report on page 62. A summary of University payments to the Eastern Illinois University Alumni Association, Inc. for services provided by the Eastern Illinois University Alumni Association, Inc. is presented within this report on page 63.
- 13(o) A disclosure of the cumulative amount of unreimbursed subsidies to the Eastern Illinois University Foundation is presented within this report on page 62. A disclosure of the cumulative amount of unreimbursed subsidies to the Eastern Illinois University Alumni Association, Inc. is presented within this report on page 63.
- 13(p) Neither the Eastern Illinois University Foundation nor the Eastern Illinois University Alumni Association, Inc. had any debt financing at June 30, 2021.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**SPECIAL DATA REQUIREMENTS FOR UNIVERSITY ENGAGEMENTS**  
For the Year Ended June 30, 2021

**Other Topics**

- 13(q) The University's cash and cash equivalents and investments are disclosed within the financial audit report in Note 2.
- 13(r) The University's income from investments of pooled funds has been allocated and credited to the original sources of the funds, to the extent practical. There was no unallocated investment income required to be paid into the University's Income Fund.
- 13(s) The cost per full-time equivalent student, prepared in accordance with requirements of the State of Illinois, Board of Higher Education, is presented within this report on page 54.
- 13(t) The University did not purchase any real estate with acquisition costs in excess of \$250,000 that was not funded by a separate, specific appropriation from the General Assembly.
- 13(u) The University's Certificate of Participation issuances, along with other University long-term liabilities, are disclosed within the financial audit report at Note 13.

**Other Schedules**

- 13(1) An analysis of State appropriations to the University is presented on pages 28-29 within this report. In addition, the University's analysis of significant variations in expense accounts and significant spending during the lapse period is presented within this report on pages 33 and 34, respectively.
- 13(2) A Comparative Schedule of Revenues and Expenses for the University's Income Fund is presented on page 30 within this report.
- 13(3) Separate schedules of tuition and fee waivers for undergraduate and graduate students, respectively, are presented within this report at pages 64-65.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.



**EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

**SUMMARY OF EASTERN ILLINOIS UNIVERSITY FOUNDATION  
TRANSACTIONS WITH THE UNIVERSITY**

For the Years Ended June 30, 2021 and 2020

During the years ended June 30, 2021 and 2020, the Foundation was under contract with the University to provide the University with fundraising services. As provided in the contract, the University provided cash, services and other resources to the Foundation in the amount of \$29,051 and \$47,168, respectively. Although not required by contract, the Foundation fully repaid the University for these advances using cash, services and resources considered unrestricted for purposes of the *University Guidelines* computations. In addition, the Foundation gave the University funds, which are considered restricted for purposes of the Guidelines computations. Presented below is a summary of all funds that the Foundation gave to the University during the years ended June 30:

	<u>2021</u>	<u>2020</u>
Funds considered unrestricted for purposes of the Guidelines computations:		
Restricted only as to campus, college or department and generally available for on-going University operations	\$ 3,113,445	\$ 2,553,184
Office and warehouse space and utilities provided at no charge	<u>75,545</u>	<u>87,798</u>
Total funds considered unrestricted	<u>3,188,990</u>	<u>2,640,982</u>
Funds considered restricted for purposes of the Guidelines computations:		
Given for scholarships, grants and awards	<u>1,475,525</u>	<u>1,362,816</u>
Total funds considered restricted	<u>1,475,525</u>	<u>1,362,816</u>
Total funds provided to the University by the Foundation	<u><u>\$ 4,664,515</u></u>	<u><u>\$ 4,003,798</u></u>

There were no unreimbursed subsidies from the University to the Eastern Illinois University Foundation at June 30, 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**

A Component Unit of the State of Illinois

**SUMMARY OF EASTERN ILLINOIS UNIVERSITY ALUMNI  
ASSOCIATION, INC. TRANSACTIONS WITH THE UNIVERSITY**

For the Years Ended June 30, 2021 and 2020

The Alumni Association provided office space to the University with an annual fair market value of \$51,510 and \$52,729 for fiscal years ended June 30, 2021 and 2020, respectively.

Additionally, during the fiscal years ended June 30, 2021 and 2020, the Alumni Association provided unrestricted grants to the University in the amounts of \$82,870 and \$42,520, respectively.

No funds were given by the Alumni Association to the University for restricted purposes. The University provided cash, services, and other resources to the Alumni Association in the amount of \$68,954 and \$62,652 for fiscal years ended June 30, 2021 and 2020, respectively.

There were no unreimbursed subsidies from the University to the Eastern Illinois University Alumni Association, Inc. at June 30, 2021.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**UNDERGRADUATE TUITION AND FEE WAIVERS**  
For the Year Ended June 30, 2021

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Waivers	Value of Waivers (In Thousands)	Number of Recipients	Value of Waivers (In Thousands)
<b>MANDATORY WAIVERS</b>					
Teacher Special Education	38	38	\$ 364.7	-	\$ -
Reserve Officer's Training Corps	39	39	300.5	-	-
Department of Children and Family Services	18	18	91.5	3	5.9
Children of Employees	115	115	448.3	-	-
Veterans Grants and Scholarship	182	182	827.2	123	46.2
Senior Citizens	1	1	9.6	-	-
<b>SUBTOTAL</b>	<b>393</b>	<b>393</b>	<b>2,041.8</b>	<b>126</b>	<b>52.1</b>
<b>DISCRETIONARY WAIVERS</b>					
Civil Service	19	19	50.8	19	12.3
Academic/Other Talent	138	138	202.9	-	-
Athletic	133	133	730.8	-	-
Gender Equity in Intercollegiate Athletics	72	72	420.7	-	-
Foreign Exchange Students	1	1	4.6	1	1.4
Foreign Students	46	46	104.6	-	-
Student Need - Financial Aid	13	13	24.1	-	-
Interinstitutional/Related Agencies	72	72	226.2	-	-
Children of Deceased Employees	1	1	7.8	1	2.8
Others:					
Panther Promise	1,017	1,017	2,269.6	-	-
<b>SUBTOTAL</b>	<b>1,439</b>	<b>1,439</b>	<b>4,042.1</b>	<b>21</b>	<b>16.5</b>
<b>TOTAL</b>	<b>1,804</b>	<b>1,804</b>	<b>\$ 6,083.9</b>	<b>147</b>	<b>\$ 68.6</b>

\* Subtotals are unduplicated

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**GRADUATE TUITION AND FEE WAIVERS**  
For the Year Ended June 30, 2021

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients	Value of Waivers (In Thousands)	Number of Recipients	Value of Waivers (In Thousands)
<b>MANDATORY WAIVERS</b>					
Teacher Special Education	11	11	\$ 54.1	-	\$ -
ROTC	2	2	15.6	-	-
Senior Citizens	2	2	11.3	-	-
<b>SUBTOTAL</b>	<b>15</b>	<b>15</b>	<b>81.0</b>	<b>-</b>	<b>-</b>
<b>DISCRETIONARY WAIVERS</b>					
Faculty/Administrators (Non-Civil Service)	30	30	78.1	27	19.1
Civil Service	21	21	78.7	19	17.2
Foreign Students	67	67	158.1	-	-
Student Need - Special Programs	1	1	2.8	-	-
Cooperating Professionals	84	84	107.9	45	8.5
Research Assistants	70	70	549.1	-	-
Teaching Assistants	87	87	750.2	-	-
Other Assistants	232	232	1,898.1	-	-
Interinstitutional/Related Agencies	31	21	115.5	-	-
Retired University Employees	4	4	4.4	4	0.8
Others:	-	-	-	-	-
<b>SUBTOTAL</b>	<b>605</b>	<b>605</b>	<b>3,742.9</b>	<b>93</b>	<b>45.6</b>
<b>TOTAL</b>	<b>619</b>	<b>619</b>	<b>\$ 3,823.9</b>	<b>93</b>	<b>\$ 45.6</b>

\* Subtotals are unduplicated

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**CALCULATION SHEETS FOR CURRENT EXCESS FUNDS**  
June 30, 2021

	Auxiliary Enterprise Funds - Revenue Bonds		Auxiliary Enterprise Funds - Other	
	Student Living	Student Facilities	Staff / Student	Regional Services
<b>1. CURRENT AVAILABLE FUNDS</b>				
Cash	\$ 1,198,372	\$ (2,362,719)	\$ 195,178	\$ -
Total current available funds	<b>A. 1,198,372</b>	<b>(2,362,719)</b>	195,178	-
<b>2. WORKING CAPITAL ALLOWANCE</b>				
Highest month's expenditures	2,288,219	660,260	194,911	-
Encumbrances and current liabilities paid in lapse period	1,505,712	74,292	30,305	-
Deferred income	97,073	113,729	100,000	-
Refundable deposits	161,424	-	-	-
Accrued compensated absences	813,925	128,368	-	-
Total Working Capital Allowance	<b>B. 4,866,353</b>	976,649	325,216	-
<b>3. CURRENT EXCESS FUNDS</b>				
Deduct B from A	<b>C. \$ (3,667,981)</b>	<b>\$ (3,339,368)</b>	<b>\$ (130,038)</b>	<b>\$ -</b>
<b>4. CALCULATION OF INCOME FUND REMITTANCE</b>				
An entity may offset excess capital on current funds within the entity.				
Enter the amount to be offset, if any, here	<b>D. -</b>	-	-	-
Enter the algebraic sum of C and D and deposit into the Income Fund	\$ -	\$ -	\$ -	\$ -

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**CALCULATION SHEETS FOR CURRENT EXCESS FUNDS**  
June 30, 2021

	Designated Funds - Auxiliary Enterprises and Activities						Continuing Education Contract Credit
	Student Fee Programs	Material Fees	Service Departments	Student / Staff Programs	Educational Services	Public Service	
<b>1. CURRENT AVAILABLE FUNDS</b>							
Cash	\$ (2,134,427)	\$ 157,970	\$ 10,739,023	\$ 63,945	\$ 79,513	\$ 240,054	\$ (1,273,796)
Total current available funds	A. (2,134,427) *	157,970	10,739,023 *	63,945	79,513	240,054	(1,273,796)
<b>2. WORKING CAPITAL ALLOWANCE</b>							
Highest month's expenditures	2,130,581	62,460	9,194,291	44,530	113,973	160,595	1,245,065
Encumbrances and current liabilities paid in lapse period	590,644	17,646	1,584,241	7,247	5,060	90,787	6,288
Deferred income	855,602	8,318	-	4,840	12,127	36,598	172,630
Refundable deposits	-	-	-	-	-	-	-
Accrued compensated absences	-	-	97,083	-	-	-	-
Total Working Capital Allowance	B. 3,576,827	88,424	10,875,615	56,617	131,160	287,980	1,423,983
<b>3. CURRENT EXCESS FUNDS</b>							
Deduct B from A	C. \$ (5,711,254)	\$ 69,546	\$ (136,592)	\$ 7,328	\$ (51,647)	\$ (47,926)	\$ (2,697,779)
<b>4. CALCULATION OF INCOME FUND REMITTANCE</b>							
An entity may offset excess capital on current funds within the entity. Enter the amount to be offset, if any, here	D. -	-	-	-	-	-	-
Enter the algebraic sum of C and D and deposit into the Income Fund	\$ -	\$ 69,546	\$ -	\$ 7,328	\$ -	\$ (47,926)	\$ -

\* Cash in the Student Fee Program and Service Departments entities does not match the balance sheets presented on page 42. For entity financial reporting, the allowance for bad debts, which is held in the Service Department entity, is presented in the Student Fee Program entity on the balance sheet.

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**CALCULATION SHEETS FOR CURRENT EXCESS FUNDS**  
June 30, 2021

	Unique Charges Credit Courses				Total Unique Charges Credit Courses
	Faculty Led International Study Abroad	Outdoor Education	Geology Field Studies Even		
<b>1. CURRENT AVAILABLE FUNDS</b>					
Cash	\$ (50,710)	\$ (780)	\$ (2,409)	\$ (53,899)	
Total current available funds	<u>A. (50,710)</u>	<u>(780)</u>	<u>(2,409)</u>	<u>(53,899)</u>	
<b>2. WORKING CAPITAL ALLOWANCE</b>					
Highest month's expenditures	-	-	-	-	
Encumbrances and current liabilities paid in lapse period	-	-	-	-	
Deferred income	-	-	-	-	
Refundable deposits	-	-	-	-	
Accrued compensated absences	-	-	-	-	
Total Working Capital Allowance	<u>B. -</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>3. CURRENT EXCESS FUNDS</b>					
Deduct B from A	<u>C. \$ (50,710)</u>	<u>\$ (780)</u>	<u>\$ (2,409)</u>	<u>\$ (53,899)</u>	
<b>4. CALCULATION OF INCOME FUND REMITTANCE</b>					
An entity may offset excess capital on current funds within the entity.					
Enter the amount to be offset, if any, here	<u>D. -</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Enter the algebraic sum of C and D and deposit into the Income Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

As further described in the *Independent Accountant's Report on Disclosures Account* component.

**EASTERN ILLINOIS UNIVERSITY**  
A Component Unit of the State of Illinois  
**CALCULATION SHEET FOR INDIRECT COST CARRYFORWARD**  
For the Year Ended June 30, 2021

1. Cash and Cash Equivalents Balance	
Enter the June 30 indirect cost entity balance for cash and equivalents	<u>\$ 240,008</u>
2. Allocated Reimbursements	
Enter the total indirect cost reimbursements allocated for expenditure for	
<u>\$512,579</u> ; enter 30% of this amount	<u>153,774</u>
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	<u>51,258</u>
4. Encumbrances and Current Liabilities Paid in the Lapse Period	
Enter the amount of	
Current liabilities	-
Encumbrances	-
Total	<u>-</u>
5. Indirect Cost Carry-forward	
a. Enter the total of items 2, 3 and 4	<u>205,032</u>
Subtract line 5a. from item 1	<u>\$ 34,976</u>
If the positive number results, enter here and remit for deposit in	
the Income Fund	<u>\$ 34,976</u>

As further described in the *Independent Accountant's Report on Disclosures Accompanying a State Compliance Examination Report*, the accountants do not express an opinion or any form of assurance on this report component.