

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION**

(In Accordance with the Single Audit Act
and OMB Circular A-133)
For the Year Ended June 30, 2013

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



CliftonLarsonAllen

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2013**

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Financial Statement Report:

The University’s financial statement report for the year ended June 30, 2013, which includes the Independent Auditor’s Report, Management Discussion and Analysis, the Financial Statements and Notes to the Financial Statements, Supplementary Information, and the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* has been issued separately.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
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**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
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For the Year Ended June 30, 2013**

UNIVERSITY OFFICIALS

President	Dr. William L. Perry
Provost and Vice President for Academic Affairs	Dr. Blair M. Lord
Vice President for Business Affairs	Dr. William V. Weber
Vice President for Student Affairs	Dr. Daniel P. Nadler
Vice President for University Advancement	Mr. Robert K. Martin
Director of Business Services and Treasurer	Mr. Paul A. McCann, CPA
General Counsel	Mr. Robert L. Miller
Interim Director of Internal Auditing	Ms. Rebecca Litton

BOARD OF TRUSTEES (as of June 30, 2013)

Chairperson	Mr. Joseph Dively
Vice Chairperson	Mr. Kristopher Goetz
Secretary	Mr. Rene M. Hutchinson
Member	Dr. Robert D. Webb
Member	Mr. William E. Dano III
Member	Dr. Jan Spivey Gilchrist
Member	Mr. Roger L. Kratochvil
Student Member	Mr. Jarrod Scherle

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

Office of the President

600 Lincoln Avenue
Charleston, Illinois 61920-3099

Office: (217) 581-2011
Fax: (217) 581-2490



February 26, 2014

CliftonLarsonAllen LLP
301 SW Adams, Suite 900
Peoria, IL 61615-1835

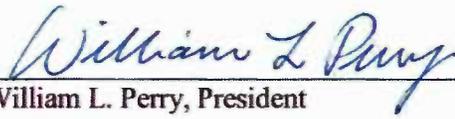
Ladies and Gentlemen:

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. 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 Eastern Illinois University's compliance with the following assertions during the year ended June 30, 2013. Based on this evaluation, we assert that during the year ended June 30, 2013, Eastern Illinois University has materially complied with the assertions below.

- A. Eastern Illinois 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. Eastern Illinois 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. Eastern Illinois 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 Eastern Illinois 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 Eastern Illinois University on behalf of the State or held in trust by Eastern Illinois University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Eastern Illinois University



Dr William L. Perry, President



Dr. William Weber, Vice President for Business Affairs



Mr. Paul McCann, Director of Business Services and Treasurer

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2013**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANT’S REPORTS

The Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	16
Repeated findings	5	3
Prior recommendations implemented or not repeated	11	5

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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FINDINGS (*GOVERNMENT AUDITING STANDARDS*)

None

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

2013-001	18	Noncompliance with Verification Processing Requirements	Noncompliance and significant deficiency
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**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 COMPLIANCE REPORT SUMMARY
 For the Year Ended June 30, 2013**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2013-002	20	Inadequate Control over University Vehicles	Noncompliance and significant deficiency
2013-003	22	Noncompliance with the University Faculty Research and Consulting Act	Noncompliance and significant deficiency
2013-004	24	Timesheets not required	Noncompliance and significant deficiency
2013-005	25	Failure to Prepare High School Feedback System Report	Noncompliance and Significant deficiency

**STATE OF ILLINOIS
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COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2013**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
PRIOR FINDINGS NOT REPEATED		
A	26	Failure of Capitalized Interest Costs
B	26	Improper Accounting for the Student Self-Insurance Health Plan
C	26	Lack of Required Written Verification Policies and Procedures
D	27	Noncompliance with Perkins Loans Requirements
E	27	Lack of Time Reporting by Federal Work-Study Graduate Assistants
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H	28	Inappropriate Handling of Appropriated Funds
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J	29	Noncompliance with the Illinois Procurement Code
K	29	Inaccurate Accounting for Participation in a Public Entity Risk Pool
L	29	Noncompliance with University Guidelines

**STATE OF ILLINOIS
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COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2013**

EXIT CONFERENCE

The University waived an exit conference in communications with Paul McCann on February 25, 2014.

The responses to the recommendations were provided by Paul McCann in an email dated February 26, 2014.



CliftonLarsonAllen

INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General
State of Illinois

and

Board of Trustees
Eastern Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Eastern Illinois University's compliance with the 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, 2013. The management of Eastern Illinois University is responsible for compliance with these requirements. Our responsibility is to express an opinion on Eastern Illinois University's compliance based on our examination.

- A. Eastern Illinois 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. Eastern Illinois 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. Eastern Illinois 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 Eastern Illinois 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 Eastern Illinois University on behalf of the State or held in trust by Eastern Illinois 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 as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about Eastern Illinois University's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Eastern Illinois University's compliance with specified requirements.

In our opinion, Eastern Illinois University complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended June 30, 2013. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as items 2013-002, 2013-003, 2013-004, and 2013-005.

Internal Control

Management of Eastern Illinois University is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered Eastern Illinois University's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of Eastern Illinois University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Eastern Illinois University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-002 through 2013-005 that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

Eastern Illinois University's responses to the findings identified in our examination are described in the accompanying schedule of findings and questioned costs. We did not examine Eastern Illinois University's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Eastern Illinois University as of and for the year ended June 30, 2013, and have issued our report thereon dated December 5, 2013, which contained unmodified opinions on those financial statements. Our report was modified to include a reference to other auditors, who audited the financial statements of Eastern Illinois University's discretely presented component units, as described in our report on Eastern Illinois University's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Eastern Illinois University's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 5, 2013. The accompanying supplementary information for the year ended June 30, 2013 in Schedules 1 through 24, Schedule 27, and Schedule 29 is presented for purposes of additional analysis and is not a required part of the basic financial statements of Eastern Illinois University. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2013 in Schedules 1 through 24, Schedule 27, and Schedule 29 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2013 in Schedules 1 through 24, Schedule 27, and Schedule 29 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2013.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, Eastern Illinois University's basic financial statements for the year ended June 30, 2012 (not presented herein), and have issued our report thereon dated March 11, 2013, which contained an unmodified opinion on the respective financial statements of the business-type activities. The report was modified to include a reference to other auditors, who audited the financial statements of Eastern Illinois University's discretely presented component units, as described in our report on Eastern Illinois University's financial statements. The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Eastern Illinois University's basic financial statements. The accompanying supplementary information for the year ended June 30, 2012 in Schedules 3, 5 through 11, and Schedule 27 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statements. The accompanying supplementary information for the year ended June 30, 2012 in Schedules 3, 5 through 11, and Schedule 27 has been subjected to the auditing procedures applied in the audit of the June 30, 2012 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2012 in Schedules 3, 5 through 11, and Schedule 27 is fairly stated in all material respects in relation to the basic financial statements as a whole from which it has been derived.

The accompanying supplementary information in the Analysis of Operations Section, Schedules 25 through 26, and Schedule 28 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the Board of Trustees of Eastern Illinois University, Eastern Illinois University's management, and federal awarding agencies and pass through entities and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Peoria, Illinois
December 5, 2013 except for our report on the
Supplementary Information for State Compliance
Purposes, as to which the date is February 26, 2014



CliftonLarsonAllen

**Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Honorable William G. Holland
Auditor General
State of Illinois

and

Board of Trustees
Eastern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Eastern Illinois University and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Eastern Illinois University's basic financial statements and have issued our report thereon dated December 5, 2013. Our report includes a reference to other auditors, who audited the financial statements of Eastern Illinois University's discretely presented component units, as described in our report on Eastern Illinois University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Eastern Illinois University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Eastern Illinois University's internal control. Accordingly, we do not express an opinion on the effectiveness of Eastern Illinois University's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Eastern Illinois University's internal control on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Eastern Illinois University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Peoria, Illinois
December 5, 2013



CliftonLarsonAllen

Independent Auditor's Report on Compliance for Each Major Program, on Internal Control over Compliance, and on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Honorable William G. Holland
Auditor General
State of Illinois

and

Board of Trustees
Eastern Illinois University

Report on Compliance for Each Major Federal Program

We have audited Eastern Illinois University's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Eastern Illinois University's major federal programs for the year ended June 30, 2013. Eastern Illinois University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The schedule of expenditures of federal awards and our audit described below does not include expenditures of federal awards for those agencies determined to be component units of Eastern Illinois University for financial statement purposes.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Eastern Illinois University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Eastern Illinois University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Eastern Illinois University's compliance.

Opinion on Each Major Federal Program

In our opinion, Eastern Illinois University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2013-001. Our opinion on each major federal program is not modified with respect to this matter.

Eastern Illinois University's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Eastern Illinois University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of Eastern Illinois University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Eastern Illinois University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Eastern Illinois University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2013-001, that we consider to be a significant deficiency.

Eastern Illinois University's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Eastern Illinois University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the business-type activities of Eastern Illinois University and its discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Eastern Illinois University's basic financial statements. We issued our report thereon dated December 5, 2013, which contained unmodified opinions on those financial statements. Other auditors audited the financial statements of Eastern Illinois University's discretely presented component units, as described in our report on Eastern Illinois University's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 5, 2013. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
February 26, 2014 except for our report on the
Schedule of Expenditures of Federal Awards,
for which the date is December 5, 2013

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2013**

SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified not considered to be material weaknesses? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified not considered to be material weaknesses? Yes None Reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)

Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
84.038, 84.268, 84.033, 84.063, 84.007, 84.379 93.045, 93.053	Student Financial Aid Cluster PeaceMeal Senior Nutrition Program

Dollar threshold used to distinguish between Type A and B programs: \$300,000

Auditee qualified as low-risk auditee?

Yes No

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2013-001 FINDING (Noncompliance with Verification Processing Requirements)

Federal Agency:	United States Department of Education (USDOE)
Federal Program:	Student Financial Aid Cluster
CFDA #:	84.063, 84.038, 84.268, 84.033, 84.007, and 84.379
Total Expenditures:	\$85,962,848
Questioned Costs:	None

Eastern Illinois University (University) did not ensure information submitted by students applying for financial aid was properly verified to ensure accurate information was reflected on the Institutional Student Information Report (ISIR).

When a student applying for financial aid is selected for verification, the student is required to provide supporting documentation to the University to verify information provided by the student during the application process for accuracy. If the University identifies a discrepancy between the information provided during the application process and the supporting documentation provided by the student, the University updates the student's information so the ISIR will have correct information when calculating the student's financial aid award.

During verification testing, the auditors noted one of 60 (2%) students tested, the information within the ISIR did not match the verification documentation provided by the students and/or the student's parents. As a result, the student's Expected Family Contribution should have been increased, reducing the total aid provided to the student by \$200. Subsequent to our examination, the University corrected this error and repackaged the student's financial aid award with the correct information.

Upon selection for verification by either the University or the USDOE's Central Processing System, the Code of Federal Regulations (34 CFR § 668.51 *et seq.*) requires the University verify an applicant's household size, dependency status, number enrolled in college, federal adjusted gross income, federal income tax paid, and certain untaxed income and benefits from supporting documentation.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

CURRENT FINDINGS – FEDERAL COMPLIANCE

According to University personnel, discrepancies in the information were due to human error.

Failure to properly verify and submit required corrections to student information during the verification process represents noncompliance with Federal regulations, resulting in an inaccurate calculation of a student's financial aid award. (Finding Code No. 2013-001, 12-3, 11-3)

RECOMMENDATION

We recommend the University enhance controls over student aid verification to ensure supporting documentation submitted by students agrees with information on the Institutional Student Information Report to minimize the risk of inaccurate awards of student financial aid.

UNIVERSITY RESPONSE

The University accepts the auditors' recommendation and will continue to look for ways to enhance controls over the verification process. The University has corrected the specific error noted above.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

CURRENT FINDINGS – STATE COMPLIANCE

2013-002 FINDING (Inadequate Control over University Vehicles)

Eastern Illinois University (University) did not exercise adequate internal control over the University's vehicles. At June 30, 2013, the University reported owning 191 operable vehicles and five dealer cars loaned to the University for athletic coaches.

During testing, the auditors noted the following:

- The University does not collect and maintain odometer readings on a regular basis for University-owned vehicles. As a result, the University was unable to perform an analysis of vehicle usage to ensure vehicle usage by employees is reasonable and whether maintaining each vehicle can be justified as the most cost effective solution for the specific operational needs of the University.
- The University does not have a policy in place requiring all University-owned vehicles to undergo regular service and/or repairs in order to maintain the vehicles in a road worthy and safe operating condition.
- During University-owned vehicle maintenance testing, the auditors noted:
 - Two of 40 (5%) vehicles tested were driven over 7,000 and 15,500 miles with a year between regular maintenance events. The University did not require maintenance records to be submitted for services performed at other locations. Additionally, the second vehicle's maintenance was not performed at regular intervals because the vehicle was not available for service at the time.
 - Two of 40 (5%) vehicles tested did not have recorded odometer readings during Fiscal Year 2013 or vehicle maintenance records. The University did not require maintenance records to be submitted for the services performed at other locations for these vehicles.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University establish and maintain a system, or systems, of fiscal and administrative controls to provide assurance State resources are utilized efficiently and effectively and in compliance with State law.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

CURRENT FINDINGS – STATE COMPLIANCE

University officials stated the errors were due to oversight.

Failure to collect and maintain regular odometer readings on University-owned vehicles could result in the University not identifying either improperly used vehicles or vehicles that cannot be justified as the most cost effective solution for the specific operational needs of the University. Failure to adopt a written policy and monitoring process for maintaining all University-owned vehicles could result in some vehicles not receiving proper repair and maintenance, potentially decreasing their performance and useful lives. (Finding Code No. 2013-002, 12-12)

RECOMMENDATION

We recommend the University:

- Collect, maintain, and review odometer readings on a regular basis to provide assurance University-owned vehicles are being properly used and whether each vehicle can be justified as the most cost effective solution for the University's specific operational needs;
- Adopt a policy and implement internal controls to ensure all University vehicles undergo regular service and/or repair.

UNIVERSITY RESPONSE

The University accepts the auditors' recommendation. The University will continue to centralize responsibility for collecting periodic odometer readings from University vehicles and will work to ensure that each vehicle receives routine maintenance.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

CURRENT FINDINGS – STATE COMPLIANCE

2013-003 FINDING (Noncompliance with the University Faculty Research and Consulting Act)

Eastern Illinois University (University) did not comply with the University Faculty Research and Consulting Act.

During testing, the auditors noted:

- Seven of ten (70%) request forms for outside employment were submitted by faculty members between one and 154 days after the outside services began.
- Nine of ten (90%) approvals for outside employment request forms submitted by faculty members were approved by the University’s provost between four to 163 days after the outside services began.
- Three of ten (30%) full-time faculty members approved for outside employment did not complete an annual statement of the amount of time actually spent on the outside employment with the University’s Provost.

The University Faculty and Research Consulting Act (110 ILCS 100/1) prohibits full-time University faculty members from undertaking, contracting for, or accepting anything of value in return for research or consulting services for any person other than the University unless the faculty member:

- a) has submitted a request to the University President, or designee, which includes an estimate of the amount of time involved;
- b) received the prior written approval of the University President, or designee, to perform the outside research or consulting services; and,
- c) submits to the University President, or designee, an annual statement of the amount of time actually spent on outside research or consulting services.

According to University officials, the noted errors were due to oversight.

Failure to ensure faculty members with outside research, consulting services, or employment obtain written pre-approval from the University Provost and file annual reports with the University Provost of the amount of time spent during the preceding fiscal year on outside research, consulting services, or employment represents noncompliance with the University Faculty and Research and Consulting Act. (Finding Code No. 2013-003, 12-15)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

CURRENT FINDINGS – STATE COMPLIANCE

RECOMMENDATION

We recommend the University enhance the internal controls to ensure faculty members with outside research or consulting services receive written pre-approval to conduct the requested activity and annually disclose time spent on these activities in accordance with State law.

UNIVERSITY RESPONSE

The University accepts the auditors' recommendation and will continue to remind faculty of their responsibilities under this statute. We will work with faculty members to provide timely approval of their outside research and consulting services and obtain an appropriate indication of the actual time spent on the outside projects.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

CURRENT FINDINGS – STATE COMPLIANCE

2013-004 FINDING (Timesheets not Required)

Eastern Illinois University (University) did not require positive time reporting for all employees in compliance with the State Officials and Employees Ethics Act (Act).

During testing, the auditors noted the University only requires positive time reporting for non-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.

The Act required 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)) states, “The policies shall require State employees to periodically submit time sheets 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. The University has not incorporated these policies into the University’s policies.

According to University officials, 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 time sheets from all of its employees, the University does not have complete documentation of time spent by employees on official State business as contemplated by the Act. (Finding Code No. 2013-004, 12-16, 11-7, 10-3, 09-4, 08-5, 07-4, 06-3, 05-4)

RECOMMENDATION

We recommend the University revise its policy and require all employees submit time sheets in compliance with State law.

UNIVERSITY RESPONSE

The University accepts the auditors’ 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 in an attempt to obtain compliance.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

CURRENT FINDINGS – STATE COMPLIANCE

2013-005 FINDING (Failure to Prepare High School Feedback System Reports)

Eastern Illinois University (University) did not prepare High School Feedback System reports to high schools within the State.

The Eastern Illinois University Law (Law) (110 ILCS 665/10-80) requires the University – in collaboration with Chicago State University, Illinois State University, Governors State University, Northeastern Illinois University, Northern Illinois University, Southern Illinois University, the University of Illinois, and Western Illinois University – annually prepare and submit a single report to each high school within the State concerning the academic progress and success of the high school’s former students. Pursuant to the Law, the report must include the number of high school graduates enrolled in each university and the major of each, the number of high school graduates who have withdrawn from each university, and student performance in university coursework.

University officials stated that the University individually submitted feedback to the Illinois Board of Higher Education; however, a committee of University representatives identified potential issues.

Failure to prepare and submit High School Feedback System reports to the State’s high schools limits opportunities for the high schools to identify areas for improving student success in university coursework and represents noncompliance with the Eastern Illinois University Law. (Finding Code No. 2013-005)

RECOMMENDATION

We recommend the University collaborate with the other State universities to prepare High School Feedback System reports for each high school within the State, or seek a legislative remedy.

UNIVERSITY RESPONSE

The University accepts the auditors’ recommendation. While the University supplied the appropriate information to the Illinois Board of Higher Education, the reports were not prepared and distributed by IBHE. IBHE has since begun a new initiative to prepare similar reports under the P-20 Longitudinal Education Data System Act.

Further, we will look at a legislative solution for the High School Feedback System Reports.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

PRIOR FINDINGS NOT REPEATED

A. **FINDING** (Failure to Capitalized Interest Costs)

During the prior examination, Eastern Illinois University (University) did not properly capitalize interest costs incurred related to the construction of the University's Renewable Energy Center. (Finding Code No. 12-1)

Status: Implemented

During the current examination, testing indicated the University properly capitalized interest costs incurred pertaining to the energy center.

B. **FINDING** (Improper Accounting for the Student Self-Insurance Health Plan)

During the prior examination, the University did not account for the University's Student Self-Insurance Health Plan in accordance with the accrual basis of accounting. (Finding Code No. 12-2)

Status: Implemented

During the current examination, testing indicated the University properly accounted for the insurance health plan in accordance with the accrual basis of accounting.

C. **FINDING** (Lack of Required Written Verification Policies and Procedures)

During the prior examination, the University did not establish and use written policies and procedures for the verification process. (Finding Code No. 12-4)

Status: Implemented

During the current examination, testing indicated the University updated the Student Financial Aid policies, which included written policies and procedures for the verification process.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

PRIOR FINDINGS NOT REPEATED

D. FINDING (Noncompliance with Perkins Loans Requirements)

During the prior examination, the University did not have a comprehensive process in place to conduct exit interviews with departing students with Perkins loans. (Finding Code No. 12-5)

Status: Implemented

During the current examination, the auditors noted during their sample testing of departing students with Perkins loans that the University completed exit interviews.

E. FINDING (Lack of Time Reporting by Federal Work-Study Graduate Assistants)

During the prior examination, the University did not require graduate assistants receiving Federal Work-Study funds to complete time records to substantiate payroll expenditures. (Finding Code No. 12-6)

Status: Implemented

During the current examination, testing indicated the graduate assistants receiving Federal Work-Study funds completed the appropriate time records.

F. FINDING (Inadequate Controls over Computer Inventory)

During the prior examination, the University was not able to locate 36 computers, five external hard drives, and one flash drive that may have contained confidential information. In addition, the University had not protected its computer with encryption software. (Finding Code No. 12-7)

Status: Implemented

During the current examination, testing indicated the University had performed a detailed assessment to determine if missing computers contained confidential information, reviewed current practices, immediately notified security personnel of missing or stolen computers, and ensured confidential information was adequately secured.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

PRIOR FINDINGS NOT REPEATED

- G. **FINDING** (Inadequate Internal Controls over Compliance with the College Student Immunization Act)

During the prior examination, the University had weaknesses in the internal controls over compliance with the College Student Immunization Act (Act). (Finding Code No. 12-8).

Status: Implemented

During the current examination, our sample testing indicated the University implemented enhanced internal controls that identified noncompliant students which precluded the student(s) from enrolling in subsequent academic terms, reflected that the University reported summary student information to the Department of Public Health, and provided an audit trail for accountability.

- H. **FINDING** (Inappropriate Handling of Appropriated Funds)

During the prior examination, the University improperly used funds appropriated by the General Assembly from the State College and University Trust Fund for scholarship grant awards in the amount of \$12,033. (Finding Code No. 12-9)

Status: Implemented

During the current examination, our testing noted the University returned the prior year funds to the State Treasurer. Further, similar conditions were not noted during our fiscal year 2013 testing.

- I. **FINDING** (Noncompliance with State Property Control Act)

During the prior examination, the University did not accurately report the results of the University's annual physical inventory check to the Director of the Department of Central Management Services (Administrator). (Finding Code No. 12-10)

Status: Not repeated

During the current examination, our testing noted the University appropriately reported the results of the University's annual physical inventory check to the Administrator.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2013**

PRIOR FINDINGS NOT REPEATED

J. **FINDING** (Noncompliance with Illinois Procurement Code)

During the prior examination, the University did not comply with certain requirements of the Illinois Procurement Code (Code). (Finding Code No. 12-11).

Status: Implemented

During the current examination, our sample testing did not identify any instances where the University was not in compliance.

K. **FINDING** (Inaccurate Accounting for Participation in a Public Entity Risk Pool)

During the prior examination, the University did not accurately account for its participation in the State University Risk Management Association (SURMA). (Finding Code No. 12-13, 11-1)

Status: Implemented

During the current examination, our testing indicated the University appropriately accounted for its participation in SURMA.

L. **FINDING** (Noncompliance with University Guidelines)

During the prior examination, the University had subsidies between accounting entities during the fiscal year. (Finding Code No. 12-14)

Status: Implemented

During the current examination, our testing did not disclose any instance of subsidies between accounting entities.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Year Ended June 30, 2013
SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis
 - Schedule of Expenditures of Federal Awards
 - Notes to the Schedule of Expenditures of Federal Awards
 - Analysis of State Appropriations
 - Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Significant Lapse Period Expenditures
 - Analysis of the University's Income Fund
 - Comparative Schedule of Revenues and Expenses
 - Analysis of Significant Account Balances
 - Schedule of Changes in Capital Assets
 - Comparative Schedule of Cash and Cash Equivalents
 - Comparative Schedule of Investments
 - Analysis of Significant Variations in Revenue and Expense Accounts
 - Analysis of Significant Variations in Asset and Liability Accounts
 - Analysis of Accounts Receivable
 - Entity Financial Statements and Related Information
 - Auxiliary Facilities, Activities, and Accounting Entities
 - Auxiliary Enterprises – Revenue Bonds
 - Statement of Current Funds (Unrestricted)
 - Balance Sheet by Entity
 - Revenues and Expenditures by Entity
 - Statement of Changes in Fund Balances by Entity
 - Statement of Plant Funds
 - Balance Sheet by Entity
 - Statement of Changes in Fund Balances by Entity
 - Auxiliary Enterprises – Other
 - Statement of Current Funds (Unrestricted)
 - Balance Sheet by Entity
 - Revenues and Expenditures by Entity
 - Statement of Changes in Fund Balances by Entity
 - Statement of Plant Funds
 - Statement of Changes in Fund Balances by Entity
 - Auxiliary Enterprises – Designated Funds
 - Statement of Current Funds
 - Balance Sheet by Entity
 - Statement of Changes in Fund Balances by Entity
 - Statement of Plant Funds
 - Statement of Changes in Fund Balances by Entity

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Year Ended June 30, 2013
SUMMARY**

- Fiscal Schedules and Analysis (continued)
 - Calculation Sheets for Current Excess Funds (Unaudited)
 - Auxiliary Enterprises – Revenue Bonds (Unaudited)
 - Auxiliary Enterprises – Other (Unaudited)
 - Auxiliary Enterprises – Designated Funds (Unaudited)
 - Analysis of Indirect Cost Reimbursements
 - Schedule of Sources and Applications
 - Calculation Sheet for Indirect Cost Carry-Forward (Unaudited)
 - Schedule of Federal Expenditures, Nonfederal Expenses, and New Loans

- Analysis of Operations (Unaudited)
 - Functions and Planning Program (Unaudited)
 - Employment Statistics (Full-Time Equivalent) (Unaudited)
 - Annual Cost Statistics (Unaudited)
 - Bookstore Information (Unaudited)
 - Service Efforts and Accomplishments (Unaudited)
 - University Guidelines (as amended in 1997) (Unaudited)
 - Special Data Requirements for University Audits (Unaudited)
 - Summary of Eastern Illinois University Foundation Transactions with the University (Unaudited)
 - Summary of Eastern Illinois University Alumni Association, Inc. Transactions with the University (Unaudited)
 - Undergraduate Tuition and Fee Waivers (Unaudited)
 - Graduate Tuition and Fee Waivers (Unaudited)
 - Schedule of Accrued Liabilities for Employee Compensated Absences (Unaudited)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states that Schedules 1 through 24, Schedule 27, and Schedule 29 have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the auditors' opinion, it is fairly stated in all material respects in relation to the basic financial statements as a whole from which it has been derived. The accountant's report also states the Analysis of Operations Section, Schedules 25, 26, and 28 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, they do not express an opinion or provide any assurance on it.

SCHEDULE 1

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013**

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY13 Expenditures</u>
STUDENT FINANCIAL AID CLUSTER			
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Federal Perkins Loans</i>	84.038		<u>\$ 6,749,841</u>
<i>Federal Direct Student Loans</i>	84.268	P268K120106	<u>63,887,558</u>
<i>Federal Work-Study Program</i>	84.033	P033A121143	<u>342,909</u>
<i>Federal Pell Grant Program</i>			
FY12	84.063	P063P110106	67,717
FY13	84.063	P063P120106	<u>14,364,021</u>
			<u>14,431,738</u>
<i>Federal Supplemental Educational Opportunity Grants</i>			
FY12	84.007	P007A111143	35,350
FY13	84.007	P007A121143	<u>223,819</u>
			<u>259,169</u>
<i>Teacher Education Assistance For College And Higher Education Grants</i>	84.379	P379T130106	<u>291,633</u>
Total Financial Aid Cluster (Major Program)			<u>85,962,848</u>
RESEARCH AND DEVELOPMENT CLUSTER			
<u>NATIONAL SCIENCE FOUNDATION</u>			
<i>Biological Sciences</i>			
RUI: Whole Genome Analysis of Hepatic Gene Silencing	47.074	MCB-0841653	25,322
NSF IOS Songbirds	47.074	IOS-1146832	26,647
Passed-Through Louisiana State University			
NSF LSU Animal Desiccation	47.074	60781	9,823
Passed-Through the University of Illinois			
NSF Macrofungi Collection	47.074	A0561	<u>3,425</u>
			<u>65,217</u>
<i>Education and Human Resources</i>			
Enhancing undergraduate education through student-led research in biomass renewable energy	47.076	DUE-1139977	<u>43,466</u>
<i>Mathematical and Physical Sciences</i>			
RUI: Structural Characterization of Ionic and Radical Complexes by High Resolution Spectroscopy	47.049	CHE-0809387	7,463
RUI: Photoreactive Crystalline Raceamic and Quasiracemic Materials	47.049	CHE-0957391	64,298
MRI: Acquisition of a Scanning Probe Microscope	47.049	CHE-1039894	1,761
NSF RUI-SAP2012	47.049	CHE-1214070	<u>47,459</u>
			<u>120,981</u>
TOTAL NATIONAL SCIENCE FOUNDATION			<u>229,664</u>
<u>U.S. DEPARTMENT OF THE INTERIOR</u>			
Passed-Through the Illinois Department of Natural Resources			
<i>State Wildlife Grants</i>			
USFWS INHS Seed Studies	15.657	2011-04935-01	7,524
INHS Flathead Catfish FY12	15.605	F-186-R-01	<u>80,000</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>87,524</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013**

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY13 Expenditures</u>
RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)			
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed-Through Illinois Action for Children			
State Advisory Council on Early Childhood Education and Care Grant			
Community Partnership Project	93.708	90SC000201	\$ 455
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>455</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
Passed-through the University of Georgia			
Granting of Patent Licenses			
Risk Model for Tims Branch/Steed Pond	81.003	RU267-503/4693198	(126)
TOTAL U.S. DEPARTMENT OF ENERGY			<u>(126)</u>
Total Research and Development Cluster			<u>317,517</u>
TRIO CLUSTER			
<u>U.S. DEPARTMENT OF EDUCATION</u>			
TRIO - Student Support Services	84.042A	P042A100932	33,312
TRIO - Student Support Services	84.042A	P042A100932-12	193,081
Total TRIO Cluster			<u>226,393</u>
CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER			
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed-Through the Illinois Department of Human Services			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	FCSRI000649	880,808
Child Care and Development Block Grant	93.575	FCSRI000649	97,083
Total CCDF Cluster			<u>977,891</u>
AGING CLUSTER			
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed-through from the East Central Illinois Area Agency on Aging			
Special Programs for the Aging, Title III, Part C, Nutrition Services			
Peace Meal Senior Nutrition Program FY12	93.045		534,145
Peace Meal Senior Nutrition Program FY13	93.045		493,952
			<u>1,028,097</u>
Nutrition Services Incentive Program			
Peace Meal Senior Nutrition Program FY12	93.053		54,124
Peace Meal Senior Nutrition Program FY13	93.053		224,277
			<u>278,401</u>
Total Aging Cluster (Major Program)			<u>1,306,498</u>
COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG) - ENTITLEMENT GRANTS CLUSTER			
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
Passed-through from the City of Bloomington, Illinois			
Community Development Block Grants/Entitlement Grants	14.218		28,333
Total Community Development Block Grants - Entitlement Grants Cluster			<u>28,333</u>
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES CLUSTER			
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed-Through the Illinois Department of Human Services			
Temporary Assistance for Needy Families	93.558		421,905
Total Temporary Assistance for Needy Families Cluster			<u>421,905</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

SCHEDULE 1

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013**

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY13 Expenditures</u>
OTHER PROGRAMS			
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed-Through Southern Illinois University-Edwardsville IDEA State Personnel Development Grant	84.027	763944	\$ 11,907
Passed-Through the University of California <i>National Writing Project</i>			
Eastern Illinois Writing Project 2011	84.928A	08-IL05	980
Eastern Illinois Writing Project 2012	84.367D	08-IL05-SEED2012	12,568
Eastern Illinois Writing Project 2013	84.367D	08-IL05	20,000
			<u>33,548</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>45,455</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed-Through the Illinois Department of Human Services <i>Social Services Block Grant</i>	93.667		3,852
<i>Block Grants for Preventions and Treatment of Substance Abuse</i>			
Illinois Higher Education Prevention	93.959	FCSRE01851	134,841
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>138,693</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Passed-Through the Illinois Department of Human Services <i>Enforcing Underage Drinking Laws Program</i>			
Illinois Higher Education Prevention	16.727	FCSRE00731	97,575
Passed-Through the Illinois State Police Bulletproof Vest Program	16.607		2,263
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>99,838</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed-Through United Way of McLean County Emergency Food and Shelter National Board Program	97.024		4,105
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>4,105</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed-Through the Illinois Department of Transportation National Priority Safety Programs	20.616	AL-13-0459	225
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>225</u>
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
<i>Promotion of the Humanities Professional Development</i>			
Chaucer's Canterbury Tales SU12	45.163	FV-50286-11	30,965
<i>Promotion of the Humanities Public Program</i>			
Bluegrass to Broadway	45.164	LB-50084-12	2,500
Let's Talk About It: Muslim Journeys	45.164	2132	1,608
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			<u>35,073</u>
<u>LIBRARY OF CONGRESS</u>			
<i>EIU Teaching with Primary Sources</i>		GA070019	149,208
TOTAL LIBRARY OF CONGRESS			<u>149,208</u>
<u>SMALL BUSINESS ADMINISTRATION</u>			
Passed-Through Partnership for a Connected Illinois Broadband Illinois	59.000	SBAHQ-08-I-0179	30,804
TOTAL SMALL BUSINESS ADMINISTRATION			<u>30,804</u>
Total Other Programs			<u>503,401</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 89,744,786</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013**

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Eastern Illinois University for the year ended June 30, 2013. All federal awards received directly from federal agencies as well as federal awards passed through other government and nonprofit agencies are included on the schedule.

Following is a legend of acronyms used in the Schedule of Expenditures of Federal Awards:

MRI	Major Research Instrumentation
RUI	Research in Undergraduate Institutions
ARRA	American Recovery and Reinvestment Act
CCEMA	Coles County Emergency Management Agency
TICP	Tactical Interoperable Communications Plan

2. BASIS OF ACCOUNTING

With the exception of Peace Meal grants presented on page 33, the accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. The Peace Meal grants are presented using the cash basis of accounting since this method is allowed under the grant agreement.

3. STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY

The University administered the following federal loan program during the year ended June 30, 2013:

Perkins Loan Program CFDA #84.038

Outstanding balance, July 1, 2012	<u>\$ 6,705,185</u>
Additions:	
Interest income	99,172
Other income	16,791
Total	<u>115,963</u>
Deductions:	
Loans canceled or written-off	73,478
Administrative expenses	(2,171)
Total	<u>71,307</u>
Outstanding balance, June 30, 2013	<u>\$ 6,749,841</u>

(The above deductions include disbursements and expenditures such as bad debts and administrative expenditures.)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013**

4. MAJOR PROGRAMS

The following federal program expenditures comprise major program expenditures under OMB Circular A-133 for the year ended June 30, 2013:

Major program expenditures:	
Student Financial Aid Cluster	\$85,962,848
Peace Meal Senior Nutrition Program	1,306,498
Non-major program expenditures	<u>2,475,440</u>
Total federal expenditures	<u><u>\$89,744,786</u></u>

As part of the Student Financial Aid Program, Eastern Illinois University administers loan proceeds under the Perkins Loan Program (as described in Note 3) and the William D. Ford Federal Direct Loan Program.

5. NONCASH TRANSACTION INFORMATION

Certain noncash expenditures are included in the total expenditures on the Schedule of Expenditures of Federal Awards. The childcare program of the University is a processor of childcare claims for the Illinois Department of Human Services (DHS). The University determines eligibility and reimbursable hours for the participants. This information is sent to DHS who then pays the claims. The noncash amounts are recorded in the following programs: Child Care Mandatory and Matching Funds of the Child Care and Development Fund - \$192,907 (Federal CFDA #93.596), Child Care Development Block Grant - \$97,083 (Federal CFDA #93.575), Temporary Assistance For Needy Families - \$421,905 (Federal CFDA #93.558) and Social Services Block Grant - \$3,852 (Federal CFDA #93.667). These noncash transactions have not been recorded on Eastern Illinois University's financial statements.

6. SUBRECIPIENTS

The University provided sub-awards of \$51,790 through the Enforcing Underage Drinking Laws (CFDA #16.727) to the following subrecipients: Augustana College, \$9,000; Bradley University, \$9,000; Illinois Wesleyan University, \$8,453; Judson University, \$7,500; Southern Illinois University, \$9,000; and Western Illinois University, \$8,837.

The University also provided sub-awards of \$10,717 through the National Endowment for the Humanities' Chaucer's Canterbury Tales grant (CFDA #45.163) to Kent State University.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013**

7. RECONCILIATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

The following is a reconciliation of total expenditures as reported on the accompanying Schedule of Expenditures of Federal Awards to the revenue items reported as federal and state grants and contracts on the Statement of Revenues, Expenses and Changes in Net Assets included in Eastern Illinois University's financial statements.

Funds, derived from federal aid, gifts or grants, may be used only to meet expenditures for the purposes specifically identified by sponsoring agencies. The federal aid, gifts or grants are recognized as revenue in Eastern Illinois University's financial statements as expended.

Therefore, expenditures on the Schedule of Expenditures of Federal Awards agree with revenues on the Statement of Revenues, Expenses and Changes in Net Assets, except as noted below:

Total expenditures as shown on the Schedule of Expenditures of Federal Awards	\$89,744,786
Add:	
Direct state grants/contracts	495,170
Subtract:	
Federal Perkins loan program – federal capital contributions included on the Schedule of Expenditures of Federal Awards not included in the financial statements (less administrative costs)	(6,749,841)
Direct loans included in the Schedule of Expenditures of Federal Awards not included in the financial statements	(63,887,558)
Noncash expenditures included in the Schedule of Expenditures of Federal Awards not included in the financial statements	<u>(715,747)</u>
Total federal and state grants and contracts revenues shown on the Statement of Revenues, Expenses and Changes in Net Assets	<u>\$18,886,810</u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2013
 Fourteen Months Ended August 31, 2013**

	<u>Appropriations (Net after Transfers)</u>	<u>Expenditures Through June 30, 2013</u>	<u>Lapse Period Expenditures 7/1 - 8/31/13</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>	<u>Balances Reappropriated July 1, 2013</u>
<u>Public Acts 97-0725 and 97-0729</u>						
EDUCATION ASSISTANCE FUND - 007						
Personal Services	\$ 41,941,100	\$ 41,941,100	\$ -	\$ 41,941,100	\$ -	\$ -
Contractual Services	1,300,000	1,300,000	-	1,300,000	-	-
Equipment	500,000	500,000	-	500,000	-	-
Telecommunications	300,000	300,000	-	300,000	-	-
	<u>44,041,100</u>	<u>44,041,100</u>	<u>-</u>	<u>44,041,100</u>	<u>-</u>	<u>-</u>
Total Education Assistance Fund - 007						
CAPITAL DEVELOPMENT FUND - 141						
Purchase equipment and complete renovation of Doudna Fine Arts Center	1,551,914	594,682	-	594,682	-	957,232
	<u>1,551,914</u>	<u>594,682</u>	<u>-</u>	<u>594,682</u>	<u>-</u>	<u>957,232</u>
Total Capital Development Fund - 141						
STATE COLLEGE & UNIVERSITY TRUST FUND - 417						
Scholarship Grant Awards	10,000	10,000	-	10,000	-	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Totals - All appropriated funds						
	<u>\$ 45,603,014</u>	<u>\$ 44,645,782</u>	<u>\$ -</u>	<u>\$ 44,645,782</u>	<u>\$ -</u>	<u>\$ 957,232</u>

Notes:

- 1) The data for this report was taken from the University's records and has been reconciled to the data of the Office of the State Comptroller.
- 2) Expenditure amounts are vouchers approved and paid by the University and submitted to the Office of the State Comptroller for reimbursement of payments made to vendors.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES**

	Fiscal Year	
	2013 P.A. 97-0725 and P.A. 97-0729	2012 P.A. 97-0069 and P.A. 97-0076
EDUCATION ASSISTANCE FUND - 007		
Appropriations (net of transfers)	\$ 44,041,100	\$ 46,869,200
Education Assistance Fund expenditures		
General operations	<u>44,041,100</u>	<u>46,869,200</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
CAPITAL DEVELOPMENT FUND - 141		
Appropriations (net of transfers)	\$ 1,551,914	\$ 957,231
Capital Development Fund expenditures		
Fine Arts renovation	<u>594,682</u>	<u>(594,682)</u>
Balances reappropriated	<u>\$ 957,232</u>	<u>\$ 1,551,913</u>
STATE COLLEGE & UNIVERSITY TRUST - 417		
Appropriations (net of transfers)	\$ 10,000	\$ 12,000
State College & University Trust expenditures		
Scholarships	<u>10,000</u>	<u>12,000</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
Grand total, all funds		
Appropriations (net of transfers)	\$ 45,603,014	\$ 47,838,431
Expenditures	<u>44,645,782</u>	<u>46,286,518</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
Balances reappropriated	<u>\$ 957,232</u>	<u>\$ 1,551,913</u>

Notes:

- 1) The data for this report was taken from the University's records and has been reconciled to the data of the Office of the State Comptroller.
- 2) Expenditure amounts are vouchers approved and paid by the University and submitted to the Office of the State Comptroller for reimbursement of payments made to vendors.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SIGNIFICANT LAPSE PERIOD EXPENDITURES
For the Year Ended June 30, 2013**

There were no expenditures incurred during the lapse period.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES
UNIVERSITY INCOME FUND
For the Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
INCOME FUND		
Revenues		
Tuition	\$ 73,462,814	\$ 74,743,935
Services fees	297,836	306,915
Fines and penalties	59,679	66,450
Interest income	1,016	7,760
Other	288,153	1,652,397
	<u>74,109,498</u>	<u>76,777,457</u>
Expenses		
Personal services	41,353,709	37,358,604
FICA - Medicare	1,603,491	1,572,151
Group insurance	1,272,450	1,277,043
Compensated absences	(297,283)	(777,925)
Contractual services	9,879,615	10,462,638
Travel	969,680	963,172
Commodities	1,712,050	1,543,911
Awards, grants, and matching funds	3,981,325	1,973,062
Permanent improvements	4,167,198	2,464,518
Equipment and library books	2,414,884	2,217,536
Telecommunications	334,454	308,942
Operation of automotive equipment	249,205	227,718
Student awards/tuition waived	10,725,074	8,560,198
	<u>78,365,852</u>	<u>68,151,568</u>
Excess (deficiency) of revenues over expenses	<u>\$ (4,256,354)</u>	<u>\$ 8,625,889</u>

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2013**

	<u>6/30/2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>6/30/2013</u>
Capital assets not being depreciated					
Land and land improvements	\$ 2,968,015	\$ -	\$ -	\$ -	\$ 2,968,015
Capitalized collections	198,646	8,500	-	-	207,146
Construction in progress	83,619,227	14,906,488	21,156	(20,858,047)	77,646,512
	<u>86,785,888</u>	<u>14,914,988</u>	<u>21,156</u>	<u>(20,858,047)</u>	<u>80,821,673</u>
Total capital assets not being depreciated					
Capital assets being depreciated					
Site improvements	18,031,110	-	-	3,958,965	21,990,075
Building and building improvements	318,155,586	-	-	16,899,082	335,054,668
Equipment	69,215,231	4,787,175	3,165,749	-	70,836,657
	<u>405,401,927</u>	<u>4,787,175</u>	<u>3,165,749</u>	<u>20,858,047</u>	<u>427,881,400</u>
Total capital assets being depreciated					
Less accumulated depreciation					
Site improvements	12,688,372	852,191	-	-	13,540,563
Buildings and building improvements	127,798,152	10,154,291	-	-	137,952,443
Equipment	57,183,141	5,341,060	3,151,300	-	59,372,901
	<u>197,669,665</u>	<u>16,347,542</u>	<u>3,151,300</u>	<u>-</u>	<u>210,865,907</u>
Total accumulated depreciation					
Total capital assets, being depreciated, net	<u>207,732,262</u>	<u>(11,560,367)</u>	<u>14,449</u>	<u>20,858,047</u>	<u>217,015,493</u>
Intangible assets being amortized					
Software	380,146	-	-	-	380,146
Less accumulated amortization	380,146	-	-	-	380,146
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total intangible assets, being amortized, net					
Capital assets, net	<u>\$ 294,518,150</u>	<u>\$ 3,354,621</u>	<u>\$ 35,605</u>	<u>\$ -</u>	<u>\$ 297,837,166</u>

Data for this schedule included all accounting entities and was obtained from University records, which have been reconciled to property records submitted to the Office of the State Comptroller.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF CASH AND CASH EQUIVALENTS**

Cash and cash equivalents are as follows as of June 30:

	<u>2013</u>	<u>2012</u>
CASH AND CASH EQUIVALENTS		
Petty Cash Funds	\$ 27,611	\$ 33,400
The Illinois Funds	47,681,286	55,948,454
Checking accounts		
First Mid-Illinois Bank & Trust, Charleston, Illinois	<u>17,940</u>	<u>63,455</u>
Total cash and cash equivalents	<u>\$ 47,726,837</u>	<u>\$ 56,045,309</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF INVESTMENTS**

Investments are as follows as of June 30:

INVESTMENTS	<u>2013</u>	<u>2012</u>
Certificate of deposit	\$ 485,000	\$ 245,000
Mutual funds	<u>580,615</u>	<u>555,990</u>
Total investments	<u>\$ 1,065,615</u>	<u>\$ 800,990</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE ACCOUNTS
For the Years Ended June 30, 2013 and 2012**

	2013	2012	Increase (Decrease)	Percentage Change
Operating Revenues:				
Student tuition and fees	\$ 74,282,421	\$ 83,965,369	\$ (9,682,948)	-12%
Federal grants and contracts	1,461,851	2,344,042	(882,191)	-38% (A)
State grants and contracts	1,972,634	2,367,609	(394,975)	-17%
Local grants and contracts	531,336	436,995	94,341	22%
Private grants and contracts	1,661,288	1,622,943	38,345	2%
Sales and services of educational departments	4,036,959	4,080,440	(43,481)	-1%
Auxiliary enterprises	42,922,305	46,050,511	(3,128,206)	-7%
Other operating revenues	2,518,487	2,492,923	25,564	1%
Operating Expenses:				
Educational and general				
Instruction	109,564,996	99,289,773	10,275,223	10%
Research	1,248,751	1,194,562	54,189	5%
Public service	7,074,139	7,515,241	(441,102)	-6%
Academic support	17,268,096	16,211,305	1,056,791	7%
Student services	24,698,691	22,624,750	2,073,941	9%
Institutional support	22,684,882	16,451,242	6,233,640	38% (B)
Operations of maintenance of plant	16,482,238	16,340,503	141,735	1%
Student aid	11,462,753	17,659,541	(6,196,788)	-35% (C)
Auxiliary enterprises	32,189,298	34,867,831	(2,678,533)	-8%
Depreciation expense	16,347,542	14,191,510	2,156,032	15%
Nonoperating Revenues (Expenses):				
State appropriations	44,051,100	46,881,200	(2,830,100)	-6%
Payments on behalf of the University	71,496,939	54,969,098	16,527,841	30% (D)
Gifts	2,327,144	2,722,213	(395,069)	-15%
Investment income (net)	35,833	81,393	(45,560)	-56%
Net increase (decrease) in fair value of investments	87,471	(28,756)	116,227	-404%
Interest on capital asset-related debt	(2,831,760)	(5,166,926)	2,335,166	-45% (E)
Nonoperating grants and contracts	15,302,325	16,780,948	(1,478,623)	-9%
Amortization of bond costs, premiums, and discounts	(214,363)	(185,237)	(29,126)	16%
Payments to the Foundation	(72,110)	(21,396)	(50,714)	237%
Loss on disposal of capital assets	(10,567)	(335,957)	325,390	-97% (F)
Other nonoperating revenues (expenses)	1,761,392	1,763,593	(2,201)	0%
Other Changes in Net Assets:				
Capital appropriations	594,682	-	594,682	0% (G)
Capital grants and gifts	150,000	30,943	119,057	385%
Transfers from Capital Development Board	1,025,328	526,692	498,636	95% (H)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE
ACCOUNTS
For the year ended June 30, 2013**

All variances greater than \$200,000 and more than 20% from fiscal year 2012 are discussed below. Refer to the Analysis of Significant Variations in Revenue and Expense Accounts on page 45 for the actual dollar changes.

Explanations of significant variances:

- (A) Federal grants and contracts – The University completed several larger federal grants, including a nursing grant and a National Science Foundation grant. There were also other federal grants that decreased between fiscal years 2012 and 2013, including the Peace Meal Senior Nutrition Program and Student Support Services (Trio).
- (B) Institutional support – The increase is due primarily to administrative and professional salaries, retirement and health insurance benefits that the State paid on behalf of the University, and contractual services.
- (C) Student aid – Student aid expense decreased as tuition waivers increased.
- (D) Payments on behalf of the University – The increase is due to the State paying more in both employee health insurance and retirement costs for fiscal year 2013.
- (E) Interest on capital-asset related debt – Total interest expense decreased \$520,530 in fiscal year 2013 and capitalized interest in fiscal year 2013 increased over fiscal year 2012.
- (F) Loss on disposal of capital assets – During fiscal year 2012, the University experienced vandalism of some equipment, which was written off.
- (G) Capital Appropriations – The purpose of the appropriation changed in FY13 to allow the University to charge the cost of a capital development appropriation. In FY12, the purpose of the appropriation did not allow them to charge this.
- (H) Transfers from Capital Development Board – This reflects higher spending on University construction projects by the Capital Development Board.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSET AND LIABILITY ACCOUNTS
JUNE 30, 2013 AND 2012**

	2013	2012	Increase (Decrease)	Percentage Change
Assets:				
Current assets:				
Cash and cash equivalents	\$ 42,333,202	\$ 51,530,875	\$ (9,197,673)	-18%
Restricted cash and cash equivalents	5,393,635	4,514,434	879,201	19%
Short-term investments	485,000	245,000	240,000	98% (A)
Restricted short-term investments	17,394	33,775	(16,381)	-49%
Accounts receivable, net of allowance	13,016,507	13,403,351	(386,844)	-3%
State appropriation receivable	11,791,903	11,785,035	6,868	0%
Interest receivable	1,233	416	817	196%
Inventories	2,238,613	2,050,015	188,598	9%
Notes receivable, current portion, net	962,982	964,331	(1,349)	0%
Other assets	1,000,402	817,472	182,930	22%
Noncurrent assets:				
Notes receivable, less current portion	5,505,604	5,483,029	22,575	0%
Endowment investments	563,221	522,215	41,006	8%
Other long-term assets	2,129,398	2,371,812	(242,414)	-10%
Capital assets, net of accumulated depreciation	297,837,166	294,518,150	3,319,016	1%
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	11,785,005	14,651,720	(2,866,715)	-20% (B)
Deferred revenues	3,994,670	4,048,710	(54,040)	-1%
Long-term liabilities, current portion	9,284,058	9,057,780	226,278	2%
Noncurrent liabilities:				
Long term liabilities, less current portion	120,329,630	126,706,496	(6,376,866)	-5%
Federal loan program contributions refundable	5,767,471	5,729,087	38,384	1%

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSET AND LIABILITY
ACCOUNTS
For the Year Ended June 30, 2013**

All variances greater than \$200,000 and more than 20% from fiscal year 2012 are discussed below. Refer to the Analysis of Significant Variations in Asset and Liability Accounts on page 47 for the actual dollar changes.

Explanations of significant variances:

- (A) Short-term investments – The University purchased an additional certificate of deposit during fiscal year 2013.
- (B) Accounts payable and accrued liabilities – Construction payables and retainage were lower in fiscal year 2013 than 2012. The decrease was due to the University having fewer construction payables and retainage outstanding in fiscal year 2013 than in 2012.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2013**

Accounts receivable are as follows at June 30:

Aging Analysis	<u>2013</u>	<u>2012</u>
Current	\$4,342,083	\$4,556,767
1-180 days past due	1,837,352	1,840,124
181 days past due	1,698,308	1,541,176
Over 1 year past due	<u>11,783,782</u>	<u>9,943,141</u>
	19,661,525	17,881,208
Grants receivable not aged	575,656	727,150
Scholarship receivables not aged	<u>1,151,880</u>	<u>1,548,512</u>
Total accounts receivable	21,389,061	20,156,870
Less: allowance for doubtful accounts	<u>(8,372,554)</u>	<u>(6,753,519)</u>
	<u>\$13,016,507</u>	<u>\$13,403,351</u>

The majority of the receivables relate to amounts due from student accounts for tuition and fees and room and board. Smaller receivable amounts are for summer camp activities, publication advertising and NCAA donations.

Scholarship receivables and grant receivables are not aged due to their nature. These are usually received from other governmental agencies within the semester in which the billings or expenses are incurred.

Collection Policies for Accounts Receivable

The University pursues a collection process for student receivables as soon as students begin their career at the University. Monthly statements are sent to the students as long as balances exist on their accounts. Unpaid balances are assessed a 1% per month finance charge. Records of students who do not pay their balances in full by a specified date are placed on hold so that they are prevented from receiving University services or registering for classes for the next semester.

Once students leave the University, monthly statements continue to be sent. After 90 days, if the balance of the account is more than \$1,000, the account is placed in the State Offset System. Large accounts (over \$200) with no payment activity are eventually placed with a collection agency for six months. Accounts between \$200 and \$1,000 are also placed into the State Offset System at the time they are referred to the collection agency.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY FACILITIES, ACTIVITIES, AND ACCOUNTING ENTITIES**

A listing of the University's Auxiliary Facilities Activities, Accounting Entities, their purposes, and their sources of revenue for the year ended June 30, 2013 are provided below.

Auxiliary Enterprises - Revenue Bond

Student Living: Accounts for Eastern Illinois 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 Eastern Illinois University's student union, and the financing of Eastern Illinois 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 Eastern Illinois 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 Enterprises - Other

Student/Staff Programs: Accounts for Eastern Illinois 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 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.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY FACILITIES, ACTIVITIES, AND ACCOUNTING ENTITIES**

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.

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 Eastern Illinois 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 credit courses offered by the University. These credit courses include:

Canada Study Abroad	Italy Study Abroad #1
Mexico Study Abroad	Italy Study Abroad #2
New Zealand/Australia Study Abroad	Bahamas #1
Outdoor Education	Germany Study Abroad
Germany Study Abroad	China Study Abroad
South Africa Study Abroad	Honors Study Abroad
Harlexton Study Abroad	Greece/Turkey/Egypt Study Abroad
Netherlands Study Abroad #1	Geology Field Studies Even
Netherlands Study Abroad #2	

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.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF CURRENT FUNDS (UNRESTRICTED)
BALANCE SHEET BY ENTITY
June 30, 2013**

	Student Living	Student Facilities	Textbook Rental	Total
ASSETS				
Cash and cash equivalents	\$ 4,724,981	\$ (15,809)	\$ 580,816	\$ 5,289,988
Investments	54,648	-	22,159	76,807
Accounts receivable	3,828,330	141,756	675,194	4,645,280
Inventories	146,609	1,096,012	-	1,242,621
Prepaid expenses	7,827	450	-	8,277
Other non-current assets	263,676	74,674	-	338,350
Total assets	\$ 9,026,071	\$ 1,297,083	\$ 1,278,169	\$ 11,601,323
LIABILITIES AND FUND BALANCES				
Accounts payable	\$ 1,701,541	\$ 1,082,138	\$ 78,967	\$ 2,862,646
Accrued payroll	326,818	55,055	6,245	388,118
Security deposits	603,742	-	-	603,742
Accrued compensated absences	962,588	163,684	21,492	1,147,764
Deferred income, room and board	105,310	-	-	105,310
Deferred income, other	48,767	96,039	58,863	203,669
Total liabilities	3,748,766	1,396,916	165,567	5,311,249
Fund balances	5,277,305	(99,833)	1,112,602	6,290,074
Total liabilities and fund balances	\$ 9,026,071	\$ 1,297,083	\$ 1,278,169	\$ 11,601,323

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF CURRENT FUNDS (UNRESTRICTED)
REVENUES AND EXPENDITURES BY ENTITY
For the Year Ended June 30, 2013**

	Student Living	Student Facilities	Textbook Rental	Total
Revenues				
Room and board	\$ 29,623,744	\$ -	\$ -	\$ 29,623,744
Duplicating	555	359,476	-	360,031
Bowling and recreation	-	76,199	-	76,199
Merchandise sales	71,785	2,090,830	331,693	2,494,308
Other	255,029	124,947	165,826	545,802
Student fees	586,760	3,313,347	-	3,900,107
Operating fee	-	2,061,833	2,715,766	4,777,599
Desk sales revenue	1,535,969	76,135	-	1,612,104
Games revenue	1,468	-	-	1,468
Subsidy reduction fee	-	56,911	14,350	71,261
Canned drink sales	-	59,145	-	59,145
Vending	239,445	35,713	-	275,158
Service and rental fees	47,884	745,515	208	793,607
Total revenues	32,362,639	9,000,051	3,227,843	44,590,533
Expenditures				
Merchandise	882	1,781,731	-	1,782,613
Food	4,132,625	52,924	-	4,185,549
Salaries				
Faculty	1,611,228	163,588	-	1,774,816
Civil service	8,454,651	1,775,106	179,480	10,409,237
Student	1,865,675	261,157	119,483	2,246,315
Resident assistants	1,042,376	-	-	1,042,376
Compensated absences	524,592	(43,130)	759	482,221
Commodities				
Office and administrative supplies	89,397	99,969	6,990	196,356
Household - cleaning supplies	344,451	1,523	-	345,974
Other commodities	504,507	92,730	3,547	600,784
Operation of automotive equipment	22,352	3,163	-	25,515
Travel	17,115	2,584	-	19,699
Contractual services				
Repairs	611,050	94,387	3,334	708,771
Rentals	292,270	1,365	-	293,635
Services	413,690	140,963	366,303	920,956
Insurance	183,290	34,059	1,741	219,090
Operating taxes and fees	213,342	86,258	15,488	315,088
Utilities	3,803,480	739,738	20,135	4,563,353
Office and administrative	25,740	1,492	-	27,232
Other contractual services	1,169,723	318,958	32,537	1,521,218
Equipment	180,994	18,585	2,026	201,605
Telecommunications charges	249,594	12,066	4,244	265,904
Waivers & scholarships	25,181	92,399	42,850	160,430
Total expenditures	25,778,205	5,731,615	798,917	32,308,737
Excess of revenues over expenditures	\$ 6,584,434	\$ 3,268,436	\$ 2,428,926	\$ 12,281,796

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
 STATEMENT OF CURRENT FUNDS (UNRESTRICTED)
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2013**

	Student Living	Student Facilities	Textbook Rental	Total
Fund balances at July 1, 2012	\$ 5,673,624	\$ (1,463,455)	\$ 1,089,238	\$ 5,299,407
Revenues and other additions				
Operating revenues	32,362,639	9,000,051	3,227,843	44,590,533
Expenditures and other deductions				
Operating expenditures	25,072,619	5,756,160	796,132	31,624,911
Change in compensated absences	524,592	(43,130)	759	482,221
Equipment	180,994	18,585	2,026	201,605
Total expenditures and other deductions	25,778,205	5,731,615	798,917	32,308,737
Transfers among funds				
Deductions				
Mandatory transfers				
Debt retirement	(2,971,449)	(1,904,814)	(809,390)	(5,685,653)
Non-mandatory transfers				
Repair and replacement reserve	(1,109,304)	-	-	(1,109,304)
Project Director reserve	(2,900,000)	-	-	(2,900,000)
Textbook reserve	-	-	(1,596,172)	(1,596,172)
Total transfers	(6,980,753)	(1,904,814)	(2,405,562)	(11,291,129)
Net increase (decrease) for the year	(396,319)	1,363,622	23,364	990,667
Fund balances at June 30, 2013	\$ 5,277,305	\$ (99,833)	\$ 1,112,602	\$ 6,290,074

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2013**

	Student Living	Student Facilities	Textbook Rental	Total
ASSETS				
RENEWAL AND REPLACEMENT				
Cash and temporary cash investments	\$ 3,952,832	\$ 2,079,710	\$ 205,468	\$ 6,238,010
Investments	8,636	17,259	-	25,895
Total renewal and replacement	<u>3,961,468</u>	<u>2,096,969</u>	<u>205,468</u>	<u>6,263,905</u>
RETIREMENT OF INDEBTEDNESS				
Bond and interest sinking fund				
Cash and temporary investments	(1,446,429)	(884,821)	2,132,390	(198,860)
Accounts receivable	1,585,498	976,662	78,368	2,640,528
Investments	-	-	13,390	13,390
Bond issuance costs				
Other assets	36,090	24,251	70,993	131,334
Total retirement of indebtedness	<u>175,159</u>	<u>116,092</u>	<u>2,295,141</u>	<u>2,586,392</u>
INVESTMENT IN PLANT				
Accounts receivable	40,313	88,688	-	129,001
Bond discount	210,071	143,193	11,607	364,871
Land	118,981	-	-	118,981
Building and site improvements	93,480,991	39,876,120	3,740,771	137,097,882
Equipment	1,178,473	1,012,654	9,041,442	11,232,569
Accumulated depreciation	(51,443,737)	(22,467,320)	(7,935,259)	(81,846,316)
Construction in progress	1,714,945	-	-	1,714,945
Total investment in plant	<u>45,300,037</u>	<u>18,653,335</u>	<u>4,858,561</u>	<u>68,811,933</u>
Total assets	<u>\$ 49,436,664</u>	<u>\$ 20,866,396</u>	<u>\$ 7,359,170</u>	<u>\$ 77,662,230</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2013**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
LIABILITIES AND FUND BALANCES				
RENEWAL AND REPLACEMENT				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Renewal and replacement reserve	3,961,468	2,096,969	205,468	6,263,905
Total renewal and replacement	<u>3,961,468</u>	<u>2,096,969</u>	<u>205,468</u>	<u>6,263,905</u>
RETIREMENT OF INDEBTEDNESS				
Accounts payable	139,069	91,841	50,869	281,779
Bond and interest sinking fund reserve	-	-	2,173,279	2,173,279
Bond issuance costs	36,090	24,251	70,993	131,334
Total retirement of indebtedness	<u>175,159</u>	<u>116,092</u>	<u>2,295,141</u>	<u>2,586,392</u>
INVESTMENT IN PLANT				
Revenue bonds outstanding	12,127,343	8,067,657	3,835,000	24,030,000
Lease obligations	70,150	135,089	-	205,239
Bond premium	105,852	68,385	-	174,237
Net investment in plant	32,996,692	10,382,204	1,023,561	44,402,457
Total investment in plant	<u>45,300,037</u>	<u>18,653,335</u>	<u>4,858,561</u>	<u>68,811,933</u>
Total liabilities and fund balances	<u>\$ 49,436,664</u>	<u>\$ 20,866,396</u>	<u>\$ 7,359,170</u>	<u>\$ 77,662,230</u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
 STATEMENT OF PLANT FUNDS
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2013**

	Student Living	Student Facilities	Textbook Rental	Total
RENEWAL AND REPLACEMENT				
Fund balances at July 1, 2012	\$ 2,687,956	\$ 2,334,331	\$ -	\$ 5,022,287
Non-mandatory transfers - current	1,109,304	-	1,596,172	2,705,476
Non-mandatory transfers - Project Directors' accounts	2,900,000	-	-	2,900,000
Repair expenditures	(2,735,792)	(237,362)	-	(2,973,154)
Textbook expenditures	-	-	(1,390,704)	(1,390,704)
	<u>\$ 3,961,468</u>	<u>\$ 2,096,969</u>	<u>\$ 205,468</u>	<u>\$ 6,263,905</u>
Fund balances at June 30, 2013	<u>\$ 3,961,468</u>	<u>\$ 2,096,969</u>	<u>\$ 205,468</u>	<u>\$ 6,263,905</u>
RETIREMENT OF INDEBTEDNESS				
BOND AND INTEREST SINKING FUND				
Fund balances at July 1, 2012	\$ -	\$ -	\$ 1,673,279	\$ 1,673,279
Mandatory transfer from current fund	2,971,449	1,904,814	809,390	5,685,653
Debt retirement principal	(2,365,679)	(1,504,321)	(105,000)	(3,975,000)
Debt retirement interest	(605,770)	(400,493)	(204,390)	(1,210,653)
	<u>-</u>	<u>-</u>	<u>2,173,279</u>	<u>2,173,279</u>
Fund balances at June 30, 2013	<u>-</u>	<u>-</u>	<u>2,173,279</u>	<u>2,173,279</u>
BOND ISSUANCE COSTS				
Fund balances at July 1, 2012	54,577	36,036	78,855	169,468
Bond closing costs amortization	(18,487)	(11,785)	(7,862)	(38,134)
	<u>36,090</u>	<u>24,251</u>	<u>70,993</u>	<u>131,334</u>
Fund balances at June 30, 2013	<u>36,090</u>	<u>24,251</u>	<u>70,993</u>	<u>131,334</u>
Total retirement of indebtedness - June 30, 2013	<u>\$ 36,090</u>	<u>\$ 24,251</u>	<u>\$ 2,244,272</u>	<u>\$ 2,304,613</u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
 STATEMENT OF PLANT FUNDS
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2013**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
INVESTMENT IN PLANT				
Fund balances at July 1, 2012	\$ 31,230,886	\$ 10,017,964	\$ 1,628,181	\$ 42,877,031
Equipment purchased (net of deletions)	115,668	26,616	1,390,704	1,532,988
Buildings/sites (net of deletions)	1,843,579	46,891	-	1,890,470
Other	269,485	25,975	-	295,460
Loss on disposal	-	-	-	-
Depreciation	(2,890,172)	(1,356,702)	(2,099,038)	(6,345,912)
Debt retirement - principal payment	2,429,983	1,628,150	105,000	4,163,133
Bond discount expense	(71,921)	(49,417)	(1,286)	(122,624)
Bond premium amortization	69,184	42,727	-	111,911
Fund balances at June 30, 2013	<u>\$ 32,996,692</u>	<u>\$ 10,382,204</u>	<u>\$ 1,023,561</u>	<u>\$ 44,402,457</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF CURRENT FUNDS (UNRESTRICTED)
BALANCE SHEET BY ENTITY
June 30, 2013**

	Student/Staff Programs	Regional Services	Total
ASSETS			
CURRENT FUNDS			
Cash and temporary cash investments	\$ 111,542	\$ -	\$ 111,542
Accounts receivable	164,471	-	164,471
Investments	4,768	-	4,768
Prepaid	6,522	-	6,522
Total current funds	287,303	-	287,303
PLANT FUNDS			
Cash and temporary cash investments	618,287	-	618,287
Investments	1,216	-	1,216
Building and site improvements	3,746,179	-	3,746,179
Land	1,248,812	-	1,248,812
Equipment	79,149	8,455	87,604
Accumulated depreciation	(2,918,015)	(8,455)	(2,926,470)
Construction in progress	1,542,990	-	1,542,990
Total plant funds	4,318,618	-	4,318,618
Total assets	\$ 4,605,921	\$ -	\$ 4,605,921
LIABILITIES AND FUND BALANCES			
CURRENT FUNDS			
Accounts payable	\$ 12,495	\$ -	\$ 12,495
Accrued payroll	13,410	-	13,410
Fund balances	261,398	-	261,398
Total current funds	287,303	-	287,303
PLANT FUNDS			
Accounts payable	45,683	-	45,683
Non-indentured reserves	573,821	-	573,821
Net investment in plant	3,699,114	-	3,699,114
Total plant funds	4,318,618	-	4,318,618
Total liabilities and fund balances	\$ 4,605,921	\$ -	\$ 4,605,921

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF CURRENT FUNDS (UNRESTRICTED)
REVENUES AND EXPENDITURES BY ENTITY
For the Year Ended June 30, 2013**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
REVENUES			
Sales, services - enterprises	\$ 660,845	\$ -	\$ 660,845
Fines and penalties	223,294	-	223,294
Other income	26,900	-	26,900
Total revenues	<u>911,039</u>	<u>-</u>	<u>911,039</u>
EXPENDITURES			
Salaries	344,987	-	344,987
Other expenses	30,993	-	30,993
Contractual services	69,156	-	69,156
Commodities	15,331	-	15,331
Total expenditures	<u>460,467</u>	<u>-</u>	<u>460,467</u>
Revenues over expenditures	<u>\$ 450,572</u>	<u>\$ -</u>	<u>\$ 450,572</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF CURRENT FUNDS (UNRESTRICTED)
STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
For the Year Ended June 30, 2013**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
Fund balances at July 1, 2012	<u>\$ 280,826</u>	<u>-</u>	<u>\$ 280,826</u>
Revenues and other additions			
Operating revenues	<u>911,039</u>	<u>-</u>	<u>911,039</u>
Expenditures and other deductions			
Operating expenditures	<u>460,467</u>	<u>-</u>	<u>460,467</u>
Non-mandatory transfers	<u>470,000</u>	<u>-</u>	<u>470,000</u>
Total expenditures and other deductions	<u>930,467</u>	<u>-</u>	<u>930,467</u>
Net decrease for the year	<u>(19,428)</u>	<u>-</u>	<u>(19,428)</u>
Fund balances at June 30, 2013	<u><u>\$ 261,398</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 261,398</u></u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - OTHER
 STATEMENT OF PLANT FUNDS
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2013**

	Student/Staff Programs	Regional Services	Total
NON-INDENTURED RESERVES			
Fund balances at July 1, 2012	\$ 567,111	\$ -	\$ 567,111
Reserve additions			
Current funds	470,000	-	470,000
Total additions	470,000	-	470,000
Reserve deductions			
Permanent improvements	463,290	-	463,290
Total deductions	463,290	-	463,290
Fund balances at June 30, 2013	\$ 573,821	\$ -	\$ 573,821
INVESTMENT IN PLANT			
Fund balances at July 1, 2012	\$ 3,367,454	\$ -	\$ 3,367,454
Plant additions			
Current funds	23,571	-	23,571
Reserve funds	463,290	-	463,290
Total additions	486,861	-	486,861
Plant deduction			
Depreciation	155,201	-	155,201
Total deduction	155,201	-	155,201
Fund balances at June 30, 2013	\$ 3,699,114	\$ -	\$ 3,699,114

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS
 STATEMENT OF CURRENT FUNDS
 BALANCE SHEET BY ENTITY
 June 30, 2013

	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
ASSETS										
CURRENT FUNDS										
Cash and temporary investments	\$ 1,252,485	\$ 42,037	\$ 5,350,656	\$ 11,884	\$ 110,357	\$ -	\$ 449,371	\$ 118,368	\$ 643,666	\$ 7,978,824
Accrued interest receivable	-	-	1,233	-	-	-	-	-	-	1,233
Accounts receivable (net of allowance)	1,084,977	29,097	19,476	63,728	61,540	22,747	69,104	-	303,214	1,653,883
Inventories	17,888	-	976,563	1,541	-	-	-	-	-	995,992
Prepaid expense and other assets	65,434	-	2,794	2,107	-	243,721	-	-	-	314,056
Total current funds	2,420,784	71,134	6,350,722	79,260	171,897	266,468	518,475	118,368	946,880	10,943,988
PLANT FUNDS										
Temporary cash investments	7,839,024	-	4,307,644	94,184	55,564	-	65	-	52,542	12,349,023
Accounts receivable	692,437	-	303,750	-	-	-	-	-	-	996,187
Bond discount	81,840	-	-	-	-	-	-	-	-	81,840
Buildings and improvements	18,614,614	-	19,540,460	100,668	-	-	81,383	42,344	-	38,379,469
Equipment	1,673,461	46,564	2,512,283	15,360	114,282	-	25,592	20,686	8,323	4,416,551
Construction in progress	1,111,574	-	66,985,564	-	6,630	-	-	35,000	-	68,138,768
Accumulated depreciation	(5,167,792)	(44,158)	(3,928,393)	(39,584)	(74,656)	-	(18,177)	(44,593)	(8,323)	(9,325,676)
Other assets	45,527	-	1,465,240	-	-	-	-	-	-	1,510,767
Total plant funds	24,890,685	2,406	91,186,548	170,628	101,820	-	88,863	53,437	52,542	116,546,929
Total assets	\$ 27,311,469	\$ 73,540	\$ 97,537,270	\$ 249,888	\$ 273,717	\$ 266,468	\$ 607,338	\$ 171,805	\$ 999,422	\$ 127,490,917
LIABILITIES AND FUND BALANCES										
CURRENT FUNDS										
Accounts payable and accrued expenses	\$ 1,044,427	\$ 45	\$ 1,975,610	\$ 986	\$ 1,845	\$ 4,641	\$ 10,013	\$ -	\$ 8,116	\$ 3,045,683
Accrued payroll	26,452	-	215,503	3,643	1,687	-	23,321	765	2,681	274,052
Accrued compensated absences	-	-	251,921	-	-	-	-	-	-	251,921
Deferred income	160,142	2,292	-	-	7,318	219,890	221,393	-	119,785	730,820
Total liabilities - current funds	1,231,021	2,337	2,443,034	4,629	10,850	224,531	254,727	765	130,582	4,302,476
Fund balances										
Current unrestricted	1,189,763	68,797	3,907,688	74,631	161,047	41,937	263,748	117,603	816,298	6,641,512
Total current funds	2,420,784	71,134	6,350,722	79,260	171,897	266,468	518,475	118,368	946,880	10,943,988
PLANT FUNDS										
Accounts Payable	4,650	-	1,548,602	-	-	-	-	-	-	1,553,252
Certificates of participation payable	8,750,000	-	83,970,000	-	-	-	-	-	-	92,720,000
Total liabilities - plant funds	8,754,650	-	85,518,602	-	-	-	-	-	-	94,273,252
Fund balances										
Non-indentured reserve	183,367	-	1,000,000	94,183	55,564	-	65	-	52,542	1,385,721
Net investment in plant	8,256,134	2,406	1,443,664	76,445	46,256	-	88,798	53,437	-	9,967,140
Bond issuance costs	45,527	-	1,465,240	-	-	-	-	-	-	1,510,767
Construction reserve	1,133,623	-	1,759,042	-	-	-	-	-	-	2,892,665
Other Reserves	6,517,384	-	-	-	-	-	-	-	-	6,517,384
Total fund balances	16,136,035	2,406	5,667,946	170,628	101,820	-	88,863	53,437	52,542	22,273,677
Total plant funds	24,890,685	2,406	91,186,548	170,628	101,820	-	88,863	53,437	52,542	116,546,929
Total liabilities and fund balances	\$ 27,311,469	\$ 73,540	\$ 97,537,270	\$ 249,888	\$ 273,717	\$ 266,468	\$ 607,338	\$ 171,805	\$ 999,422	\$ 127,490,917

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS
 STATEMENT OF CURRENT FUNDS
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2013

	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
REVENUES										
Tuition and fees	\$ 12,965,196	\$ 313,162	\$ -	\$ 148,177	\$ -	\$ -	\$ -	\$ -	\$ 1,291,227	\$ 14,717,762
Federal grants and contracts	-	-	-	-	1,967	-	-	142,342	-	144,309
State grants and contracts	-	-	-	-	-	-	-	163,734	-	163,734
Private gifts, grants, and contracts	574,187	-	-	174,151	-	-	5,712	11,711	-	765,761
Investment income	-	-	-	-	-	-	1,269,616	-	-	1,269,616
Educational activities	1,648,842	748	-	393,702	710,929	13,121	-	-	-	2,767,342
Other additions	1,630,916	3,645	1,761,391	49,347	31,780	224,058	9,788	-	1,046	3,711,971
Total revenues and other additions	16,819,141	317,555	1,761,391	765,377	744,676	237,179	1,285,116	317,787	1,292,273	23,540,495
EXPENDITURES										
Educational and general										
Instruction	-	288,074	-	139,048	25,767	249,249	-	-	1,022,069	1,724,207
Research	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	301,383	572,331	-	1,291,959	-	-	2,165,673
Academic support	-	12,718	-	241,618	6,356	-	9,800	62,589	-	333,081
Student services	12,997,594	-	-	49,136	255	-	-	78,384	-	13,125,369
Institutional support	-	-	(2,833,416)	53,271	-	-	-	165,572	-	(2,614,573)
Operation and maintenance of plant	821,741	-	-	-	95,932	-	-	-	-	917,673
Scholarships and fellowships	1,605,962	-	-	-	-	-	-	-	-	1,605,962
Total educational and general expenditures	15,425,297	300,792	(2,833,416)	784,456	700,641	249,249	1,301,759	306,545	1,022,069	17,257,392
TRANSFERS AND OTHER ADDITIONS (DEDUCTIONS)										
Mandatory transfers										
Principal	(1,301,488)	-	(1,023,750)	-	-	-	-	-	-	(2,325,238)
Interest	(365,525)	-	(4,765,142)	-	-	-	-	-	-	(5,130,667)
Student aid matching grants	228,728	-	-	-	-	-	-	-	-	228,728
Total mandatory transfers	(1,438,285)	-	(5,788,892)	-	-	-	-	-	-	(7,227,177)
Non-mandatory transfers										
Renewal and replacement	-	-	(401,274)	(15,000)	(4,000)	-	-	-	(12,149)	(432,423)
Reserve	(1,759,667)	-	-	-	-	-	-	-	-	(1,759,667)
Excess local funds	-	-	-	-	-	-	-	-	(129,727)	(129,727)
Transfers, other	79,464	-	-	-	48,592	-	(293)	(3,534)	-	124,229
Total non-mandatory transfers	(1,680,203)	-	(401,274)	(15,000)	44,592	-	(293)	(3,534)	(141,876)	(2,197,588)
NET INCREASE (DECREASE) FOR THE YEAR	(1,724,644)	16,763	(1,595,359)	(34,079)	88,627	(12,070)	(16,936)	7,708	128,328	(3,141,662)
FUND BALANCES (DEFICIT) AT JULY 1, 2012	2,914,407	52,034	5,503,047	108,710	72,420	54,007	280,684	109,895	687,970	9,783,174
FUND BALANCES AT JUNE 30, 2013	\$ 1,189,763	\$ 68,797	\$ 3,907,688	\$ 74,631	\$ 161,047	\$ 41,937	\$ 263,748	\$ 117,603	\$ 816,298	\$ 6,641,512

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS
 STATEMENT OF PLANT FUNDS
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2013

	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
NON-INDENTURED RESERVES										
Fund balances at July 1, 2012	\$ 247,150	\$ -	\$ 646,632	\$ 99,610	\$ 51,580	\$ -	\$ 65	\$ -	\$ 50,254	\$ 1,095,291
Reserve additions										
Current funds	-	-	401,274	15,000	4,000	-	-	-	12,149	432,423
Other reserve funds	-	-	7,000	-	-	-	-	-	-	7,000
Total Additions	-	-	408,274	15,000	4,000	-	-	-	12,149	439,423
Reserve deductions										
Non-capitalized equipment purchases	56,892	-	-	20,427	16	-	-	-	9,861	87,196
Transfer to Plant Fund	6,891	-	54,906	-	-	-	-	-	-	61,797
Total Deductions	63,783	-	54,906	20,427	16	-	-	-	9,861	148,993
Fund balances at June 30, 2013	\$ 183,367	\$ -	\$ 1,000,000	\$ 94,183	\$ 55,564	\$ -	\$ 65	\$ -	\$ 52,542	\$ 1,385,721
NET INVESTMENT IN PLANT										
Fund balances at July 1, 2012	\$ 7,219,248	\$ 4,093	\$ (2,721,320)	\$ 80,415	\$ 44,136	\$ -	\$ 63,959	\$ 55,652	\$ -	\$ 4,746,183
Plant additions										
Current funds	2,271,313	-	6,600,315	-	12,754	-	31,383	-	-	8,915,765
Other Current Funds	39,400	-	-	-	-	-	-	-	-	39,400
Non-indentured reserves	6,891	-	54,906	-	-	-	-	-	-	61,797
Construction reserve	169,854	-	(672,319)	-	-	-	-	-	-	(502,465)
Other Reserves	355,531	-	-	-	-	-	-	-	-	355,531
Disposed Property	(2,053)	-	12,693	-	-	-	-	-	-	10,640
Total additions	2,840,936	-	5,995,595	-	12,754	-	31,383	-	-	8,880,668
Plant deductions										
Depreciation	1,031,001	1,687	1,830,611	3,970	10,634	-	6,544	2,215	-	2,886,662
Bond premium/discount	10,483	-	-	-	-	-	-	-	-	10,483
Transfer to other Plant Fund	762,566	-	-	-	-	-	-	-	-	762,566
Total deductions	1,804,050	1,687	1,830,611	3,970	10,634	-	6,544	2,215	-	3,659,711
Fund balances at June 30, 2013	\$ 8,256,134	\$ 2,406	\$ 1,443,664	\$ 76,445	\$ 46,256	\$ -	\$ 88,798	\$ 53,437	\$ -	\$ 9,967,140

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS
 STATEMENT OF PLANT FUNDS
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2013

	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
BOND ISSUANCE COSTS										
Fund balance at July 1, 2012	\$ 53,468	\$ -	\$ 3,624,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,677,540
Additions										
Investment income	-	-	-	-	-	-	-	-	-	-
Build America Bonds subsidy	-	-	-	-	-	-	-	-	-	-
Total additions	-	-	-	-	-	-	-	-	-	-
Deductions										
Amortization of closing costs	7,941	-	147,346	-	-	-	-	-	-	155,287
Interest expense	-	-	2,011,486	-	-	-	-	-	-	2,011,486
Total deductions	7,941	-	2,158,832	-	-	-	-	-	-	2,166,773
Fund balance at June 30, 2013	\$ 45,527	\$ -	\$ 1,465,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,510,767
CONSTRUCTION RESERVE										
Fund balance at July 1, 2012	\$ 540,911	\$ -	\$ 1,025,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,566,350
Additions										
Investment income	-	-	2,796	-	-	-	-	-	-	2,796
Total additions	-	-	2,796	-	-	-	-	-	-	2,796
Deductions										
Transfer to net investment in plant fund	169,854	-	(672,319)	-	-	-	-	-	-	(502,465)
Transfer to Other Construction Fund	(762,566)	-	-	-	-	-	-	-	-	(762,566)
Non-capitalized construction expenses	-	-	(58,488)	-	-	-	-	-	-	(58,488)
Total deductions	(592,712)	-	(730,807)	-	-	-	-	-	-	(1,323,519)
Fund balance at June 30, 2013	\$ 1,133,623	\$ -	\$ 1,759,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,892,665

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS
 STATEMENT OF PLANT FUNDS
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2013**

	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
OTHER RESERVES										
Fund balance at July 1, 2012	\$ 5,173,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,173,384
Reserve Additions										
Current Funds	1,759,667	-	-	-	-	-	-	-	-	1,759,667
Total additions	1,759,667	-	-	-	-	-	-	-	-	1,759,667
Reserve Deductions										
Non-capitalized Expenses	60,136	-	-	-	-	-	-	-	-	60,136
Transfer to Plant Funds	355,531	-	-	-	-	-	-	-	-	355,531
Total deductions	415,667	-	-	-	-	-	-	-	-	415,667
Fund balance at June 30, 2013	\$ 6,517,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,517,384

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
 June 30, 2013

	Auxiliary Enterprises - Revenue Bonds			Auxiliary Enterprises - Other	
	Student Living	Student Facilities	Textbook Rental Services	Staff / Student	Regional Services
1. CURRENT AVAILABLE FUNDS					
Cash	\$ 4,724,981	\$ (15,809)	\$ 580,816	\$ 111,542	\$ -
Cash equivalents	54,648	-	22,159	4,768	-
Total current available funds	A. 4,779,629	(15,809)	602,975	116,310	-
2. WORKING CAPITAL ALLOWANCE					
Add					
Highest month's expenditures	5,063,287	1,807,445	540,423	92,173	-
Encumbrances and current liabilities paid in lapse period	402,549	72,029	6,844	25,905	-
Deferred income	154,076	95,854	58,863	-	-
Refundable deposits	603,742	-	-	-	-
Accrued compensated absences	962,588	163,684	21,492	-	-
Working Capital Allowance	B. 7,186,242	2,139,012	627,622	118,078	-
3. CURRENT EXCESS FUNDS					
Deduct B from A	C. \$ (2,406,613)	\$ (2,154,821)	\$ (24,647)	\$ (1,768)	\$ -
4. CALCULATION OF INCOME FUND REMITTANCE					
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					

STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
June 30, 2013

	Designated Funds - Auxiliary Activities						Continuing Education Contract Credit
	Student Fee Programs	Material Fees	Service Departments	Student / Staff Programs	Educational Services	Public Service	
1. CURRENT AVAILABLE FUNDS							
Cash	\$ 135,415	\$ 41,695	\$ 6,378,024	\$ 11,884	\$ 109,799	\$ 445,711	\$ 638,330
Cash equivalents	17,071	342	72,631	-	558	3,660	5,336
Total current available funds	A. 152,486 *	42,037	6,450,655 *	11,884	110,357	449,371	643,666
2. WORKING CAPITAL ALLOWANCE							
Add							
Highest month's expenditures	3,309,484	38,633	4,466,616	96,609	124,834	251,283	296,890
Encumbrances and current liabilities paid in lapse period	389,363	46	1,899,503	9,160	3,532	33,335	10,797
Deferred income	160,142	2,292	-	-	7,318	221,393	119,786
Refundable deposits	-	-	-	-	-	-	-
Accrued compensated absences	-	-	251,921	-	-	-	-
Working Capital Allowance	B. 3,858,989	40,971	6,618,040	105,769	135,684	506,011	427,473
3. CURRENT EXCESS FUNDS							
Deduct B from A	C. \$ (3,706,503)	\$ 1,066	\$ (167,385)	\$ (93,885)	\$ (25,327)	\$ (56,640)	\$ 216,193
4. CALCULATION OF INCOME FUND REMITTANCE							
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		\$ 1,066					\$ 216,193

Cash in the Student Fee Program and Service Departments entities does not match the balance sheets presented on page 63.
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.

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
 June 30, 2013

Designated Funds - Auxiliary Activities - Unique Charges Credit Courses						
	Faculty Led International Study Abroad	Outdoor Education	Geology Field Studies Even	Biological Science Field Trips	Tour of Black Universities and Colleges	Total Unique Charges Credit Courses
1. CURRENT AVAILABLE FUNDS						
Cash	\$ 5,642	\$ (808)	\$ (4,824)	\$ (10)	\$ -	\$ -
Cash equivalents	-	-	-	-	-	-
Total current available funds	A. 5,642	(808)	(4,824)	(10)	-	-
2. WORKING CAPITAL ALLOWANCE						
Add						
Highest month's expenditures	-	-	-	-	-	-
Encumbrances and current liabilities paid in lapse period	4,641	-	-	-	-	4,641
Deferred income	219,890	-	-	-	-	219,890
Refundable deposits	-	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-	-
Working Capital Allowance	B. 224,531	-	-	-	-	224,531
3. CURRENT EXCESS FUNDS						
Deduct B from A	C. \$ (218,889)	\$ (808)	\$ (4,824)	\$ (10)	\$ -	\$ (224,531)
4. CALCULATION OF INCOME FUND REMITTANCE						
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						

SCHEDULE 27

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF INDIRECT COST REIMBURSEMENTS
SCHEDULE OF SOURCES AND APPLICATIONS
For the Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Sources		
Federal	\$ 142,342	\$ 168,455
State	163,734	126,246
Other	11,711	17,071
	<u>317,787</u>	<u>311,772</u>
Applications		
Academic support	62,589	132,783
Student services	81,918	44,833
Institutional support	165,572	197,157
Operations and maintenance of plant	-	38,000
	<u>310,079</u>	<u>412,773</u>
Sources over applications	7,708	(101,001)
Fund balance, beginning of year	<u>109,895</u>	<u>210,896</u>
Fund balance, end of year	<u>\$ 117,603</u>	<u>\$ 109,895</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF INDIRECT COST REIMBURSEMENTS
CALCULATION SHEET FOR INDIRECT COST CARRY-FORWARD (UNAUDITED)
For the Year Ended June 30, 2013**

1. Cash and Cash Equivalents Balance	
Enter the June 30 indirect cost entity balance for cash and equivalents	<u>\$ 118,368</u>
2. Allocated Reimbursements	
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed	
\$443,063; enter 30% of this amount	<u>132,919</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>-</u>
4. Encumbrances and Current Liabilities Paid in the Lapse Period	
Enter the amount of	
Current liabilities	3,064
Encumbrances	<u>-</u>
Total	<u>3,064</u>
5. Indirect Cost Carry-forward	
a. Enter the total of items 2, 3 and 4	<u>135,983</u>
Subtract line 5a. from item 1	<u><u>\$ (17,615)</u></u>
If the positive number results, enter here and remit for deposit in the Income Fund	<u><u>\$ -</u></u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES AND NEW LOANS
 For the Year Ended June 30, 2013
 (expressed in thousands)**

Schedule A -- Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 89,745
Total new loans made not included on SEFA Schedule	-
Amount of federal loan balances (not included on the SEFA schedule and continued compliance required)	-
Other noncash federal award expenditures (not included on SEFA schedule)	-
Total Schedule A	<u><u>\$ 89,745</u></u>

Schedule B -- Total Financial Component

Total operating expenses (from financial statements)	\$ 259,021
Total nonoperating expenses (from financial statements)	(3,041)
Total new loans made	63,888
Amount of federal loan balances	6,750
Other noncash federal award expenditures	716
Total Schedule B	<u><u>\$ 327,334</u></u>

Schedule C

		<u>Percent</u>
Total Schedule A	\$ 89,745	27.4%
Total non-federal expenses	<u>237,589</u>	<u>72.6%</u>
Total Schedule B	<u><u>\$ 327,334</u></u>	<u><u>100.0%</u></u>

These schedules are used to determine the University's single audit costs in accordance with OMB Circular A-133.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Year Ended June 30, 2013**

Mission

Eastern Illinois University's 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

During the year ended June 30, 2013, the University completed work on a strategic plan. The plan represents a rededication to the University's mission and embodies the deep passion and appreciation that students, faculty, staff, alumni and friends have for Eastern Illinois University. The plan is made up of six strategic themes. Each theme has a guiding vision, three supporting goals, recommended actions for achieving the goals and estimates of any onetime or continuing financial requirements.

The six strategic themes and the related goals and actions are summarized below.

Academic Excellence—Provide students, whether residential, off-campus or online, with rigorous, relevant curricula and personal attention in a collaborative, supportive educational environment. Academic programs will be increasingly integrative and interdisciplinary, developed by an accomplished faculty who use their research and creative activities to inform their teaching and engage students. This will be accomplished by creating a culture of academic rigor; providing opportunity and access for students, both traditional and non-traditional who seek rigorous academic programs; and, creating the best opportunities for success, including degree completion, advanced studies and career preparation.

Global Competition and Changing Demographics—The University will be home to an increasingly diverse community of students, faculty and staff who are globally aware and globally connected. Our graduates will be equipped with the skills, knowledge and abilities they need to be productive and successful in an interdependent world. This will be accomplished by developing and expanding national and international partnerships so that students and faculty have the widest exposure possible to a globally diverse community; promoting campus understanding of student diversity; and, strengthening the University's commitment to diversity and its global impact.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Year Ended June 30, 2013**

Emerging Technologies—The University will continually explore emerging technologies based on the needs of students, faculty and academic programs. The University will strive to support its academic and administrative functions with reliable, seamless information technology services. This will be accomplished by making targeted investments in our technology infrastructure; increasing the transparency of technology funding; and, centralizing and standardizing select technology services with clear and uniform policies and procedures.

Campus and Community Life—The University will be a regional economic development partner and cultural center that recognizes its responsibility to the area's economic development and enriches the community with academic, artistic and athletic events. The students and community will benefit from a vibrant campus life, with a strong tradition of volunteerism and community service, and faculty will guide students to reflect on how their co-curricular activities connect to their classroom learning. This will be accomplished by enhancing participation and community collaboration in campus activities, service and engagement through an effective and streamlined planning process; creating a collaborative landscape/streetscape plan from the Neal Welcome Center to 18th Street to more strongly connect the campus and community and to provide a welcoming corridor along Lincoln Avenue; and, establishing a new campus landmark to enhance tradition and school pride across the campus and community.

Financial Sustainability—The University resources will be allocated based upon strategic priorities established within a structure of shared governance. Stable enrollments, sound business practices and increased philanthropy from alumni and other friends of the University will help ensure financial sustainability. This will be accomplished by maintaining stable enrollment consistent with previous studies on institutional capacity; increasing gifts and endowments, and strategically targeting the effective use of these funds; and, eliminating academic and administrative programs and positions that are neither financially sustainable nor academically central to the University's mission.

Marketing and Communications—The campus and surrounding communities will take pride in the University's many accomplishments and in the successes of our students, faculty, staff and alumni. Prospective students will increasingly identify Eastern as their first choice. This will be accomplished by effectively communicating who we are; developing a structure to enhance communication about marketing and branding; and, increasing communication with alumni, donors and external audiences.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Year Ended June 30, 2013**

A five-year timeframe is envisioned for implementation of the plan. The President's Council has the primary responsibility for the implementation of the plan.

Status of the University's progress in achieving the goals established as part of the Strategic Plan can be monitored at <http://www.eiu.edu/strategicsummary/>.

Other Planning Functions

The Council on University Planning and Budget (CUPB) has been established to advise the President regarding the setting of program priorities in the University budget, review of the budget and significant transfers among internal budget items. Appointments to CUPB come from many diverse constituencies across the campus. Plans and goals are presented to CUPB for input and recommendations before implementation. Sub-committees of CUPB for each Vice Presidential area provide input and recommendations to Vice Presidential planning goals as well.

The Office of Planning, Budget and Institutional Research is responsible for providing data to assess progress made toward the achievement of plans and goals. The Office has developed Metrics and Benchmarks that are available to all constituencies at <http://www.eiu.edu/presiden/metrics.php>. Annually individual departments prepare their budgets based upon guidance from the University's administration. Modifications to the budget are initiated by the individual departments and approved by the administration. The Office of Planning, Budget and Institutional Research accumulates, publishes and monitors the University's budget.

Location, Address and Head of the Agency

Dr. William L. Perry, President
Eastern Illinois University
600 Lincoln Avenue
Charleston, Illinois 61920

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
EMPLOYMENT STATISTICS (FULL-TIME EQUIVALENT) (UNAUDITED)
For the Years Ended June 30, 2013 and 2012**

	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	Operations and Maintenance Physical Plant	Independent Operations	Total All Functions
Year ended June 30, 2013									
Appropriated funds									
Faculty/administrative	578.9	20.8	13.6	52.5	69.7	37.3	3.0	-	775.8
Civil service	134.8	0.1	3.1	60.3	44.4	65.6	101.0	-	409.3
Student employees	20.8	1.1	5.8	9.9	7.4	4.4	1.5	-	50.9
Total	734.5	22.0	22.5	122.7	121.5	107.3	105.5	-	1,236.0
Non-appropriated funds									
Faculty/administrative	12.0	6.3	14.7	4.4	47.5	3.0	0.5	38.9	127.3
Civil service	14.3	-	47.5	0.9	29.3	17.9	121.9	97.7	329.5
Student employees	8.8	3.3	5.8	1.6	19.9	0.1	42.9	138.4	220.8
Total	35.1	9.6	68.0	6.9	96.7	21.0	165.3	275.0	677.6
Total all funds	769.6	31.6	90.5	129.6	218.2	128.3	270.8	275.0	1,913.6
Year ended June 30, 2012									
Appropriated funds									
Faculty/administrative	583.9	20.8	12.5	55.8	65.3	38.8	3.1	-	780.2
Civil service	110.0	0.1	2.4	61.1	40.6	93.0	100.7	-	407.9
Student employees	18.4	0.4	3.6	11.5	6.9	5.8	6.2	-	52.8
Total	712.3	21.3	18.5	128.4	112.8	137.6	110.0	-	1,240.9
Non-appropriated funds									
Faculty/administrative	16.9	5.5	15.1	5.6	45.3	3.3	0.5	37.8	130.0
Civil service	12.4	-	55.4	1.8	28.7	18.6	128.9	100.0	345.8
Student employees	7.9	3.3	6.6	1.9	21.8	0.8	48.7	146.7	237.7
Total	37.2	8.8	77.1	9.3	95.8	22.7	178.1	284.5	713.5
Total all funds	749.5	30.1	95.6	137.7	208.6	160.3	288.1	284.5	1,954.4

This information has been provided by the University's Office of Budget Planning and Institutional Studies.

This is the employment information reported to the Illinois Board of Higher Education. Staff years are computed by dividing the employees' number of months of employment during the fiscal year by 12 and multiplying that number by a factor of one for full-time and multiplying by the percentage of appointment for part-time. Examples of staff year computations are as follows:

- 1 full-time employee employed 12 months of the fiscal year counts - 1 staff year
- 1 full-time employee employed 6 months of the fiscal year counts - .5 staff year
- 1 one-third time employee employed 12 months of the fiscal year counts - .33 staff year
- 1 one-third time employee employed 6 months of the fiscal year counts - .17 staff year

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 ANNUAL COST STATISTICS (UNAUDITED)
 June 30, 2013 and 2012**

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

	<u>2013</u>	<u>2012</u>
Total education and general expenses/expenditures from current appropriated funds	\$ 44,041,100*	\$ 46,869,200*
Expenses/expenditures from locally held University Income Fund	<u>78,365,852</u>	<u>68,151,568</u>
Total expenses from current appropriated and locally held funds	122,406,952	115,020,768
Full-time equivalent students	÷ <u>8,645</u>	÷ <u>9,354</u>
COST PER FULL-TIME EQUIVALENT STUDENT	<u>\$ 14,159</u>	<u>\$ 12,296</u>

*Amount represents total General Fund expenses less the amount for payments on behalf of the University.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
BOOKSTORE INFORMATION (UNAUDITED)
For the Year Ended June 30, 2013**

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"> • The textbook rental facility takes care of procuring the textbooks that the students use in their classes. • The academic personnel of EIU 1) determine the textbook needs of the University; 2) decide which books need to be replaced; and 3) order updated textbooks. • Students pay \$9.95 per credit hour and are fined for damages, if necessary. • The faculty must use the textbook for two years or three consecutive semesters before switching. • Bookstore sells supplementary textbook materials but not the actual textbooks. It also sells office supplies, computers, and other merchandise.
Amount of gross textbook rental income for FY 13	\$2,715,765
Amount of gross sales for Bookstore for FY 13	\$1,390,704
Amount to be paid to the bookstore for FY 13 (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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
PERFORMANCE INDICATORS		
Degrees conferred	2,837	2,782
Retention rate (fall to fall)	77.0%	79.0%
Graduation rate (6 year)	60.0%	59.0%

Enrollment figures, as developed by University personnel for the undergraduate and graduate schools during the year under review, are presented below:

ENROLLMENT STATISTICS

Summer term

Undergraduate students	1,798	1,817
Graduate students	762	797
Extension class	1,293	1,320
Total enrollment	<u>3,853</u>	<u>3,934</u>

Fall term

Undergraduate students	8,187	8,879
Graduate students	1,068	1,157
Extension class	1,162	1,142
Total enrollment	<u>10,417</u>	<u>11,178</u>
Full-time equivalent students	<u>9,064</u>	<u>9,797</u>

Spring term

Undergraduate students	7,376	7,983
Graduate students	1,040	1,125
Extension class	1,059	1,147
Total enrollment	<u>9,475</u>	<u>10,255</u>
Full-time equivalent students	<u>8,225</u>	<u>8,911</u>

Annual full-time equivalent students (based on average per term exclusive of summer term)

<u>8,645</u>	<u>9,354</u>
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**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2013**

In accordance with an Office of the Auditor General, July 25, 2000, memorandum entitled “Matters Regarding University Audits” (Memorandum), certain supplemental data is required to be reported for University audits. The table below cross references the memorandum requirements (indicated by number and letter paragraph references) to the University’s financial audit and compliance examination reports for the year ended June 30, 2013, where such special data is found.

Compliance Findings

- 13(a) There were no violations of the compliance requirements of the University Guidelines identified during the financial audit and compliance examination of Eastern Illinois University for the year ended June 30, 2013.

Indirect Cost Reimbursements

- 13(b) A statement of the sources and application of indirect cost recoveries is presented on Schedule 27 within this report at page 71.
- 13(c) The University’s calculation sheet for indirect cost carry-forward and any required remittance to the University’s income fund is presented on Schedule 28 within this report at page 72.

Tuition Diversion to Auxiliary Enterprise Operations

- 13(d) There were no diversions of tuition revenues to auxiliary enterprise operations identified during the financial audit and compliance examination of Eastern Illinois University for the year ended June 30, 2013.

Auxiliary Enterprises, 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 on Schedule 12 within this report at pages 50-51.
- 13(f) The present financial statements for each accounting entity are presented on Schedules 13-24 within this report at pages 52-67. These entity financial statements should be read in conjunction with the University’s audited financial statements for the year ended June 30, 2013.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2013**

Auxiliary Enterprises, Activities, and Accounting Entities (continued)

- 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 on Schedules 25 – 26 within this report at pages 68-70.
- 13(h) University management discloses support received by auxiliary enterprises of approximately \$6,229,018 of group insurance expense and \$5,651,779 of retirement plan contributions were paid from State appropriated funds for the year ended June 30, 2013. These payments are shown in the University's financial statements as "Payments on behalf of the University."
- 13(i) The revenues and expenses for various bond indenture accounts are presented on Schedules 13 – 17 within this report at pages 52-58. A description of the Student Living, Student Facilities, and Textbook Rental entities' sources of revenues and purpose are presented on Schedule 12 within this report at pages 50-51.
- 13(j) There were no violations of the bond covenants identified during the financial audit and compliance examination of Eastern Illinois University for the year ended June 30, 2013.
- 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, Eastern Illinois University Foundation and 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 85. 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 86.
- 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 at page 85. 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 at page 86.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2013**

University Related Organizations (UROs) (continued)

- 13(o) A disclosure of the cumulative amount of unreimbursed subsidies to the Eastern Illinois University Foundation is presented within this report at page 85. A disclosure of the cumulative amount of unreimbursed subsidies to the Eastern Illinois University Alumni Association, Inc. is presented within this report at page 86.
- 13(p) Neither the Eastern Illinois University Foundation nor the Eastern Illinois University Alumni Association, Inc. had any debt financing at June 30, 2013.

Other Topics

- 13(q) The Comparative Schedule of Cash and Cash Equivalents is presented on Schedule 7 within this report at page 43. The Comparative Schedule of Investments is presented on Schedule 8 within this report at page 44.
- 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 at page 78.
- 13(t) The University, Eastern Illinois University Foundation, and Eastern Illinois University Alumni Association, Inc. did not purchase real estate with acquisition costs in excess of \$250,000 that were not funded by a separate, specific appropriation from the General Assembly.
- 13(u) The University's Certificate of Participation issuances are disclosed within the financial audit report at Note 13 on pages 36-37.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2013**

Other Schedules for Universities

- 13(1) An analysis of State appropriations to the University is presented on Schedules 2-4 within this report at pages 38-40.
- 13(2) A Comparative Schedule of Revenues and Expenses for the University's Income Fund is presented on Schedule 5 within this report at page 41.
- 13(3) Separate schedules of tuition and fee waivers for undergraduate and graduate students, respectively, are presented within this report at pages 87-88.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF EASTERN ILLINOIS UNIVERSITY FOUNDATION
TRANSACTIONS WITH THE UNIVERSITY (UNAUDITED)
For the Years Ended June 30, 2013 and 2012**

During the years ended June 30, 2013 and 2012, the Foundation was under contract with the University to provide the University with fund-raising services. As provided in the contract, the University provided cash, services and other resources to the Foundation in the amount of \$206,442 and \$222,236, 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>2013</u>	<u>2012</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	\$ 2,185,168	\$ 2,575,693
Office and warehouse space and utilities provided at no charge	<u>70,863</u>	<u>80,016</u>
Total funds considered unrestricted	<u>2,256,031</u>	<u>2,655,709</u>
Funds considered restricted for purposes of the Guidelines computations:		
Given for scholarships, grants and awards	<u>976,610</u>	<u>960,612</u>
Total funds considered restricted	<u>976,610</u>	<u>960,612</u>
Total funds provided to the University by the Foundation	<u><u>\$ 3,232,641</u></u>	<u><u>\$ 3,616,321</u></u>

There were no unreimbursed subsidies from the University to the Eastern Illinois University Foundation at June 30, 2013.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF EASTERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION, INC.
TRANSACTIONS WITH THE UNIVERSITY (UNAUDITED)
For the Years Ended June 30, 2013 and 2012**

The Alumni Association provided office space to the University with an annual fair market value of \$39,866 and \$44,375 for fiscal years ended June 30, 2013 and 2012, respectively.

Additionally, during the fiscal years ended June 30, 2013 and 2012, the Alumni Association provided unrestricted grants to the University in the amounts of \$11,963 and \$23,168, 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 \$14,362 and \$21,081 for fiscal years ended June 30, 2013 and 2012, respectively.

There were no unreimbursed subsidies from the University to the Eastern Illinois University Alumni Association, Inc. at June 30, 2013.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
UNDERGRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2013**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients	Value of Waivers	Number of Recipients	Value of Waivers
			(In Thousands)		(In Thousands)
<u>MANDATORY WAIVERS</u>					
Teacher Special Education	76	76	\$ 597.6	-	\$ -
General Assembly	22	20	140.1	-	-
Reserve Officer's Training Corps	52	43	315.7	-	-
Department of Children and Family Services	12	12	81.6	-	-
Children of Employees	171	169	528.2	-	-
Veterans Grants and Scholarship	246	244	1,196.6	224	162.8
Senior Citizens	1	1	1.8	-	-
SUBTOTAL	580	565	2,861.6	224	162.8
<u>DISCRETIONARY WAIVERS</u>					
Faculty Administrators (Non-Civil Service)	-	-	-	-	-
Civil Service	35	33	52.3	32	7.3
Academic/Other Talent	195	177	297.3	-	-
Athletic	164	159	926.4	-	-
Gender Equity in Intercollegiate Athletics	100	93	447.3	-	-
Foreign Exchange Students	6	6	76.4	6	10.1
Foreign Students	13	12	134.4	-	-
Student Need - Financial Aid	10	9	37.8	-	-
Interinstitutional/Related Agencies	133	128	317.8	115	9.9
Children of Deceased Employees	2	2	5.5	1	0.3
Others:					
Study Abroad	4	3	8.2	-	-
Charleston City Road Scholar	10	9	37.2	-	-
MAP Waivers	236	200	76.6	-	-
Panther Promise	431	410	979.6	-	-
SUBTOTAL	1,339.0	1,241.0	3,396.8	154.0	27.6
TOTAL	1,919	1,806	\$ 6,258.4	378	\$ 190.4

* Unduplicated

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
GRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2013**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients	Value of Waivers (In thousands)	Number of Recipients	Value of Waivers (In thousands)
<u>MANDATORY WAIVERS</u>					
Teacher Special Education	5	5	\$ 21.7	-	\$ -
General Assembly	1	-	\$ 0.9	-	-
ROTC	1	1	3.3	-	-
SUBTOTAL	7	6	25.9	-	-
<u>DISCRETIONARY WAIVERS</u>					
Faculty/Administrators (Non-Civil Service)	27	26	37.9	27	10.7
Civil Service	59	58	116.7	57	24.3
Retired Employees	4	4	3.6	4	1.1
Foreign Students	46	45	209.4	-	-
Foreign Exchange Students	1	1	10.0	1	1.2
Student Need - Financial Aid	-	-	-	-	-
Cooperating Professionals	316	290	491.2	195	89.3
Research Assistants	172	142	673.4	-	-
Teaching Assistants	165	159	1,210.2	-	-
Other Assistants	258	239	1,649.2	-	-
Interinstitutional/Related Agencies	20	20	31.9	18	3.3
Contract/Training Grants	12	11	6.9	-	-
SUBTOTAL	1,080	995	4,440.4	302	129.9
TOTAL	1,087	1,001	\$ 4,466.3	302	\$ 129.9

* Unduplicated

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF ACCRUED LIABILITY FOR EMPLOYEE
 COMPENSATED ABSENCES (UNAUDITED)
 FOR THE YEAR ENDED JUNE 30, 2013**

The total liability for accrued compensated absences at June 30 for the last ten years is presented below:

Year Ended June 30	Accrued Vacation Pay	Accrued Sick Pay	Compensatory Time Off *	Total
2013	6,274,752	5,330,174	94,989	11,699,915
2012	5,928,980	5,466,950	86,355	11,482,285
2011	6,350,884	6,529,233	78,327	12,958,444
2010	6,338,101	6,970,192	77,526	13,385,819
2009	6,113,046	7,473,875	84,967	13,671,888
2008	5,657,706	8,300,573	86,592	14,044,871
2007	5,788,173	9,081,768	73,429	14,943,370
2006	5,040,499	9,440,922	56,551	14,537,972
2005	4,729,901	9,919,682	67,193	14,716,776
2004	4,472,856	10,544,418	61,176	15,078,450

The University has not identified any sources of funds, other than appropriations, to liquidate this liability.

* In accordance with the Board of Governors Regulations (Section II, Subsection C.8.a) for 1996 and 1997 and Eastern Illinois University’s Internal Governing Policy #38 for 1998 to 2012, the University will compensate civil service employees for overtime “at time and one half in cash or by allowing compensatory time off, for all time in a work week in excess of the number of hours of work comprising an established full-time daily or weekly work schedule.” Civil service employees may carry over the unused compensatory time off for one year. At that time, the compensatory time off must either be used or the employee is paid in cash.