

**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, 2015

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, 2015**

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The University’s financial statement report for the year ended June 30, 2015, which includes the Independent Auditor’s Report, Management Discussion and Analysis, the Financial Statements and Notes to the Financial Statements, Required Supplementary Information Other than Management Discussion and Analysis, 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 <i>Government Auditing Standards</i> has been issued separately.	

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
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**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2015**

UNIVERSITY OFFICIALS

President (to May 31, 2015)	Dr. William L. Perry
President (from June 1, 2015)	Dr. David M. Glassman
Provost and Vice President for Academic Affairs	Dr. Blair M. Lord
Interim Vice President for Business Affairs	Mr. Paul A. McCann
Vice President for Student Affairs	Dr. Daniel P. Nadler
Vice President for University Advancement	Mr. Robert K. Martin
Interim Director of Business Services and Treasurer	Ms. Linda Holloway
General Counsel	Mr. Robert L. Miller
Interim Director of Internal Auditing (to July 31, 2014)	Ms. Rebecca Litton
Interim Director of Internal Auditing (from August 1, 2014)	Ms. Leigh C. Moon

BOARD OF TRUSTEES (as of June 30, 2015)

Chairperson	Mr. Rene M. Hutchinson
Vice Chairperson	Dr. Robert D. Webb
Secretary	Dr. Jan Spivey Gilchrist
Member	Mr. Timothy Burke
Member	Mr. Joseph R. Dively
Member	Mr. Kristopher Goetz
Member	Mr. Roger L. Kratochvil
Student Member	Ms. Catie Witt

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



March 18, 2016

CliftonLarsonAllen LLP
301 SW Adams, Suite 1000
Peoria, IL 61602

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, 2015. Based on this evaluation, we assert that during the year ended June 30, 2015, 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. David M. Glassman, President



Mr. Paul McCann, Interim Vice President for Business Affairs

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2015**

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

AUDITOR' 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	4	2
Repeated findings	1	2
Prior recommendations implemented or not repeated	1	3

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*)

No Matters Were Reported

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

2015-001	18	Noncompliance with Enrollment Reporting Requirements	Significant deficiency and Noncompliance
2015-002	20	Noncompliance with Enrollment Reporting Requirements	Significant deficiency and Noncompliance
2015-003	22	Direct Loan Over-Award	Significant deficiency and Noncompliance

**STATE OF ILLINOIS
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 COMPLIANCE REPORT SUMMARY
 For the Year Ended June 30, 2015**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
		FINDINGS (STATE COMPLIANCE)	
2015-004	24	Timesheets not required	Significant deficiency and Noncompliance
		PRIOR FINDINGS NOT REPEATED	
A	25	Inadequate Control Over University Vehicles	

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2015**

EXIT CONFERENCE

The University waived an exit conference in communications with Michael Hutchinson on March 17, 2016.

The responses to the recommendations were provided by Michael Hutchinson in an email dated March 18, 2016.



CliftonLarsonAllen

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees of
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, 2015. 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, 2015. However, the results of our procedures disclosed an instance of noncompliance with the requirements, which is required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which is described in the accompanying schedule of findings and questioned costs as item 2015-004.

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 an entity's 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 an entity's 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 a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-004 that we consider to be a significant deficiency.

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, 2015, and have issued our report thereon dated December 17, 2015, 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 17, 2015. The accompanying supplementary information for the year ended June 30, 2015 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, 2015 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, 2015 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, 2015.

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, 2014 (not presented herein), and have issued our report thereon dated December 4, 2014, which contained unmodified opinions 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 the Eastern Illinois University's basic financial statements. The accompanying supplementary information for the year ended June 30, 2014 in Schedules 3, 5, 7 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, 2014 financial statements. The accompanying supplementary information for the year ended June 30, 2014 in Schedules 3, 5, 7 through 11, and Schedule 27 has been subjected to the auditing procedures applied in the audit of the June 30, 2014 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 statements or to those 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, 2014 in Schedules 3, 5, 7 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 and Schedules 25, 26, and 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
March 18, 2016, except for our report on the
Supplementary Information for State Compliance
Purposes, as to which the date is December 17, 2015



**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, 2015, 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 17, 2015. 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 17, 2015



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 in Accordance with OMB Circular A-133

Honorable Frank J. Mautino
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, 2015. 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, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002, and 2015-003. Our opinion on each major federal program is not modified with respect to these matters.

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

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 certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002 and 2015-003, which we consider to be significant deficiencies.

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

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, 2015, 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 17, 2015, 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 17, 2015. 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
March 18, 2016 except for our report on the
Schedule of Expenditures of Federal Awards,
for which the date is December 17, 2015

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2015**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's 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 auditor's 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	Student Financial Aid Cluster

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, 2015**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2015-001 FINDING (Noncompliance with Enrollment Reporting Requirements)

Federal Agency United States Department of Education (USDOE)

Federal Program Student Financial Aid Cluster

CFDA# 84.038, 84.268, 84.033, 84.063, 84.007 and 84.379

Questioned Costs None

Eastern Illinois University (University) did not timely resubmit errors from the Enrollment Reporting Summary Report (SCHER 1) to the National Student Loan Data System (NSLDS).

Federal Regulations (34 CFR section 685.309 and 690.83(b)(2)) requires the University to report enrollment status for each student to be reported accurately and timely to the NSLDS. Changes to student status must also be corrected and returned within ten days for any roster files that did not pass the NSLDS enrollment reporting edits.

Additionally, OMB Circular A-110 requires nonfederal entities receiving federal awards to establish and maintain internal controls designed to ensure compliance with federal laws, regulations, and program compliance requirements.

The University utilized a third party provider in order to submit information to the NSLDS. The third party provider had software issues that failed in monitoring and correcting submission errors. However, it is possible for the University to create an enrollment reporting summary report after reporting student status changes on NSLDS, which would have detected these types of errors.

The University was not aware of the third party provider's software conversion issues and did not utilize the Enrollment Reporting Summary Report to determine if student status changes were being updated accurately and timely.

Failure to properly report corrections within ten days to NSLDS represents noncompliance with Federal regulations, resulting in inaccurate reporting of student statuses. (Finding Code No. 2015-001)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2015-001 FINDING (Noncompliance with Enrollment Reporting Requirements)
(Continued)

RECOMMENDATION

We recommend the University put a process in place to ensure enrollment statuses are accurately and timely reported to NSLDS. The process should include an understanding if and when the third party servicer has corrected the failed software programming.

UNIVERSITY RESPONSE

The University agrees with the auditors' recommendation and will ensure that the exception report is run and reviewed on a timely basis.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2015-002 FINDING (Noncompliance with Enrollment Reporting Requirements)

Federal Agency United States Department of Education (USDOE)

Federal Program Student Financial Aid Cluster

CFDA# 84.038, 84.268, 84.033, 84.063, 84.007 and 84.379

Questioned Costs None

Eastern Illinois University (University) did not report enrollment status changes to the National Student Loan Data System (NSLDS) within the sixty day requirement.

During testing of NSLDS reporting, one out of 25 students (4%) status change was reported to the NSLDS past the sixty day time frame. The student was granted leave in October 2014, but the status change was not reported to NSLDS until October 2015.

Federal Regulations (34 CFR 682.610 and 685.309) requires the University to confirm and report to NSLDS the enrollment status of students who receive Federal student loans. Enrollment information is used to determine the borrower's eligibility for in-school status, deferment, interest subsidy, and grace period. Enrollment changes, such as a change from full-time to half-time status, graduation, withdrawal, or an approved leave of absence, are changes that need to be reported. The enrollment information is merged into the NSLDS database and reported to guarantors, lenders, and servicers of student loans. The University must report enrollment changes within 30 days; however, if a roster file is expected within 60 days, the updated information may be provided on the updated roster file.

Additionally, OMB Circular A-100 requires nonfederal entities receiving federal awards to establish and maintain internal controls designed to ensure compliance with federal laws, regulations, and program compliance requirements.

According to University officials, the instance was due to an oversight.

Without effective review procedures of submissions to NSLDS, the University risks not meeting the reporting requirements. (Finding Code No. 2015-002)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2015-002 FINDING (Noncompliance with Enrollment Reporting Requirements)
(Continued)

RECOMMENDATION

We recommend the University establish formalized review and reconciliation procedures regarding information submitted to NSLDS to meet reporting requirements and to ensure reporting is completed timely.

UNIVERSITY RESPONSE

The University agrees with the auditors' recommendation. The University has reviewed its procedures to ensure that the NSLDS database is updated in a timely manner.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2015-003 FINDING (Direct Loan Over-Award)

Federal Agency	United States Department of Education (USDOE)
Federal Program	Federal Student Financial Assistance Programs – Federal Direct Student Loans
CFDA#	84.268
Questioned Costs	\$899

Eastern Illinois University (University) awarded a student a subsidized loan over the aggregate limit.

During eligibility testing, the auditors noted one student out of 40 (2.5%) was awarded an amount above the aggregate loan limitations for subsidized dependent undergraduate student.

Federal Regulations (34 CFR section 685.203) states the aggregate loan limits for subsidized loans were \$31,000 for a dependent undergraduate student and \$57,500 for an independent student. The University's Fall 2014 semester award resulted in the student's aggregate loan amount to total \$58,399, which was \$899 over the aggregate limit for an independent student.

Additionally, OMB Circular A-110 requires nonfederal entities receiving federal awards to establish and maintain internal controls designed to ensure compliance with federal laws, regulations, and program compliance requirements.

The University has a program in place that produces a list of students whose total aid on the award screen exceeds the student's institutional aid budget. The program is run at least twice per week and students' financial aid files are reviewed. If over award occurs, adjustments are made to the student's various financial aid awards. If the over award cannot be adjusted through future disbursements, then the aid is reduced or canceled and the student is billed through Student accounts. The University has subsequently corrected the over-award.

According to University officials, the instance cited was due to an oversight.

Over-awarding Direct Loans results in the inappropriate utilization of federal resources and could result in the University reimbursing the loss to the U.S. Department of Education. (Finding Code No. 2015-003)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2015-003 FINDING (Direct Loan Over-Award) (Continued)

RECOMMENDATION

We recommend the University enhance the review process to ensure federal award limitations are not being exceeded.

UNIVERSITY RESPONSE

The University agrees with the auditors' recommendation. Procedures will be enhanced to help identify issues before submission.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015**

CURRENT FINDINGS – STATE COMPLIANCE

2015-004 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. 2015-004, 2014-002, 2013-004, 12-16, 11-7, 10-3, 09-4, 08-5, 07-4, 06-3, 05-4)

RECOMMENDATION

We recommend the University 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 union in an attempt to obtain compliance.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2015**

PRIOR FINDINGS NOT REPEATED

A. FINDING (Inadequate Control Over University Vehicles)

During the prior examination, Eastern Illinois University (University) did not exercise adequate internal control over the University's vehicles to ensure all University vehicles undergo regular service and/or repair. (Finding Code No. 2014-001)

Status: Implemented

During the current examination, the auditor's sample testing indicated the University exercised adequate internal controls to ensure the University's vehicles had regular service and/or repairs.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Year Ended June 30, 2015
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, 2015
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 auditor's 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 auditor's 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 auditor'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, 2015

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY15 Expenditures</u>
STUDENT FINANCIAL AID CLUSTER			
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Federal Perkins Loans</i>	84.038		\$ 6,730,700
<i>Federal Direct Student Loans</i>	84.268		50,391,771
<i>Federal Work-Study Program</i>	84.033	P033A141143	309,918
<i>Federal Pell Grant Program</i>			
FY14	84.063	P063P130106	126,022
FY15	84.063	P063P140106	13,171,775
			13,297,797
<i>Federal Supplemental Educational Opportunity Grants</i>			
FY14	84.007	P007A131143	4,128
FY15	84.007	P007A141143	252,334
			256,462
<i>Teacher Education Assistance For College And Higher Education Grants</i>			
FY14	84.379	P379T140106	583
FY15	84.379	P379T150106	238,357
			238,940
Total Financial Aid Cluster (Major Program)			71,225,588
RESEARCH AND DEVELOPMENT CLUSTER			
<u>NATIONAL SCIENCE FOUNDATION</u>			
<i>Biological Sciences</i>			
NSF IOS Songbirds	47.074	IOS-1146832	38,354
NSF Water Stress in Animals Menze	47.074	IOS-1456809	4,353
Passed-Through Louisiana State University			
NSF LSU Animal Desiccation	47.074	60781	727
Passed-Through the University of Illinois			
NSF Macrofungi Collection	47.074	A0561	28,089
			71,523
<i>Education and Human Resources</i>			
Enhancing undergraduate education through student-led research in biomass renewable energy	47.076	DUE-1139977	54,789
<i>Mathematical and Physical Sciences</i>			
MRI: Acquisition of a Scanning Probe Microscope	47.049	CHE-1039894	4,747
NSF RUI-SAP2012	47.049	CHE-1214070	49,225
			53,972
TOTAL NATIONAL SCIENCE FOUNDATION			180,284
<u>U.S. DEPARTMENT OF THE INTERIOR</u>			
Passed-Through the Illinois Department of Natural Resources			
<i>Sport Fish Restoration Program</i>			
IDNR Wabash FY14	15.605	F-186-R-02	(97)
IDNR Wabash FY15	15.605	F-186-R-03	281,476
<i>State Wildlife Grants</i>			
Vermilion Danville Dam	15.634	RC14041001	12,810
			294,189

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, 2015

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY15 Expenditures</u>
RESEARCH AND DEVELOPMENT CLUSTER (Continued)			
<u>U.S. DEPARTMENT OF THE INTERIOR (Continued)</u>			
Passed-Through the University of Illinois			
<i>Assistance to State Water Resources Research Institutes</i>			
IWRC Resende da Maia	15.805	2011-03502-07	\$ 2,865
IWRC Colombo	15.805	A1313	2,000
<i>Cooperative Endangered Species Conservation Fund</i>			
Population Survey	15.615	2014-06417-01	1,077
			<u>5,942</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>300,131</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
<i>National Student Design Competition for Sustainability</i>			
EPA Fungi and Bioenergy	66.516	83570801	14,885
Passed-Through the Illinois Environmental Protection Agency			
Monitoring of Kickapoo Creek	66.460	3191416 Section 319	69,136
			<u>84,021</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY			
Total Research and Development Cluster			<u>564,436</u>
TRIO CLUSTER			
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>TRIO - Student Support Services</i>			
	84.042A	P042A100932-13	45,173
<i>TRIO - Student Support Services</i>			
	84.042A	P042A100932-14	191,024
Total TRIO Cluster			<u>236,197</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			
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Noncash</i>			
	93.596	N/A	139,611
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</i>			
	93.596	FCSTI000649	217,664
<i>Child Care and Development Block Grant - Noncash</i>			
	93.575	N/A	76,265
<i>Child Care and Development Block Grant</i>			
	93.575	FCSTI000649	425,140
<i>Child Care and Development Block Grant</i>			
	93.575	FCSTI000649	34,616
Total CCDF Cluster			<u>893,296</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			
<i>Temporary Assistance for Needy Families - Noncash</i>			
	93.558	N/A	345,146
Total Temporary Assistance for Needy Families Cluster			<u>345,146</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, 2015**

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY15 Expenditures</u>
OTHER PROGRAMS			
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed-Through Southern Illinois University-Edwardsville			
IDEA State Personnel Development Grant FY14	84.027	763944	\$ 8,668
IDEA State Personnel Development Grant FY15	84.027	763944-003	<u>12,404</u>
			<u>21,072</u>
Passed-Through the University of California			
<i>National Writing Project</i>			
Eastern Illinois Writing Project 2014	84.367D	08-IL05-SEED2012	6,436
Eastern Illinois Writing Project - Leadership Grant	84.367D	08-IL05-SEED2012	<u>9,949</u>
			<u>16,385</u>
Improving Teacher Quality			
Race to the Top III	84.367	N/A	78,850
Race to the Top III	84.367A	N/A	8,842
Race to the Top III	84.367A	N/A	6,850
Race to the Top - Early Learning Challenge	84.412A	2014-4999-00-6510801651	<u>39,052</u>
			<u>133,594</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>171,051</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>			
<i>Block Grants for Preventions and Treatment of Substance Abuse</i>	93.667		3,093
Illinois Higher Education Prevention	93.959	FCSTP01851	<u>154,554</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>157,647</u>
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
<i>Promotion of the Humanities Professional Development</i>			
Chaucer's Canterbury Tales	45.163	FV-50363-13	39,565
<i>Promotion of the Humanities Public Program</i>			
Back to Books	45.310	14-4143	2,138
Women of Two World's	45.119	GR_5207_00	<u>2,950</u>
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			<u>44,653</u>
<u>LIBRARY OF CONGRESS</u>			
<i>EIU Teaching with Primary Sources</i>			
TOTAL LIBRARY OF CONGRESS		GA070019	<u>135,340</u>
			<u>135,340</u>
Total Other Programs			<u>508,691</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 73,773,354</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
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2015**

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, 2015. 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:

IDEA	Individuals with Disabilities Education Act
IOS	Integrative Organismal Systems
LSU	Louisiana State University
MRI	Major Research Instrumentation
RUI	Research in Undergraduate Institutions
IWRC	International Wildlife Rehabilitation Council

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting.

3. STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY

The University administered the federal Perkins Loan Program CFDA#84.038 during the year ended June 30, 2015:

Outstanding balance, July 1, 2014	<u>\$ 6,735,739</u>
Additions:	
Interest income	100,176
Other income	20,648
Total	<u>120,824</u>
Deductions:	
Loans canceled or written-off	100,663
Administrative expenses	25,200
Total	<u>125,863</u>
Outstanding balance, June 30, 2015	<u>\$ 6,730,700</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, 2015**

4. MAJOR PROGRAMS

The following federal program expenditures comprise major program expenditures under OMB Circular A-133 for the year ended June 30, 2015:

Major program expenditures:	
Student Financial Aid Cluster	\$71,225,588
Non-major program expenditures	<u>2,547,766</u>
Total federal expenditures	<u>\$73,773,354</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 - \$139,611 (Federal CFDA #93.596), Child Care Development Block Grant - \$76,265 (Federal CFDA #93.575), Temporary Assistance For Needy Families - \$345,146 (Federal CFDA #93.558) and Social Services Block Grant - \$3,093 (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 \$18,056 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, 2015**

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

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 Position 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 Position, except as noted below:

Total expenditures as shown on the Schedule of Expenditures of Federal Awards	\$73,773,354
Add:	
Direct state grants/contracts	188,746
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)	(6,730,700)
Direct loans included in the Schedule of Expenditures of Federal Awards not included in the financial statements	(50,391,771)
Noncash expenditures included in the Schedule of Expenditures of Federal Awards not included in the financial statements	<u>(564,115)</u>
Total federal and state grants and contracts revenues shown on the Statement of Revenues, Expenses and Changes in Net Position	<u>\$16,275,514</u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2015
 Fourteen Months Ended August 31, 2015**

	<u>Appropriations</u> <u>(Net after Transfers)</u>	<u>Expenditures</u> <u>Through</u> <u>June 30, 2015</u>	<u>Lapse Period</u> <u>Expenditures</u> <u>7/1 - 8/31/15</u>	<u>Total</u> <u>Expenditures</u>	<u>Balances</u> <u>Lapsed</u>	<u>Balances</u> <u>Reappropriated</u> <u>July 1, 2015</u>
<u>Public Acts 98-0678 and 98-0675</u>						
EDUCATION ASSISTANCE FUND - 007						
Personal Services	\$ 40,922,800	\$ 40,922,800	\$ -	\$ 40,922,800	\$ -	\$ -
Contractual Services	1,270,800	1,270,800	-	1,270,800	-	-
Equipment	488,800	488,800	-	488,800	-	-
Telecommunications	293,300	220,458	-	220,458	72,842	-
	<u>42,975,700</u>	<u>42,902,858</u>	<u>-</u>	<u>42,902,858</u>	<u>72,842</u>	<u>-</u>
Total Education Assistance Fund - 007						
CAPITAL DEVELOPMENT FUND - 141						
Purchase equipment and complete renovation of Doudna Fine Arts Center	487,348	487,348	-	487,348	-	-
	<u>487,348</u>	<u>487,348</u>	<u>-</u>	<u>487,348</u>	<u>-</u>	<u>-</u>
Total Capital Development Fund - 141						
STATE COLLEGE & UNIVERSITY TRUST FUND - 417						
Scholarship Grant Awards	21,000	21,000	-	21,000	-	-
	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>	<u>-</u>	<u>-</u>
Totals - All appropriated funds	<u>\$ 43,484,048</u>	<u>\$ 43,411,206</u>	<u>\$ -</u>	<u>\$ 43,411,206</u>	<u>\$ 72,842</u>	<u>\$ -</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 employees and vendors.

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

	Fiscal Year	
	2015 P.A. 98-0678 and P.A. 98-0675	2014 P.A. 98-0035 and P.A. 98-0050
EDUCATION ASSISTANCE FUND - 007		
Appropriations (net of transfers)	\$ 42,975,700	\$ 44,078,100
Education Assistance Fund expenditures		
General operations	<u>42,902,858</u>	<u>44,078,100</u>
Lapsed balances	<u>\$ 72,842</u>	<u>\$ -</u>
CAPITAL DEVELOPMENT FUND - 141		
Appropriations (net of transfers)	\$ 487,348	\$ 957,232
Capital Development Fund expenditures		
Fine Arts renovation *	<u>487,348</u>	<u>469,885</u>
Balances reappropriated	<u>\$ -</u>	<u>\$ 487,347</u>
STATE COLLEGE & UNIVERSITY TRUST - 417		
Appropriations (net of transfers)	\$ 21,000	\$ 5,000
State College & University Trust expenditures		
Scholarships	<u>21,000</u>	<u>5,000</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
Grand total, all funds		
Appropriations (net of transfers)	\$ 43,484,048	\$ 45,040,332
Expenditures	<u>43,411,206</u>	<u>44,552,985</u>
Lapsed balances	<u>\$ 72,842</u>	<u>\$ -</u>
Balances reappropriated	<u>\$ -</u>	<u>\$ 487,347</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 employees and vendors.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SIGNIFICANT LAPSE PERIOD EXPENDITURES
For the Year Ended June 30, 2015**

There were no expenditures incurred during the lapse period.

SCHEDULE 5

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF UNIVERSITY'S INCOME FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES
For the Years Ended June 30, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
INCOME FUND		
Revenues		
Tuition	\$ 67,079,967	\$ 71,747,444
Service fees	250,959	274,430
Fines and penalties	45,979	100,164
Interest income	265	237
Other	505,966	317,116
	<u>67,883,136</u>	<u>72,439,391</u>
Expenses		
Personal services	36,239,528	40,665,801
FICA - Medicare	1,657,135	1,684,295
Group insurance	1,268,648	1,260,155
Compensated absences	(565,554)	(1,554,550)
Contractual services	9,938,148	12,535,634
Travel	670,128	994,948
Commodities	1,285,679	1,299,728
Awards, grants, and matching funds	6,764,206	5,069,264
Permanent improvements	786,440	1,070,708
Equipment and library books	1,472,441	895,751
Telecommunications	238,357	197,854
Operation of automotive equipment	123,416	194,644
Student awards/tuition waived	12,288,162	11,468,058
	<u>72,166,734</u>	<u>75,782,290</u>
Excess (deficiency) of revenues over expenses	<u>\$ (4,283,598)</u>	<u>\$ (3,342,899)</u>

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2015**

	<u>6/30/2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>6/30/2015</u>
Capital assets not being depreciated					
Land and land improvements	\$ 3,007,015	\$ -	\$ -	\$ -	\$ 3,007,015
Capitalized collections	207,146	-	-	-	207,146
Construction in progress	79,036,069	10,751,401	28,332	(5,296,568)	84,462,570
Total capital assets not being depreciated	82,250,230	10,751,401	28,332	(5,296,568)	87,676,731
Capital assets being depreciated					
Site improvements	22,127,875	276,844	-	774,601	23,179,320
Building and building improvements	343,206,263	-	-	4,490,272	347,696,535
Equipment	72,392,521	4,029,631	1,608,920	226,673	75,039,905
Total capital assets being depreciated	437,726,659	4,306,475	1,608,920	5,491,546	445,915,760
Less accumulated depreciation					
Site improvements	14,576,931	1,295,663	-	-	15,872,594
Buildings and building improvements	147,706,891	9,778,945	-	-	157,485,836
Equipment	61,141,396	5,083,861	1,596,420	194,978	64,823,815
Total accumulated depreciation	223,425,218	16,158,469	1,596,420	194,978	238,182,245
Total capital assets being depreciated, net	214,301,441	(11,851,994)	12,500	5,296,568	207,733,515
Intangible assets being amortized					
Software	380,146	-	-	-	380,146
Less accumulated amortization	380,146	-	-	-	380,146
Total intangible assets being amortized, net	-	-	-	-	-
Capital assets, net	\$ 296,551,671	\$ (1,100,593)	\$ 40,832	\$ -	\$ 295,410,246

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>2015</u>	<u>2014</u>
CASH AND CASH EQUIVALENTS		
Petty Cash Funds	\$ 28,269	\$ 28,560
The Illinois Funds	37,985,891	45,376,706
Checking accounts		
First Mid-Illinois Bank & Trust, Charleston, Illinois	<u>119,248</u>	<u>37,087</u>
Total cash and cash equivalents	<u>\$ 38,133,408</u>	<u>\$ 45,442,353</u>

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

Investments are as follows as of June 30:

	<u>2015</u>	<u>2014</u>
INVESTMENTS		
Certificate of deposit	\$ 241,562	\$ 485,000
Mutual funds	2,391,763	1,531,114
Farm assets	<u>2,671,492</u>	<u>-</u>
Total investments	<u>\$ 5,304,817</u>	<u>\$ 2,016,114</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE ACCOUNTS
For the Years Ended June 30, 2015 and 2014**

	2015	2014	Increase (Decrease)	Percentage Change
Operating Revenues:				
Student tuition and fees	\$ 54,735,045	\$ 63,167,723	\$ (8,432,678)	-13%
Federal grants and contracts	663,975	990,663	(326,688)	-33% (A)
State grants and contracts	1,844,961	1,898,853	(53,892)	-3%
Local grants and contracts	148,262	131,272	16,990	13%
Private grants and contracts	916,694	1,007,671	(90,977)	-9%
Sales and services of educational departments	4,133,129	4,254,838	(121,709)	-3%
Auxiliary enterprises	36,783,016	40,552,326	(3,769,310)	-9%
Other operating revenues	2,744,978	3,204,723	(459,745)	-14%
Operating Expenses:				
Educational and general				
Instruction	103,104,753	105,431,850	(2,327,097)	-2%
Research	1,262,844	1,257,753	5,091	1%
Public service	4,760,445	5,375,793	(615,348)	-11%
Academic support	16,376,944	16,998,586	(621,642)	-4%
Student services	24,097,730	24,276,044	(178,314)	-1%
Institutional support	17,728,272	19,506,139	(1,777,867)	-9%
Operations of maintenance of plant	15,964,693	17,302,802	(1,338,109)	-8%
Student aid	11,369,344	12,081,401	(712,057)	-6%
Auxiliary enterprises	31,264,105	32,070,844	(806,739)	-3%
Depreciation expense	16,158,469	15,848,110	310,359	2%
Nonoperating Revenues (Expenses):				
State appropriations	42,923,858	44,083,100	(1,159,242)	-3%
Payments on behalf of the University	69,150,918	66,343,635	2,807,283	4%
Gifts	1,867,026	2,017,081	(150,055)	-7%
Investment income (net)	97,421	63,305	34,116	54%
Net increase (decrease) in fair value of investments	(97,373)	145,796	(243,169)	-167% (B)
Interest on capital asset-related debt	(2,149,828)	(2,548,628)	398,800	-16%
Nonoperating grants and contracts	23,044,087	24,053,363	(1,009,276)	-4%
Amortization of bond costs, premiums, and discounts	(97,728)	(71,922)	(25,806)	36%
Payments to the Foundation	(15,579)	(75,315)	59,736	-79%
Loss on disposal of capital assets	(35,832)	(265,462)	229,630	-87% (C)
Other nonoperating revenues (expenses)	1,602,437	1,610,537	(8,100)	-1%
Other Changes in Net Assets:				
Capital appropriations	514,755	442,478	72,277	16%
Additions to permanent endowments	3,705,666	-	3,705,666	0% (D)
Capital grants and gifts	15,000	155,000	(140,000)	-90%
Transfers from Capital Development Board	958,332	59,298	899,034	1516% (E)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE
ACCOUNTS
For the Year Ended June 30, 2015**

All variances greater than \$200,000 and more than 20% from Fiscal Year 2014 are discussed below. Refer to the Analysis of Significant Variations in Revenue and Expense Accounts on page 41 for the actual dollar changes.

Explanations of significant variances:

- (A) Federal grants and contracts – The University decided not to renew its sponsorship of the Peace Meal Senior Nutrition Program as of September 30, 2013. The Program was a combination of federal, state, local, and private grants.
- (B) Net increase (decrease) in fair value of investments – Fluctuation depends on market values of investments.
- (C) Loss on disposal of capital assets – Disposal of equipment decreased significantly in Fiscal Year 2015 and the remaining book value of such assets was much less than the disposed assets in Fiscal Year 2014.
- (D) Additions to permanent endowments – A transfer was received from the University's Foundation during Fiscal Year 2015.
- (E) Transfers from Capital Development Board – The increase is due to increased 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, 2015 AND 2014**

	2015	2014	Increase (Decrease)	Percentage Change
Assets:				
Current assets:				
Cash and cash equivalents	\$ 32,751,600	\$ 41,227,217	\$ (8,475,617)	-21% (A)
Restricted cash and cash equivalents	5,381,808	4,215,136	1,166,672	28% (B)
Short-term investments	241,562	485,000	(243,438)	-50% (C)
Restricted short-term investments	42,825	26,777	16,048	60%
Accounts receivable, net of allowance	14,887,281	14,822,489	64,792	1%
State appropriation receivable	5,528,937	5,832,389	(303,452)	-5%
Interest receivable	302	1,367	(1,065)	-78%
Inventories	1,869,645	2,023,947	(154,302)	-8%
Notes receivable, current portion, net	950,205	974,467	(24,262)	-2%
Other assets	718,999	950,402	(231,403)	-24% (D)
Noncurrent assets:				
Notes receivable, less current portion	5,489,995	5,576,972	(86,977)	-2%
Endowment investments	5,020,430	1,504,337	3,516,093	234% (E)
Other long-term assets	556,391	593,732	(37,341)	-6%
Capital assets, net of accumulated depreciation	295,410,246	296,551,671	(1,141,425)	-1%
Deferred outflows of resources	230,767	231,925	(1,158)	-1%
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	11,246,796	11,980,008	(733,212)	-6%
Deferred revenues	4,695,607	4,288,999	406,608	9%
Long-term liabilities, current portion	9,584,154	9,164,249	419,905	5%
Noncurrent liabilities:				
Long term liabilities, less current portion	104,706,462	112,237,621	(7,531,159)	-7%
Federal loan program contributions refundable	5,751,118	5,755,349	(4,231)	-1%

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSETS AND LIABILITY
ACCOUNTS
For the Year Ended June 30, 2015**

All variances greater than \$200,000 and more than 20% from Fiscal Year 2014 are discussed below. Refer to the Analysis of Significant Variations in Asset and Liability Accounts on page 43 for the actual dollar changes.

Explanations of significant variances:

- (A) Cash and cash equivalents – Lower revenues due to declining enrollment required the University to use its cash.
- (B) Restricted cash and cash equivalents – The increase is primarily due to endowments.
- (C) Short-term investments – The University redeemed one of its certificates of deposit.
- (D) Other assets – Summer 2015 tuition/fee waivers deferred between fiscal years and prepaid expenses decreased.
- (E) Endowment investments – The EIU Foundation distributed a trust to the University's endowment during Fiscal Year 2015.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2015**

Accounts receivable are as follows at June 30:

Aging Analysis	<u>2015</u>	<u>2014</u>
Current	\$4,346,830	\$4,599,387
1-180 days past due	2,236,668	2,055,459
181 days past due	2,070,479	2,062,539
Over 1 year past due	<u>16,280,101</u>	<u>13,807,958</u>
	24,934,078	22,525,343
Grants receivable not aged	667,149	552,506
Scholarship receivables not aged	<u>1,920,908</u>	<u>2,184,843</u>
Total accounts receivable	27,522,135	25,262,692
Less: allowance for doubtful accounts	<u>(12,634,854)</u>	<u>(10,440,203)</u>
	<u>\$14,887,281</u>	<u>\$14,822,489</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, 2015, 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 faculty-led study abroad credit courses offered by the University.

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

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

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

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

June 30, 2015

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 6,793,033	\$ (711,603)	\$ 452,429	\$ 6,533,859
Investments	48,080	-	2,492	50,572
Accounts receivable	4,541,134	151,480	777,530	5,470,144
Inventories	142,739	913,831	-	1,056,570
Prepaid expenses	27,577	1,756	275	29,608
Other non-current assets	213,741	60,532	-	274,273
	<u>\$ 11,766,304</u>	<u>\$ 415,996</u>	<u>\$ 1,232,726</u>	<u>\$ 13,415,026</u>
LIABILITIES AND FUND BALANCES				
Accounts payable	\$ 1,754,102	\$ 1,063,208	\$ 77,793	\$ 2,895,103
Accrued payroll	339,609	60,368	7,054	407,031
Security deposits	522,317	-	-	522,317
Accrued compensated absences	949,388	172,670	20,245	1,142,303
Deferred income, room and board	94,962	-	-	94,962
Deferred income, other	44,181	104,574	65,684	214,439
	<u>3,704,559</u>	<u>1,400,820</u>	<u>170,776</u>	<u>5,276,155</u>
Total liabilities				
Fund balances	<u>8,061,745</u>	<u>(984,824)</u>	<u>1,061,950</u>	<u>8,138,871</u>
Total liabilities and fund balances	<u>\$ 11,766,304</u>	<u>\$ 415,996</u>	<u>\$ 1,232,726</u>	<u>\$ 13,415,026</u>

**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, 2015**

	Student Living	Student Facilities	Textbook Rental	Total
Revenues				
Room and board	\$ 26,775,402	\$ -	\$ -	\$ 26,775,402
Duplicating	410	261,016	-	261,426
Bowling and recreation	-	70,715	-	70,715
Merchandise sales	54,539	1,664,579	308,100	2,027,218
Other	245,018	148,675	147,005	540,698
Student fees	503,838	2,031,252	-	2,535,090
Operating fee	-	2,395,033	2,254,931	4,649,964
Desk sales revenue	1,545,626	24,291	-	1,569,917
Games revenue	1,641	-	-	1,641
Subsidy reduction fee	-	46,806	11,739	58,545
Canned drink sales	-	55,732	-	55,732
Vending	256,241	35,872	-	292,113
Service and rental fees	45,452	97,064	47	142,563
Total revenues	29,428,167	6,831,035	2,721,822	38,981,024
Expenditures				
Merchandise	1,296	1,350,481	-	1,351,777
Food	3,504,326	53,417	-	3,557,743
Salaries				
Faculty	1,736,874	100,555	-	1,837,429
Civil service	8,112,412	1,962,767	176,658	10,251,837
Student	1,707,658	221,008	96,650	2,025,316
Resident assistants	972,794	-	-	972,794
Compensated absences	12,622	10,161	238	23,021
Commodities				
Office and administrative supplies	87,429	74,785	13,001	175,215
Household - cleaning supplies	341,426	5,499	-	346,925
Other commodities	495,793	144,255	2,171	642,219
Operation of automotive equipment	73,502	22,382	-	95,884
Travel	13,674	1,171	-	14,845
Contractual services				
Repairs	579,704	99,331	53,733	732,768
Rentals	275,011	1,470	-	276,481
Services	409,111	126,473	66,707	602,291
Insurance	156,411	53,719	6,078	216,208
Operating taxes and fees	192,676	88,347	15,097	296,120
Utilities	4,409,086	1,128,412	21,666	5,559,164
Office and administrative	23,838	294	-	24,132
Other contractual services	1,088,111	195,522	298,777	1,582,410
Equipment	130,864	99,624	670	231,158
Telecommunications charges	162,296	13,084	4,197	179,577
Waivers & scholarships	27,189	83,403	41,366	151,958
Building Improvement	13,868	18,403	-	32,271
Total expenditures	24,527,971	5,854,563	797,009	31,179,543
Excess of revenues over expenditures	\$ 4,900,196	\$ 976,472	\$ 1,924,813	\$ 7,801,481

**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, 2015**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
Fund balances at July 1, 2014	\$ 7,590,932	\$ (57,854)	\$ 1,127,897	\$ 8,660,975
Revenues and other additions				
Operating revenues	<u>29,428,167</u>	<u>6,831,035</u>	<u>2,721,822</u>	<u>38,981,024</u>
Expenditures and other deductions				
Operating expenditures	24,370,617	5,726,375	796,101	30,893,093
Change in compensated absences	12,622	10,161	238	23,021
Equipment	130,864	99,624	670	231,158
Building Improvements	<u>13,868</u>	<u>18,403</u>	<u>-</u>	<u>32,271</u>
Total expenditures and other deductions	<u>24,527,971</u>	<u>5,854,563</u>	<u>797,009</u>	<u>31,179,543</u>
Transfers among funds				
Deductions				
Mandatory transfers				
Debt retirement	(2,969,383)	(1,903,442)	(306,184)	(5,179,009)
Non-mandatory transfers				
Repair and replacement reserve	(750,000)	-	-	(750,000)
Debt Retirement	<u>(710,000)</u>	<u>-</u>	<u>(1,684,576)</u>	<u>(2,394,576)</u>
Total transfers	<u>(4,429,383)</u>	<u>(1,903,442)</u>	<u>(1,990,760)</u>	<u>(8,323,585)</u>
Net increase (decrease) for the year	<u>470,813</u>	<u>(926,970)</u>	<u>(65,947)</u>	<u>(522,104)</u>
Fund balances at June 30, 2015	<u>\$ 8,061,745</u>	<u>\$ (984,824)</u>	<u>\$ 1,061,950</u>	<u>\$ 8,138,871</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2015**

	Student Living	Student Facilities	Textbook Rental	Total
ASSETS				
RENEWAL AND REPLACEMENT				
Cash and temporary cash investments	\$ 1,620,018	\$ 1,769,643	\$ 345,003	\$ 3,734,664
Investments	5,111	9,816	1,897	16,824
Total renewal and replacement	<u>1,625,129</u>	<u>1,779,459</u>	<u>346,900</u>	<u>3,751,488</u>
RETIREMENT OF INDEBTEDNESS				
Bond and interest sinking fund				
Cash and temporary investments	(886,765)	(976,985)	2,132,801	269,051
Accounts receivable	1,672,103	1,028,306	77,528	2,777,937
Investments	-	-	11,728	11,728
Bond issuance costs				
Other assets	5,844	4,138	-	9,982
Total retirement of indebtedness	<u>791,182</u>	<u>55,459</u>	<u>2,222,057</u>	<u>3,068,698</u>
INVESTMENT IN PLANT				
Bond discount	66,229	44,358	9,342	119,929
Land	118,981	-	-	118,981
Building and site improvements	96,752,625	40,130,411	3,740,771	140,623,807
Equipment	1,227,451	952,736	9,242,943	11,423,130
Accumulated depreciation	(57,587,486)	(25,027,993)	(8,506,778)	(91,122,257)
Construction in progress	1,804,699	15,258	-	1,819,957
Total investment in plant	<u>42,382,499</u>	<u>16,114,770</u>	<u>4,486,278</u>	<u>62,983,547</u>
Total assets	<u>\$ 44,798,810</u>	<u>\$ 17,949,688</u>	<u>\$ 7,055,235</u>	<u>\$ 69,803,733</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2015**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
LIABILITIES AND FUND BALANCES				
RENEWAL AND REPLACEMENT				
Accounts payable	\$ 49,612	\$ -	\$ -	\$ 49,612
Renewal and replacement reserve	1,575,517	1,779,459	346,900	3,701,876
Total renewal and replacement	<u>1,625,129</u>	<u>1,779,459</u>	<u>346,900</u>	<u>3,751,488</u>
RETIREMENT OF INDEBTEDNESS				
Accounts payable	75,338	51,321	48,778	175,437
Bond and interest sinking fund reserve	710,000	-	2,173,279	2,883,279
Bond issuance costs	5,844	4,138	-	9,982
Total retirement of indebtedness	<u>791,182</u>	<u>55,459</u>	<u>2,222,057</u>	<u>3,068,698</u>
INVESTMENT IN PLANT				
Revenue bonds outstanding	7,028,873	4,826,127	3,615,000	15,470,000
Bond premium	30,961	21,777	-	52,738
Net investment in plant	35,322,665	11,266,866	871,278	47,460,809
Total investment in plant	<u>42,382,499</u>	<u>16,114,770</u>	<u>4,486,278</u>	<u>62,983,547</u>
Total liabilities and fund balances	<u>\$ 44,798,810</u>	<u>\$ 17,949,688</u>	<u>\$ 7,055,235</u>	<u>\$ 69,803,733</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, 2015**

	Student Living	Student Facilities	Textbook Rental	Total
RENEWAL AND REPLACEMENT				
Fund balances at July 1, 2014	\$ 3,276,861	\$ 1,816,096	\$ 231,968	\$ 5,324,925
Non-mandatory transfers - current	750,000	-	1,684,576	2,434,576
Non-mandatory transfers - Project Directors' accounts	-	-	-	-
Repair expenditures	(2,451,344)	(36,637)	-	(2,487,981)
Textbook expenditures	-	-	(1,569,644)	(1,569,644)
Fund balances at June 30, 2015	<u>\$ 1,575,517</u>	<u>\$ 1,779,459</u>	<u>\$ 346,900</u>	<u>\$ 3,701,876</u>
RETIREMENT OF INDEBTEDNESS				
BOND AND INTEREST SINKING FUND				
Fund balances at July 1, 2014	\$ -	\$ -	\$ 2,173,279	\$ 2,173,279
Mandatory transfer from current fund	2,969,383	1,903,442	306,184	5,179,009
Non-mandatory transfer from current fund	710,000	-	-	710,000
Debt retirement principal	(2,613,404)	(1,661,596)	(110,000)	(4,385,000)
Debt retirement interest	(355,979)	(241,846)	(196,184)	(794,009)
Fund balances at June 30, 2015	<u>710,000</u>	<u>-</u>	<u>2,173,279</u>	<u>2,883,279</u>
BOND ISSUANCE COSTS				
Fund balances at July 1, 2014	9,992	6,791	-	16,783
Bond closing costs	(4,148)	(2,653)	-	(6,801)
Fund balances at June 30, 2015	<u>5,844</u>	<u>4,138</u>	<u>-</u>	<u>9,982</u>
Total retirement of indebtedness - June 30, 2015	<u>\$ 715,844</u>	<u>\$ 4,138</u>	<u>\$ 2,173,279</u>	<u>\$ 2,893,261</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, 2015**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
INVESTMENT IN PLANT				
Fund balances at July 1, 2014	\$ 33,612,187	\$ 10,855,773	\$ 1,058,673	\$ 45,526,633
Equipment purchased (net of deletions)	34,803	66,976	1,569,644	1,671,423
Buildings/sites (net of deletions)	2,189,796	44,954	-	2,234,750
Gain (loss) on disposal	(28,276)	5,000	-	(23,276)
Depreciation	(3,055,063)	(1,335,451)	(1,865,950)	(6,256,464)
Debt retirement - principal payment	2,613,404	1,661,596	110,000	4,385,000
Bond discount expense	(71,921)	(49,417)	(1,089)	(122,427)
Bond premium amortization	27,735	17,435	-	45,170
Fund balances at June 30, 2015	<u>\$ 35,322,665</u>	<u>\$ 11,266,866</u>	<u>\$ 871,278</u>	<u>\$ 47,460,809</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF CURRENT FUNDS (UNRESTRICTED)
BALANCE SHEET BY ENTITY
June 30, 2015**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
ASSETS			
CURRENT FUNDS			
Cash and temporary cash investments	\$ 149,782	\$ -	\$ 149,782
Accounts receivable	187,917	-	187,917
Investments	2,551	-	2,551
Prepaid	12,446	-	12,446
Total current funds	<u>352,696</u>	<u>-</u>	<u>352,696</u>
PLANT FUNDS			
Cash and temporary cash investments	433,561	-	433,561
Investments	603	-	603
Building and site improvements	4,113,779	-	4,113,779
Land	1,248,812	-	1,248,812
Equipment	66,399	8,455	74,854
Accumulated depreciation	(3,197,305)	(8,455)	(3,205,760)
Construction in progress	1,871,735	-	1,871,735
Total plant funds	<u>4,537,584</u>	<u>-</u>	<u>4,537,584</u>
Total assets	<u>\$ 4,890,280</u>	<u>\$ -</u>	<u>\$ 4,890,280</u>
LIABILITIES AND FUND BALANCES			
CURRENT FUNDS			
Accounts payable	\$ 7,107	\$ -	\$ 7,107
Accrued payroll	15,912	-	15,912
Fund balances	329,677	-	329,677
Total current funds	<u>352,696</u>	<u>-</u>	<u>352,696</u>
PLANT FUNDS			
Non-indentured reserves	434,164	-	434,164
Net investment in plant	4,103,420	-	4,103,420
Total plant funds	<u>4,537,584</u>	<u>-</u>	<u>4,537,584</u>
Total liabilities and fund balances	<u>\$ 4,890,280</u>	<u>\$ -</u>	<u>\$ 4,890,280</u>

**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, 2015**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
REVENUES			
Sales, services - enterprises	\$ 628,557	\$ -	\$ 628,557
Fines and penalties	258,098	-	258,098
Other income	50,000	-	50,000
Total revenues	<u>936,655</u>	<u>-</u>	<u>936,655</u>
EXPENDITURES			
Salaries	353,563	-	353,563
Other expenses	94,071	-	94,071
Contractual services	124,042	-	124,042
Commodities	16,129	-	16,129
Total expenditures	<u>587,805</u>	<u>-</u>	<u>587,805</u>
Revenues over expenditures	<u>\$ 348,850</u>	<u>\$ -</u>	<u>\$ 348,850</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, 2015**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
Fund balances at July 1, 2014	<u>\$ 574,593</u>	<u>-</u>	<u>\$ 574,593</u>
Revenues and other additions			
Operating revenues	<u>936,655</u>	<u>-</u>	<u>936,655</u>
Total revenues and other additions	<u>936,655</u>	<u>-</u>	<u>936,655</u>
Expenditures and other deductions			
Operating expenditures	<u>587,805</u>	<u>-</u>	<u>587,805</u>
Non-mandatory transfers	<u>593,766</u>	<u>-</u>	<u>593,766</u>
Total expenditures and other deductions	<u>1,181,571</u>	<u>-</u>	<u>1,181,571</u>
Net decrease for the year	<u>(244,916)</u>	<u>-</u>	<u>(244,916)</u>
Fund balances at June 30, 2015	<u><u>\$ 329,677</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 329,677</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, 2015**

	Student/Staff Programs	Regional Services	Total
NON-INDENTURED RESERVES			
Fund balances at July 1, 2014	\$ 199,649	\$ -	\$ 199,649
Reserve additions			
Plant funds	323,900	-	323,900
Total addition	323,900	-	323,900
Reserve deductions			
Repairs and maintenance	-	-	-
Permanent improvements	89,385	-	89,385
Total reductions	89,385	-	89,385
Fund balances at June 30, 2015	\$ 434,164	\$ -	\$ 434,164
INVESTMENT IN PLANT			
Fund balances at July 1, 2014	\$ 4,089,917	\$ -	\$ 4,089,917
Plant additions			
Current funds	80,495	-	80,495
Reserve funds	82,385	-	82,385
Total additions	162,880	-	162,880
Plant reduction			
Property disposals	53	-	53
Depreciation	149,324	-	149,324
Total reduction	149,377	-	149,377
Fund balances at June 30, 2015	\$ 4,103,420	\$ -	\$ 4,103,420

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS
 STATEMENT OF CURRENT FUNDS
 BALANCE SHEET BY ENTITY
 June 30, 2015

	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	\$ 3,683,583	\$ 42,989	\$ 6,741,723	\$ 146,264	\$ 119,030	\$ -	\$ 414,204	\$ 119,679	\$ 166,680	\$ 11,434,152
Accrued interest receivable	-	-	302	-	-	-	-	-	-	302
Accounts receivable (net of allowance)	3,956	34,195	8,951	64,897	5,788	23,149	74,389	95	333,697	549,117
Inventories	12,124	-	786,584	1,931	-	-	-	-	-	800,639
Prepaid expense and other assets	40,409	-	22,714	32,012	1,715	-	795	475	5,993	104,113
Total current funds	<u>3,740,072</u>	<u>77,184</u>	<u>7,560,274</u>	<u>245,104</u>	<u>126,533</u>	<u>23,149</u>	<u>489,388</u>	<u>120,249</u>	<u>506,370</u>	<u>12,888,323</u>
PLANT FUNDS										
Temporary cash investments	7,348,130	-	4,162,693	121,651	59,046	-	45	-	40,879	11,732,444
Accounts receivable	125,625	-	520,000	-	-	-	-	-	-	645,625
Bond discount	58,943	-	-	-	-	-	-	-	-	58,943
Buildings and improvements	20,868,273	-	19,760,532	100,668	13,183	-	95,950	93,146	-	40,931,752
Equipment	1,910,727	34,756	3,099,574	26,480	108,889	-	22,955	20,687	8,323	5,232,391
Construction in progress	2,492,799	-	74,210,076	-	2,000	-	-	35,000	-	76,739,875
Accumulated depreciation	(6,840,931)	(33,756)	(6,198,767)	(45,007)	(86,134)	-	(30,303)	(52,638)	(8,323)	(13,295,859)
Other assets	13,971	-	-	-	-	-	-	-	-	13,971
Total plant funds	<u>25,977,537</u>	<u>1,000</u>	<u>95,554,108</u>	<u>203,792</u>	<u>96,984</u>	<u>-</u>	<u>88,647</u>	<u>96,195</u>	<u>40,879</u>	<u>122,059,142</u>
Total assets	<u>\$ 29,717,609</u>	<u>\$ 78,184</u>	<u>\$ 103,114,382</u>	<u>\$ 448,896</u>	<u>\$ 223,517</u>	<u>\$ 23,149</u>	<u>\$ 578,035</u>	<u>\$ 216,444</u>	<u>\$ 547,249</u>	<u>\$ 134,947,465</u>
LIABILITIES AND FUND BALANCES										
CURRENT FUNDS										
Accounts payable and accrued expenses	\$ 588,704	\$ 82	\$ 2,075,811	\$ 17,292	\$ 1,290	\$ 1,831	\$ 14,600	\$ 837	\$ 3,974	\$ 2,704,421
Accrued payroll	22,539	600	192,669	4,236	5,141	-	14,232	-	3,960	243,377
Accrued compensated absences	-	-	248,634	-	-	-	-	-	-	248,634
Deferred income	247,459	3,738	-	-	7,733	11,817	222,596	-	159,930	653,273
Total liabilities - current funds	<u>858,702</u>	<u>4,420</u>	<u>2,517,114</u>	<u>21,528</u>	<u>14,164</u>	<u>13,648</u>	<u>251,428</u>	<u>837</u>	<u>167,864</u>	<u>3,849,705</u>
Fund balances										
Current unrestricted	2,881,370	72,764	5,043,160	223,576	112,369	9,501	237,960	119,412	338,506	9,038,618
Total current funds	<u>3,740,072</u>	<u>77,184</u>	<u>7,560,274</u>	<u>245,104</u>	<u>126,533</u>	<u>23,149</u>	<u>489,388</u>	<u>120,249</u>	<u>506,370</u>	<u>12,888,323</u>
PLANT FUNDS										
Accounts Payable	81,013	-	1,548,602	-	-	-	-	-	-	1,629,615
Certificates of participation payable	7,390,000	-	80,925,000	-	-	-	-	-	-	88,315,000
Total liabilities - plant funds	<u>7,471,013</u>	<u>-</u>	<u>82,473,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,944,615</u>
Fund balances										
Non-indentured reserve	114,577	-	940,590	121,651	59,046	-	45	-	40,879	1,276,788
Net investment in plant	11,225,436	1,000	10,466,415	82,141	37,938	-	88,602	96,195	-	21,997,727
Bond issuance costs	13,971	-	-	-	-	-	-	-	-	13,971
Construction reserve	1,088,276	-	1,673,501	-	-	-	-	-	-	2,761,777
Other Reserves	6,064,264	-	-	-	-	-	-	-	-	6,064,264
Total fund balances	<u>18,506,524</u>	<u>1,000</u>	<u>13,080,506</u>	<u>203,792</u>	<u>96,984</u>	<u>-</u>	<u>88,647</u>	<u>96,195</u>	<u>40,879</u>	<u>32,114,527</u>
Total plant funds	<u>25,977,537</u>	<u>1,000</u>	<u>95,554,108</u>	<u>203,792</u>	<u>96,984</u>	<u>-</u>	<u>88,647</u>	<u>96,195</u>	<u>40,879</u>	<u>122,059,142</u>
Total liabilities and fund balances	<u>\$ 29,717,609</u>	<u>\$ 78,184</u>	<u>\$ 103,114,382</u>	<u>\$ 448,896</u>	<u>\$ 223,517</u>	<u>\$ 23,149</u>	<u>\$ 578,035</u>	<u>\$ 216,444</u>	<u>\$ 547,249</u>	<u>\$ 134,947,465</u>

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, 2015

	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	\$ 11,806,595	\$ 264,303	\$ -	\$ 138,830	\$ -	\$ -	\$ -	\$ -	\$ 1,145,036	\$ 13,354,764
Federal grants and contracts	-	-	-	-	2,529	-	-	134,113	-	136,642
State grants and contracts	-	-	-	-	-	-	-	149,651	-	149,651
Private gifts, grants, and contracts	348,522	-	-	197,373	-	-	7,464	10,653	-	564,012
Educational activities	1,973,733	454	-	417,350	441,284	-	1,293,371	-	-	4,126,192
Other additions	1,762,518	4,675	1,602,585	70,174	11,321	393,291	10,827	-	89	3,855,480
Total revenues and other additions	15,891,368	269,432	1,602,585	823,727	455,134	393,291	1,311,662	294,417	1,145,125	22,186,741
EXPENDITURES										
Educational and general										
Instruction	-	241,728	-	147,748	13,463	386,189	-	-	1,385,649	2,174,777
Public service	-	-	-	285,883	459,640	-	1,305,425	-	-	2,050,948
Academic support	-	11,432	-	236,589	2,918	-	35,520	71,344	-	357,803
Student services	12,406,544	-	-	32,876	1,221	-	-	89,115	-	12,529,756
Institutional support	-	-	(5,612,192)	67,187	-	-	-	109,956	-	(5,435,049)
Operation and maintenance of plant	528,885	-	-	-	38,661	-	-	-	-	567,546
Scholarships and fellowships	1,526,242	-	-	-	-	-	-	-	-	1,526,242
Total educational and general expenditures	14,461,671	253,160	(5,612,192)	770,283	515,903	386,189	1,340,945	270,415	1,385,649	13,772,023
TRANSFERS AND OTHER ADDITIONS (DEDUCTIONS)										
Mandatory transfers										
Principal	(328,750)	-	(1,892,500)	-	-	-	-	-	-	(2,221,250)
Interest	(311,763)	-	(4,638,397)	-	-	-	-	-	-	(4,950,160)
Student aid matching grants	207,229	-	-	-	-	-	-	-	-	207,229
Total mandatory transfers	(433,284)	-	(6,530,897)	-	-	-	-	-	-	(6,964,181)
Non-mandatory transfers										
Renewal and replacement	-	-	(45,066)	(27,468)	(2,895)	-	-	-	-	(75,429)
Reserve	-	-	-	-	-	-	-	-	-	-
Excess local funds	-	-	(94,330)	-	-	-	-	-	-	(94,330)
Transfers, other	-	-	(65,986)	-	-	-	(4,046)	-	-	(70,032)
Total non-mandatory transfers	-	-	(205,382)	(27,468)	(2,895)	-	(4,046)	-	-	(239,791)
NET INCREASE (DECREASE) FOR THE YEAR	996,413	16,272	478,498	25,976	(63,664)	7,102	(33,329)	24,002	(240,524)	1,210,746
FUND BALANCES (DEFICIT) AT JULY 1, 2014	1,884,957	56,492	4,564,662	197,600	176,033	2,399	271,289	95,410	579,030	7,827,872
FUND BALANCES AT JUNE 30, 2015	\$ 2,881,370	\$ 72,764	\$ 5,043,160	\$ 223,576	\$ 112,369	\$ 9,501	\$ 237,960	\$ 119,412	\$ 338,506	\$ 9,038,618

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, 2015

	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, 2014	\$ 119,764	\$ -	\$ 1,270,947	\$ 94,183	\$ 56,364	\$ -	\$ 65	\$ -	\$ 52,542	\$ 1,593,865
Reserve additions										
Current funds	-	-	45,066	27,468	2,895	-	-	-	-	75,429
Other reserve funds	-	-	-	-	-	-	-	-	-	-
Total Additions	-	-	45,066	27,468	2,895	-	-	-	-	75,429
Reserve deductions										
Non-capitalized equipment purchases	5,187	-	114,724	-	213	-	20	-	11,663	131,807
Transfer to Plant Fund	-	-	260,699	-	-	-	-	-	-	260,699
Total Deductions	5,187	-	375,423	-	213	-	20	-	11,663	392,506
Fund balances at June 30, 2015	\$ 114,577	\$ -	\$ 940,590	\$ 121,651	\$ 59,046	\$ -	\$ 45	\$ -	\$ 40,879	\$ 1,276,788
NET INVESTMENT IN PLANT										
Fund balances at July 1, 2014	\$ 9,695,921	\$ 1,000	\$ 5,519,800	\$ 81,848	\$ 44,157	\$ -	\$ 96,893	\$ 100,852	\$ -	\$ 15,540,471
Plant additions										
Current funds	963,695	-	5,925,145	6,496	1,466	-	-	-	-	6,896,802
Other plant funds	-	-	-	-	-	-	-	-	-	-
Non-indentured reserves	-	-	260,699	-	-	-	-	-	-	260,699
Construction Funds	-	-	13,072	-	-	-	-	-	-	13,072
Other Reserves	1,536,269	-	-	-	-	-	-	-	-	1,536,269
Total additions	2,499,964	-	6,198,916	6,496	1,466	-	-	-	-	8,706,842
Plant deductions										
Depreciation	959,400	-	1,252,301	6,203	7,685	-	8,291	4,657	-	2,238,537
Bond premium/discount	11,049	-	-	-	-	-	-	-	-	11,049
Total deductions	970,449	-	1,252,301	6,203	7,685	-	8,291	4,657	-	2,249,586
Fund balances (Deficit) at June 30, 2015	\$ 11,225,436	\$ 1,000	\$ 10,466,415	\$ 82,141	\$ 37,938	\$ -	\$ 88,602	\$ 96,195	\$ -	\$ 21,997,727

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, 2015

	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, 2014	\$ 16,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,591
Additions										
Investment income	-	-	-	-	-	-	-	-	-	-
Build America Bonds subsidy	-	-	-	-	-	-	-	-	-	-
Total additions	-	-	-	-	-	-	-	-	-	-
Deductions										
Amortization of closing costs	2,620	-	-	-	-	-	-	-	-	2,620
Total deductions	2,620	-	-	-	-	-	-	-	-	2,620
Fund balance at June 30, 2015	\$ 13,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,971
CONSTRUCTION RESERVE										
Fund balance at July 1, 2014	\$ 1,088,276	\$ -	\$ 1,689,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,777,857
Additions										
Investment income	-	-	533	-	-	-	-	-	-	533
Total additions	-	-	533	-	-	-	-	-	-	533
Deductions										
Transfer to net investment in plant fund	-	-	13,072	-	-	-	-	-	-	13,072
Transfer to Other Construction Fund	-	-	-	-	-	-	-	-	-	-
Non-capitalized construction expenses	-	-	3,541	-	-	-	-	-	-	3,541
Total deductions	-	-	16,613	-	-	-	-	-	-	16,613
Fund balance at June 30, 2015	\$ 1,088,276	\$ -	\$ 1,673,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,761,777

**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, 2015**

	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, 2014	\$ 7,663,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,663,067
Reserve Additions										
Current Funds	-	-	-	-	-	-	-	-	-	-
Total additions	-	-	-	-	-	-	-	-	-	-
Reserve Deductions										
Non-capitalized Expenses	62,535	-	-	-	-	-	-	-	-	62,535
Transfer to plant funds	1,536,269	-	-	-	-	-	-	-	-	1,536,269
Total deductions	1,598,804	-	-	-	-	-	-	-	-	1,598,804
Fund balance at June 30, 2015	\$ 6,064,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,064,263

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
 June 30, 2015

SCHEDULE 25

	Auxiliary Enterprises - Revenue Bonds			Auxiliary Enterprises - Other	
	Student Living	Student Facilities	Textbook Rental Services	Staff / Student	Regional Services
1. CURRENT AVAILABLE FUNDS					
Cash	\$ 6,793,033	\$ (711,603)	\$ 452,429	\$ 149,782	\$ -
Cash equivalents	48,080	-	2,492	2,551	-
Total current available funds	A. 6,841,113	(711,603)	454,921	152,333	-
2. WORKING CAPITAL ALLOWANCE					
Add					
Highest month's expenditures	4,824,146	1,875,147	450,549	129,415	-
Encumbrances and current liabilities paid in lapse period	421,608	95,466	7,319	23,020	-
Deferred income	139,142	104,379	65,684	-	-
Refundable deposits	522,317	-	-	-	-
Accrued compensated absences	949,388	172,670	20,245	-	-
Working Capital Allowance	B. 6,856,601	2,247,662	543,797	152,435	-
3. CURRENT EXCESS FUNDS					
Deduct B from A	C. \$ (15,488)	\$ (2,959,265)	\$ (88,876)	\$ (102)	\$ -
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, 2015

SCHEDULE 26

	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	\$ 1,467,421	\$ 42,753	\$ 8,958,860	\$ 145,328	\$ 118,354	\$ 411,937	\$ 115,736
Cash equivalents	6,162	236	42,863	935	676	2,267	944
Total current available funds	A. 1,473,583 *	42,989	9,001,723 *	146,263	119,030	414,204	116,680
2. WORKING CAPITAL ALLOWANCE							
Add							
Highest month's expenditures	2,549,035	38,785	7,562,758	104,887	69,239	263,354	370,310
Encumbrances and current liabilities paid in lapse period	485,618	682	1,748,480	21,528	6,431	28,832	7,934
Deferred income	247,459	3,739	-	-	7,733	222,596	159,930
Refundable deposits	-	-	-	-	-	-	-
Accrued compensated absences	-	-	248,634	-	-	-	-
Working Capital Allowance	B. 3,282,112	43,206	9,559,872	126,415	83,403	514,782	538,174
3. CURRENT EXCESS FUNDS							
Deduct B from A	C. \$ (1,808,529)	\$ (217)	\$ (558,149)	\$ 19,848	\$ 35,627	\$ (100,578)	\$ (421,494)
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				\$ 19,848	\$ 35,627		

Cash in the Student Fee Program and Service Departments entities does not match the balance sheets presented on page 59.
 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, 2015

Designated Funds - Auxiliary Activities - Unique Charges Credit Courses					
	Faculty Led International Study Abroad	Outdoor Education	Geology Field Studies Even	Biological Science Field Trips	Total Unique Charges Credit Courses
1. CURRENT AVAILABLE FUNDS					
Cash	\$ 3,199	\$ (780)	\$ (2,409)	\$ (10)	\$ -
Cash equivalents	-	-	-	-	-
Total current available funds	A. 3,199	(780)	(2,409)	(10)	-
2. WORKING CAPITAL ALLOWANCE					
Add					
Highest month's expenditures	-	-	-	-	-
Encumbrances and current liabilities paid in lapse period	1,831	-	-	-	1,831
Deferred income	11,817	-	-	-	11,817
Refundable deposits	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Working Capital Allowance	B. 13,648	-	-	-	13,648
3. CURRENT EXCESS FUNDS					
Deduct B from A	C. \$ (10,449)	\$ (780)	\$ (2,409)	\$ (10)	\$ (13,648)
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, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
Sources		
Federal	\$ 134,113	\$ 143,584
State	149,651	144,570
Other	10,653	12,584
	<u>294,417</u>	<u>300,738</u>
Applications		
Academic support	71,344	64,703
Student services	89,115	137,019
Institutional support	109,956	121,209
	<u>270,415</u>	<u>322,931</u>
Sources over applications	24,002	(22,193)
Fund balance, beginning of year	<u>95,410</u>	<u>117,603</u>
Fund balance, end of year	<u>\$ 119,412</u>	<u>\$ 95,410</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, 2015**

1. Cash and Cash Equivalents Balance	
Enter the June 30 indirect cost entity balance for cash and equivalents	<u>\$ 119,679</u>
2. Allocated Reimbursements	
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed	
\$396,211; enter 30% of this amount	<u>118,863</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	837
Encumbrances	<u>-</u>
Total	<u>837</u>
5. Indirect Cost Carry-forward	
a. Enter the total of items 2, 3 and 4	<u>119,700</u>
Subtract line 5a. from item 1	<u>\$ (21)</u>
If the positive number results, enter here and remit for deposit in the Income Fund	<u>\$ -</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES AND NEW LOANS
For the Year Ended June 30, 2015
(expressed in thousands)**

Schedule A -- Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 73,773	
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>\$ 73,773</u>	

Schedule B -- Total Financial Component

Total operating expenses (from financial statements)	\$ 242,088	
Total nonoperating expenses (from financial statements)	(2,396)	
Total new loans made	52,305	
Amount of federal loan balances	6,731	
Other noncash federal award expenditures	564	
Total Schedule B	<u>\$ 299,292</u>	

Schedule C

		<u>Percent</u>
Total Schedule A	\$ 73,773	24.6%
Total non-federal expenses	<u>225,519</u>	<u>75.4%</u>
Total Schedule B	<u>\$ 299,292</u>	<u>100.0%</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, 2015**

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, 2012, 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 one-time 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, 2015**

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 of 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 its students, faculty, staff and alumni. Prospective students will increasingly identify Eastern as their first choice. This will be accomplished by effectively communicating who Eastern is; 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, 2015**

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/>.

As a result of the Financial Sustainability theme of the Strategic Plan, the Council on University Planning and Budget (CUPB) was tasked with conducting a Program Analysis of each program at the University. Documentation was obtained from each program to help CUPB in assessing relevance to the University's core mission and identifying opportunities for strengthening academic excellence. The work done by CUPB will guide future decision making in four important areas: allocation and reallocation of resources in support of academic excellence, supporting university financial sustainability, strengthening programs that foster sustainable enrollment, and identifying opportunities to decrease costs.

In association with the financial sustainability theme, the University is moving forward with the action of mobilizing transparent, comprehensive budgeting and planning efforts. The first step in this process is the appointment of a Steering Committee for Program Analysis, a university-level committee that has been charged with developing an analysis that will assist the University in making budget decisions for Fiscal Year 2015 and beyond.

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.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Year Ended June 30, 2015**

Location, Address and Head of the Agency

Dr. David M. Glassman, 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, 2015 and 2014**

	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, 2015									
Appropriated funds									
Faculty/administrative	519.3	21.7	12.9	50.6	69.2	33.7	2.8	-	710.2
Civil service	103.4	0.4	1.6	56.0	40.2	88.1	94.4	-	384.1
Student employees	19.7	0.3	5.7	9.5	2.3	3.4	1.1	-	42.0
Total	642.4	22.4	20.2	116.1	111.7	125.2	98.3	-	1,136.3
Non-appropriated funds									
Faculty/administrative	14.1	8.4	13.7	4.8	49.7	3.8	0.7	37.9	133.1
Civil service	12.1	-	16.8	1.0	29.2	16.0	117.4	93.0	285.5
Student employees	7.9	3.6	5.5	3.1	16.1	0.1	37.8	126.0	200.1
Total	34.1	12.0	36.0	8.9	95.0	19.9	155.9	256.9	618.7
Total all funds	676.5	34.4	56.2	125.0	206.7	145.1	254.2	256.9	1,755.0
Year ended June 30, 2014									
Appropriated funds									
Faculty/administrative	552.1	20.8	15.4	52.8	69.0	41.2	4.1	-	755.4
Civil service	115.0	0.1	1.7	59.4	41.5	92.7	99.7	-	410.1
Student employees	21.7	0.7	5.4	9.6	2.4	4.1	2.6	-	46.5
Total	688.8	21.6	22.5	121.8	112.9	138.0	106.4	-	1,212.0
Non-appropriated funds									
Faculty/administrative	12.6	8.0	9.6	4.7	47.2	2.6	0.5	39.3	124.5
Civil service	13.0	-	25.4	0.9	29.7	18.4	120.2	94.6	302.2
Student employees	8.1	2.4	5.1	1.9	17.8	0.1	39.5	130.4	205.3
Total	33.7	10.4	40.1	7.5	94.7	21.1	160.2	264.3	632.0
Total all funds	722.5	32.0	62.6	129.3	207.6	159.1	266.6	264.3	1,844.0

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, 2015 and 2014**

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

	<u>2015</u>	<u>2014</u>
Total education and general expenses/expenditures from current appropriated funds	\$ 42,902,858*	\$ 44,078,100*
Expenses/expenditures from locally held University Income Fund	<u>72,166,734</u>	<u>75,782,290</u>
Total expenses from current appropriated and locally held funds	115,069,592	119,860,390
Full-time equivalent students	÷ <u>7,378</u>	÷ <u>8,060</u>
COST PER FULL-TIME EQUIVALENT STUDENT	\$ <u>15,596</u>	\$ <u>14,871</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, 2015**

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 15	\$2,254,931
Amount of gross sales for Bookstore for FY 15	\$1,569,644
Amount to be paid to the bookstore for FY 15 (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, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
PERFORMANCE INDICATORS		
Degrees conferred	2,456	2,787
Retention rate (fall to fall)	75.0%	76.0%
Graduation rate (6 year)	59.0%	60.0%

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	1,459	1,703
Graduate students	672	681
Extension class	<u>1,209</u>	<u>1,251</u>
Total enrollment	<u><u>3,340</u></u>	<u><u>3,635</u></u>

Fall term

Undergraduate students	6,933	7,614
Graduate students	1,112	1,112
Extension class	<u>868</u>	<u>1,049</u>
Total enrollment	<u><u>8,913</u></u>	<u><u>9,775</u></u>
Full-time equivalent students	<u><u>7,724</u></u>	<u><u>8,481</u></u>

Spring term

Undergraduate students	6,245	6,803
Graduate students	1,083	1,073
Extension class	<u>886</u>	<u>957</u>
Total enrollment	<u><u>8,214</u></u>	<u><u>8,833</u></u>
Full-time equivalent students	<u><u>7,032</u></u>	<u><u>7,638</u></u>

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

	<u><u>7,378</u></u>	<u><u>8,060</u></u>
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**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2015**

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, 2015, 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, 2015.

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 67.
- 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 68.

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, 2015.

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 46-47.
- 13(f) The present financial statements for each accounting entity are presented on Schedules 13-24 within this report at pages 48-63. These entity financial statements should be read in conjunction with the University’s audited financial statements for the year ended June 30, 2015.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2015**

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 64-66.
- 13(h) University management discloses support received by auxiliary enterprises of approximately \$4,983,254 of group insurance expense and \$6,320,261 of retirement plan contributions were paid from State appropriated funds for the year ended June 30, 2015. 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 48-54. 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 46-47.
- 13(j) There were no violations of the bond covenants identified during the financial audit and compliance examination of the Eastern Illinois University for the year ended June 30, 2015.
- 13(k) The University does not currently have any non-instructional facilities reserves established by the University's Board of Trustees.

University Related Organizations (UROs)

- 13(l) The University has two UROs, the Eastern Illinois University Foundation and the Eastern Illinois University Alumni Association, Inc. The University does not have any "Independent Organizations" under Section VII of the University Guidelines.
- 13(m) A summary of Eastern Illinois University Foundation payments to the University for services provided by the University is presented within this report at page 82. 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 83.
- 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 82. 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 83.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2015**

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 82. A disclosure of the cumulative amount of unreimbursed subsidies to the Eastern Illinois University Alumni Association, Inc. is presented within this report at page 83.
- 13(p) Neither the Eastern Illinois University Foundation nor the Eastern Illinois University Alumni Association, Inc. had any debt financing at June 30, 2015.

Other Topics

- 13(q) The Comparative Schedule of Cash and Cash Equivalents is presented on Schedule 7 within this report at page 39. The Comparative Schedule of Investments is presented on Schedule 8 within this report at page 40.
- 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 75.
- 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 page 43.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2015**

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 34-36.
- 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 37.
- 13(3) Separate schedules of tuition and fee waivers for undergraduate and graduate students, respectively, are presented within this report at pages 84-85.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF EASTERN ILLINOIS UNIVERSITY FOUNDATION
TRANSACTIONS WITH THE UNIVERSITY (UNAUDITED)
For the Years Ended June 30, 2015 and 2014**

During the years ended June 30, 2015 and 2014, 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 \$180,848 and \$210,228, 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>2015</u>	<u>2014</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	\$ 1,678,306	\$ 1,837,111
Office and warehouse space and utilities provided at no charge	<u>76,827</u>	<u>82,156</u>
Total funds considered unrestricted	<u>1,755,133</u>	<u>1,919,267</u>
Funds considered restricted for purposes of the Guidelines computations:		
Given for scholarships, grants and awards	<u>1,068,411</u>	<u>1,006,250</u>
Total funds considered restricted	<u>1,068,411</u>	<u>1,006,250</u>
Total funds provided to the University by the Foundation	<u><u>\$ 2,823,544</u></u>	<u><u>\$ 2,925,517</u></u>

There were no unreimbursed subsidies from the University to the Eastern Illinois University Foundation at June 30, 2015.

**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, 2015 and 2014**

The Alumni Association provided office space to the University with an annual fair market value of \$45,211 and \$47,724 for Fiscal Years ended June 30, 2015 and 2014, respectively.

Additionally, during the Fiscal Years ended June 30, 2015 and 2014, the Alumni Association provided unrestricted grants to the University in the amounts of \$19,693 and \$17,467, 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 \$25,171 and \$16,952 for Fiscal Years ended June 30, 2015 and 2014, respectively.

There were no unreimbursed subsidies from the University to the Eastern Illinois University Alumni Association, Inc. at June 30, 2015.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
UNDERGRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2015**

	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	75	75	\$ 599.2	-	\$ -
General Assembly	-	-	-	-	-
Reserve Officer's Training Corps	43	43	317.7	-	-
Department of Children and Family Services	10	10	67.3	-	-
Children of Employees	162	162	584.0	-	-
Veterans Grants and Scholarship	258	253	1,599.5	235	140.2
Senior Citizens	3	3	6.3	-	-
	<u>551</u>	<u>546</u>	<u>3,174.0</u>	<u>235</u>	<u>140.2</u>
<u>DISCRETIONARY WAIVERS</u>					
Faculty Administrators (Non-Civil Service)	1	1	1.8	-	-
Civil Service	35	35	71.2	33	9.5
Academic/Other Talent	157	151	254.6	-	-
Athletic	133	133	840.6	-	-
Gender Equity in Intercollegiate Athletics	66	64	442.6	-	-
Foreign Exchange Students	13	13	120.9	13	19.0
Foreign Students	9	8	101.0	-	-
Student Need - Financial Aid	20	20	31.0	-	-
Interinstitutional/Related Agencies	122	122	330.3	102	9.4
Children of Deceased Employees	-	-	-	-	-
Retired Employees	1	1	1.6	1	0.6
Continuing Ed Fee Waiver	18	-	-	18	5.8
Others:					
Panther Promise	891	835	2,111.0	-	-
	<u>1,466</u>	<u>1,383</u>	<u>4,306.6</u>	<u>167</u>	<u>44.3</u>
TOTAL	<u>2,017</u>	<u>1,929</u>	<u>\$ 7,480.6</u>	<u>402</u>	<u>\$ 184.5</u>

* Unduplicated

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
GRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2015**

	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	7	7	\$ 46.3	-	\$ -
ROTC	-	-	-	-	-
SUBTOTAL	7	7	46.3	-	-
<u>DISCRETIONARY WAIVERS</u>					
Faculty/Administrators (Non-Civil Service)	33	28	50.0	33	13.6
Civil Service	51	51	106.4	51	26.4
Retired Employees	10	10	7.8	10	2.4
Foreign Students	55	55	284.9	-	-
Foreign Exchange Students	-	-	-	-	-
Student Need - Financial Aid	-	-	-	-	-
Cooperating Professionals	191	190	308.9	126	59.9
Research Assistants	153	132	659.4	-	-
Teaching Assistants	173	116	1,262.4	-	-
Other Assistants	307	302	2,030.4	-	-
Interinstitutional/Related Agencies	15	15	34.6	15	2.8
Contract/Training Grants	18	16	15.7	-	-
Continuing Ed Fee Waiver	11	-	-	11	2.4
Special Programs Waiver	1	1	0.8	-	-
Others:	-	-	-	-	-
SUBTOTAL	1,018	916	4,761.3	246	107.5
TOTAL	1,025	923	\$ 4,807.6	246	\$ 107.5

* Unduplicated

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF ACCRUED LIABILITY FOR EMPLOYEE
COMPENSATED ABSENCES (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2015**

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

<u>Year Ended June 30</u>	<u>Accrued Vacation Pay</u>	<u>Accrued Sick Pay</u>	<u>Compensatory Time Off *</u>	<u>Total</u>
2015	5,898,526	3,556,230	72,818	9,527,574
2014	5,938,994	4,038,048	88,447	10,065,489
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

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 the 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.