

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

(In Accordance with the Single Audit Act
and Applicable Federal Regulations)
For the Year Ended June 30, 2016

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



**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 COMPLIANCE EXAMINATION
 (In Accordance with the Single Audit Act and Applicable Federal Regulations)
 For the Year Ended June 30, 2016**

<u>TABLE OF CONTENTS</u>	<u>Page</u>
University Officials	1
Management Assertion Letter	2
Compliance Report:	
Summary	4
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	7
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>	11
Independent Auditor’s Report on Compliance for Each Major Federal Program, on Internal Control Over Compliance, and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	13
Schedule of Findings and Questioned Costs	
Summary of Auditor’s Results	17
Current Findings – Federal Compliance	18
Current Findings – State Compliance	22
Prior Findings Not Repeated	23

Financial Statement Report:

The University’s financial statement report for the year ended June 30, 2016, 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 *Government Auditing Standards* has been issued under a separate cover.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and Applicable Federal Regulations)
For the Year Ended June 30, 2016**

<u>TABLE OF CONTENTS (continued)</u>	<u>Schedule</u>	<u>Page</u>
Supplementary Information for State Compliance Purposes		
Summary		24
Fiscal Schedules and Analysis		
Schedule of Expenditures of Federal Awards	1	26
Notes to the Schedule of Expenditures of Federal Awards	1	29
Analysis of State Appropriations		
Schedule of Appropriations, Expenditures and Lapsed Balances – Fiscal Year 2016	2	32
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	3	33
Analysis of Significant Variations in Appropriated Expenditures	4	34
Significant Lapse Period Expenditures	5	35
Analysis of the University’s Income Fund		
Comparative Schedule of Revenues and Expenses	6	36
Analysis of Significant Account Balances		
Schedule of Changes in Capital Assets	7	37
Comparative Schedule of Cash and Cash Equivalents	8	38
Comparative Schedule of Investments	9	39
Analysis of Significant Variations in Revenue and Expense Accounts	10	40
Analysis of Significant Variations in Assets, Deferred Outflows of Resources, and Liability Accounts	11	42
Analysis of Accounts Receivable	12	44
Entity Financial Statements and Related Information		
Auxiliary Facilities, Activities, and Accounting Entities	13	45
Auxiliary Enterprise Funds – Revenue Bonds		
Statement of Current Funds (Unrestricted)		
Balance Sheet by Entity	14	47
Revenues and Expenditures by Entity	15	48
Statement of Changes in Fund Balances by Entity	16	49
Statement of Plant Funds		
Balance Sheet by Entity	17	50
Statement of Changes in Fund Balances by Entity	18	52
Auxiliary Enterprises – Other		
Statement of Current Funds (Unrestricted)		
Balance Sheet by Entity	19	54
Revenues and Expenditures by Entity	20	55
Statement of Changes in Fund Balances by Entity	21	56
Statement of Plant Funds		
Statement of Changes in Fund Balances by Entity	22	57

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and Applicable Federal Regulations)
For the Year Ended June 30, 2016**

<u>TABLE OF CONTENTS (continued)</u>	<u>Schedule</u>	<u>Page</u>
Supplementary Information for State Compliance Purposes (continued)		
Fiscal Schedules and Analysis (continued)		
Entity Financial Statements and Related Information (continued)		
Auxiliary Enterprises – Designated Funds		
Statement of Current Funds		
Balance Sheet by Entity	23	58
Statement of Changes in Fund Balances by Entity	24	59
Statement of Plant Funds		
Statement of Changes in Fund Balances by Entity	25	60
Calculation Sheets for Current Excess Funds (Unaudited)		
Auxiliary Enterprises – Revenue Bonds (Unaudited)	26	63
Auxiliary Enterprises – Other (Unaudited)	26	63
Auxiliary Enterprises – Designated Funds (Unaudited)	27	64
Analysis of Indirect Cost Reimbursements		
Schedule of Sources and Applications	28	66
Calculation Sheet for Indirect Cost Carry-Forward (Unaudited)	29	67
Schedule of Federal Expenditures, Nonfederal Expenses, and New Loans		
	30	68
Analysis of Operations (Unaudited)		
Functions and Planning Program (Unaudited)		69
Budget Impasse Disclosures (Unaudited)		72
Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Unaudited)		
		73
Interest Costs on Fiscal Year 2016 Invoices (Unaudited)		74
Employment Statistics (Full-Time Equivalent) (Unaudited)		75
Annual Cost Statistics (Unaudited)		76
Emergency Purchases (Unaudited)		77
Bookstore Information (Unaudited)		78
Service Efforts and Accomplishments (Unaudited)		79
<u>University Guidelines</u> (as amended in 1997) (Unaudited)		
Special Data Requirements for University Audits (Unaudited)		80
Summary of Eastern Illinois University Foundation Transactions with the University (Unaudited)		
		84
Summary of Eastern Illinois University Alumni Association, Inc. Transactions with the University (Unaudited)		
		85
Undergraduate Tuition and Fee Waivers (Unaudited)		86
Graduate Tuition and Fee Waivers (Unaudited)		87
Schedule of Accrued Liability for Employee Compensated Absences (Unaudited)		
		88

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2016**

UNIVERSITY OFFICIALS

President	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 (to February 23, 2016)	Mr. Robert K. Martin
Vice President for University Advancement (from February 24, 2016)	Vacant
Interim Director of Business Services and Treasurer	Ms. Linda Holloway
General Counsel	Mr. Robert L. Miller
Director of Internal Auditing	Ms. Leigh C. Moon

BOARD OF TRUSTEES (as of June 30, 2016)

Chairperson	Mr. Joseph R. Dively
Vice Chairperson	Mr. Kristopher Goetz
Secretary	Mr. Timothy Burke
Member	Mr. Daniel P. Caulkins
Member	Dr. Jan Spivey Gilchrist
Member	Mr. Rene M. Hutchinson
Student Member	Ms. Catie Witt

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

MANAGEMENT ASSERTION LETTER

March 13, 2017

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, 2016. Based on this evaluation, we assert that during the year ended June 30, 2016, 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

Original Signature on File

Dr. David M. Glassman, President

Original Signature on File

Mr. Paul A. McCann, Interim Vice President for Business Affairs

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2016**

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

ACCOUNTANT’S REPORTS

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	3	4
Repeated findings	2	1
Prior recommendations implemented or not repeated	2	1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
-----------------	-------------	--------------------	---------------------

FINDINGS (*GOVERNMENT AUDITING STANDARDS*)

No Matters Were Reported

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

2016-001	18	Noncompliance with Enrollment Reporting Requirements	Significant deficiency and Noncompliance
2016-002	20	Inadequate Control over Refunds	Significant deficiency and Noncompliance

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 COMPLIANCE REPORT SUMMARY
 For the Year Ended June 30, 2016**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2016-003	22	Timesheets not required	Significant deficiency and Noncompliance
PRIOR FINDINGS NOT REPEATED			
A	23	Noncompliance with Enrollment Reporting Requirements	
B	23	Direct Loan Over-Award	

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2016**

EXIT CONFERENCE

The University waived an exit conference in communications with Michael Hutchinson on March 11, 2017.

The responses to the recommendations were provided by Michael Hutchinson in an email dated March 11, 2017.



CliftonLarsonAllen

CliftonLarsonAllen LLP
301 SW Adams Street, Suite 1000
Peoria, IL 61602
309-671-4500 | fax 309-671-4508
CLAconnect.com

**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, 2016. 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, 2016. 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 2016-003.

Internal Control

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-003 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, 2016, and have issued our report thereon dated March 13, 2017, which contained an unmodified opinion on those financial statements. 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. Our audit was conducted for the purpose of forming an opinion 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 March 13, 2017. The accompanying supplementary information for the year ended June 30, 2016 in Schedules 1 through 25, Schedule 28, and Schedule 30 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, 2016 in Schedules 1 through 25, Schedule 28, and Schedule 30 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, 2016 in Schedules 1 through 25, Schedule 28, and Schedule 30 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2016.

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, 2015 (not presented herein), and have issued our report thereon dated December 17, 2015, which contained an unmodified opinion on those financial statements. Our report included 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 the Eastern Illinois University's basic financial statements. The accompanying supplementary information for the year ended June 30, 2015 in Schedules 3, 4, 6, 8 through 12, and Schedule 28, 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, 2015 financial statements. The accompanying supplementary information for the year ended June 30, 2015 in Schedules 3, 4, 6, 8 through 12, and Schedule 28 have been subjected to the auditing procedures applied in the audit of the June 30, 2015 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, 2015 in Schedules 3, 4, 6, 8 through 12, and Schedule 28 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 Schedules 26, 27, and 29 and the Analysis of Operations Section is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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.

Original Signature on File

Peoria, Illinois

March 13, 2017

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

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

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, 2016, 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 March 13, 2017, which contained emphasis of matters paragraphs regarding appropriations related to Public Act 099-0524, the lack of appropriations to fund Eastern Illinois University’s Fiscal Year 2017 operations, and significant measures to address the decline in appropriations and student enrollment. 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.

Original Signature on File

Peoria, Illinois
March 13, 2017



**Independent Auditor’s Report on Compliance for Each Major Federal Program,
on Internal Control over Compliance, and on the Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

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 *OMB 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, 2016. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2016-001, and 2016-002. 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 2016-001 and 2016-002, that 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities of Eastern Illinois University and its aggregate discretely presented component units, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Eastern Illinois University's basic financial statements. We issued our report thereon dated March 13, 2017, which contained unmodified opinions on those financial statements. 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. 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 March 13, 2017. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. 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.

Original Signature on File

Peoria, Illinois
March 13, 2017

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2016**

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 2 CFR 200.516(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: \$750,000

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, 2016**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2016-001 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

Program Expenditures \$65,799,102

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)) require the University to report enrollment status for each student accurately and timely to the NSLDS. Changes to student status must also be corrected and returned within 10 days for any roster files that do not pass the NSLDS enrollment reporting edits.

This issue occurred at the majority of colleges and universities during 2016, attributable to a processing error within the National Student Clearinghouse and the NSLDS websites. The U.S. Department of Education is aware of this processing error and institutions around the country utilizing the National Student Clearinghouse are also facing this same issue.

Failure to properly report corrections within ten days to NSLDS represents noncompliance with federal regulations, resulting in inaccurate reporting of student statuses and can cause over awarding should the student transfer to another institution and improper repayment periods. (Finding Code No. 2016-001, 2015-001).

RECOMMENDATION

We recommend that the University put a process in place to ensure enrollment statuses are accurately and timely reported to NSLDS.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2016**

CURRENT FINDINGS – FEDERAL COMPLIANCE

**2016-001 FINDING Noncompliance with Enrollment Reporting Requirements
(Continued)**

UNIVERSITY RESPONSE

The University accepts the auditor's recommendation. The Clearinghouse has changed its process, and now the University receives emails when an NSLDS SSCR Error Report is available. The Office of the Registrar enters any missing student information within the eight day window.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2016**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2016-002 FINDING Inadequate Control over Refunds

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

Program Expenditures \$65,799,102

Questioned Costs None

Eastern Illinois University (University) did not exercise adequate internal control over the return of grant and loan funds to the United States Department of Education.

During testing, the auditors noted five of 25 (20%) unearned grant and loan funds were not properly calculated, resulting in the amount returned being understated by \$822. The errors occurred due to an incorrect start date used in the calculation. This sampling method was not statistically valid, nor was it intended to be.

Federal Regulation (34 CFR 668.22) requires the University return all grant and loan funds credited to a student's account or payments made directly to the University on behalf of the student if the student does not attend classes for the required period of time. It also states that the percentage of the payment period completed is calculated by dividing the total number of calendar days in the payment period or period of enrollment into the number of calendar days completed in that period as of the student's withdrawal date.

Additionally, Federal Regulation (2 CFR 200.303) requires the University to establish and maintain effective internal controls over the Federal awards to ensure compliance with Federal statutes, regulations, and terms and conditions of the Federal award.

Incorrect enrollment dates were used in the calculation due to an error in the entering of enrollment information into the Banner system, resulting in incorrect dates being used in the manual preparation of refund calculations.

Failure to properly calculate and timely refund grant and loans funds represents noncompliance with the Code and understating the amount to be returned to the U.S. Department of Education. (Finding Code No. 2016-002)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2016**

CURRENT FINDINGS – FEDERAL COMPLIANCE

2016-002 FINDING Inadequate Control over Refunds (continued)

RECOMMENDATION

We recommend the University implement controls to ensure all returns of grant and loan funds are properly calculated and timely refunded.

UNIVERSITY RESPONSE

The University accepts the auditor's recommendation. The Office of Financial Aid and Scholarships has included an additional step in the process of Return of Title IV (R2T4) funds. When each R2T4 is processed, the National Student Loan Data System will be updated with the correct date of withdrawal.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2016**

CURRENT FINDINGS – STATE COMPLIANCE

2016-003 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. 2016-003, 2015-004, 2014-002, 2013-004, 12-16, 11-7, 10-3, 09-4, 08-5, 07-4, 06-3, 05-4)

RECOMMENDATION

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

UNIVERSITY RESPONSE

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2016**

PRIOR FINDINGS NOT REPEATED

A. FINDING Noncompliance with Enrollment Reporting Requirements

During the prior examination, Eastern Illinois University (University) did not report the enrollment status changes to the National Student Loan Data System (NSLDS) within the sixty day requirement. (Finding Code No. 2015-002)

Status: Implemented

During the current examination, the auditor's sample testing indicated the University had reported the student status changes to the NSLDS with in the sixty day requirement.

B. FINDING Direct Loan Over-Award

During the prior examination, the University awarded a student a subsidized loan over the aggregate limit. (Finding Code No. 2015-003)

Status: Implemented

During the current examination, the auditor's sample testing indicated the University had awarded students loans within the federal limit.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Year Ended June 30, 2016
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 Appropriations, Expenditures and Lapsed Balances - Fiscal Year 2016
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Analysis of Significant Variations in Appropriated Expenditures
 - 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 Assets, Deferred Outflows of Resources, 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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Year Ended June 30, 2016
SUMMARY**

- Fiscal Schedules and Analysis (continued)
 - Statement of Plant Funds
 - Statement of Changes in Fund Balances by Entity
 - 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)
 - Budget Impasse Disclosures Unaudited)
 - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Unaudited)
 - Interest Costs on Fiscal Year 2016 Invoices (Unaudited)
 - Employment Statistics (Full-Time Equivalent) (Unaudited)
 - Annual Cost Statistics (Unaudited)
 - Emergency Purchases (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 Liability 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 25, Schedule 28, and Schedule 30 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 and Schedules 26, 27, and 29 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.

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2016

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or or Pass-Through Number</u>	<u>FY16 Expenditures</u>	<u>Passed Through to Subrecipients</u>
MAJOR PROGRAM - STUDENT FINANCIAL AID CLUSTER				
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Federal Perkins Loans</i>	84.038		\$ 6,741,079	\$ -
<i>Federal Direct Student Loans</i>	84.268		45,741,580	-
<i>Federal Work-Study Program</i>				
FY15	84.033	P033A141143	22,430	-
FY16	84.033	P033A151143	325,471	-
			<u>347,901</u>	<u>-</u>
<i>Federal Pell Grant Program</i>				
FY15	84.063	P063P140106	98,888	-
FY16	84.063	P063P150106	12,458,220	-
			<u>12,557,108</u>	<u>-</u>
<i>Federal Supplemental Educational Opportunity Grants</i>				
FY15	84.007	P007A141143	4,135	-
FY16	84.007	P007A151143	238,043	-
			<u>242,178</u>	<u>-</u>
<i>Teacher Education Assistance For College And Higher Education Grants</i>				
FY15	84.379	P379T150106	1,982	-
FY16	84.379	P379T160106	167,184	-
			<u>169,166</u>	<u>-</u>
Total Financial Aid Cluster			<u>65,799,012</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER				
<u>NATIONAL SCIENCE FOUNDATION</u>				
<i>Biological Sciences</i>				
NSF IOS Songbirds	47.074	IOS-1146832	72,680	-
Water Stress in Animals	47.074	IOS-1456809	45,164	-
Passed-Through the University of Illinois				
NSF Macrofungi Collection	47.074	A0561	2,698	-
			<u>120,542</u>	<u>-</u>
<i>Education and Human Resources</i>				
Enhancing undergraduate education through student-led research in biomass renewable energy	47.076	DUE-1139977	3,949	-
<i>Mathematical and Physical Sciences</i>				
NSF RUI-SAP2012	47.049	CHE-1214070	125,173	-
NSF Probing Molecular Reg Profiles	47.049	1505717	99,169	-
NSF Math Conference 2016	47.049	1611960	2,745	-
NSF RUI	47.049	CHE-1507871	86,720	-
			<u>313,807</u>	<u>-</u>
<i>Geoscience</i>				
NSF Holly	47.050	1522977	1,792	-
TOTAL NATIONAL SCIENCE FOUNDATION			<u>440,090</u>	<u>-</u>

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

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2016

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or or Pass-Through Number</u>	<u>FY16 Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. DEPARTMENT OF THE INTERIOR				
Passed-Through the Illinois Department of Natural Resources <i>Sport Fish Restoration Program</i> IDNR Wabash FY16	15.605	F-186-R-04	\$ 267,851	\$ -
Passed-Through the University of Illinois <i>Great Lakes Restoration</i> Asian Carp 2015	15.662	2016-05213-01	11,544	-
Passed-Through the University of Illinois <i>Assistance to State Water Resources Research Institutes</i> IWRG Resende de Maia	15.805	2011-03502-07	7,112	-
IWRG Columbo	15.805	A1313	4,152	-
			<u>11,264</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>290,659</u>	<u>-</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY				
<i>P3 Award: National Student Design Competition for Sustainability</i> EPA Fungi and Bioenergy	66.516	83570801	7	-
Passed-Through the Illinois Environmental Protection Agency <i>Non-point Source Implementation Grants</i> Monitoring of Kickapoo Creek	66.460	3191416 Section 319	62,024	43,000
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			62,031	43,000
U.S. DEPARTMENT OF ENERGY				
Passed-Through the University of Georgia <i>Granting of Patent Licenses</i> DOE Risk Model for Steed	81.003	RU267-503/4693198	(3,931)	-
Total Research and Development Cluster			<u>788,849</u>	<u>43,000</u>
TRIO CLUSTER				
U.S. DEPARTMENT OF EDUCATION				
<i>TRIO - Student Support Services</i>	84.042A	P042A100932-14	51,486	-
<i>TRIO - Student Support Services</i>	84.042A	P042A151584	209,506	-
Total TRIO Cluster			<u>260,992</u>	<u>-</u>
CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed-Through the Illinois Department of Human Services <i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR CORE FY16)</i>	93.575	FCSUI000649	380,447	-
<i>Child Care and Development Block Grant</i>	93.575		59,185	-
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR CCAP FY16)</i>	93.596	FCSUI000649	144,561	-
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</i>	93.596		102,763	-
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR QRS FY16)</i>	93.575	FCSUI000649	31,567	-
Total CCDF Cluster			<u>718,523</u>	<u>-</u>
Total Community Development Block Grants (CDBG) - Entitlement Grants Cluster			<u>979,515</u>	<u>-</u>

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

STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or or Pass-Through Number</u>	<u>FY16 Expenditures</u>	<u>Passed Through to Subrecipients</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</i>	93.558		\$ 290,507	\$ -
Total Temporary Assistance for Needy Families Cluster			<u>290,507</u>	<u>-</u>
OTHER PROGRAMS				
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Passed-Through Southern Illinois University-Edwardsville IDEA State Personnel Development Grant (FY15)	84.027	763944-003	2,757	-
IDEA State Personnel Development Grant (FY16)	84.027	763944-003	<u>11,150</u>	<u>-</u>
			13,907	-
Passed-Through the University of California <i>National Writing Project</i> Eastern Illinois Writing Project	84.367D	#2/08-IL05-SEED2012	<u>8,105</u>	<u>-</u>
			8,105	-
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>22,012</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed-Through the Illinois Department of Human Services <i>Social Services Block Grant</i>	93.667		2,938	-
<i>Block Grants for Preventions and Treatment of Substance Abuse</i> Illinois Higher Education Prevention	93.959	FCSUP01851	<u>178,165</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>181,103</u>	<u>-</u>
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>				
Passed-Through the American Library Association <i>Promotion of the Humanities - Public Programs</i> Lincoln: The Constitution of the Civil War	45.164	20120314-LB	750	-
Dust, Drought, and Dreams	45.164		<u>1,200</u>	<u>-</u>
			1,950	-
<u>LIBRARY OF CONGRESS</u>				
<i>EIU Teaching with Primary Sources</i> TOTAL LIBRARY OF CONGRESS		GA070019	<u>111,875</u>	<u>-</u>
			111,875	-
Total Other Programs			<u>316,940</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 68,174,823</u>	<u>\$ 43,000</u>

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

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, 2016. 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. The University has elected not to use its 10 percent de minimis indirect cost rate allowed under the Uniform Guide.

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

IOS	Integrative Organismal Systems
RUI	Research in Undergraduate Institutions
IWRC	International Wildlife Rehabilitation Council
P3	People, Prosperity, and the Planet
CCRR	Child Care Resource and Referral
CCAP	Child Care Assistance Program
QRS	Quality Rating System
IDEA	Individuals With Disabilities Education Act

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, 2016:

Outstanding balance, July 1, 2015	<u>\$ 6,730,700</u>
Additions:	
Interest income	91,240
Other income	19,635
Total	<u>110,875</u>
Deductions:	
Loans canceled or written-off	80,911
Administrative expenses	19,585
Total	<u>100,496</u>
Outstanding balance, June 30, 2016	<u>\$ 6,741,079</u>

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

SCHEDULE 1

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

4. MAJOR PROGRAMS

The following federal program expenditures comprise major program expenditures under the Uniform Guidance for the year ended June 30, 2016:

Major program expenditures:	
Student Financial Aid Cluster	\$65,799,012
Non-major program expenditures	<u>2,375,811</u>
Total federal expenditures	<u>\$68,174,823</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 - \$102,763 (Federal CFDA #93.596), Child Care Development Block Grant - \$59,185 (Federal CFDA #93.575), Temporary Assistance For Needy Families - \$290,507 (Federal CFDA #93.558) and Social Services Block Grant - \$2,938 (Federal CFDA #93.667). These noncash transactions have not been recorded on Eastern Illinois University's financial statements.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

6. 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	\$68,174,823
Add:	
Direct state grants/contracts	4,533,969
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)	(6,741,079)
Direct loans included in the Schedule of Expenditures of Federal Awards not included in the financial statements	(45,741,580)
Noncash expenditures included in the Schedule of Expenditures of Federal Awards not included in the financial statements	<u>(455,393)</u>
Total federal and state grants and contracts revenues shown on the Statement of Revenues, Expenses and Changes in Net Position	<u>\$19,770,740</u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 EXPENDITURE AUTHORITY FOR FISCAL YEAR 2016
 For the Fourteen Months Ended August 31, 2016**

	Expenditure Authority (Net after Transfers)	Expenditures Through June 30, 2016	Lapse Period Expenditures 7/1 - 8/31/16	Total Expenditures Fourteen Months Ended August 31, 2016	Balances Lapsed August 31, 2016
<u>Public Acts 99-0502 and 99-0524 and Court-Ordered Expenditures</u>					
EDUCATION ASSISTANCE FUND - 007					
Ordinary and Contingent Expenses	\$ 12,456,500	\$ 12,456,500	\$ -	\$ 12,456,500	\$ -
STATE COLLEGE & UNIVERSITY TRUST FUND - 417					
Scholarship Grant Awards	8,000	-	8,000	8,000	-
Totals - All appropriated funds	<u>\$ 12,464,500</u>	<u>\$ 12,456,500</u>	<u>\$ 8,000</u>	<u>\$ 12,464,500</u>	<u>\$ -</u>

Notes:

- 1) Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016, and have been reconciled to University records.
- 2) Expenditure amounts are vouchers approved and paid by the University and submitted to the State Comptroller for reimbursement of payments to the vendors.
- 3) During Fiscal Year 2016, the University operated without enacted appropriations until Public Act 99-0502 was signed into law on April 25, 2016. During the impasse, the Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the University's court-ordered involuntary withholding payroll payments previously processed through the State Treasury were merged into the enacted appropriation for Fund 007. Furthermore, the University incurred reimbursable payroll and non-payroll obligations within Fund 007, which the University was unable to process a reimbursement for the expenditures incurred by the University's Income Fund until the passage of Public Act 99-0502, and Public Act 99-0524.
- 4) Public Act 99-524 authorizes the University to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for operational expenditures. The Analysis of Operations section of this report at page 72 includes information from University management about the number of invoices and the total dollar amount of invoices held by the University to be submitted against its Fiscal Year 2017 appropriation.

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

	Fiscal Year	
	2016 P.A. 99-0502 and P.A. 99-0524 and Court-Ordered Expenditures	2015 P.A. 99-0001 and P.A. 98-0675
EDUCATION ASSISTANCE FUND - 007		
Appropriations (net of transfers)	\$ 12,456,500	\$ 42,975,700
Education Assistance Fund expenditures		
Personal Services	-	40,922,800
Contractual Services	-	1,270,800
Equipment	-	488,800
Telecommunications	-	220,458
Ordinary and Contingent Expenses	12,456,500	-
Total	12,456,500	42,902,858
Lapsed balances	\$ -	\$ 72,842
CAPITAL DEVELOPMENT FUND - 141		
Appropriations (net of transfers)	\$ -	\$ 487,348
Capital Development Fund expenditures		
Fine Arts renovation	-	487,348
Balances reappropriated	\$ -	\$ -
STATE COLLEGE & UNIVERSITY TRUST - 417		
Appropriations (net of transfers)	\$ 8,000	\$ 21,000
State College & University Trust expenditures		
Scholarships	8,000	21,000
Lapsed balances	\$ -	\$ -
Grand total, all funds		
Appropriations (net of transfers)	\$ 12,464,500	\$ 43,484,048
Expenditures	12,464,500	43,411,206
Lapsed balances	\$ -	\$ 72,842
Balances reappropriated	\$ -	\$ -

Notes:

- 1) Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller records as of September 30, 2016, and have been reconciled to University records.
- 2) Expenditure amounts are vouchers approved and paid by the University and submitted to the State Comptroller for reimbursement of payments to the vendors.
- 3) During Fiscal Year 2016, the University operated without enacted appropriations until Public Act 99-0502 was signed into law on April 25, 2016. During the impasse, the Circuit Court of St. Clair County in AFSCME Council 31 v. Munger (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the University's court-ordered involuntary withholding payroll payments previously processed through the State Treasury were merged into the enacted appropriation for Fund 007. Furthermore, the University incurred reimbursable payroll and non-payroll obligations within Fund 007, which the University was unable to process a reimbursement for the expenditures incurred by the University's Income Fund until the passage of Public Act 99-0502, and Public Act 99-0524.
- 4) Public Act 99-524 authorizes the University to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for operational expenditures. The Analysis of Operations section of this report at page 72 includes information from University management about the number of invoices and the total dollar amount of invoices held by the University to be submitted against its Fiscal Year 2017 appropriation.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN
APPROPRIATED EXPENDITURES
For the Year Ended June 30, 2016**

**ANALYSIS OF SIGNIFICANT VARIATIONS IN APPROPRIATED
EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015**

Education Assistance Fund – 007

Ordinary and Contingent Expenses and Personal Services

During Fiscal Year 2016, the State of Illinois experienced a budget impasse. As a result, Eastern Illinois University was only appropriated \$12,456,500 in Fiscal Year 2016 for its ordinary and contingent expenses as opposed to \$42,902,858 for personal services, contractual services, equipment, and telecommunication during Fiscal Year 2015.

Capital Development Fund – 141

Fine Arts Renovation

During Fiscal Year 2015, \$487,348 of expenditures was from unspent funds in Fiscal Year 2014. The Fine Arts renovation was completed in Fiscal Year 2015.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SIGNIFICANT LAPSE PERIOD EXPENDITURES
For the Year Ended June 30, 2016**

There were no significant expenditures incurred during the Lapse Period.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF UNIVERSITY'S INCOME FUND
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES
For the Years Ended June 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
INCOME FUND		
Revenues		
Tuition	\$ 64,438,474	\$ 67,079,967
Service fees	226,799	250,959
Fines and penalties	46,370	45,979
Interest income	-	265
Other	158,645	505,966
	<u>64,870,288</u>	<u>67,883,136</u>
Expenses		
Personal services	56,128,728	36,239,528
FICA - Medicare	1,419,075	1,657,135
Group insurance	1,251,159	1,268,648
Compensated absences	(1,362,739)	(565,554)
Contractual services	7,807,845	9,938,148
Travel	311,164	670,128
Commodities	641,341	1,285,679
Awards, grants, and matching funds	6,881,469	6,764,206
Permanent improvements	47,420	786,440
Equipment and library books	1,259,935	1,472,441
Telecommunications	387,474	238,357
Operation of automotive equipment	97,150	123,416
Student awards/tuition waived	11,865,303	12,288,162
	<u>86,735,324</u>	<u>72,166,734</u>
Excess (deficiency) of revenues over expenses	<u>\$ (21,865,036)</u>	<u>\$ (4,283,598)</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, 2016**

	<u>6/30/2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>6/30/2016</u>
Capital assets not being depreciated					
Land and land improvements	\$ 3,007,015	\$ -	\$ -	\$ -	\$ 3,007,015
Capitalized collections	207,146	14,000	-	-	221,146
Construction in progress	84,462,570	5,671,900	77,831	(7,787,207)	82,269,432
	<u>87,676,731</u>	<u>5,685,900</u>	<u>77,831</u>	<u>(7,787,207)</u>	<u>85,497,593</u>
Capital assets being depreciated					
Site improvements	23,179,320	-	-	1,711,015	24,890,335
Building and building improvements	347,696,535	(1,776)	6,910,602	6,076,192	346,860,349
Equipment	75,039,905	3,349,693	1,910,751	11,500	76,490,347
	<u>445,915,760</u>	<u>3,347,917</u>	<u>8,821,353</u>	<u>7,798,707</u>	<u>448,241,031</u>
Less accumulated depreciation					
Site improvements	15,872,594	1,143,289	-	-	17,015,883
Buildings and building improvements	157,485,836	9,830,860	5,765,955	-	161,550,741
Equipment	64,823,815	4,767,711	1,898,432	11,500	67,704,594
	<u>238,182,245</u>	<u>15,741,860</u>	<u>7,664,387</u>	<u>11,500</u>	<u>246,271,218</u>
Total capital assets, being depreciated, net	<u>207,733,515</u>	<u>(12,393,943)</u>	<u>1,156,966</u>	<u>7,787,207</u>	<u>201,969,813</u>
Intangible assets being amortized					
Software	380,146	-	-	-	380,146
Less accumulated amortization	380,146	-	-	-	380,146
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total intangible assets, being amortized, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets, net	<u>\$ 295,410,246</u>	<u>\$ (6,708,043)</u>	<u>\$ 1,234,797</u>	<u>\$ -</u>	<u>\$ 287,467,406</u>

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

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

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

	<u>2016</u>	<u>2015</u>
CASH AND CASH EQUIVALENTS		
Petty Cash Funds	\$ 27,230	\$ 28,269
The Illinois Funds	16,266,927	37,985,891
Checking accounts		
First Mid-Illinois Bank & Trust, Charleston, Illinois	107,404	119,248
Illinois National Bank, Springfield, Illinois	100,000	-
US Bank, Minneapolis, Minnesota	236,681	-
Money market funds		
US Bank Trust, Minneapolis, Minnesota	117	-
Commercial paper sweep accounts		
US Bank, Minneapolis, Minnesota	<u>1,442,045</u>	<u>-</u>
Total cash and cash equivalents	<u>\$ 18,180,404</u>	<u>\$ 38,133,408</u>

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

Investments are as follows as of June 30:

	<u>2016</u>	<u>2015</u>
INVESTMENTS		
Certificate of deposit	\$ 243,089	\$ 241,562
Mutual funds	2,386,304	2,391,763
Farm assets	<u>2,617,786</u>	<u>2,671,492</u>
Total investments	<u>\$ 5,247,179</u>	<u>\$ 5,304,817</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE ACCOUNTS
For the Years Ended June 30, 2016 and 2015**

	2016	2015	Increase (Decrease)	Percentage Change
Operating Revenues:				
Student tuition and fees	\$ 52,312,571	\$ 54,735,045	\$ (2,422,474)	-4%
Federal grants and contracts	837,087	663,975	173,112	26%
State grants and contracts	1,497,063	1,844,961	(347,898)	-19%
Local grants and contracts	119,841	148,262	(28,421)	-19%
Private grants and contracts	1,459,459	916,694	542,765	59% (A)
Sales and services of educational departments	3,701,190	4,133,129	(431,939)	-10%
Auxiliary enterprises	33,448,968	36,783,016	(3,334,048)	-9%
Other operating revenues	2,248,806	2,744,978	(496,172)	-18%
Operating Expenses:				
Educational and general				
Instruction	99,454,504	103,104,753	(3,650,249)	-4%
Research	1,253,784	1,262,844	(9,060)	-1%
Public service	4,932,065	4,760,445	171,620	4%
Academic support	14,733,511	16,376,944	(1,643,433)	-10%
Student services	20,083,651	24,097,730	(4,014,079)	-17%
Institutional support	13,620,911	17,728,272	(4,107,361)	-23% (B)
Operations of maintenance of plant	13,545,234	15,964,693	(2,419,459)	-15%
Student aid	3,664,323	11,369,344	(7,705,021)	-68% (C)
Auxiliary enterprises	27,522,283	31,264,105	(3,741,822)	-12%
Depreciation expense	15,741,860	16,158,469	(416,609)	-3%
Nonoperating Revenues (Expenses):				
State appropriations	12,464,500	42,923,858	(30,459,358)	-71% (D)
Payments on behalf of the University	68,730,270	69,150,918	(420,648)	-1%
Gifts	2,030,781	1,867,026	163,755	9%
Investment income (net)	189,875	97,421	92,454	95%
Net increase (decrease) in fair value of investments	(164,517)	(97,373)	(67,144)	69%
Interest on capital asset-related debt	(1,723,088)	(2,149,828)	426,740	-20%
Nonoperating grants and contracts	17,436,590	23,044,087	(5,607,497)	-24% (E)
Amortization of bond costs, premiums, and discounts	(110,499)	(97,728)	(12,771)	13%
Payments to the Foundation	(4,886)	(15,579)	10,693	-69%
Loss on disposal of capital assets	(83,770)	(35,832)	(47,938)	134%
Other nonoperating revenues (expenses)	1,584,797	1,602,437	(17,640)	-1%
Other Changes in Net Assets:				
Capital appropriations	-	514,755	(514,755)	-100% (G)
Additions to permanent endowments	-	3,705,666	(3,705,666)	-100% (H)
Capital grants and gifts	21,583	15,000	6,583	44%
Transfers from Capital Development Board	7,047	958,332	(951,285)	-99% (I)
Impairment loss	(1,145,177)	-	(1,145,177)	100% (F)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE
ACCOUNTS
For the Year Ended June 30, 2016**

All variances greater than \$200,000 and more than 20% from Fiscal Year 2015 are discussed below. Refer to the Analysis of Significant Variations in Revenue and Expense Accounts on page 40 for the actual dollar changes.

Explanations of significant variances:

- (A) Private grants and contracts – The increase is primarily due to a Corporation for Public Broadcasting grant recognized during fiscal year 2016.
- (B) Institutional support – Due to lower enrollment and lack of a State appropriation, the University had significant layoffs, with many of these employees reported under institutional support. The University also decreased its spending in most operating expenses to help conserve cash.
- (C) Student aid – Student aid expense decreased due to lower enrollment and decreasing federal and State financial aid.
- (D) State appropriations – The fiscal year 2016 appropriation was significantly lower than the prior year.
- (E) Nonoperating grants and contracts – Nonoperating grants and contracts primarily consist of federal and State financial aid grants passed through to students. As stated in (C), lower enrollment and decreased federal and State financial aid caused this line to decrease.
- (F) Impairment loss – During fiscal year 2016, the University concluded that one of its residence halls, Carman Hall, was impaired due to a reduced service capacity.
- (G) Capital appropriations – The University did not receive a Capital appropriation from the State during fiscal year 2016.
- (H) Additions to permanent endowments – A transfer was received from the University's Foundation during fiscal year 2015.
- (I) Transfers from Capital Development Board – During fiscal year 2016, virtually all work on Capital Development Board projects on campus ceased.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSETS, DEFERRED OUTFLOWS
OF RESOURCES, AND LIABILITY ACCOUNTS
JUNE 30, 2016 AND 2015**

	2016	2015	Increase (Decrease)	Percentage Change
Assets:				
Current assets:				
Cash and cash equivalents	\$ 8,221,888	\$ 32,751,600	\$ (24,529,712)	-75% (A)
Restricted cash and cash equivalents	9,958,516	5,381,808	4,576,708	85% (B)
Short-term investments	243,089	241,562	1,527	1%
Restricted short-term investments	59,513	42,825	16,688	39%
Accounts receivable, net of allowance	18,273,280	14,887,281	3,385,999	23% (C)
State appropriation receivable	8,000	5,528,937	(5,520,937)	-100% (D)
Interest receivable	624	302	322	107%
Inventories	1,672,975	1,869,645	(196,670)	-11%
Notes receivable, current portion, net	920,530	950,205	(29,675)	-3%
Other assets	466,341	718,999	(252,658)	-35% (E)
Noncurrent assets:				
Notes receivable, less current portion	5,325,596	5,489,995	(164,399)	-3%
Endowment investments	4,944,577	5,020,430	(75,853)	-2%
Other long-term assets	14,728	556,391	(541,663)	-97% (E)
Capital assets, net of accumulated depreciation	287,467,406	295,410,246	(7,942,840)	-3%
Deferred Outflows of Resources:				
Employer contributions subsequent to pension liability measurement date	\$ 158,747	\$ 120,181	\$ 38,566	32%
Excess of bond reacquisition costs over carrying value	-	110,586	(110,586)	-100%
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	9,255,877	11,246,796	(1,990,919)	-18%
Deferred revenues	3,807,428	4,695,607	(888,179)	-19%
Long-term liabilities, current portion	7,669,430	9,584,154	(1,914,724)	-20% (F)
Noncurrent liabilities:				
Long term liabilities, less current portion	97,839,914	104,706,462	(6,866,548)	-7%
Federal loan program contributions refundable	5,759,940	5,751,118	8,822	0%

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSETS, DEFERRED
OUTFLOWS OF RESOURCES, AND LIABILITY ACCOUNTS
For the Year Ended June 30, 2016**

All variances greater than \$200,000 and more than 20% from Fiscal Year 2015 are discussed below. Refer to the Analysis of Significant Variations in Asset and Liability Accounts on page 42 for the actual dollar changes.

Explanations of significant variances:

- (A) Cash and cash equivalents – A significantly decreased State appropriation for fiscal year 2016 required the University to use its locally held cash.
- (B) Restricted cash and cash equivalents – The increase is primarily due to revenue bond entity transfers to debt service reserves due to concerns over potential loss of “excess funds” under the LAC Guidelines.
- (C) Accounts receivable, net of allowance – Increase in accounts receivable is primarily due to MAP funds that weren’t received until after June 30, 2016. MAP funds would have decreased the balance in student receivables.
- (D) State appropriation receivable – Fiscal year 2016 appropriations were significantly reduced and were all received by June 30, 2016, with the exception of \$8,000 of lapse period transactions.
- (E) Other assets – The decrease in other assets is primarily due to the dissolution of the State Universities Risk Management Association (SURMA) and a decrease in prepaid expenses and summer semester financial aid.
- (F) Long term liabilities, less current portion – The decrease in long term liabilities was primarily due to (1) a decrease in the compensated absences liability due to payouts required by lay-offs and (2) the required debt service on the University’s revenue bonds and certificates of participation.

SCHEDULE 12

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2016**

Accounts receivable are as follows at June 30:

Aging Analysis	<u>2016</u>	<u>2015</u>
Current	\$ 4,253,804	\$ 4,346,830
1-180 days past due	2,464,344	2,236,668
181 days past due	2,513,293	2,070,479
Over 1 year past due	<u>18,715,455</u>	<u>16,280,101</u>
	27,946,896	24,934,078
Grants receivable not aged	935,156	667,149
Scholarship receivables not aged	<u>4,186,202</u>	<u>1,920,908</u>
Total accounts receivable	33,068,254	27,522,135
Less: allowance for doubtful accounts	<u>(14,794,974)</u>	<u>(12,634,854)</u>
	<u>\$18,273,280</u>	<u>\$14,887,281</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, 2016, 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, 2016**

	Student Living	Student Facilities	Textbook Rental	Total
ASSETS				
Cash and cash equivalents	\$ 5,903,279	\$ (2,419,489)	\$ 329,840	\$ 3,813,630
Investments	44,451	-	1,640	46,091
Accounts receivable	4,988,917	146,115	850,149	5,985,181
Inventories	110,766	855,135	-	965,901
Prepaid expenses	20,722	684	275	21,681
	<u>\$ 11,068,135</u>	<u>\$ (1,417,555)</u>	<u>\$ 1,181,904</u>	<u>\$ 10,832,484</u>
LIABILITIES AND FUND BALANCES				
Accounts payable	\$ 292,046	\$ 180,295	\$ 77,787	\$ 550,128
Accrued payroll	347,807	53,972	3,504	405,283
Security deposits	421,067	-	-	421,067
Accrued compensated absences	862,334	151,042	16,691	1,030,067
Deferred income, room and board	74,471	-	-	74,471
Deferred income, other	35,817	74,825	54,128	164,770
	<u>2,033,542</u>	<u>460,134</u>	<u>152,110</u>	<u>2,645,786</u>
Total liabilities				
Fund balances	<u>9,034,593</u>	<u>(1,877,689)</u>	<u>1,029,794</u>	<u>8,186,698</u>
Total liabilities and fund balances	<u>\$ 11,068,135</u>	<u>\$ (1,417,555)</u>	<u>\$ 1,181,904</u>	<u>\$ 10,832,484</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, 2016**

	Student Living	Student Facilities	Textbook Rental	Total
Revenues				
Room and board	\$ 25,165,954	\$ -	\$ -	\$ 25,165,954
Duplicating	380	222,753	-	223,133
Bowling and recreation	-	62,571	-	62,571
Merchandise sales	47,699	1,511,767	301,758	1,861,224
Student fees	447,767	1,896,295	-	2,344,062
Operating fee	-	2,253,704	2,136,335	4,390,039
Desk sales revenue	2,148,446	22,919	-	2,171,365
Games revenue	2,615	-	-	2,615
Subsidy reduction fee	-	43,837	10,993	54,830
Canned drink sales	-	48,093	-	48,093
Vending	245,247	35,953	5	281,205
Service and rental fees	60,442	99,611	108	160,161
Investment income	92	25	-	117
Other	276,359	131,732	138,948	547,039
Total revenues	28,395,001	6,329,260	2,588,147	37,312,408
Expenditures				
Merchandise	1,219	1,210,387	-	1,211,606
Food	3,073,127	49,566	-	3,122,693
Salaries				
Faculty	1,470,350	108,297	-	1,578,647
Civil service	7,752,923	1,760,902	148,272	9,662,097
Student	1,609,915	196,406	86,031	1,892,352
Resident assistants	936,121	-	-	936,121
Compensated absences	(87,054)	(21,628)	(3,554)	(112,236)
Commodities				
Office and administrative supplies	69,045	67,139	9,283	145,467
Household - cleaning supplies	279,942	1,820	-	281,762
Other commodities	394,193	82,797	1,904	478,894
Operation of automotive equipment	13,404	5,143	-	18,547
Travel	9,611	9	-	9,620
Contractual services				
Repairs	483,374	55,137	50,326	588,837
Rentals	274,749	1,490	-	276,239
Services	422,015	116,816	72,260	611,091
Insurance	367,721	119,334	1,958	489,013
Operating taxes and fees	194,398	90,912	8,015	293,325
Utilities	3,514,692	1,245,814	19,629	4,780,135
Office and administrative	20,600	458	-	21,058
Other contractual services	1,024,500	141,518	37,474	1,203,492
Equipment	60,311	6,937	11,581	78,829
Telecommunications charges	138,054	11,828	4,055	153,937
Waivers & scholarships	20,458	61,676	25,571	107,705
Building Improvement	34,407	3,574	-	37,981
Total expenditures	22,078,075	5,316,332	472,805	27,867,212
Excess of revenues over expenditures	\$ 6,316,926	\$ 1,012,928	\$ 2,115,342	\$ 9,445,196

**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, 2016**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
Fund balances at July 1, 2015	\$ 8,061,745	\$ (984,824)	\$ 1,061,950	\$ 8,138,871
Revenues and other additions				
Operating revenues	<u>28,395,001</u>	<u>6,329,260</u>	<u>2,588,147</u>	<u>37,312,408</u>
Expenditures and other deductions				
Operating expenditures	22,070,411	5,327,449	464,778	27,862,638
Change in compensated absences	(87,054)	(21,628)	(3,554)	(112,236)
Equipment	60,311	6,937	11,581	78,829
Building Improvements	<u>34,407</u>	<u>3,574</u>	<u>-</u>	<u>37,981</u>
Total expenditures and other deductions	<u>22,078,075</u>	<u>5,316,332</u>	<u>472,805</u>	<u>27,867,212</u>
Transfers among funds				
Deductions				
Mandatory transfers				
Debt retirement	(3,233,316)	(1,905,793)	(306,575)	(5,445,684)
Non-mandatory transfers				
Repair and replacement reserve	(2,110,762)	-	-	(2,110,762)
Debt Retirement	-	-	(1,840,923)	(1,840,923)
Total transfers	<u>(5,344,078)</u>	<u>(1,905,793)</u>	<u>(2,147,498)</u>	<u>(9,397,369)</u>
Net increase (decrease) for the year	<u>972,848</u>	<u>(892,865)</u>	<u>(32,156)</u>	<u>47,827</u>
Fund balances at June 30, 2016	<u>\$ 9,034,593</u>	<u>\$ (1,877,689)</u>	<u>\$ 1,029,794</u>	<u>\$ 8,186,698</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2016**

	Student Living	Student Facilities	Textbook Rental	Total
ASSETS				
RENEWAL AND REPLACEMENT				
Cash and temporary cash investments	\$ 3,261,308	\$ 1,776,005	\$ 345,162	\$ 5,382,475
Investments	5,751	8,945	1,738	16,434
Total renewal and replacement	3,267,059	1,784,950	346,900	5,398,909
RETIREMENT OF INDEBTEDNESS				
Bond and interest sinking fund				
Cash and temporary investments	772,341	(143,268)	2,132,539	2,761,612
Accounts receivable	242,892	174,665	77,599	495,156
Investments	-	-	10,741	10,741
Bond issuance costs				
Other assets	4,117	2,960	-	7,077
Total retirement of indebtedness	1,019,350	34,357	2,220,879	3,274,586
INVESTMENT IN PLANT				
Bond discount	-	-	8,333	8,333
Land	118,981	-	-	118,981
Building and site improvements	92,768,215	40,128,636	3,740,771	136,637,622
Equipment	1,217,086	909,688	9,319,136	11,445,910
Accumulated depreciation	(55,155,818)	(26,290,370)	(8,561,749)	(90,007,937)
Construction in progress	-	9,664	-	9,664
Total investment in plant	38,948,464	14,757,618	4,506,491	58,212,573
Total assets	\$ 43,234,873	\$ 16,576,925	\$ 7,074,270	\$ 66,886,068

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2016**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
LIABILITIES AND FUND BALANCES				
RENEWAL AND REPLACEMENT				
Accounts payable	\$ 3,242	\$ -	\$ -	\$ 3,242
Renewal and replacement reserve	3,263,817	1,784,950	346,900	5,395,667
Total renewal and replacement	<u>3,267,059</u>	<u>1,784,950</u>	<u>346,900</u>	<u>5,398,909</u>
RETIREMENT OF INDEBTEDNESS				
Accounts payable	43,660	31,397	47,600	122,657
Bond and interest sinking fund reserve	971,573	-	2,173,279	3,144,852
Bond issuance costs	4,117	2,960	-	7,077
Total retirement of indebtedness	<u>1,019,350</u>	<u>34,357</u>	<u>2,220,879</u>	<u>3,274,586</u>
INVESTMENT IN PLANT				
Revenue bonds outstanding	4,281,312	3,078,688	3,500,000	10,860,000
Bond premium	20,928	15,051	-	35,979
Net investment in plant	34,646,224	11,663,879	1,006,491	47,316,594
Total investment in plant	<u>38,948,464</u>	<u>14,757,618</u>	<u>4,506,491</u>	<u>58,212,573</u>
Total liabilities and fund balances	<u>\$ 43,234,873</u>	<u>\$ 16,576,925</u>	<u>\$ 7,074,270</u>	<u>\$ 66,886,068</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, 2016**

	Student Living	Student Facilities	Textbook Rental	Total
RENEWAL AND REPLACEMENT				
Fund balances at July 1, 2015	\$ 1,575,517	\$ 1,779,459	\$ 346,900	\$ 3,701,876
Non-mandatory transfers - current	2,110,762	-	1,840,923	3,951,685
Other revenue	10,000	-	-	10,000
Repair expenditures	(432,462)	5,491	-	(426,971)
Textbook expenditures	-	-	(1,840,923)	(1,840,923)
Fund balances at June 30, 2016	<u>\$ 3,263,817</u>	<u>\$ 1,784,950</u>	<u>\$ 346,900</u>	<u>\$ 5,395,667</u>
RETIREMENT OF INDEBTEDNESS				
BOND AND INTEREST SINKING FUND				
Fund balances at July 1, 2015	\$ 710,000	\$ -	\$ 2,173,279	\$ 2,883,279
Mandatory transfer from current fund	3,233,316	1,905,793	306,575	5,445,684
Non-mandatory transfer from current fund	-	-	-	-
Debt retirement principal	(2,747,561)	(1,747,439)	(115,000)	(4,610,000)
Debt retirement interest	(224,182)	(158,354)	(191,575)	(574,111)
Fund balances at June 30, 2016	<u>971,573</u>	<u>-</u>	<u>2,173,279</u>	<u>3,144,852</u>
BOND ISSUANCE COSTS				
Fund balances at July 1, 2015	5,844	4,138	-	9,982
Bond closing costs	(1,727)	(1,178)	\$ -	(2,905)
Fund balances at June 30, 2016	<u>4,117</u>	<u>2,960</u>	<u>-</u>	<u>7,077</u>
Total retirement of indebtedness - June 30, 2016	<u>\$ 975,690</u>	<u>\$ 2,960</u>	<u>\$ 2,173,279</u>	<u>\$ 3,151,929</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, 2016**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
INVESTMENT IN PLANT				
Fund balances at July 1, 2015	\$ 35,322,665	\$ 11,266,866	\$ 871,278	\$ 47,460,809
Equipment purchased (net of deletions)	-	-	1,852,184	1,852,184
Buildings/sites (net of deletions)	866,081	(7,370)	-	858,711
Gain (loss) on disposal	(1,144,733)	(10,694)	-	(1,155,427)
Depreciation	(3,089,154)	(1,294,732)	(1,830,964)	(6,214,850)
Debt retirement - principal payment	2,747,561	1,747,439	115,000	4,610,000
Bond discount expense	(66,230)	(44,359)	(1,007)	(111,596)
Bond premium amortization	10,034	6,729	-	16,763
Fund balances at June 30, 2016	<u>\$ 34,646,224</u>	<u>\$ 11,663,879</u>	<u>\$ 1,006,491</u>	<u>\$ 47,316,594</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF CURRENT FUNDS (UNRESTRICTED)
BALANCE SHEET BY ENTITY
June 30, 2016**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
ASSETS			
CURRENT FUNDS			
Cash and temporary cash investments	\$ 135,660	\$ 2,566	\$ 138,226
Accounts receivable	190,526	-	190,526
Investments	2,678	17	2,695
Prepaid	14,431	-	14,431
Total current funds	<u>343,295</u>	<u>2,583</u>	<u>345,878</u>
PLANT FUNDS			
Cash and temporary cash investments	823,989	-	823,989
Investments	2,175	-	2,175
Building and site improvements	5,819,104	-	5,819,104
Land	1,248,812	-	1,248,812
Equipment	66,399	8,455	74,854
Accumulated depreciation	(3,451,188)	(8,455)	(3,459,643)
Construction in progress	166,408	-	166,408
Total plant funds	<u>4,675,699</u>	<u>-</u>	<u>4,675,699</u>
Total assets	<u>\$ 5,018,994</u>	<u>\$ 2,583</u>	<u>\$ 5,021,577</u>
LIABILITIES AND FUND BALANCES			
CURRENT FUNDS			
Accounts payable	\$ 11,588	\$ -	\$ 11,588
Accrued payroll	13,687	-	13,687
Fund balances	318,020	2,583	320,603
Total current funds	<u>343,295</u>	<u>2,583</u>	<u>345,878</u>
PLANT FUNDS			
Non-indentured reserves	826,164	-	826,164
Net investment in plant	3,849,535	-	3,849,535
Total plant funds	<u>4,675,699</u>	<u>-</u>	<u>4,675,699</u>
Total liabilities and fund balances	<u>\$ 5,018,994</u>	<u>\$ 2,583</u>	<u>\$ 5,021,577</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, 2016**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
REVENUES			
Sales, services - enterprises	\$ 601,170	\$ 5,010	\$ 606,180
Fines and penalties	207,617	-	207,617
Other income	50,000	-	50,000
Total revenues	<u>858,787</u>	<u>5,010</u>	<u>863,797</u>
EXPENDITURES			
Salaries	350,045	-	350,045
Other expenses	8,890	-	8,890
Contractual services	108,597	13	108,610
Commodities	10,912	2,414	13,326
Total expenditures	<u>478,444</u>	<u>2,427</u>	<u>480,871</u>
Revenues over expenditures	<u>\$ 380,343</u>	<u>\$ 2,583</u>	<u>\$ 382,926</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, 2016**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
Fund balances at July 1, 2015	<u>\$ 329,677</u>	<u>-</u>	<u>\$ 329,677</u>
Revenues and other additions			
Operating revenues	<u>858,787</u>	<u>5,010</u>	<u>863,797</u>
Total revenues and other additions	<u>858,787</u>	<u>5,010</u>	<u>863,797</u>
Expenditures and other deductions			
Operating expenditures	<u>478,444</u>	<u>2,427</u>	<u>480,871</u>
Non-mandatory transfers	<u>392,000</u>	<u>-</u>	<u>392,000</u>
Total expenditures and other deductions	<u>870,444</u>	<u>2,427</u>	<u>872,871</u>
Net increase (decrease) for the year	<u>(11,657)</u>	<u>2,583</u>	<u>(9,074)</u>
Fund balances at June 30, 2016	<u><u>\$ 318,020</u></u>	<u><u>\$ 2,583</u></u>	<u><u>\$ 320,603</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, 2016**

	Student/Staff Programs	Regional Services	Total
NON-INDENTURED RESERVES			
Fund balances at July 1, 2015	\$ 434,164	\$ -	\$ 434,164
Reserve additions			
Plant funds	392,000	-	392,000
Total addition	392,000	-	392,000
Reserve deductions			
Repairs and maintenance	-	-	-
Permanent improvements	-	-	-
Total reductions	-	-	-
Fund balances at June 30, 2016	\$ 826,164	\$ -	\$ 826,164
INVESTMENT IN PLANT			
Fund balances at July 1, 2015	\$ 4,103,420	\$ -	\$ 4,103,420
Plant additions			
Current funds	-	-	-
Reserve funds	-	-	-
Total additions	-	-	-
Plant reduction			
Depreciation	253,885	-	253,885
Total reduction	253,885	-	253,885
Fund balances at June 30, 2016	\$ 3,849,535	\$ -	\$ 3,849,535

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS
 STATEMENT OF CURRENT FUNDS
 BALANCE SHEET BY ENTITY
 June 30, 2016

	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	\$ 5,006,742	\$ 73,520	\$ 6,054,171	\$ 47,351	\$ 45,213	\$ 512	\$ 491,837	\$ 266,156	\$ 571,454	\$ 12,556,956
Accrued interest receivable	-	-	624	-	-	-	-	-	-	624
Accounts receivable (net of allowance)	52,843	35,993	89,822	72,370	790	57,063	77,261	-	203,392	589,534
Inventories	9,433	-	679,853	1,995	-	-	-	-	-	691,281
Prepaid expense and other assets	17,631	-	39,481	4,499	261	-	1,567	2,135	517	66,091
Total current funds	5,086,649	109,513	6,863,951	126,215	46,264	57,575	570,665	268,291	775,363	13,904,486
PLANT FUNDS										
Temporary cash investments	7,016,804	37,164	4,204,176	91,854	59,046	-	45	-	55,018	11,464,107
Accounts receivable	133,125	-	823,750	-	-	-	-	-	-	956,875
Bond discount	48,628	-	-	-	-	-	-	-	-	48,628
Buildings and improvements	22,629,405	-	19,761,988	103,145	13,834	-	95,950	93,146	-	42,697,468
Equipment	1,909,221	34,756	3,109,805	63,235	108,889	-	22,955	20,687	8,323	5,277,871
Construction in progress	1,961,836	-	78,100,179	-	2,000	-	-	35,000	-	80,099,015
Accumulated depreciation	(7,828,549)	(33,756)	(7,459,493)	(56,058)	(90,752)	-	(38,542)	(57,295)	(8,323)	(15,572,768)
Other assets	11,524	-	-	-	-	-	-	-	-	11,524
Total plant funds	25,881,994	38,164	98,540,405	202,176	93,017	-	80,408	91,538	55,018	124,982,720
Total assets	\$ 30,968,643	\$ 147,677	\$ 105,404,356	\$ 328,391	\$ 139,281	\$ 57,575	\$ 651,073	\$ 359,829	\$ 830,381	\$ 138,887,206
LIABILITIES AND FUND BALANCES										
CURRENT FUNDS										
Accounts payable and accrued expenses	\$ 463,992	\$ 231	\$ 2,226,531	\$ 2,408	\$ 495	\$ 6,809	\$ 17,940	\$ 1,748	\$ 978	\$ 2,721,132
Accrued payroll	17,561	-	40,245	4,760	5,331	-	19,115	-	5,848	92,860
Accrued compensated absences	-	-	90,469	-	-	-	-	-	-	90,469
Deferred income	225,192	2,447	-	-	5,857	50,766	207,426	-	138,913	630,601
Total liabilities - current funds	706,745	2,678	2,357,245	7,168	11,683	57,575	244,481	1,748	145,739	3,535,062
Fund balances										
Current unrestricted	4,379,904	106,835	4,506,706	119,047	34,581	-	326,184	266,543	629,624	10,369,424
Total current funds	5,086,649	109,513	6,863,951	126,215	46,264	57,575	570,665	268,291	775,363	13,904,486
PLANT FUNDS										
Accounts Payable	3,560	-	1,548,602	-	-	-	-	-	-	1,552,162
Certificates of participation payable	7,055,000	-	78,845,000	-	-	-	-	-	-	85,900,000
Total liabilities - plant funds	7,058,560	-	80,393,602	-	-	-	-	-	-	87,452,162
Fund balances										
Non-indentured reserve	113,389	37,164	976,801	91,854	59,046	-	45	-	55,018	1,333,317
Net investment in plant	11,798,666	1,000	15,491,229	110,322	33,971	-	80,363	91,538	-	27,607,089
Bond issuance costs	11,524	-	-	-	-	-	-	-	-	11,524
Construction reserve	400,230	-	1,678,773	-	-	-	-	-	-	2,079,003
Other Reserves	6,499,625	-	-	-	-	-	-	-	-	6,499,625
Total fund balances	18,823,434	38,164	18,146,803	202,176	93,017	-	80,408	91,538	55,018	37,530,558
Total plant funds	25,881,994	38,164	98,540,405	202,176	93,017	-	80,408	91,538	55,018	124,982,720
Total liabilities and fund balances	\$ 30,968,643	\$ 147,677	\$ 105,404,356	\$ 328,391	\$ 139,281	\$ 57,575	\$ 651,073	\$ 359,829	\$ 830,381	\$ 138,887,206

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, 2016

	Student Fee Programs	Material Fees	Service Departments	Student/Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract Credit	Total
REVENUES										
Tuition and fees	\$ 12,037,913	\$ 269,035	\$ -	\$ 137,414	\$ -	\$ -	\$ -	\$ -	\$ 1,268,903	\$ 13,713,265
Federal grants and contracts	-	-	-	-	2,286	-	-	127,378	-	129,664
State grants and contracts	-	-	-	-	-	-	-	142,841	-	142,841
Private gifts, grants, and contracts	298,483	-	-	86,401	800	-	7,414	12,715	-	405,813
Educational activities	1,691,842	9,434	-	322,298	344,232	34	1,323,384	-	-	3,691,224
Other additions	1,583,663	3,833	1,584,797	53,493	13,144	227,082	9,253	-	-	3,475,265
Total revenues and other additions	15,611,901	282,302	1,584,797	599,606	360,462	227,116	1,340,051	282,934	1,268,903	21,558,072
EXPENDITURES										
Educational and general										
Instruction	-	211,067	-	110,489	10,855	149,829	9,506	-	963,646	1,455,392
Public service	-	-	-	258,332	361,614	-	1,220,470	-	-	1,840,416
Academic support	-	-	-	228,204	-	-	21,851	19,889	-	269,944
Student services	11,670,378	-	-	26,300	1,339	-	-	15,749	-	11,713,766
Institutional support	-	-	(4,770,158)	60,961	-	-	-	100,165	-	(4,609,032)
Operation and maintenance of plant	513,584	-	-	-	28,815	-	-	-	-	542,399
Scholarships and fellowships	1,403,416	-	-	-	-	-	-	-	-	1,403,416
Total educational and general expenditures	13,587,378	211,067	(4,770,158)	684,286	402,623	149,829	1,251,827	135,803	963,646	12,616,301
TRANSFERS AND OTHER ADDITIONS (DEDUCTIONS)										
Mandatory transfers										
Principal	(7,500)	-	(2,383,750)	-	-	-	-	-	-	(2,391,250)
Interest	4,712	-	(4,471,298)	-	-	-	-	-	-	(4,466,586)
Student aid matching grants	226,799	-	-	-	-	-	-	-	-	226,799
Total mandatory transfers	224,011	-	(6,855,048)	-	-	-	-	-	-	(6,631,037)
Non-mandatory transfers										
Renewal and replacement	-	(37,164)	(36,361)	-	-	-	-	-	(14,139)	(87,664)
Reserve	(750,000)	-	-	-	-	-	-	-	-	(750,000)
Excess local funds	-	-	-	(19,848)	(35,627)	(86,788)	-	-	-	(142,263)
Transfers, other	-	-	-	(1)	-	-	-	-	-	(1)
Total non-mandatory transfers	(750,000)	(37,164)	(36,361)	(19,849)	(35,627)	(86,788)	-	-	(14,139)	(979,928)
NET INCREASE (DECREASE) FOR THE YEAR	1,498,534	34,071	(536,454)	(104,529)	(77,788)	(9,501)	88,224	147,131	291,118	1,330,806
FUND BALANCES (DEFICIT) AT JULY 1, 2015	2,881,370	72,764	5,043,160	223,576	112,369	9,501	237,960	119,412	338,506	9,038,618
FUND BALANCES AT JUNE 30, 2016	\$ 4,379,904	\$ 106,835	\$ 4,506,706	\$ 119,047	\$ 34,581	\$ -	\$ 326,184	\$ 266,543	\$ 629,624	\$ 10,369,424

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, 2016

	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, 2015	\$ 114,577	\$ -	\$ 940,590	\$ 121,651	\$ 59,046	\$ -	\$ 45	\$ -	\$ 40,879	\$ 1,276,788
Reserve additions										
Current funds	-	37,164	36,361	-	-	-	-	-	14,139	87,664
Total Additions	-	37,164	36,361	-	-	-	-	-	14,139	87,664
Reserve deductions										
Non-capitalized equipment purchases	1,188	-	150	-	-	-	-	-	-	1,338
Transfer to Plant Fund	-	-	-	29,797	-	-	-	-	-	29,797
Total Deductions	1,188	-	150	29,797	-	-	-	-	-	31,135
Fund balances at June 30, 2016	\$ 113,389	\$ 37,164	\$ 976,801	\$ 91,854	\$ 59,046	\$ -	\$ 45	\$ -	\$ 55,018	\$ 1,333,317
NET INVESTMENT IN PLANT										
Fund balances at July 1, 2015	\$ 11,225,436	\$ 1,000	\$ 10,466,415	\$ 82,141	\$ 37,938	\$ -	\$ 88,602	\$ 96,195	\$ -	\$ 21,997,727
Plant additions										
Current funds	906,617	-	6,314,843	5,957	651	-	-	-	-	7,228,068
Other plant funds	-	-	-	-	-	-	-	-	-	-
Non-indentured reserves	-	-	-	29,797	-	-	-	-	-	29,797
Construction Funds	383,697	-	-	-	-	-	-	-	-	383,697
Other reserves	290,545	-	-	-	-	-	-	-	-	290,545
Omitted and disposed property	-	-	(23,340)	3,477	-	-	-	-	-	(19,863)
Total additions	1,580,859	-	6,291,503	39,231	651	-	-	-	-	7,912,244
Plant deductions										
Depreciation	997,314	-	1,266,689	11,050	4,618	-	8,239	4,657	-	2,292,567
Amortization of bond premium/discount	10,315	-	-	-	-	-	-	-	-	10,315
Total deductions	1,007,629	-	1,266,689	11,050	4,618	-	8,239	4,657	-	2,302,882
Fund balances (Deficit) at June 30, 2016	\$ 11,798,666	\$ 1,000	\$ 15,491,229	\$ 110,322	\$ 33,971	\$ -	\$ 80,363	\$ 91,538	\$ -	\$ 27,607,089

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, 2016

	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, 2015	\$ 13,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,971
Deductions										
Amortization of closing costs	2,447	-	-	-	-	-	-	-	-	2,447
Total deductions	2,447	-	-	-	-	-	-	-	-	2,447
Fund balance at June 30, 2016	\$ 11,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,524
CONSTRUCTION RESERVE										
Fund balance at July 1, 2015	\$ 1,088,276	\$ -	\$ 1,673,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,761,777
Additions										
Investment income	-	-	5,272	-	-	-	-	-	-	5,272
Total additions	-	-	5,272	-	-	-	-	-	-	5,272
Deductions										
Transfer to net investment in plant fund	383,697	-	-	-	-	-	-	-	-	383,697
Transfer to Other Construction Fund	-	-	-	-	-	-	-	-	-	-
Non-capitalized construction expenses	304,349	-	-	-	-	-	-	-	-	304,349
Total deductions	688,046	-	-	-	-	-	-	-	-	688,046
Fund balance at June 30, 2016	\$ 400,230	\$ -	\$ 1,678,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,079,003

**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, 2016**

	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, 2015	\$ 6,064,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,064,263
Reserve Additions										
Current Funds	750,000	-	-	-	-	-	-	-	-	750,000
Total additions	750,000	-	-	-	-	-	-	-	-	750,000
Reserve Deductions										
Non-capitalized Expenses	24,093	-	-	-	-	-	-	-	-	24,093
Transfer to plant funds	290,545	-	-	-	-	-	-	-	-	290,545
Total deductions	314,638	-	-	-	-	-	-	-	-	314,638
Fund balance at June 30, 2016	\$ 6,499,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,499,625

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
 June 30, 2016

SCHEDULE 26

	Auxiliary Enterprises - Revenue Bonds			Auxiliary Enterprises - Other	
	Student Living	Student Facilities	Textbook Rental Services	Staff / Student	Regional Services
1. CURRENT AVAILABLE FUNDS					
Cash	\$ 5,903,279	\$ (2,419,489)	\$ 329,840	\$ 135,660	\$ 2,566
Cash equivalents	44,451	-	1,640	2,678	17
Total current available funds	A. 5,947,730	(2,419,489)	331,480	138,338	2,583
2. WORKING CAPITAL ALLOWANCE					
Add					
Highest month's expenditures	4,498,804	1,860,919	395,027	113,244	1,609
Encumbrances and current liabilities paid in lapse period	396,961	59,602	3,692	25,274	-
Deferred income	110,288	74,825	54,128	-	-
Refundable deposits	421,067	-	-	-	-
Accrued compensated absences	862,334	151,042	16,691	-	-
Working Capital Allowance	B. 6,289,454	2,146,388	469,538	138,518	1,609
3. CURRENT EXCESS FUNDS					
Deduct B from A	C. \$ (341,724)	\$ (4,565,877)	\$ (138,058)	\$ (180)	974
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					\$ 974

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
 June 30, 2016

	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	\$ 2,787,616	\$ 72,965	\$ 8,409,450	\$ 47,238	\$ 45,014	\$ 489,507	\$ 369,290
Cash equivalents	19,125	555	44,722	113	199	2,330	2,164
Total current available funds	A. 2,806,741 *	73,520	8,454,172 *	47,351	45,213	491,837	371,454
2. WORKING CAPITAL ALLOWANCE							
Add							
Highest month's expenditures	2,446,928	39,798	6,967,612	89,732	86,265	175,847	183,307
Encumbrances and current liabilities paid in lapse period	348,428	231	1,443,026	7,168	5,826	37,055	6,825
Deferred income	225,192	2,447	-	-	5,858	207,426	138,913
Refundable deposits	-	-	-	-	-	-	-
Accrued compensated absences	-	-	90,469	-	-	-	-
Working Capital Allowance	B. 3,020,548	42,476	8,501,107	96,900	97,949	420,328	329,045
3. CURRENT EXCESS FUNDS							
Deduct B from A	C. \$ (213,807)	31,044	\$ (46,935)	\$ (49,549)	\$ (52,736)	71,509	42,409
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		<u>\$ 31,044</u>				<u>\$ 71,509</u>	<u>\$ 42,409</u>

Cash in the Student Fee Program and Service Departments entities does not match the balance sheets presented on page 58.
 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 of the balance sheet.

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
 June 30, 2016

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	\$ 3,711	\$ (780)	\$ (2,409)	\$ (10)	\$ 512
Cash equivalents	-	-	-	-	-
Total current available funds	A. 3,711	(780)	(2,409)	(10)	512
2. WORKING CAPITAL ALLOWANCE					
Add					
Highest month's expenditures	-	-	-	-	-
Encumbrances and current liabilities paid in lapse period	6,809	-	-	-	6,809
Deferred income	50,766	-	-	-	50,766
Refundable deposits	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-
Working Capital Allowance	B. 57,575	-	-	-	57,575
3. CURRENT EXCESS FUNDS					
Deduct B from A	C. \$ (53,864)	\$ (780)	\$ (2,409)	\$ (10)	\$ (57,063)
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 28

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF INDIRECT COST REIMBURSEMENTS
SCHEDULE OF SOURCES AND APPLICATIONS
For the Years Ended June 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Sources		
Federal	\$ 127,378	\$ 134,113
State	142,841	149,651
Other	12,715	10,653
	<u>282,934</u>	<u>294,417</u>
Applications		
Academic support	19,889	71,344
Student services	15,749	89,115
Institutional support	100,165	109,956
	<u>135,803</u>	<u>270,415</u>
Sources over applications	147,131	24,002
Fund balance, beginning of year	<u>119,412</u>	<u>95,410</u>
Fund balance, end of year	<u>\$ 266,543</u>	<u>\$ 119,412</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, 2016**

1. Cash and Cash Equivalents Balance	
Enter the June 30 indirect cost entity balance for cash and equivalents	<u>\$ 266,156</u>
2. Allocated Reimbursements	
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed	
<u>\$442,871</u> ; enter 30% of this amount	<u>132,861</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	1,748
Encumbrances	<u>-</u>
Total	<u>1,748</u>
5. Indirect Cost Carry-forward	
a. Enter the total of items 2, 3 and 4	<u>134,609</u>
Subtract line 5a. from item 1	<u><u>\$ 131,547</u></u>
If the positive number results, enter here and remit for deposit in the Income Fund	<u><u>\$ 131,547</u></u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES AND NEW LOANS
For the Year Ended June 30, 2016
(expressed in thousands)**

Schedule A -- Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 68,175
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>\$ 68,175</u>

Schedule B -- Total Financial Component

Total operating expenses (from financial statements)	\$ 214,552
Total nonoperating expenses (from financial statements)	(3,232)
Total new loans made	45,742
Amount of federal loan balances	6,741
Other noncash federal award expenditures	455
Total Schedule B	<u>\$ 264,258</u>

Schedule C

		<u>Percent</u>
Total Schedule A	\$ 68,175	25.8%
Total non-federal expenses	<u>196,083</u>	<u>74.2%</u>
Total Schedule B	<u>\$ 264,258</u>	<u>100.0%</u>

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Year Ended June 30, 2016**

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, 2016**

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 we are; developing a structure to enhance communication about marketing and branding; and, increasing communication with alumni, donors and external audiences.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Year Ended June 30, 2016**

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 a directive from the Board of Trustees, Vitalization Task Forces have been established and asked to conduct an analysis of programs at the University. The work done by the Vitalization Task Forces, when complete, will guide future decision making in seven important areas: academic programming, student services, information technology, enrollment management, intercollegiate athletics, facilities, and, marketing and branding.

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. Subcommittees of CUPB for each Vice Presidential area provide input and recommendations to Vice Presidential planning goals as well.

The Office of Planning, Budget and Institutional Research is responsible for providing data to assess progress made toward the achievement of plans and goals. The Office has developed Metrics and Benchmarks that are available to all constituencies at <http://www.eiu.edu/presiden/metrics.php>.

Annually, individual departments prepare their budgets based upon guidance from the University's administration. Modifications to the budget are initiated by the individual departments and approved by the administration. The Office of Planning, Budget and Institutional Research accumulates, publishes and monitors the University's budget.

Location, Address and Head of the Agency

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
BUDGET IMPASSE DISCLOSURES (UNAUDITED)
For the Year Ended June 30, 2016**

Payment of Fiscal Year 2016 Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the University to pay Fiscal Year 2016 costs using the University's Fiscal Year 2017 appropriations for operational expenditures. The following chart shows the University's plan to expend its Fiscal Year 2017 appropriations to cover its Fiscal Year 2016 costs:

Outstanding Fiscal Year 2016 Invoices

<u>Fund #</u>	<u>Fund Name</u>	<u>Number</u>	<u>Dollar Value</u>
007	Education Assistance Fund	32	\$ 19,708,389

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS
(UNAUDITED)
For the Year Ended June 30, 2016**

Transactions Involving the Illinois Finance Authority

The University and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the University's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2015 and Fiscal Year 2016.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
INTEREST COSTS ON FISCAL YEAR 2016 INVOICES (UNAUDITED)
For the Year Ended June 30, 2016**

Prompt Payment Interest Costs

The University did not incur any prompt payment interest due to vendors under the State Prompt Payment Act (30 ILCS 540). The University's vendors were paid within 90 days.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
EMPLOYMENT STATISTICS (FULL-TIME EQUIVALENT) (UNAUDITED)
For the Years Ended June 30, 2016 and 2015**

	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, 2016									
Appropriated funds									
Faculty/administrative	473.9	17.0	11.1	45.2	54.9	23.0	2.8	-	627.9
Civil service	81.6	1.1	0.4	45.1	30.7	64.0	70.3	-	293.2
Student employees	12.1	0.4	4.3	8.4	1.1	0.5	1.0	-	27.8
Total	567.6	18.5	15.8	98.7	86.7	87.5	74.1	-	948.9
Non-appropriated funds									
Faculty/administrative	9.9	7.9	19.8	3.7	41.4	3.8	0.5	33.1	120.1
Civil service	9.7	-	16.4	1.0	25.6	13.0	108.1	90.2	264.0
Student employees	7.4	2.6	4.3	3.3	17.6	0.3	36.6	120.5	192.6
Total	27.0	10.5	40.5	8.0	84.6	17.1	145.2	243.8	576.7
Total all funds	594.6	29.0	56.3	106.7	171.3	104.6	219.3	243.8	1,525.6
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

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

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

- 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, 2016 and 2015**

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

	<u>2016</u>	<u>2015</u>
Total education and general expenses/expenditures from current appropriated funds	\$ 12,456,500*	\$ 42,902,858*
Expenses/expenditures from locally held University Income Fund	<u>86,735,324</u>	<u>72,166,734</u>
Total expenses from current appropriated and locally held funds	99,191,824	115,069,592
Full-time equivalent students	÷ <u>6,971</u>	÷ <u>7,378</u>
COST PER FULL-TIME EQUIVALENT STUDENT	\$ <u>14,229</u>	\$ <u>15,596</u>

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
EMERGENCY PURCHASES (UNAUDITED)
June 30, 2016 and 2015**

In Fiscal Year 2016, the University had one emergency purchase.

The University contracted with Mercer Health & Benefits LLC for \$5,850,000 and incurred \$249,678 during Fiscal Year 2016 to provide insurance coverage to all University employee groups required under the Affordable Care Act.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
BOOKSTORE INFORMATION (UNAUDITED)
For the Year Ended June 30, 2016**

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 \$9.75 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 16	\$2,136,335
Amount of gross sales for Bookstore for FY 16	\$1,840,923
Amount to be paid to the bookstore for FY 16 (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, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
PERFORMANCE INDICATORS		
Degrees conferred	2,376	2,456
Retention rate (fall to fall)	71%	75%
Graduation rate (6 year)	58%	59%

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	1,105	1,459
Graduate students	586	672
Extension class	1,386	1,209
Total enrollment	<u>3,077</u>	<u>3,340</u>

Fall term

Undergraduate students	6,535	6,933
Graduate students	1,081	1,112
Extension class	904	868
Total enrollment	<u>8,520</u>	<u>8,913</u>
Full-time equivalent students	<u>7,282</u>	<u>7,724</u>

Spring term

Undergraduate students	5,851	6,245
Graduate students	1,140	1,083
Extension class	885	886
Total enrollment	<u>7,876</u>	<u>8,214</u>
Full-time equivalent students	<u>6,659</u>	<u>7,032</u>

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

<u>6,971</u>	<u>7,378</u>
--------------	--------------

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2016**

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, 2016, 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, 2016.

Indirect Cost Reimbursements

- 13(b) A statement of the sources and application of indirect cost recoveries is presented on Schedule 28 within this report at page 66.
- 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 29 within this report at page 67.

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, 2016.

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 13 within this report at pages 45-46.
- 13(f) The present financial statements for each accounting entity are presented on Schedules 14-25 within this report at pages 47-62. These entity financial statements should be read in conjunction with the University’s audited financial statements for the year ended June 30, 2016.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2016**

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 26-27 within this report at pages 63-65.
- 13(h) University management discloses support received by auxiliary enterprises of approximately \$4,644,458 of group insurance expense and \$7,856,593 of retirement plan contributions which were paid from State appropriated funds for the year ended June 30, 2016. 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 14-18 within this report at pages 47-53. A description of the Student Living, Student Facilities, and Textbook Rental entities' sources of revenues and purpose are presented on Schedule 13 within this report at pages 45-46.
- 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, 2016.
- 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 84. 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 85.
- 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 84. 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 85.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2016**

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 84. A disclosure of the cumulative amount of unreimbursed subsidies to the Eastern Illinois University Alumni Association, Inc. is presented within this report at page 85.
- 13(p) Neither the Eastern Illinois University Foundation nor the Eastern Illinois University Alumni Association, Inc. had any debt financing at June 30, 2016.

Other Topics

- 13(q) The Comparative Schedule of Cash and Cash Equivalents is presented on Schedule 8 within this report at page 38. The Comparative Schedule of Investments is presented on Schedule 9 within this report at page 39.
- 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 76.
- 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 44.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2016**

Other Schedules for Universities

- 13(1) An analysis of State appropriations to the University is presented on Schedules 2-5 within this report at pages 32-35.
- 13(2) A Comparative Schedule of Revenues and Expenses for the University's Income Fund is presented on Schedule 6 within this report at page 36.
- 13(3) Separate schedules of tuition and fee waivers for undergraduate and graduate students, respectively, are presented within this report at pages 86-87.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF EASTERN ILLINOIS UNIVERSITY FOUNDATION
TRANSACTIONS WITH THE UNIVERSITY (UNAUDITED)
For the Years Ended June 30, 2016 and 2015**

During the years ended June 30, 2016 and 2015, 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 \$97,612 and \$180,848, 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>2016</u>	<u>2015</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	\$ 1,845,951	\$ 1,678,306
Office and warehouse space and utilities provided at no charge	<u>86,418</u>	<u>76,827</u>
Total funds considered unrestricted	<u>1,932,369</u>	<u>1,755,133</u>
Funds considered restricted for purposes of the Guidelines computations:		
Given for scholarships, grants and awards	<u>1,275,493</u>	<u>1,068,411</u>
Total funds considered restricted	<u>1,275,493</u>	<u>1,068,411</u>
Total funds provided to the University by the Foundation	<u><u>\$ 3,207,862</u></u>	<u><u>\$ 2,823,544</u></u>

There were no unreimbursed subsidies from the University to the Eastern Illinois University Foundation at June 30, 2016.

**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, 2016 and 2015**

The Alumni Association provided office space to the University with an annual fair market value of \$37,240 and \$45,211 for fiscal years ended June 30, 2016 and 2015, respectively.

Additionally, during the fiscal years ended June 30, 2016 and 2015, the Alumni Association provided unrestricted grants to the University in the amounts of \$23,795 and \$19,693, 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 \$41,336 and \$25,171 for fiscal years ended June 30, 2016 and 2015, respectively.

There were no unreimbursed subsidies from the University to the Eastern Illinois University Alumni Association, Inc. at June 30, 2016.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
UNDERGRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2016**

	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	68	68	\$ 589.9	-	\$ -
General Assembly	-	-	-	-	-
Reserve Officer's Training Corps	49	49	331.2	-	-
Department of Children and Family Services	11	11	76.1	-	-
Children of Employees	187	187	696.1	-	-
Veterans Grants and Scholarship	213	213	1,135.7	185	109.0
Senior Citizens	2	2	6.8	-	-
SUBTOTAL	530	530	2,835.8	185	109.0
<u>DISCRETIONARY WAIVERS</u>					
Faculty Administrators (Non-Civil Service)	-	-	-	-	-
Civil Service	32	32	67.7	30	11.1
Academic/Other Talent	134	134	256.5	-	-
Athletic	197	197	873.2	-	-
Gender Equity in Intercollegiate Athletics	75	75	438.1	-	-
Foreign Exchange Students	6	6	28.2	6	8.4
Foreign Students	26	26	102.5	-	-
Student Need - Financial Aid	21	21	36.2	-	-
Student Need - Special Program	1,049	1,049	2,457.4	-	-
Interinstitutional/Related Agencies	104	104	283.6	1	0.1
Children of Deceased Employees	1	1	6.2	-	-
Retired Employees	-	-	-	-	-
Others:					
MAP Waivers	-	-	-	-	-
McNair Scholars	-	-	-	-	-
SUBTOTAL	1,645	1,645	4,549.6	37	19.6
TOTAL	2,175	2,175	\$ 7,385.4	222	\$ 128.6

* Unduplicated

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
GRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2016**

	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	4	4	\$ 17.9	-	\$ -
ROTC	-	-	-	-	-
SUBTOTAL	4	4	17.9	-	-
<u>DISCRETIONARY WAIVERS</u>					
Faculty/Administrators (Non-Civil Service)	27	27	56.0	27	15.4
Civil Service	43	43	96.1	42	28.9
Retired Employees	11	11	11.1	11	3.9
Foreign Students	56	56	275.0	-	-
Foreign Exchange Students	-	-	-	-	-
Student Need - Financial Aid	-	-	-	-	-
Student Need - Special Programs	6	6	8.4	-	-
Cooperating Professionals	145	145	259.0	110	55.3
Research Assistants	68	68	623.0	-	-
Teaching Assistants	112	112	991.2	-	-
Other Assistants	233	233	2,087.1	-	-
Interinstitutional/Related Agencies	15	15	39.7	-	-
Contract/Training Grants	9	9	15.3	-	-
Others	-	-	-	-	-
SUBTOTAL	725	725	4,461.9	190	103.5
TOTAL	729	729	\$ 4,479.8	190	\$ 103.5

* Unduplicated

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF ACCRUED LIABILITY FOR EMPLOYEE
COMPENSATED ABSENCES (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2016**

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>
2016	\$5,111,935	\$2,714,768	\$67,734	\$ 7,894,437
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

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