

**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, 2017

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

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
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**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
COMPLIANCE REPORT SUMMARY  
For the Year Ended June 30, 2017**

**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    |
| Interim Vice President for Student Affairs          | Ms. Lynette F. Drake  |
| Vice President for University Advancement           | 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, 2017)**

|                  |                          |
|------------------|--------------------------|
| Chairperson      | Mr. Joseph R. Dively     |
| Vice Chairperson | Mr. Timothy Burke        |
| Secretary        | Mr. Carl Mito            |
| Member           | Ms. Barbara Baurer       |
| Member           | Mr. Daniel P. Caulkins   |
| Member           | Dr. Jan Spivey Gilchrist |
| Member           | Mr. Phillip B. Thompson  |
| Student Member   | Ms. Maralea Negron       |

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



March 14, 2018

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, 2017. Based on this evaluation, we assert that during the year ended June 30, 2017, 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

**SIGNED ORIGINAL ON FILE**

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Dr. David M. Glassman, President

**SIGNED ORIGINAL ON FILE**

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Mr. Paul McCann, Interim Vice President for Business Affairs

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

AUDITOR' REPORTS

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

SUMMARY OF FINDINGS

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

Details of findings are presented in the separately tabbed report section of this report.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

| <u>Item No.</u>   | <u>Page</u> | <u>Description</u>                                    | <u>Finding Type</u>                      |
|---|-------------|---|--|
| FINDINGS ( <i>GOVERNMENT AUDITING STANDARDS</i> )           |             |   |  |
| 2017-001  | 19          | Inadequate Control Over Reporting Restricted Accounts | Material weakness                        |
| FINDINGS AND QUESTIONED COSTS ( <i>FEDERAL COMPLIANCE</i> ) |             |   |  |
| 2017-002  | 22          | Noncompliance with Enrollment Reporting Requirements  | Noncompliance and significant deficiency |
| 2017-003  | 24          | Exit Counseling Not Completed                         | Noncompliance and significant deficiency |

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| <u>Item No.</u>             | <u>Page</u> | <u>Description</u>      | <u>Finding Type</u>                      |
|-----------------------------|-------------|-------------------------|--|
| FINDINGS (STATE COMPLIANCE) |             |                         |  |
| 2017-004                    | 26          | Timesheets not required | Noncompliance and significant deficiency |

In addition, the following finding which is reported as current findings and questioned costs relating to *Government Auditing Standards* also meets the reporting requirements for State Compliance.

| <u>Item No.</u>             | <u>Page</u> | <u>Description</u>                                    | <u>Finding Type</u>                          |
|-----------------------------|-------------|---|--|
| 2017-001                    | 19          | Inadequate Control Over Reporting Restricted Accounts | Material weakness and material noncompliance |
| PRIOR FINDINGS NOT REPEATED |             |   |  |
| A                           | 27          | Inadequate Control Over Refunds                       |  |

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EXIT CONFERENCE

An exit conference was held on March 6, 2018. Attending were:

**Eastern Illinois University**

Mr. Paul McCann, Interim Vice President for Business Affairs  
Mr. Michael Hutchinson, Assistant Controller  
Mr. Josh Awalt, Assistant Vice President – ITS

**CliftonLarsonAllen LLP**

Mr. Michael T. Hillary, Principal

**Office of the Auditor General**

Ms. Peggy Hartson, Manager

The responses to the recommendations were provided by Paul McCann in correspondence dated March 14, 2108.



**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, 2017. 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 (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether Eastern Illinois University, complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether Eastern Illinois University complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on Eastern Illinois University's compliance with specified requirements.

As described in item 2017-001 in the accompanying schedule of findings and questioned costs, Eastern Illinois University did not comply with requirements regarding all applicable laws and regulations. Compliance with such requirements is necessary, in our opinion, for Eastern Illinois University to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, 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, 2017. 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 2017-004.

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

The purpose of this report on compliance is solely to describe the scope of our audit testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

## **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.

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. However, as discussed below, we identified a certain deficiencies in internal control over compliance that we consider to be a material weaknesses and significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2017-001 to be a material weakness.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2017-004 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 internal control findings identified in our examination are described in the accompanying schedule of findings and questioned costs. Eastern Illinois University's responses were not subjected to the procedures applied in the compliance examination 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 Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **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, 2017, and have issued our report thereon dated March 12, 2018, 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 12, 2108. The accompanying supplementary information for the year ended June 30, 2017 in Schedules 1 through 21 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, 2017 in Schedules 1 through 21 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, 2017 in Schedules 1 through 21 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2017.

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, 2016 (not presented herein), and have issued our report thereon dated March 3, 2017, 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. The accompanying supplementary information for the year ended June 30, 2016 in Schedules 3, 4, 6, and 7 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, 2016 financial statements. The accompanying supplementary information for the year ended June 30, 2016 in Schedules 3, 4, 6, and 7 has been subjected to the auditing procedures applied in the audit of the June 30, 2016 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, 2016 in Schedules 3, 4, 6, and 7 is fairly stated in all material respects in relation to the basic financial statements as a whole from which it has been derived.

The accompanying supplementary information in the Analysis of Operations Section 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.

**SIGNED ORIGINAL ON FILE**

Peoria, Illinois  
March 14, 2018

**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 of  
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, 2017, 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 12, 2018. 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2017-001, that we consider to be a material weakness.

### **Eastern Illinois University's Response to Finding**

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

### **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.

**SIGNED ORIGINAL ON FILE**

Peoria, Illinois  
March 12, 2018

**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 of  
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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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, 2017.

### ***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 2017-002 and 2017-003. Our opinion on each major federal program is not modified with respect to these matters.

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

### **Report on Internal Control over Compliance**

Management of Eastern Illinois University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Eastern Illinois University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 2017-002 and 2017-003, 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, 2017, 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 12, 2018, 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 12, 2018. 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.

**SIGNED ORIGINAL ON FILE**

Peoria, Illinois  
March 14, 2018 except for our report on the  
Schedule of Expenditures of Federal Awards  
for which the date is March 12, 2018.

**STATE OF ILLINOIS  
 EASTERN ILLINOIS UNIVERSITY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended June 30, 2017**

**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?      Yes  X  No
- Significant deficiency(ies) identified not considered to be material weaknesses?  X  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)?  X  Yes      No

Identification of major programs:

| <u>CFDA Numbers</u>   | <u>Name of Federal Program</u>  |
|---|---|
| 84.038, 84.268, 84.033,<br>84.063, 84.007, 84.379<br>93.575, 93.596 | Student Financial Aid Cluster<br>Childcare and Development Fund Cluster |

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

Auditee qualified as low-risk auditee?  X  Yes      No

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2017**

**CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS**

**2017-001 Finding: Financial Statement Reporting of Restricted Accounts**

Eastern Illinois University (University) did not ensure restrictions from revenue bond covenants were properly reflected within the University’s financial statements.

As of June 30, 2017, the University’s Auxiliary Facilities System (System) consisted of certain facilities across campus which are not directly related to the University’s instruction, research, or service units, including:

- athletic-related facilities;
- recreation-related facilities;
- resident halls and apartments;
- student services facilities;
- textbook rentals.

As of June 30, 2017, the System had outstanding revenue bond issues (Series 2005 and Series 2008B) where the proceeds from these bonds had been used to finance certain projects within the system.

These bond issues established a “closed system” for the System where the revenues generated by both could only be used for the following purposes:

- 1) expenses necessary for the operation and reasonable upkeep and repair of the System;
- 2) payment of principal and/or interest amounts when due;
- 3) amounts set aside limited to and used for financing the costs of renovating or replacing capital assets of the System beyond ordinary maintenance and operation of the System;
- 4) amounts set aside limited to and used for constructing new space or additions to existing facilities within the System; and
- 5) amounts set aside limited to and used for the purchase of moveable equipment to be installed in the facilities within the System.

However, if any funds existed following the use of revenues for the above purposes, the remaining funds were to be set aside to either fund the redemption of previously issued bonds when callable, the purchase of the University’s bonds on the open market, or any other System purpose permitted by law. Notably, resources within the System are unavailable for use by the University outside of the System.

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During testing, we noted the University had controls to segregate the System's assets and include their net position with the University's financial statements; however, the University did not accurately report restricted assets and restricted net position under generally accepted accounting principles relative. As a result, to be in accordance with Government Accounting Standards Board Statement 34, the University (and all Illinois public universities with closed systems) changed its accounting presentation in its final financial statements to show all non-capital assets associated with the System, totaling \$17,548,000, as restricted assets and reclassified the System's portion of the University's net position to expendable restricted net position, totaling \$15,057,000.

Governmental Accounting Standards Board Statement No. 34, Paragraph 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, requires net position should be reported as restricted when constraints imposed upon the use of the net position are externally imposed by creditors, such as through debt covenants. Further, Governmental Accounting Standards Board Statement No. 34, Paragraph 99, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, requires the reporting of restricted assets when constraints imposed upon the use of the net position are externally imposed by creditors which change the nature or normal understanding of the availability of the asset, such as assets that cannot be used to extinguish liabilities outside of those allowed by the bond covenants.

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University establish and maintain a system, or systems, of fiscal and administrative controls to provide assurance that revenues, expenses, resources, and funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial reports and to maintain accountability over the State's resources.

University officials attributed the deficiencies to incorrect conclusions reached in the past. During the current audit period, after consultation with staff of the Governmental Accounting Standards Board by the Office of the Auditor General and the Office of the State Comptroller, all of the State's public universities with a closed system determined it was necessary to reclassify each closed system's non-capital assets and net position to reflect a restriction.

Failure to report the non-capital assets and net position related to the System as restricted resulted in a material misstatement of the University's financial statements and reduced the overall reliability of Statewide financial reporting. (Finding Code No. 2017-001)

**Recommendation**

We recommend the University to continue to review its financial reporting to provide assurance accounts are properly classified under generally accepted accounting principles.

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**University Response**

The University agrees with the auditor's recommendation and, as noted within the finding, has made the changes to its financial statements.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2017**

**CURRENT FINDINGS – FEDERAL COMPLIANCE**

|                              |  |
|------------------------------|--|
| <b>Federal agency:</b>       | U.S. Department of Education                       |
| <b>Program Name:</b>         | Student Financial Aid Cluster                      |
| <b>CFDA #:</b>               | 84.038, 84.268, 84.033, 84.063, 84.007, and 84.379 |
| <b>Program Expenditures:</b> | \$54,343,065                                       |
| <b>Questioned Costs:</b>     | None   |

**2017-002 Finding: Noncompliance with Enrollment Reporting Requirements**

Eastern Illinois University (University) did not timely report enrollment changes to the National Student Loan Data System (NSLDS) within the 30 day requirement.

During testing, the auditors noted two out of 40 (5%) student enrollment status changes were reported to the NSLDS after the 30 day requirement. The sample was a statistically valid sample.

The Code of Federal Regulations (34 CFR section 685.309(b)) requires enrollment status changes for students to be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. In addition, the financial aid handbook states if a student's enrollment status falls under part time or the student withdraws, the school must notify the NSLDS within 30 days of the enrollment change.

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving federal awards to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations and program compliance requirements. Effective internal controls should include procedures to ensure enrollment reporting is timely completed.

According to University officials, the issue occurred due to a lack of review of the students who unofficially withdrew to ensure their status changes were properly included in the enrollment report to the Registrar's office uploads to the NSLDS.

If the NSLDS system is not updated with the student information, over awards could occur should the student transfer to another institution and the students may not properly enter the repayment period. (Finding Code No. 2017-001, 2016-001, 2015-001).

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**Recommendation:**

We recommend the University review current processes for reporting to NSLDS and implement procedures to ensure submissions are reported timely for enrollment status and student status changes.

**University Response:**

The University agrees with the auditor's recommendation. The University has developed an improved report to identify unofficial withdrawals at the end of the term to allow for quicker reporting to NSLDS and improved coordination between the Office of Financial Aid and Scholarships and the Office of the Registrar.

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**CURRENT FINDINGS – FEDERAL COMPLIANCE**

|                              |  |
|------------------------------|--|
| <b>Federal agency:</b>       | U.S. Department of Education                       |
| <b>Program Name:</b>         | Student Financial Aid Cluster                      |
| <b>CFDA #:</b>               | 84.038, 84.268, 84.033, 84.063, 84.007, and 84.379 |
| <b>Program Expenditures:</b> | \$54,343,065                                       |
| <b>Questioned Costs:</b>     | None   |

**2017-003 Finding: Exit Counseling Not Completed**

Eastern Illinois University (University) did not complete exit counseling for students at the end of their enrollment or cessation of at least half-time study at the University within the required time period.

During testing, the auditors noted:

- For four out of 40 (10%) students tested, the University did not timely complete exit counseling or attempt to distribute exit interview documents to students at the end of their enrollment.
- For one out of 40 (5%) students tested, the University did not obtain the necessary exit documentation from the student after graduation and a hold was not placed on the student's account.

The sample was a statistically valid sample.

Federal Regulations (34 CFR section 374.42(b) and 685.304(b)) requires the University to conduct exit interviews with each borrower either in person, by audiovisual presentation, or by interactive electronic means. The University must ensure exit counseling is conducted shortly before the borrower ceases at least half-time study at the University.

University policies require a hold be placed on a student's account when they have left the University and have not completed exit counseling for federal loans.

Uniform Grant Guidance (2 CFR 200.303) requires nonfederal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal

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controls should include procedures to ensure each student that receives Federal loans receives exit counseling.

According to University officials these issues occurred due to the following:

- Timing of when the exit file output was processed prior to the graduation dates for the Spring 2017 semester, therefore students who required exit counseling were excluded from the report. In November 2017, the exit file was processed to include all Spring 2017 students at which time the required documents were sent out.
- After the student graduated, the exit documents were properly sent, however, the student did not complete or return to the University the necessary exit documentation. A hold was not placed on the student's account. An oversight in review of the student's file did not catch the need to place a hold on the student's account.

Exit counseling helps federal student loan borrowers understand how to repay their loans and reviews deferment and repayment plan options. Exit counseling also addresses the borrower's rights and responsibilities. Updated student contact information will also be collected at the end of the exit counseling sessions. (Finding Code No. 2017-003).

**Recommendation**

We recommend the University review reporting processes to ensure all students that require exit counseling receive it in a timely manner.

**University Response:**

The University agrees with the auditor's recommendation. Although a couple of the situations were rather unusual, the University is working on the development of a report that will help in identifying the students that need exit counseling on a more timely basis. It is also anticipated that the report will aid in the process of placing holds on student accounts.

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**CURRENT FINDINGS – STATE COMPLIANCE**

**2017-004 Finding: Timesheets not Required**

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

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

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The Act (5 ILCS 430/5-5(c)) requires 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 its 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. 2017-004, 2016-003, 2015-004, 2014-002, 2013-004, 12-16, 11-7, 10-3, 09-4, 08-5, 07-4, 06-3, 05-4)

**Recommendation**

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

**University Response**

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

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**CURRENT FINDINGS – STATE COMPLIANCE**

**PRIOR FINDINGS NOT REPEATED**

**A. Finding Inadequate Control over Refunds**

During the prior examination, 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. The auditors noted unearned grant and loan funds were not properly calculated, resulting in the amount returned being understated by \$882. (Finding Code No. 2016-002)

Status: Implemented

During the current examination, the auditor's sample testing indicated the University had properly calculated unearned grant and loan funds.

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

- Fiscal Schedules and Analysis
  - Schedule of Expenditures of Federal Awards
  - Notes to the Schedule of Expenditures of Federal Awards
  - Analysis of State Appropriations
    - Schedule of Net Appropriations, Expenditures and Lapsed Balances
    - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
    - Comparative Schedule of Revenues and Expenses
    - Schedule of Changes in Capital Assets
    - Comparative Schedule of Cash and Cash Equivalents
    - Comparative Schedule of Investments
  - 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 (Restricted)
        - Balance Sheet by Entity
        - Revenues and Expenditures by Entity
        - Statement of Changes in Fund Balances by Entity
      - Statement of Plant Funds
        - Statement of Changes in Fund Balances by Entity
    - Auxiliary Enterprises – Designated Funds
      - Statement of Current Funds
        - Balance Sheet by Entity
        - Statement of Changes in Fund Balances by Entity
      - Statement of Plant Funds
        - Statement of Changes in Fund Balances by Entity
  - Schedule of Federal Expenditures, Nonfederal Expenses, and New Loans
- Analysis of Operations (Unaudited)
  - Functions and Planning Program (Unaudited)
  - Significant Lapse Period Expenditures (Unaudited)

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- Fiscal Schedules and Analysis (continued)
  - Analysis of Significant Variations in Revenue and Expense Accounts (Unaudited)
  - Analysis of Significant Variations in Asset and Liability Accounts (Unaudited)
  - Analysis of Accounts Receivable (Unaudited)
  - 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 (Unaudited)
    - Calculation Sheet for Indirect Cost Carry-Forward (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 2017 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 Liabilities for Employee Compensated Absences (Unaudited)

The auditor's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states that Schedules 1 through 21 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 has 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.

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 EASTERN ILLINOIS UNIVERSITY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2017

| Federal Grantor/Pass Through Grantor/Program/Grant Title                    | CFDA<br>Number | Federal Project or<br>Pass-Through<br>Number | FY17<br>Expenditures | Passed<br>Through to<br>Subrecipients |
|---|----------------|--|----------------------|---------------------------------------|
| <b>MAJOR PROGRAM - STUDENT FINANCIAL AID CLUSTER</b>                        |                |  |                      |                                       |
| U.S. DEPARTMENT OF EDUCATION  |                |  |                      |                                       |
| <i>Federal Perkins Loans</i>  | 84.038         |  | \$ 6,867,887         | \$ -                                  |
| <i>Federal Direct Student Loans</i>   | 84.268         |  | 36,378,254           | -                                     |
| <i>Federal Work-Study Program</i>   |                |  |                      |                                       |
| FY17  | 84.033         | P033A161143                                  | 314,458              | -                                     |
| <i>Federal Pell Grant Program</i>   |                |  |                      |                                       |
| FY16  | 84.063         | P063P150106                                  | 110,984              | -                                     |
| FY17  | 84.063         | P063P160106                                  | 10,301,666           | -                                     |
|   |                |  | <u>10,412,650</u>    | <u>-</u>                              |
| <i>Federal Supplemental Educational Opportunity Grants</i>                  |                |  |                      |                                       |
| FY16  | 84.007         | P007A151143                                  | 6,064                | -                                     |
| FY17  | 84.007         | P007A161143                                  | 226,240              | -                                     |
|   |                |  | <u>232,304</u>       | <u>-</u>                              |
| <i>Teacher Education Assistance For College And Higher Education Grants</i> |                |  |                      |                                       |
| FY16  | 84.379         | P379T160106                                  | 138                  | -                                     |
| FY17  | 84.379         | P379T170106                                  | 137,374              | -                                     |
|   |                |  | <u>137,512</u>       | <u>-</u>                              |
| <b>Total Financial Aid Cluster*</b>   |                |  | <u>54,343,065</u>    | <u>-</u>                              |
| <b>RESEARCH AND DEVELOPMENT CLUSTER</b>                                     |                |  |                      |                                       |
| <u>NATIONAL SCIENCE FOUNDATION</u>  |                |  |                      |                                       |
| <i>Biological Sciences</i>  |                |  |                      |                                       |
| NSF IOS Songbirds   | 47.074         | IOS-1146832                                  | 4,684                | -                                     |
| <i>Mathematical and Physical Sciences</i>                                   |                |  |                      |                                       |
| NSF RUI-SAP2012   | 47.049         | CHE-1214070                                  | 2,716                | -                                     |
| NSF Probing Molecular Reg Profiles  | 47.049         | 1505717                                      | 37,839               | -                                     |
| NSF Math Conference 2016  | 47.049         | 1611960                                      | 6,619                | -                                     |
| NSF RUI   | 47.049         | CHE-1507871                                  | 68,031               | -                                     |
| NSF MitoNEET Redox  | 47.049         | CHE-1609440                                  | 55,093               | 38,076                                |
|   |                |  | <u>170,298</u>       | <u>38,076</u>                         |
| <i>Geoscience</i>   |                |  |                      |                                       |
| NSF Holly   | 47.050         | 1522977                                      | 27,676               | -                                     |
|   |                |  | <u>202,658</u>       | <u>38,076</u>                         |
| <u>U.S. DEPARTMENT OF THE INTERIOR</u>                                      |                |  |                      |                                       |
| Passed-Through the Illinois Department of Natural Resources                 |                |  |                      |                                       |
| <i>Sport Fish Restoration Program</i>                                       |                |  |                      |                                       |
| IDNR Wabash FY17  | 15.605         | F-186-R-05                                   | 230,767              | -                                     |
| <i>Wildlife Restoration and Basic Hunter Education</i>                      |                |  |                      |                                       |
| Illinois Bat Conservation   | 15.611         | F-194-R-1                                    | 22,268               | -                                     |
|   |                |  | <u>253,035</u>       | <u>-</u>                              |
| Passed-Through the University of Illinois                                   |                |  |                      |                                       |
| <i>Great Lakes Restoration</i>  |                |  |                      |                                       |
| Asian Carp  | 15.662         | 2016-05213-01                                | 23,389               | -                                     |
|   |                |  | <u>276,424</u>       | <u>-</u>                              |
| <u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>                                 |                |  |                      |                                       |
| Passed-Through the Illinois Environmental Protection Agency                 |                |  |                      |                                       |
| <i>Non-point Source Implementation Grants</i>                               |                |  |                      |                                       |
| Monitoring of Kickapoo Creek  | 66.460         | 3191416 Section 319                          | 754                  | -                                     |
|   |                |  | <u>754</u>           | <u>-</u>                              |
| <b>Total Research and Development Cluster</b>                               |                |  | <u>479,836</u>       | <u>38,076</u>                         |

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

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| Federal Grantor/Pass Through Grantor/Program/Grant Title   | CFDA<br>Number | Federal Project or<br>Pass-Through<br>Number | FY17<br>Expenditures | Passed<br>Through to<br>Subrecipients |
|--|----------------|--|----------------------|---------------------------------------|
| <b>TRIO CLUSTER</b>  |                |  |                      |                                       |
| U.S. DEPARTMENT OF EDUCATION   |                |  |                      |                                       |
| <i>TRIO - Student Support Services</i>   | 84.042         | P042A151584                                  | \$ 36,544            | \$ -                                  |
| <i>TRIO - Student Support Services</i>   | 84.042         | P042A151585                                  | 204,458              | -                                     |
| <b>Total TRIO Cluster</b>  |                |  | <u>241,002</u>       | <u>-</u>                              |
| <b>CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER</b>  |                |  |                      |                                       |
| 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 FY17)</i> | 93.596         | FCSUI000649                                  | 415,383              | -                                     |
| <i>Child Care and Development Block Grant</i>  | 93.575         |  | 63,737               | -                                     |
| <i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR CCAP FY17)</i> | 93.596         | FCSUI000649                                  | 154,875              | -                                     |
| <i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</i>                  | 93.596         |  | 116,757              | -                                     |
| <i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR QRS FY17)</i>  | 93.596         | FCSUI000649                                  | 33,152               | -                                     |
| <b>Total CCDF Cluster*</b>   |                |  | <u>783,904</u>       | <u>-</u>                              |
| <b>TEMPORARY ASSISTANCE FOR NEEDY FAMILIES CLUSTER</b>   |                |  |                      |                                       |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES   |                |  |                      |                                       |
| Passed-Through the Illinois Department of Human Services   |                |  |                      |                                       |
| <i>Temporary Assistance for Needy Families</i>   | 93.558         |  | 442,320              | -                                     |
| <b>OTHER PROGRAMS</b>  |                |  |                      |                                       |
| U.S. DEPARTMENT OF EDUCATION   |                |  |                      |                                       |
| Passed-Through the University of California  |                |  |                      |                                       |
| <i>National Writing Project</i>  |                |  |                      |                                       |
| Eastern Illinois Writing Project   | 84.367         | #2/08-IL05-SEED2012                          | 1,946                | -                                     |
| NWP Advanced Institute 2017-2018   | 84.367         | #2/08-IL05-SEED2012                          | 6,352                | -                                     |
| NWP Invitational Summer  | 84.367         | #2/08-IL05-SEED2017                          | 2,115                | -                                     |
| <b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>  |                |  | <u>10,413</u>        | <u>-</u>                              |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES   |                |  |                      |                                       |
| Passed-Through the Illinois Department of Human Services   |                |  |                      |                                       |
| <i>Social Services Block Grant</i>   | 93.667         |  | 2,975                | -                                     |
| <i>Block Grants for Preventions and Treatment of Substance Abuse</i>                                   |                |  |                      |                                       |
| Illinois Higher Education Prevention   | 93.959         | FCSVP01851                                   | 175,314              | -                                     |
| <b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>  |                |  | <u>178,289</u>       | <u>-</u>                              |
| NATIONAL ENDOWMENT FOR THE ARTS  |                |  |                      |                                       |
| <i>Promotion of the Arts Partnership Agreement</i>   |                |  |                      |                                       |
| IAC Tarble Residency   | 45.025         | 16-6100-2064                                 | 2,870                | -                                     |
| Passed-Through the Mid Atlantic Arts Foundation  |                |  |                      |                                       |
| <i>Promotion of the Arts Grants to Organizations and Individuals</i>                                   |                |  |                      |                                       |
| Southern Exposure  | 45.024         | 28731  | 4,000                | -                                     |
| Passed-Through Arts Midwest  |                |  |                      |                                       |
| <i>Promotion of the Arts Partnership Agreement</i>   |                |  |                      |                                       |
| Arts Midwest   | 45.025         | 18401  | 1,500                | -                                     |
| <b>TOTAL NATIONAL ENDOWMENT FOR THE ARTS</b>   |                |  | <u>8,370</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, 2017**

| <u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>   | <u>CFDA<br/>Number</u> | <u>Federal Project or<br/>Pass-Through<br/>Number</u> | <u>FY17<br/>Expenditures</u> | <u>Passed<br/>Through to<br/>Subrecipients</u> |
|---|------------------------|---|------------------------------|--|
| NATIONAL ENDOWMENT FOR THE HUMANITIES<br>Passed-Through Promotion of the Humanities<br><i>Promotion of the Humanities - Public Programs</i><br>For All the World to See | 45.164                 | MR-252742-16  | \$ 1,000                     | \$ -   |
| Passed-Through the Illinois Humanities Council<br><i>Promotion of the Humanities - Public Programs</i><br>Personal Learning Conference                                  | 45.129                 | GR V27 00   | <u>1,202</u>                 | <u>-</u>                                       |
| TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES   |                        |   | <u>2,202</u>                 | <u>-</u>                                       |
| LIBRARY OF CONGRESS<br><i>EIU Teaching with Primary Sources</i>   |                        | GA070019  | <u>62,682</u>                | <u>-</u>                                       |
| <b>Total Other Programs</b>   |                        |   | <u>261,956</u>               | <u>-</u>                                       |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>   |                        |   | <u><u>\$ 56,552,083</u></u>  | <u><u>\$ 38,076</u></u>                        |

\* Major Program

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, 2017**

**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, 2017. All federal awards received directly from federal agencies as well as federal awards passed through other government and nonprofit agencies are included on the schedule.

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

|      |  |
|------|--|
| CCAP | Child Care Assistance Program            |
| CCR  | Child Care Resource and Referral         |
| IAC  | Illinois Arts Council                    |
| IDNR | Illinois Department of Natural Resources |
| IOS  | Integrative Organismal Systems           |
| QRS  | Quality Rating System                    |
| RUI  | Research in Undergraduate Institutions   |
| SAP  | Substance Abuse Prevention               |

**2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. Eastern Illinois University has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**SCHEDULE 1**

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2017**

**3. STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY**

The University administered the following federal loan program during the year ended June 30, 2017:

**Perkins Loan Program CFDA #84.038**

|  |                            |
|--|----------------------------|
| Outstanding loans balance, July 1, 2016  | <u>\$ 6,224,266</u>        |
| Increases:                               |                            |
| Loans advanced to students               | <u>643,621</u>             |
| Decreases:                               |                            |
| Principal collected                      | 518,061                    |
| Principal cancelled                      | <u>69,060</u>              |
| Total                                    | <u>587,121</u>             |
| Outstanding loans balance, June 30, 2017 | <u><u>\$ 6,280,766</u></u> |

**4. MAJOR PROGRAMS**

The following federal program expenditures comprise major program expenditures under the Uniform Guidance for the year ended June 30, 2017:

|                                       |                            |
|---------------------------------------|----------------------------|
| Major program expenditures:           |                            |
| Student Financial Aid Cluster         | \$54,343,065               |
| Child Care & Development Fund Cluster | 783,904                    |
| Non-major program expenditures        | <u>1,425,114</u>           |
| Total federal expenditures            | <u><u>\$56,552,083</u></u> |

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

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2017**

**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 - \$116,757 (Federal CFDA #93.596), Child Care Development Block Grant - \$63,737 (Federal CFDA #93.575), Temporary Assistance For Needy Families - \$442,320 (Federal CFDA #93.558) and Social Services Block Grant - \$2,975 (Federal CFDA #93.667). These noncash transactions have not been recorded on Eastern Illinois University's financial statements.

**6. SUBRECIPIENTS**

The University provided sub-awards of \$38,076 through the NSF MitoNEET grant (CFDA #47.049) to the following subrecipients: the University of Michigan, \$5,106, and the University of Louisville, \$32,970.

**7. INDIRECT COST RATE**

The University has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2017**

**8. 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  | \$56,552,083        |
| Add:   |                     |
| Direct state grants/contracts  | 3,948,652           |
| 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) | (6,867,887)         |
| Direct loans included in the Schedule of Expenditures of Federal Awards not included in the financial statements   | (36,378,254)        |
| Noncash expenditures included in the Schedule of Expenditures of Federal Awards not included in the financial statements   | <u>(625,789)</u>    |
| Total federal and state grants and contracts revenues shown on the Statement of Revenues, Expenses and Changes in Net Position   | <u>\$16,628,805</u> |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES  
APPROPRIATIONS FOR FISCAL YEAR 2017  
Fourteen Months Ended August 31, 2017**

|   | <u>Appropriations<br/>(Net After<br/>Transfers)</u> | <u>Vouchered<br/>Expenditures<br/>for the Year Ended<br/>June 30, 2017</u> | <u>Vouchered<br/>Expenditures<br/>for the Two<br/>Months Ended<br/>August 31, 2017</u> | <u>Total<br/>Expenditures<br/>For the Fourteen<br/>Months ended<br/>August 31, 2017</u> | <u>Balances<br/>Lapsed<br/>August 31, 2017</u> | <u>Balances<br/>Reappropriated<br/>August 31, 2017</u> |
|---|---|--|--|---|--|--|
| <u>Public Acts 99-0524 and 100-0021</u>     |   |  |  |   |  |  |
| GENERAL REVENUE FUND - 001                  |   |  |  |   |  |  |
| Operational Expenses                        | \$ 11,078,300                                       | \$ -   | \$ 11,078,300  | \$ 11,078,300   | \$ -   | \$ -   |
| EDUCATION ASSISTANCE FUND - 007             |   |  |  |   |  |  |
| Operational Expenses                        | 31,897,400  | 26,222,000   | 5,675,400  | 31,897,400  | -  | -  |
| STATE COLLEGE & UNIVERSITY TRUST FUND - 417 |   |  |  |   |  |  |
| Scholarship Grant Awards                    | <u>8,000</u>  | <u>8,000</u>   | <u>-</u>   | <u>8,000</u>  | <u>-</u>                                       | <u>-</u>   |
| Totals - All appropriated funds             | <u>\$ 42,983,700</u>                                | <u>\$ 26,230,000</u>   | <u>\$ 16,753,700</u>   | <u>\$ 42,983,700</u>  | <u>\$ -</u>                                    | <u>\$ -</u>  |

Notes:

- 1) Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, 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 made to employees or vendors.
- 3) During fiscal year 2016, the University incurred \$19,716,389 of expenditures against its fiscal year 2017 appropriation, as allowed by Public Act 99-524.

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

|   | Fiscal Year                       |  |
|---|-----------------------------------|--|
|   | <u>2017</u>                       | <u>2016</u>  |
|   | P.A. 99-0524 and<br>P.A. 100-0021 | P.A. 99-0502,<br>P.A. 99-0524 and<br>Court-Ordered<br>Expenditures |
| <b>GENERAL REVENUE FUND - 001</b>                     |                                   |  |
| Appropriations (net of transfers)                     | \$ 11,078,300                     | \$ -   |
| Operational Expenses                                  | 11,078,300                        | -  |
| Total   | 11,078,300                        | -  |
| Lapsed balances                                       | \$ -                              | \$ -   |
| <br><b>EDUCATION ASSISTANCE FUND - 007</b>            |                                   |  |
| Appropriations (net of transfers)                     | \$ 31,897,400                     | \$ 12,456,500  |
| Education Assistance Fund expenditures                |                                   |  |
| Operational Expenses                                  | 31,897,400                        | -  |
| Ordinary and Contingent Expenses                      | -                                 | 12,456,500   |
| Total   | 31,897,400                        | 12,456,500   |
| Lapsed balances                                       | \$ -                              | \$ -   |
| <br><b>STATE COLLEGE &amp; UNIVERSITY TRUST - 417</b> |                                   |  |
| Appropriations (net of transfers)                     | \$ 8,000                          | \$ 8,000   |
| State College & University Trust expenditures         |                                   |  |
| Scholarships  | 8,000                             | 8,000  |
| Lapsed balances                                       | \$ -                              | \$ -   |
| <br><b>Grand total, all funds</b>                     |                                   |  |
| Appropriations (net of transfers)                     | \$ 42,983,700                     | \$ 12,464,500  |
| Expenditures  | 42,983,700                        | 12,464,500   |
| Lapsed balances                                       | \$ -                              | \$ -   |
| Balances reappropriated                               | \$ -                              | \$ -   |

Notes:

- 1) Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and have been reconciled to the University's records.
- 2) Expenditure amounts are vouchers approved and paid by the University and submitted to the State Comptroller for reimbursement of payments to employees and vendors.
- 3) During fiscal year 2016, the University incurred \$19,716,389 of expenditures against its fiscal year 2017 appropriation, as allowed by Public Act 99-0524.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ANALYSIS OF THE UNIVERSITY'S INCOME FUND  
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES  
For the Years Ended June 30, 2017 and 2016**

|   | <u>2017</u>           | <u>2016</u>            |
|---|-----------------------|------------------------|
| <b>INCOME FUND</b>                            |                       |                        |
| Revenues                                      |                       |                        |
| Tuition                                       | \$ 56,520,886         | \$ 64,438,474          |
| Service fees                                  | 199,991               | 226,799                |
| Fines and penalties                           | 41,475                | 46,370                 |
| Other   | 313,040               | 158,645                |
|   | <u>57,075,392</u>     | <u>64,870,288</u>      |
| Expenses                                      |                       |                        |
| Personal services                             | 32,138,985            | 56,128,728             |
| FICA - Medicare                               | 1,308,223             | 1,419,075              |
| Group insurance                               | -                     | 1,251,159              |
| Compensated absences                          | (825,445)             | (1,362,739)            |
| Contractual services                          | 7,530,502             | 7,807,845              |
| Travel  | 201,367               | 311,164                |
| Commodities                                   | 633,355               | 641,341                |
| Awards, grants, and matching funds            | 5,930,755             | 6,881,469              |
| Permanent improvements                        | -                     | 47,420                 |
| Equipment and library books                   | 1,365,186             | 1,259,935              |
| Telecommunications                            | 328,815               | 387,474                |
| Operation of automotive equipment             | 84,696                | 97,150                 |
| Student awards/tuition waived                 | 10,863,416            | 11,865,303             |
|   | <u>59,559,855</u>     | <u>86,735,324</u>      |
| Excess (deficiency) of revenues over expenses | <u>\$ (2,484,463)</u> | <u>\$ (21,865,036)</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, 2017**

|   | <u>6/30/2016</u>      | <u>Additions</u>      | <u>Deletions</u>  | <u>Transfers</u>   | <u>6/30/2017</u>      |
|---|-----------------------|-----------------------|-------------------|--------------------|-----------------------|
| Capital assets not being depreciated          |                       |                       |                   |                    |                       |
| Land and land improvements                    | \$ 3,007,015          | \$ -                  | \$ -              | \$ -               | \$ 3,007,015          |
| Capitalized collections                       | 221,146               | 26,684                | -                 | -                  | 247,830               |
| Construction in progress                      | 82,269,432            | 4,314,703             | 1,505             | (1,300,086)        | 85,282,544            |
|   | <u>85,497,593</u>     | <u>4,341,387</u>      | <u>1,505</u>      | <u>(1,300,086)</u> | <u>88,537,389</u>     |
| Capital assets being depreciated              |                       |                       |                   |                    |                       |
| Site improvements                             | 24,890,335            | -                     | -                 | 547,063            | 25,437,398            |
| Building and building improvements            | 346,860,349           | -                     | 13,900            | 753,023            | 347,599,472           |
| Equipment                                     | 76,490,347            | 2,629,384             | 2,961,822         | -                  | 76,157,909            |
|   | <u>448,241,031</u>    | <u>2,629,384</u>      | <u>2,975,722</u>  | <u>1,300,086</u>   | <u>449,194,779</u>    |
| Less accumulated depreciation                 |                       |                       |                   |                    |                       |
| Site improvements                             | 17,015,883            | 1,088,497             | -                 | -                  | 18,104,380            |
| Buildings and building improvements           | 161,550,741           | 9,640,421             | -                 | -                  | 171,191,162           |
| Equipment                                     | 67,704,594            | 4,193,745             | 2,868,383         | -                  | 69,029,956            |
|   | <u>246,271,218</u>    | <u>14,922,663</u>     | <u>2,868,383</u>  | <u>-</u>           | <u>258,325,498</u>    |
| Total capital assets, being depreciated, net  | <u>201,969,813</u>    | <u>(12,293,279)</u>   | <u>107,339</u>    | <u>1,300,086</u>   | <u>190,869,281</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>\$ 287,467,406</u> | <u>\$ (7,951,892)</u> | <u>\$ 108,844</u> | <u>\$ -</u>        | <u>\$ 279,406,670</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>2017</u>          | <u>2016</u>          |
|---|----------------------|----------------------|
| <b>CASH AND CASH EQUIVALENTS</b>                      |                      |                      |
| Petty Cash Funds                                      | \$ 27,441            | \$ 27,230            |
| The Illinois Funds                                    | 15,276,683           | 16,266,927           |
| Checking accounts                                     |                      |                      |
| First Mid-Illinois Bank & Trust, Charleston, Illinois | 79,475               | 107,404              |
| Illinois National Bank, Springfield, Illinois         | 100,000              | 100,000              |
| US Bank, Minneapolis, Minnesota                       | 53,209               | 236,681              |
| Money market funds                                    |                      |                      |
| US Bank Trust, Minneapolis, Minnesota                 | 1,282                | 117                  |
| Commercial paper sweep accounts                       |                      |                      |
| US Bank, Minneapolis, Minnesota                       | <u>866,895</u>       | <u>1,442,045</u>     |
| Total cash and cash equivalents                       | <u>\$ 16,404,985</u> | <u>\$ 18,180,404</u> |

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

Investments are as follows as of June 30:

|                        | <u>2017</u>         | <u>2016</u>         |
|------------------------|---------------------|---------------------|
| INVESTMENTS            |                     |                     |
| Certificate of deposit | \$ 240,000          | \$ 243,089          |
| Mutual funds           | 2,596,489           | 2,386,304           |
| Farm assets            | <u>2,617,188</u>    | <u>2,617,786</u>    |
| Total investments      | <u>\$ 5,453,677</u> | <u>\$ 5,247,179</u> |

**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, 2017 are provided below.

**Auxiliary Enterprises - Revenue Bond**

**Student Living:** Accounts for the 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 the Eastern Illinois University's student union, and the financing of the 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 the 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 the 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 the 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 (RESTRICTED)  
BALANCE SHEET BY ENTITY  
June 30, 2017**

|  | <u>Student<br/>Living</u>   | <u>Student<br/>Facilities</u> | <u>Textbook<br/>Rental</u>  | <u>Total</u>                |
|--|-----------------------------|-------------------------------|-----------------------------|-----------------------------|
| <b>ASSETS</b>                                  |                             |                               |                             |                             |
| Cash and cash equivalents                      | \$ 5,064,078                | \$ (1,904,640)                | \$ 344,396                  | \$ 3,503,834                |
| Investments                                    | 37,756                      | -                             | 4,782                       | 42,538                      |
| Accounts receivable                            | 5,156,349                   | 155,689                       | 918,213                     | 6,230,251                   |
| Inventories                                    | 103,467                     | 777,900                       | -                           | 881,367                     |
| Prepaid expenses                               | 22,888                      | 4,241                         | 275                         | 27,404                      |
| Other assets                                   | 210                         | -                             | -                           | 210                         |
|  | <u>                    </u> | <u>                    </u>   | <u>                    </u> | <u>                    </u> |
| Total assets                                   | <u>\$ 10,384,748</u>        | <u>\$ (966,810)</u>           | <u>\$ 1,267,666</u>         | <u>\$ 10,685,604</u>        |
| <b>LIABILITIES AND FUND BALANCES (DEFICIT)</b> |                             |                               |                             |                             |
| Accounts payable                               | \$ 279,587                  | \$ 137,125                    | \$ 78,020                   | \$ 494,732                  |
| Accrued payroll                                | 397,583                     | 54,196                        | 3,448                       | 455,227                     |
| Security deposits                              | 369,067                     | -                             | -                           | 369,067                     |
| Accrued compensated absences                   | 822,406                     | 129,275                       | 13,134                      | 964,815                     |
| Deferred income, room and board                | 31,496                      | -                             | -                           | 31,496                      |
| Deferred income, other                         | 45,662                      | 59,691                        | 41,817                      | 147,170                     |
|  | <u>                    </u> | <u>                    </u>   | <u>                    </u> | <u>                    </u> |
| Total liabilities                              | 1,945,801                   | 380,287                       | 136,419                     | 2,462,507                   |
| Fund balances (deficit)                        | <u>8,438,947</u>            | <u>(1,347,097)</u>            | <u>1,131,247</u>            | <u>8,223,097</u>            |
|  | <u>                    </u> | <u>                    </u>   | <u>                    </u> | <u>                    </u> |
| Total liabilities and fund balances            | <u>\$ 10,384,748</u>        | <u>\$ (966,810)</u>           | <u>\$ 1,267,666</u>         | <u>\$ 10,685,604</u>        |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS  
STATEMENT OF CURRENT FUNDS (RESTRICTED)  
REVENUES AND EXPENDITURES BY ENTITY  
For the Year Ended June 30, 2017**

|   | Student<br>Living   | Student<br>Facilities | Textbook<br>Rental  | Total               |
|---|---------------------|-----------------------|---------------------|---------------------|
| <b>Revenues</b>                             |                     |                       |                     |                     |
| Room and board                              | \$ 20,062,748       | \$ -                  | \$ -                | \$ 20,062,748       |
| Duplicating                                 | 282                 | 200,305               | -                   | 200,587             |
| Bowling and recreation                      | -                   | 56,773                | -                   | 56,773              |
| Merchandise sales                           | 36,814              | 1,123,585             | 203,567             | 1,363,966           |
| Student fees                                | 373,024             | 1,563,619             | -                   | 1,936,643           |
| Operating fee                               | -                   | 2,344,309             | 1,818,660           | 4,162,969           |
| Desk sales revenue                          | 1,736,473           | 22,195                | -                   | 1,758,668           |
| Games revenue                               | 1,167               | -                     | -                   | 1,167               |
| Subsidy reduction fee                       | -                   | 35,464                | 9,153               | 44,617              |
| Canned drink sales                          | -                   | 38,058                | -                   | 38,058              |
| Vending                                     | 215,123             | 24,263                | -                   | 239,386             |
| Service and rental fees                     | 48,714              | 76,344                | 168                 | 125,226             |
| Investment income                           | 4,503               | 281                   | -                   | 4,784               |
| Other                                       | 268,927             | 88,666                | 146,228             | 503,821             |
| <b>Total revenues</b>                       | <b>22,747,775</b>   | <b>5,573,862</b>      | <b>2,177,776</b>    | <b>30,499,413</b>   |
| <b>Expenditures</b>                         |                     |                       |                     |                     |
| Merchandise                                 | 1,425               | 916,961               | -                   | 918,386             |
| Food  | 2,551,227           | 38,364                | -                   | 2,589,591           |
| <b>Salaries</b>                             |                     |                       |                     |                     |
| Faculty                                     | 1,469,055           | 97,779                | -                   | 1,566,834           |
| Civil service                               | 6,598,122           | 1,367,371             | 129,586             | 8,095,079           |
| Student                                     | 1,511,648           | 170,701               | 46,816              | 1,729,165           |
| Resident assistants                         | 849,929             | -                     | -                   | 849,929             |
| Compensated absences                        | (39,928)            | (21,767)              | (3,557)             | (65,252)            |
| <b>Commodities</b>                          |                     |                       |                     |                     |
| Office and administrative supplies          | 58,802              | 30,354                | 7,792               | 96,948              |
| Household - cleaning supplies               | 240,911             | 2,803                 | -                   | 243,714             |
| Other commodities                           | 394,692             | 105,803               | 6,739               | 507,234             |
| Operation of automotive equipment           | 45,281              | 10,631                | -                   | 55,912              |
| Travel                                      | 4,702               | 3                     | -                   | 4,705               |
| <b>Contractual services</b>                 |                     |                       |                     |                     |
| Repairs                                     | 363,428             | 64,674                | 49,839              | 477,941             |
| Rentals                                     | 280,982             | 1,510                 | -                   | 282,492             |
| Services                                    | 433,687             | 106,211               | 65,602              | 605,500             |
| Insurance                                   | 157,229             | 55,064                | 6,661               | 218,954             |
| Operating taxes and fees                    | 152,335             | 63,788                | 9,428               | 225,551             |
| Utilities                                   | 3,505,092           | 1,097,764             | 22,214              | 4,625,070           |
| Office and administrative                   | 13,548              | 216                   | -                   | 13,764              |
| Other contractual services                  | 2,232,842           | 149,798               | 33,640              | 2,416,280           |
| Equipment                                   | 52,858              | 27,714                | -                   | 80,572              |
| Telecommunications charges                  | 124,167             | 11,542                | 3,269               | 138,978             |
| Waivers & scholarships                      | 10,100              | 46,345                | 19,552              | 75,997              |
| Building Improvement                        | 3,557               | 6,500                 | -                   | 10,057              |
| <b>Total expenditures</b>                   | <b>21,015,691</b>   | <b>4,350,129</b>      | <b>397,581</b>      | <b>25,763,401</b>   |
| <b>Excess of revenues over expenditures</b> | <b>\$ 1,732,084</b> | <b>\$ 1,223,733</b>   | <b>\$ 1,780,195</b> | <b>\$ 4,736,012</b> |

**STATE OF ILLINOIS  
 EASTERN ILLINOIS UNIVERSITY  
 AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS  
 STATEMENT OF CURRENT FUNDS (RESTRICTED)  
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY  
 For the Year Ended June 30, 2017**

|  | <u>Student<br/>Living</u> | <u>Student<br/>Facilities</u> | <u>Textbook<br/>Rental</u> | <u>Total</u>        |
|--|---------------------------|-------------------------------|----------------------------|---------------------|
| Fund balances (deficit) at July 1, 2016  | \$ 9,034,593              | \$ (1,877,689)                | \$ 1,029,794               | \$ 8,186,698        |
| Revenues and other additions             |                           |                               |                            |                     |
| Operating revenues                       | <u>22,747,775</u>         | <u>5,573,862</u>              | <u>2,177,776</u>           | <u>30,499,413</u>   |
| Expenditures and other deductions        |                           |                               |                            |                     |
| Operating expenditures                   | 20,999,204                | 4,337,682                     | 401,138                    | 25,738,024          |
| Change in compensated absences           | (39,928)                  | (21,767)                      | (3,557)                    | (65,252)            |
| Equipment                                | 52,858                    | 27,714                        | -                          | 80,572              |
| Building Improvements                    | <u>3,557</u>              | <u>6,500</u>                  | <u>-</u>                   | <u>10,057</u>       |
| Total expenditures and other deductions  | <u>21,015,691</u>         | <u>4,350,129</u>              | <u>397,581</u>             | <u>25,763,401</u>   |
| Transfers among funds                    |                           |                               |                            |                     |
| Deductions                               |                           |                               |                            |                     |
| Mandatory transfers                      |                           |                               |                            |                     |
| Debt retirement                          | (1,133,820)               | (693,141)                     | (306,481)                  | (2,133,442)         |
| Non-mandatory transfers                  |                           |                               |                            |                     |
| Repair and replacement reserve           | <u>(1,193,910)</u>        | <u>-</u>                      | <u>(1,372,261)</u>         | <u>(2,566,171)</u>  |
| Total transfers                          | <u>(2,327,730)</u>        | <u>(693,141)</u>              | <u>(1,678,742)</u>         | <u>(4,699,613)</u>  |
| Net increase (decrease) for the year     | <u>(595,646)</u>          | <u>530,592</u>                | <u>101,453</u>             | <u>36,399</u>       |
| Fund balances (deficit) at June 30, 2017 | <u>\$ 8,438,947</u>       | <u>\$ (1,347,097)</u>         | <u>\$ 1,131,247</u>        | <u>\$ 8,223,097</u> |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS  
STATEMENT OF PLANT FUNDS  
BALANCE SHEET BY ENTITY  
June 30, 2017**

|                                     | Student<br>Living | Student<br>Facilities | Textbook<br>Rental | Total         |
|-------------------------------------|-------------------|-----------------------|--------------------|---------------|
| <b>ASSETS</b>                       |                   |                       |                    |               |
| <b>RENEWAL AND REPLACEMENT</b>      |                   |                       |                    |               |
| Cash and temporary cash investments | \$ 4,417,942      | \$ 1,761,379          | \$ 659,361         | \$ 6,838,682  |
| Investments                         | 15,341            | 8,381                 | 26                 | 23,748        |
| Total renewal and replacement       | 4,433,283         | 1,769,760             | 659,387            | 6,862,430     |
| <b>RETIREMENT OF INDEBTEDNESS</b>   |                   |                       |                    |               |
| Bond and interest sinking fund      |                   |                       |                    |               |
| Cash and temporary investments      | 1,001,155         | (100,915)             | 2,131,884          | 3,032,124     |
| Accounts receivable                 | 176,326           | 126,796               | 77,544             | 380,666       |
| Investments                         | -                 | -                     | 10,145             | 10,145        |
| Bond issuance costs                 |                   |                       |                    |               |
| Other assets                        | 3,191             | 2,294                 | -                  | 5,485         |
| Total retirement of indebtedness    | 1,180,672         | 28,175                | 2,219,573          | 3,428,420     |
| <b>INVESTMENT IN PLANT</b>          |                   |                       |                    |               |
| Bond discount                       | -                 | -                     | 7,395              | 7,395         |
| Land                                | 118,981           | -                     | -                  | 118,981       |
| Building and site improvements      | 99,500,893        | 40,128,636            | 3,740,771          | 143,370,300   |
| Equipment                           | 1,181,933         | 840,196               | 8,944,856          | 10,966,985    |
| Accumulated depreciation            | (64,625,485)      | (27,469,637)          | (8,732,942)        | (100,828,064) |
| Construction in progress            | -                 | 16,184                | -                  | 16,184        |
| Total investment in plant           | 36,176,322        | 13,515,379            | 3,960,080          | 53,651,781    |
| Total assets                        | \$ 41,790,277     | \$ 15,313,314         | \$ 6,839,040       | \$ 63,942,631 |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS  
STATEMENT OF PLANT FUNDS  
BALANCE SHEET BY ENTITY  
June 30, 2017**

|  | <u>Student<br/>Living</u> | <u>Student<br/>Facilities</u> | <u>Textbook<br/>Rental</u> | <u>Total</u>         |
|--|---------------------------|-------------------------------|----------------------------|----------------------|
| <b>LIABILITIES AND FUND BALANCES</b>   |                           |                               |                            |                      |
| <b>RENEWAL AND REPLACEMENT</b>         |                           |                               |                            |                      |
| Accounts payable                       | \$ 33,586                 | \$ -                          | \$ -                       | \$ 33,586            |
| Renewal and replacement reserve        | 4,399,697                 | 1,769,760                     | 659,387                    | 6,828,844            |
| Total renewal and replacement          | <u>4,433,283</u>          | <u>1,769,760</u>              | <u>659,387</u>             | <u>6,862,430</u>     |
| <b>RETIREMENT OF INDEBTEDNESS</b>      |                           |                               |                            |                      |
| Accounts payable                       | 35,991                    | 25,881                        | 46,294                     | 108,166              |
| Bond and interest sinking fund reserve | 1,141,490                 | -                             | 2,173,279                  | 3,314,769            |
| Bond issuance costs                    | 3,191                     | 2,294                         | -                          | 5,485                |
| Total retirement of indebtedness       | <u>1,180,672</u>          | <u>28,175</u>                 | <u>2,219,573</u>           | <u>3,428,420</u>     |
| <b>INVESTMENT IN PLANT</b>             |                           |                               |                            |                      |
| Revenue bonds outstanding              | 3,484,383                 | 2,505,617                     | 3,380,000                  | 9,370,000            |
| Bond premium                           | 16,224                    | 11,666                        | -                          | 27,890               |
| Net investment in plant                | 32,675,715                | 10,998,096                    | 580,080                    | 44,253,891           |
| Total investment in plant              | <u>36,176,322</u>         | <u>13,515,379</u>             | <u>3,960,080</u>           | <u>53,651,781</u>    |
| Total liabilities and fund balances    | <u>\$ 41,790,277</u>      | <u>\$ 15,313,314</u>          | <u>\$ 6,839,040</u>        | <u>\$ 63,942,631</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, 2017**

|  | Student<br>Living   | Student<br>Facilities | Textbook<br>Rental  | Total               |
|--|---------------------|-----------------------|---------------------|---------------------|
| <b>RENEWAL AND REPLACEMENT</b>                   |                     |                       |                     |                     |
| Fund balances at July 1, 2016                    | \$ 3,263,817        | \$ 1,784,950          | \$ 346,900          | \$ 5,395,667        |
| Non-mandatory transfers - current                | 1,193,910           | -                     | 1,372,261           | 2,566,171           |
| Repair expenditures                              | (58,030)            | (15,190)              | -                   | (73,220)            |
| Textbook expenditures                            | -                   | -                     | (1,059,774)         | (1,059,774)         |
| Fund balances at June 30, 2017                   | <u>\$ 4,399,697</u> | <u>\$ 1,769,760</u>   | <u>\$ 659,387</u>   | <u>\$ 6,828,844</u> |
| <b>RETIREMENT OF INDEBTEDNESS</b>                |                     |                       |                     |                     |
| <b>BOND AND INTEREST SINKING FUND</b>            |                     |                       |                     |                     |
| Fund balances at July 1, 2016                    | \$ 971,573          | \$ -                  | \$ 2,173,279        | \$ 3,144,852        |
| Mandatory transfer from current fund             | 1,133,820           | 693,141               | 306,481             | 2,133,442           |
| Non-mandatory transfer from current fund         | -                   | -                     | -                   | -                   |
| Debt retirement principal                        | (796,929)           | (573,071)             | (120,000)           | (1,490,000)         |
| Debt retirement interest                         | (166,974)           | (120,070)             | (186,481)           | (473,525)           |
| Fund balances at June 30, 2017                   | <u>1,141,490</u>    | <u>-</u>              | <u>2,173,279</u>    | <u>3,314,769</u>    |
| <b>BOND ISSUANCE COSTS</b>                       |                     |                       |                     |                     |
| Fund balances at July 1, 2016                    | 4,117               | 2,960                 | -                   | 7,077               |
| Amortization of bond closing costs               | (926)               | (666)                 | -                   | (1,592)             |
| Fund balances at June 30, 2017                   | <u>3,191</u>        | <u>2,294</u>          | <u>-</u>            | <u>5,485</u>        |
| Total retirement of indebtedness - June 30, 2017 | <u>\$ 1,144,681</u> | <u>\$ 2,294</u>       | <u>\$ 2,173,279</u> | <u>\$ 3,320,254</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, 2017**

|  | <u>Student<br/>Living</u> | <u>Student<br/>Facilities</u> | <u>Textbook<br/>Rental</u> | <u>Total</u>         |
|--|---------------------------|-------------------------------|----------------------------|----------------------|
| <b>INVESTMENT IN PLANT</b>             |                           |                               |                            |                      |
| Fund balances at July 1, 2016          | \$ 34,646,224             | \$ 11,663,879                 | \$ 1,006,491               | \$ 47,316,594        |
| Equipment purchased (net of deletions) | 11,663                    | 18,197                        | 1,059,774                  | 1,089,634            |
| Buildings/sites (net of deletions)     | 79,079                    | 6,522                         | -                          | 85,601               |
| Gain (loss) on disposal                | (14,304)                  | (2,273)                       | -                          | (16,577)             |
| Depreciation                           | (2,848,579)               | (1,264,682)                   | (1,605,247)                | (5,718,508)          |
| Debt retirement - principal payment    | 796,929                   | 573,071                       | 120,000                    | 1,490,000            |
| Bond discount expense                  | -                         | -                             | (938)                      | (938)                |
| Bond premium amortization              | 4,703                     | 3,382                         | -                          | 8,085                |
| Fund balances at June 30, 2017         | <u>\$ 32,675,715</u>      | <u>\$ 10,998,096</u>          | <u>\$ 580,080</u>          | <u>\$ 44,253,891</u> |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
AUXILIARY ENTERPRISES - OTHER  
STATEMENT OF CURRENT FUNDS (UNRESTRICTED)  
BALANCE SHEET BY ENTITY  
June 30, 2017**

|  | Student/Staff<br>Programs | Regional<br>Services | Total        |
|--|---------------------------|----------------------|--------------|
| <b>ASSETS</b>                                  |                           |                      |              |
| <b>CURRENT FUNDS</b>                           |                           |                      |              |
| Cash and temporary cash investments            | \$ 458,528                | \$ (474)             | \$ 458,054   |
| Accounts receivable                            | 194,392                   | -                    | 194,392      |
| Investments                                    | 2,213                     | -                    | 2,213        |
| Prepaid  | -                         | -                    | -            |
| Total current funds                            | 655,133                   | (474)                | 654,659      |
| <b>PLANT FUNDS</b>                             |                           |                      |              |
| Cash and temporary cash investments            | 822,251                   | -                    | 822,251      |
| Investments                                    | 3,913                     | -                    | 3,913        |
| 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                       | (3,700,011)               | (8,455)              | (3,708,466)  |
| Construction in progress                       | 166,408                   | -                    | 166,408      |
| Total plant funds                              | 4,426,876                 | -                    | 4,426,876    |
| Total assets                                   | \$ 5,082,009              | \$ (474)             | \$ 5,081,535 |
| <b>LIABILITIES AND FUND BALANCES (DEFICIT)</b> |                           |                      |              |
| <b>CURRENT FUNDS</b>                           |                           |                      |              |
| Accounts payable                               | \$ 311                    | \$ -                 | \$ 311       |
| Accrued payroll                                | 16,291                    | -                    | 16,291       |
| Unearned revenue                               | 468                       | -                    | 468          |
| Fund balances (deficit)                        | 638,063                   | (474)                | 637,589      |
| Total current funds                            | 655,133                   | (474)                | 654,659      |
| <b>PLANT FUNDS</b>                             |                           |                      |              |
| Non-indentured reserves                        | 826,164                   | -                    | 826,164      |
| Net investment in plant                        | 3,600,712                 | -                    | 3,600,712    |
| Total plant funds                              | 4,426,876                 | -                    | 4,426,876    |
| Total liabilities and fund balances (deficit)  | \$ 5,082,009              | \$ (474)             | \$ 5,081,535 |

**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, 2017**

|                               | <u>Student/Staff<br/>Programs</u> | <u>Regional<br/>Services</u> | <u>Total</u>      |
|-------------------------------|-----------------------------------|------------------------------|-------------------|
| <b>REVENUES</b>               |                                   |                              |                   |
| Sales, services - enterprises | \$ 518,397                        | \$ 1,770                     | \$ 520,167        |
| Fines and penalties           | 151,258                           | -                            | 151,258           |
| Other income                  | 50,000                            | -                            | 50,000            |
| Total revenues                | <u>719,655</u>                    | <u>1,770</u>                 | <u>721,425</u>    |
| <b>EXPENDITURES</b>           |                                   |                              |                   |
| Salaries                      | 295,989                           | 1,000                        | 296,989           |
| Other expenses                | 2,351                             | 2,853                        | 5,204             |
| Contractual services          | 91,394                            | -                            | 91,394            |
| Commodities                   | 9,878                             | -                            | 9,878             |
| Total expenditures            | <u>399,612</u>                    | <u>3,853</u>                 | <u>403,465</u>    |
| Revenues over expenditures    | <u>\$ 320,043</u>                 | <u>\$ (2,083)</u>            | <u>\$ 317,960</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, 2017**

|   | <u>Student/Staff<br/>Programs</u> | <u>Regional<br/>Services</u> | <u>Total</u>      |
|---|-----------------------------------|------------------------------|-------------------|
| Fund balances at July 1, 2016           | \$ 318,020                        | \$ 2,583                     | \$ 320,603        |
| Revenues and other additions            |                                   |                              |                   |
| Operating revenues                      | 719,655                           | 1,770                        | 721,425           |
| Total revenues and other additions      | <u>719,655</u>                    | <u>1,770</u>                 | <u>721,425</u>    |
| Expenditures and other deductions       |                                   |                              |                   |
| Operating expenditures                  | 399,612                           | 3,853                        | 403,465           |
| Non-mandatory transfers                 | -                                 | 974                          | 974               |
| Total expenditures and other deductions | <u>399,612</u>                    | <u>4,827</u>                 | <u>404,439</u>    |
| Net increase (decrease) for the year    | <u>320,043</u>                    | <u>(3,057)</u>               | <u>316,986</u>    |
| Fund balances at June 30, 2017          | <u>\$ 638,063</u>                 | <u>\$ (474)</u>              | <u>\$ 637,589</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, 2017**

|                                | <u>Student/Staff<br/>Programs</u> | <u>Regional<br/>Services</u> | <u>Total</u>        |
|--------------------------------|-----------------------------------|------------------------------|---------------------|
| <b>NON-INDENTURED RESERVES</b> |                                   |                              |                     |
| Fund balances at July 1, 2016  | \$ 826,164                        | \$ -                         | \$ 826,164          |
| Reserve additions              |                                   |                              |                     |
| Plant funds                    | -                                 | -                            | -                   |
| Total addition                 | -                                 | -                            | -                   |
| Reserve deductions             |                                   |                              |                     |
| Permanent improvements         | -                                 | -                            | -                   |
| Total reductions               | -                                 | -                            | -                   |
| Fund balances at June 30, 2017 | <u>\$ 826,164</u>                 | <u>\$ -</u>                  | <u>\$ 826,164</u>   |
| <b>INVESTMENT IN PLANT</b>     |                                   |                              |                     |
| Fund balances at July 1, 2016  | \$ 3,849,535                      | \$ -                         | \$ 3,849,535        |
| Plant additions                |                                   |                              |                     |
| Current funds                  | -                                 | -                            | -                   |
| Reserve funds                  | -                                 | -                            | -                   |
| Total additions                | -                                 | -                            | -                   |
| Plant reduction                |                                   |                              |                     |
| Depreciation                   | 248,823                           | -                            | 248,823             |
| Total reduction                | 248,823                           | -                            | 248,823             |
| Fund balances at June 30, 2017 | <u>\$ 3,600,712</u>               | <u>\$ -</u>                  | <u>\$ 3,600,712</u> |

STATE OF ILLINOIS  
 EASTERN ILLINOIS UNIVERSITY  
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS  
 STATEMENT OF CURRENT FUNDS  
 BALANCE SHEET BY ENTITY  
 June 30, 2017

|  | Student Fee<br>Programs | Material<br>Fees | Service<br>Departments | Student/<br>Staff<br>Programs | Educational<br>Services | Unique<br>Charges<br>Credit<br>Courses | Public<br>Service<br>Activities | Indirect<br>Costs | Continuing<br>Education<br>Contract<br>Credit | Total          |
|--|-------------------------|------------------|------------------------|-------------------------------|-------------------------|--|---------------------------------|-------------------|---|----------------|
| <b>ASSETS</b>                          |                         |                  |                        |                               |                         |  |                                 |                   |   |                |
| <b>CURRENT FUNDS</b>                   |                         |                  |                        |                               |                         |  |                                 |                   |   |                |
| Cash and temporary investments         | \$ 4,909,019            | \$ 133,374       | \$ 8,703,666           | \$ 165,385                    | \$ 53,256               | \$ 349                                 | \$ 622,446                      | \$ 170,613        | \$ 92,796                                     | \$ 14,850,904  |
| Accrued interest receivable            | -                       | -                | 550                    | -                             | -                       | -                                      | -                               | -                 | -   | 550            |
| Accounts receivable (net of allowance) | 1,669,268               | 46,641           | (2,752,311)            | 65,048                        | 4,646                   | 59,843                                 | 103,450                         | -                 | 440,025                                       | (363,390)      |
| Inventories                            | 7,977                   | -                | 682,978                | 1,182                         | -                       | -                                      | -                               | -                 | -   | 692,137        |
| Prepaid expense and other assets       | 14,238                  | 866              | 41,438                 | 3,188                         | 2,821                   | -                                      | 14,185                          | 3,166             | 1,385   | 81,287         |
| Total current funds                    | 6,600,502               | 180,881          | 6,676,321              | 234,803                       | 60,723                  | 60,192                                 | 740,081                         | 173,779           | 534,206                                       | 15,261,488     |
| <b>PLANT FUNDS</b>                     |                         |                  |                        |                               |                         |  |                                 |                   |   |                |
| Temporary cash investments             | 6,609,490               | 46,240           | 4,259,388              | 102,654                       | 59,046                  | -                                      | 45                              | -                 | 55,018  | 11,131,881     |
| Accounts receivable                    | 136,875                 | -                | 850,000                | -                             | -                       | -                                      | -                               | -                 | -   | 986,875        |
| Bond discount                          | 39,009                  | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | 39,009         |
| Buildings and improvements             | 23,337,761              | -                | 19,811,295             | 103,145                       | 13,834                  | -                                      | 95,950                          | 93,146            | -   | 43,455,131     |
| Equipment                              | 1,774,864               | 45,996           | 3,173,489              | 58,336                        | 107,820                 | -                                      | 14,954                          | -                 | 8,323   | 5,183,782      |
| Construction in progress               | 1,378,965               | -                | 82,011,698             | -                             | 2,000                   | -                                      | -                               | 35,000            | -   | 83,427,663     |
| Accumulated depreciation               | (8,630,639)             | (33,957)         | (8,722,180)            | (62,349)                      | (93,504)                | -                                      | (38,627)                        | (41,266)          | (8,323)                                       | (17,630,845)   |
| Other assets                           | 9,243                   | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | 9,243          |
| Total plant funds                      | 24,655,568              | 58,279           | 101,383,690            | 201,786                       | 89,196                  | -                                      | 72,322                          | 86,880            | 55,018  | 126,602,739    |
| Total assets                           | \$ 31,256,070           | \$ 239,160       | \$ 108,060,011         | \$ 436,589                    | \$ 149,919              | \$ 60,192                              | \$ 812,403                      | \$ 260,659        | \$ 589,224                                    | \$ 141,864,227 |
| <b>LIABILITIES AND FUND BALANCES</b>   |                         |                  |                        |                               |                         |  |                                 |                   |   |                |
| <b>CURRENT FUNDS</b>                   |                         |                  |                        |                               |                         |  |                                 |                   |   |                |
| Accounts payable and accrued expenses  | \$ 504,613              | \$ 3,156         | \$ 2,288,835           | \$ 943                        | \$ 12,980               | \$ 60,105                              | \$ 13,778                       | \$ -              | \$ 31,003                                     | \$ 2,915,413   |
| Accrued payroll                        | 18,733                  | -                | 45,910                 | 5,842                         | 3,311                   | -                                      | 16,013                          | -                 | 1,575   | 91,384         |
| Accrued compensated absences           | -                       | -                | 76,777                 | -                             | -                       | -                                      | -                               | -                 | -   | 76,777         |
| Deferred income                        | 713,791                 | 8,357            | -                      | -                             | 6,006                   | 87                                     | 203,544                         | -                 | 110,570                                       | 1,042,355      |
| Total liabilities - current funds      | 1,237,137               | 11,513           | 2,411,522              | 6,785                         | 22,297                  | 60,192                                 | 233,335                         | -                 | 143,148                                       | 4,125,929      |
| <b>Fund balances</b>                   |                         |                  |                        |                               |                         |  |                                 |                   |   |                |
| Current unrestricted                   | 5,363,365               | 169,368          | 4,264,799              | 228,018                       | 38,426                  | -                                      | 506,746                         | 173,779           | 391,058                                       | 11,135,559     |
| Total current funds                    | 6,600,502               | 180,881          | 6,676,321              | 234,803                       | 60,723                  | 60,192                                 | 740,081                         | 173,779           | 534,206                                       | 15,261,488     |
| <b>PLANT FUNDS</b>                     |                         |                  |                        |                               |                         |  |                                 |                   |   |                |
| Accounts Payable                       | -                       | 11,240           | 1,548,602              | -                             | -                       | -                                      | -                               | -                 | -   | 1,559,842      |
| Certificates of participation payable  | 6,700,000               | -                | 75,550,000             | -                             | -                       | -                                      | -                               | -                 | -   | 82,250,000     |
| Total liabilities - plant funds        | 6,700,000               | 11,240           | 77,098,602             | -                             | -                       | -                                      | -                               | -                 | -   | 83,809,842     |
| <b>Fund balances</b>                   |                         |                  |                        |                               |                         |  |                                 |                   |   |                |
| Non-indentured reserve                 | 108,337                 | 35,000           | 1,013,772              | 102,654                       | 59,046                  | -                                      | 45                              | -                 | 55,018  | 1,373,872      |
| Net investment in plant                | 11,336,835              | 12,039           | 21,574,302             | 99,132                        | 30,150                  | -                                      | 72,277                          | 86,880            | -   | 33,211,615     |
| Bond issuance costs                    | 9,243                   | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | 9,243          |
| Construction reserve                   | -                       | -                | 1,697,014              | -                             | -                       | -                                      | -                               | -                 | -   | 1,697,014      |
| Other Reserves                         | 6,501,153               | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | 6,501,153      |
| Total fund balances                    | 17,955,568              | 47,039           | 24,285,088             | 201,786                       | 89,196                  | -                                      | 72,322                          | 86,880            | 55,018  | 42,792,897     |
| Total plant funds                      | 24,655,568              | 58,279           | 101,383,690            | 201,786                       | 89,196                  | -                                      | 72,322                          | 86,880            | 55,018  | 126,602,739    |
| Total liabilities and fund balances    | \$ 31,256,070           | \$ 239,160       | \$ 108,060,011         | \$ 436,589                    | \$ 149,919              | \$ 60,192                              | \$ 812,403                      | \$ 260,659        | \$ 589,224                                    | \$ 141,864,227 |

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, 2017

|   | Student Fee<br>Programs | Material<br>Fees | Service<br>Departments | Student/<br>Staff<br>Programs | Educational<br>Services | Unique<br>Charges<br>Credit<br>Courses | Public<br>Service<br>Activities | Indirect<br>Costs | Continuing<br>Education<br>Contract<br>Credit | Total         |
|---|-------------------------|------------------|------------------------|-------------------------------|-------------------------|--|---------------------------------|-------------------|---|---------------|
| <b>REVENUES</b>                                   |                         |                  |                        |                               |                         |  |                                 |                   |   |               |
| Tuition and fees                                  | \$ 10,270,452           | \$ 394,497       | \$ -                   | \$ 134,778                    | \$ -                    | \$ -                                   | \$ -                            | \$ -              | \$ 1,330,386                                  | \$ 12,130,113 |
| Federal grants and contracts                      | -                       | -                | -                      | -                             | 1,404                   | -                                      | -                               | 127,307           | -   | 128,711       |
| State grants and contracts                        | -                       | -                | -                      | -                             | -                       | -                                      | -                               | 148,338           | -   | 148,338       |
| Private gifts, grants, and contracts              | 527,418                 | -                | -                      | 300,563                       | -                       | -                                      | 2,447                           | 29,435            | -   | 859,863       |
| Educational activities                            | 1,623,273               | 6,200            | -                      | 244,310                       | 373,800                 | -                                      | 1,308,246                       | -                 | -   | 3,555,829     |
| Other additions                                   | 1,176,849               | 5,098            | 1,556,209              | 62,599                        | 28,731                  | 271,180                                | 64,604                          | -                 | -   | 3,165,270     |
| Total revenues and other additions                | 13,597,992              | 405,795          | 1,556,209              | 742,250                       | 403,935                 | 271,180                                | 1,375,297                       | 305,080           | 1,330,386                                     | 19,988,124    |
| <b>EXPENDITURES</b>                               |                         |                  |                        |                               |                         |  |                                 |                   |   |               |
| Educational and general                           |                         |                  |                        |                               |                         |  |                                 |                   |   |               |
| Instruction                                       | -                       | 276,075          | -                      | 90,107                        | 5,788                   | 270,025                                | 3,005                           | -                 | 1,506,987                                     | 2,151,987     |
| Public service                                    | -                       | -                | -                      | 262,192                       | 381,297                 | -                                      | 1,120,972                       | -                 | -   | 1,764,461     |
| Academic support                                  | -                       | -                | -                      | 204,028                       | -                       | -                                      | 202                             | 129,989           | -   | 334,219       |
| Student services                                  | 10,940,109              | -                | -                      | 10,293                        | 1,819                   | -                                      | -                               | 46,107            | -   | 10,998,328    |
| Institutional support                             | -                       | -                | (4,807,687)            | 55,859                        | -                       | -                                      | 647                             | 90,202            | 19,557  | (4,641,422)   |
| Operation and maintenance of plant                | 71,028                  | -                | -                      | -                             | 11,207                  | -                                      | -                               | -                 | -   | 82,235        |
| Scholarships and fellowships                      | 1,554,214               | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | 1,554,214     |
| Total educational and general expenditures        | 12,565,351              | 276,075          | (4,807,687)            | 622,479                       | 400,111                 | 270,025                                | 1,124,826                       | 266,298           | 1,526,544                                     | 12,244,022    |
| <b>TRANSFERS AND OTHER ADDITIONS (DEDUCTIONS)</b> |                         |                  |                        |                               |                         |  |                                 |                   |   |               |
| Mandatory transfers                               |                         |                  |                        |                               |                         |  |                                 |                   |   |               |
| Principal   | (104,413)               | -                | (3,321,250)            | -                             | -                       | -                                      | -                               | -                 | -   | (3,425,663)   |
| Interest  | (140,568)               | -                | (3,247,582)            | -                             | -                       | -                                      | -                               | -                 | -   | (3,388,150)   |
| Student aid matching grants                       | 195,801                 | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | 195,801       |
| Total mandatory transfers                         | (49,180)                | -                | (6,568,832)            | -                             | -                       | -                                      | -                               | -                 | -   | (6,618,012)   |
| Non-mandatory transfers                           |                         |                  |                        |                               |                         |  |                                 |                   |   |               |
| Renewal and replacement                           | -                       | (35,000)         | (36,971)               | (10,800)                      | -                       | -                                      | -                               | -                 | -   | (82,771)      |
| Reserve   | -                       | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | -             |
| Excess local funds                                | -                       | (31,044)         | -                      | -                             | -                       | (1,155)                                | (71,509)                        | (131,546)         | (42,408)                                      | (277,662)     |
| Transfers, other                                  | -                       | (1,143)          | -                      | -                             | 21                      | -                                      | 1,600                           | -                 | -   | 478           |
| Total non-mandatory transfers                     | -                       | (67,187)         | (36,971)               | (10,800)                      | 21                      | (1,155)                                | (69,909)                        | (131,546)         | (42,408)                                      | (359,955)     |
| NET INCREASE (DECREASE) FOR THE YEAR              | 983,461                 | 62,533           | (241,907)              | 108,971                       | 3,845                   | -                                      | 180,562                         | (92,764)          | (238,566)                                     | 766,135       |
| FUND BALANCES AT JULY 1, 2016                     | 4,379,904               | 106,835          | 4,506,706              | 119,047                       | 34,581                  | -                                      | 326,184                         | 266,543           | 629,624                                       | 10,369,424    |
| FUND BALANCES AT JUNE 30, 2017                    | \$ 5,363,365            | \$ 169,368       | \$ 4,264,799           | \$ 228,018                    | \$ 38,426               | \$ -                                   | \$ 506,746                      | \$ 173,779        | \$ 391,058                                    | \$ 11,135,559 |

**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, 2017**

|                                       | Student Fee Programs | Material Fees | Service Departments | Student/ Staff Programs | Educational Services | Unique Charges Credit Courses | Public Service Activities | Indirect Costs | Continuing Education Contract Credit | Total         |
|---------------------------------------|----------------------|---------------|---------------------|-------------------------|----------------------|-------------------------------|---------------------------|----------------|--------------------------------------|---------------|
| <b>NON-INDENTURED RESERVES</b>        |                      |               |                     |                         |                      |                               |                           |                |                                      |               |
| Fund balances at July 1, 2016         | \$ 113,389           | \$ 37,164     | \$ 976,801          | \$ 91,854               | \$ 59,046            | \$ -                          | \$ 45                     | \$ -           | \$ 55,018                            | \$ 1,333,317  |
| Reserve additions                     |                      |               |                     |                         |                      |                               |                           |                |                                      |               |
| Current funds                         | -                    | 35,000        | 36,971              | 10,800                  | -                    | -                             | -                         | -              | -                                    | 82,771        |
| Other reserve funds                   | -                    | -             | -                   | -                       | -                    | -                             | -                         | -              | -                                    | -             |
| Total Additions                       | -                    | 35,000        | 36,971              | 10,800                  | -                    | -                             | -                         | -              | -                                    | 82,771        |
| Reserve deductions                    |                      |               |                     |                         |                      |                               |                           |                |                                      |               |
| Non-capitalized equipment purchases   | 5,052                | 25,924        | -                   | -                       | -                    | -                             | -                         | -              | -                                    | 30,976        |
| Transfer to Plant Fund                | -                    | 11,240        | -                   | -                       | -                    | -                             | -                         | -              | -                                    | 11,240        |
| Total Deductions                      | 5,052                | 37,164        | -                   | -                       | -                    | -                             | -                         | -              | -                                    | 42,216        |
| Fund balances at June 30, 2017        | \$ 108,337           | \$ 35,000     | \$ 1,013,772        | \$ 102,654              | \$ 59,046            | \$ -                          | \$ 45                     | \$ -           | \$ 55,018                            | \$ 1,373,872  |
| <b>NET INVESTMENT IN PLANT</b>        |                      |               |                     |                         |                      |                               |                           |                |                                      |               |
| Fund balances at July 1, 2016         | \$ 11,798,666        | \$ 1,000      | \$ 15,491,229       | \$ 110,322              | \$ 33,971            | \$ -                          | \$ 80,363                 | \$ 91,538      | \$ -                                 | \$ 27,607,089 |
| Plant additions                       |                      |               |                     |                         |                      |                               |                           |                |                                      |               |
| Current funds                         | 314,748              | -             | 7,345,760           | 400                     | -                    | -                             | -                         | -              | -                                    | 7,660,908     |
| Non-indentured reserves               | -                    | 11,240        | -                   | -                       | -                    | -                             | -                         | -              | -                                    | 11,240        |
| Construction Funds                    | 254,337              | -             | -                   | -                       | -                    | -                             | -                         | -              | -                                    | 254,337       |
| Other reserves                        | -                    | -             | -                   | -                       | -                    | -                             | -                         | -              | -                                    | -             |
| Omitted and disposed oroperty         | -                    | -             | -                   | -                       | -                    | -                             | -                         | -              | -                                    | -             |
| Total additions                       | 569,085              | 11,240        | 7,345,760           | 400                     | -                    | -                             | -                         | -              | -                                    | 7,926,485     |
| Plant deductions                      |                      |               |                     |                         |                      |                               |                           |                |                                      |               |
| Depreciation                          | 997,481              | 201           | 1,262,687           | 11,590                  | 3,821                | -                             | 8,086                     | 4,658          | -                                    | 2,288,524     |
| Amortization of bond premium/discount | 9,618                | -             | -                   | -                       | -                    | -                             | -                         | -              | -                                    | 9,618         |
| Disposed property                     | 22,289               | -             | -                   | -                       | -                    | -                             | -                         | -              | -                                    | 22,289        |
| Other reserves                        | 1,528                | -             | -                   | -                       | -                    | -                             | -                         | -              | -                                    | 1,528         |
| Total deductions                      | 1,030,916            | 201           | 1,262,687           | 11,590                  | 3,821                | -                             | 8,086                     | 4,658          | -                                    | 2,321,959     |
| Fund balances at June 30, 2017        | \$ 11,336,835        | \$ 12,039     | \$ 21,574,302       | \$ 99,132               | \$ 30,150            | \$ -                          | \$ 72,277                 | \$ 86,880      | \$ -                                 | \$ 33,211,615 |

**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, 2017**

|  | Student Fee Programs | Material Fees | Service Departments | Student/Staff Programs | Educational Services | Unique Charges Credit Courses | Public Service Activities | Indirect Costs | Continuing Education Contract Credit | Total        |
|--|----------------------|---------------|---------------------|------------------------|----------------------|-------------------------------|---------------------------|----------------|--------------------------------------|--------------|
| <b>BOND ISSUANCE COSTS</b>               |                      |               |                     |                        |                      |                               |                           |                |                                      |              |
| Fund balance at July 1, 2016             | \$ 11,524            | \$ -          | \$ -                | \$ -                   | \$ -                 | \$ -                          | \$ -                      | \$ -           | \$ -                                 | \$ 11,524    |
| Deductions                               |                      |               |                     |                        |                      |                               |                           |                |                                      |              |
| Amortization of closing costs            | 2,281                | -             | -                   | -                      | -                    | -                             | -                         | -              | -                                    | 2,281        |
| Total deductions                         | 2,281                | -             | -                   | -                      | -                    | -                             | -                         | -              | -                                    | 2,281        |
| Fund balance at June 30, 2017            | \$ 9,243             | \$ -          | \$ -                | \$ -                   | \$ -                 | \$ -                          | \$ -                      | \$ -           | \$ -                                 | \$ 9,243     |
| <b>CONSTRUCTION RESERVE</b>              |                      |               |                     |                        |                      |                               |                           |                |                                      |              |
| Fund balance at July 1, 2016             | \$ 400,230           | \$ -          | \$ 1,678,773        | \$ -                   | \$ -                 | \$ -                          | \$ -                      | \$ -           | \$ -                                 | \$ 2,079,003 |
| Additions                                |                      |               |                     |                        |                      |                               |                           |                |                                      |              |
| Investment income                        | -                    | -             | 18,241              | -                      | -                    | -                             | -                         | -              | -                                    | 18,241       |
| Total additions                          | -                    | -             | 18,241              | -                      | -                    | -                             | -                         | -              | -                                    | 18,241       |
| Deductions                               |                      |               |                     |                        |                      |                               |                           |                |                                      |              |
| Transfer to net investment in plant fund | 254,337              | -             | -                   | -                      | -                    | -                             | -                         | -              | -                                    | 254,337      |
| Non-capitalized construction expenses    | 145,893              | -             | -                   | -                      | -                    | -                             | -                         | -              | -                                    | 145,893      |
| Total deductions                         | 400,230              | -             | -                   | -                      | -                    | -                             | -                         | -              | -                                    | 400,230      |
| Fund balance at June 30, 2017            | \$ -                 | \$ -          | \$ 1,697,014        | \$ -                   | \$ -                 | \$ -                          | \$ -                      | \$ -           | \$ -                                 | \$ 1,697,014 |

**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, 2017**

|                               | Student Fee<br>Programs | Material<br>Fees | Service<br>Departments | Student/<br>Staff<br>Programs | Educational<br>Services | Unique<br>Charges<br>Credit<br>Courses | Public<br>Service<br>Activities | Indirect<br>Costs | Continuing<br>Education<br>Contract<br>Credit | Total        |
|-------------------------------|-------------------------|------------------|------------------------|-------------------------------|-------------------------|--|---------------------------------|-------------------|---|--------------|
| OTHER RESERVES                |                         |                  |                        |                               |                         |  |                                 |                   |   |              |
| Fund balance at July 1, 2016  | \$ 6,499,625            | \$ -             | \$ -                   | \$ -                          | \$ -                    | \$ -                                   | \$ -                            | \$ -              | \$ -  | \$ 6,499,625 |
| Reserve Additions             |                         |                  |                        |                               |                         |  |                                 |                   |   |              |
| Current Funds                 | -                       | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | -            |
| Total additions               | -                       | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | -            |
| Reserve Deductions            |                         |                  |                        |                               |                         |  |                                 |                   |   |              |
| Non-capitalized Expenses      | -                       | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | -            |
| Transfer to plant funds       | (1,528)                 | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | (1,528)      |
| Total deductions              | (1,528)                 | -                | -                      | -                             | -                       | -                                      | -                               | -                 | -   | (1,528)      |
| Fund balance at June 30, 2017 | \$ 6,501,153            | \$ -             | \$ -                   | \$ -                          | \$ -                    | \$ -                                   | \$ -                            | \$ -              | \$ -  | \$ 6,501,153 |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES, AND NEW LOANS  
For the Year Ended June 30, 2017  
(expressed in thousands)**

**Schedule A -- Federal Financial Component**

|  |                         |
|--|-------------------------|
| Total federal expenditures reported on SEFA schedule   | \$ 56,552               |
| Total new loans made not included on SEFA Schedule   | -                       |
| Amount of federal loan balances (not included on the SEFA schedule<br>and continued compliance required) | -                       |
| Other noncash federal award expenditures (not included on SEFA schedule)                                 | -                       |
| Total Schedule A   | <u><u>\$ 56,552</u></u> |

**Schedule B -- Total Financial Component**

|   |                          |
|---|--------------------------|
| Total operating expenses (from financial statements)    | \$ 208,436               |
| Total nonoperating expenses (from financial statements) | (1,417)                  |
| Total new loans made                                    | 36,378                   |
| Amount of federal loan balances                         | 6,868                    |
| Other noncash federal award expenditures                | 626                      |
| Total Schedule B  | <u><u>\$ 250,891</u></u> |

**Schedule C**

|                            |                          | <b><u>Percent</u></b> |
|----------------------------|--------------------------|-----------------------|
| Total Schedule A           | \$ 56,552                | 22.5%                 |
| Total non-federal expenses | <u>194,339</u>           | <u>77.5%</u>          |
| Total Schedule B           | <u><u>\$ 250,891</u></u> | <u><u>100.0%</u></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, 2017**

Mission

The 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, 2017**

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 18<sup>th</sup> Street to more strongly connect the campus and community and to provide a welcoming corridor along Lincoln Avenue; and, establishing a new campus landmark to enhance tradition and school pride across the campus and community.

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

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

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)  
For the Year Ended June 30, 2017**

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 and services at the University. The work done by the Vitalization Task Forces 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. Sub-committees of CUPB for each Vice Presidential area provide input and recommendations to Vice Presidential planning goals as well.

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

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

Location, Address and Head of the Agency

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

**STATE OF ILLINOIS  
 EASTERN ILLINOIS UNIVERSITY  
 SIGNIFICANT LAPSE PERIOD EXPENDITURES (UNAUDITED)  
 For the Year Ended June 30, 2017**

|                                  | Total Expenditures<br>For the Fourteen<br>Months Ended<br><u>August 31, 2018</u> | Vouchered<br>Expenditures for the<br>Two Months ended<br><u>August 31, 2018</u> | <u>Percentage</u> |
|----------------------------------|--|---|-------------------|
| <b>General Revenue Fund</b>      |  |   |                   |
| Operational Expenses             | \$11,078,300   | \$11,078,300  | 100%              |
| <b>Education Assistance Fund</b> |  |   |                   |
| Operational Expenses             | \$5,675,400  | \$5,675,400   | 100%              |

The above represents all appropriations with lapse period expenditures for the fourteen months ended August 31, 2018.

The appropriations listed above for fiscal year 2017 expenditures were signed into law July 6, 2017 under PA100-0021, and as a result, could only be spent during the lapse period.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE ACCOUNTS (UNAUDITED)  
For the Years Ended June 30, 2017 and 2016**

|  | 2017          | 2016          | Increase<br>(Decrease) | Percentage<br>Change |
|--|---------------|---------------|------------------------|----------------------|
| <b>Operating Revenues:</b>                           |               |               |                        |                      |
| Student tuition and fees                             | \$ 45,641,268 | \$ 52,312,571 | \$ (6,671,303)         | -13%                 |
| Federal grants and contracts                         | 539,135       | 837,087       | (297,952)              | -36% (A)             |
| State grants and contracts                           | 1,317,842     | 1,497,063     | (179,221)              | -12%                 |
| Local grants and contracts                           | 113,328       | 119,841       | (6,513)                | -5%                  |
| Private grants and contracts                         | 1,548,837     | 1,459,459     | 89,378                 | 6%                   |
| Sales and services of educational departments        | 3,557,412     | 3,701,190     | (143,778)              | -4%                  |
| Auxiliary enterprises                                | 27,364,130    | 33,448,968    | (6,084,838)            | -18%                 |
| Other operating revenues                             | 1,949,878     | 2,248,806     | (298,928)              | -13%                 |
| <b>Operating Expenses:</b>                           |               |               |                        |                      |
| Educational and general                              |               |               |                        |                      |
| Instruction  | 101,815,265   | 99,454,504    | 2,360,761              | 2%                   |
| Research   | 1,036,870     | 1,253,784     | (216,914)              | -17%                 |
| Public service                                       | 4,834,413     | 4,932,065     | (97,652)               | -2%                  |
| Academic support                                     | 15,132,923    | 14,733,511    | 399,412                | 3%                   |
| Student services                                     | 19,509,201    | 20,083,651    | (574,450)              | -3%                  |
| Institutional support                                | 11,342,631    | 13,620,911    | (2,278,280)            | -17%                 |
| Operations of maintenance of plant                   | 12,257,442    | 13,545,234    | (1,287,792)            | -10%                 |
| Student aid  | 2,952,220     | 3,664,323     | (712,103)              | -19%                 |
| Auxiliary enterprises                                | 24,632,750    | 27,522,283    | (2,889,533)            | -10%                 |
| Depreciation expense                                 | 14,922,663    | 15,741,860    | (819,197)              | -5%                  |
| <b>Nonoperating Revenues (Expenses):</b>             |               |               |                        |                      |
| State appropriations                                 | 31,812,000    | 12,464,500    | 19,347,500             | 155% (B)             |
| Payments on behalf of the University                 | 76,213,363    | 68,730,270    | 7,483,093              | 11%                  |
| Gifts  | 2,751,384     | 2,030,781     | 720,603                | 35% (C)              |
| Investment income (net)                              | 355,661       | 189,875       | 165,786                | 87%                  |
| Net increase (decrease) in fair value of investments | 211,865       | (164,517)     | 376,382                | -229% (D)            |
| Interest on capital asset-related debt               | (1,510,701)   | (1,723,088)   | 212,387                | -12%                 |
| Nonoperating grants and contracts                    | 14,771,828    | 17,436,590    | (2,664,762)            | -15%                 |
| Amortization of bond costs, premiums, and discounts  | (6,346)       | (110,499)     | 104,153                | -94%                 |
| Payments to the Foundation                           | (11,649)      | (4,886)       | (6,763)                | 138%                 |
| Loss on disposal of capital assets                   | (99,782)      | (83,770)      | (16,012)               | 19%                  |
| Impairment loss                                      | -             | (1,145,177)   | 1,145,177              | -100% (E)            |
| Other nonoperating revenues (expenses)               | 1,556,211     | 1,584,797     | (28,586)               | -2%                  |
| <b>Other Changes in Net Assets:</b>                  |               |               |                        |                      |
| Capital grants and gifts                             | 10,684        | 21,583        | (10,899)               | -50%                 |
| Transfers from Capital Development Board             | (2,756)       | 7,047         | (9,803)                | -139%                |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE  
ACCOUNTS (UNAUDITED)  
For the Year Ended June 30, 2017**

All variances greater than \$200,000 and more than 20% from fiscal year 2016 are discussed below. Refer to the Analysis of Significant Variations in Revenue and Expense Accounts on page 66 for the actual dollar changes.

Explanations of significant variances:

- (A) Federal grants and contracts – Several larger federal grants ended, and replacement grants were smaller. In addition, some faculty with federal grants left the University, taking their grants with them.
- (B) State appropriations – The fiscal year 2016 appropriation was recognized in fiscal year 2017 in accordance with generally accepted governmental accounting principles.
- (C) Gifts – There were three larger gifts received from the Foundation during fiscal year 2017.
- (D) Net increase (decrease) in fair value of investments – The market value of the University's endowment investments increased.
- (E) 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.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSETS, DEFERRED OUTFLOWS OF RESOURCES AND  
LIABILITY ACCOUNTS (UNAUDITED)  
JUNE 30, 2017 AND 2016**

|   | 2017          | 2016          | Increase<br>(Decrease) | Percentage<br>Change |
|---|---------------|---------------|------------------------|----------------------|
| <b>Assets:</b>  |               |               |                        |                      |
| Current assets:   |               |               |                        |                      |
| Restricted cash and cash equivalents                                    | \$ 16,404,985 | \$ 18,180,404 | \$ (1,775,419)         | -10%                 |
| Short-term investments  | 173,714       | 180,564       | (6,850)                | -4%                  |
| Restricted short-term investments                                       | 124,120       | 122,038       | 2,082                  | 2%                   |
| Accounts receivable, net of allowance                                   | 20,703,201    | 18,273,280    | 2,429,921              | 13%                  |
| State appropriation receivable  | -             | 8,000         | (8,000)                | -100%                |
| Interest receivable   | 550           | 624           | (74)                   | -12%                 |
| Inventories   | 1,580,142     | 1,672,975     | (92,833)               | -6%                  |
| Notes receivable, current portion, net                                  | 936,225       | 920,530       | 15,695                 | 2%                   |
| Other assets  | 502,689       | 466,341       | 36,348                 | 8%                   |
| Noncurrent assets:  |               |               |                        |                      |
| Notes receivable, less current portion                                  | 5,357,589     | 5,325,596     | 31,993                 | 1%                   |
| Endowment investments   | 5,155,843     | 4,944,577     | 211,266                | 4%                   |
| Other long-term assets  | 11,384        | 14,728        | (3,344)                | -23%                 |
| Capital assets, net of accumulated depreciation                         | 279,406,670   | 287,467,406   | (8,060,736)            | -3%                  |
| <b>Deferred Outflows of Resources:</b>                                  |               |               |                        |                      |
| Employer contributions subsequent to pension liability measurement date | 160,167       | 158,747       | 1,420                  | 1%                   |
| <b>Liabilities:</b>   |               |               |                        |                      |
| Current liabilities:  |               |               |                        |                      |
| Accounts payable and accrued liabilities                                | 9,174,132     | 9,255,877     | (81,745)               | -1%                  |
| Unearned revenues   | 3,314,860     | 3,807,428     | (492,568)              | -13%                 |
| Long-term liabilities, current portion                                  | 7,012,987     | 7,669,430     | (656,443)              | -9%                  |
| Noncurrent liabilities:   |               |               |                        |                      |
| Long-term liabilities, less current portion                             | 92,247,075    | 97,839,914    | (5,592,839)            | -6%                  |
| Federal loan program contributions refundable                           | 5,717,790     | 5,759,940     | (42,150)               | -1%                  |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSETS, DEFERRED  
OUTFLOWS OF RESOURCES AND LIABILITY ACCOUNTS (UNAUDITED)  
For the Year Ended June 30, 2017**

All variances greater than \$200,000 and more than 20% from fiscal year 2016 are discussed below. Refer to the Analysis of Significant Variations in Asset and Liability Accounts on page 68 for the actual dollar changes.

Explanations of significant variances:

There were no variances greater than \$200,000 and more than 20% from fiscal year 2016.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ANALYSIS OF ACCOUNTS RECEIVABLE (UNAUDITED)  
For the Year Ended June 30, 2017**

Accounts receivable are as follows at June 30:

| Aging Analysis                        | 2017         | 2016         |
|---------------------------------------|--------------|--------------|
| Current                               | \$3,258,344  | \$4,253,804  |
| 1-180 days past due                   | 4,583,356    | 2,464,344    |
| 181 days past due                     | 772,115      | 2,513,293    |
| Over 1 year past due                  | 21,776,274   | 18,715,455   |
|                                       | 30,390,089   | 27,946,896   |
| Grants receivable not aged            | 619,944      | 935,156      |
| Scholarship receivables not aged      | 7,006,187    | 4,186,202    |
| Total accounts receivable             | 38,016,220   | 33,068,254   |
| Less: allowance for doubtful accounts | (17,313,019) | (14,794,974) |
|                                       | \$20,703,201 | \$18,273,280 |

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  
CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)  
June 30, 2017**

|  | Auxiliary Enterprises - Revenue Bonds |                       |                          | Auxiliary Enterprises - Other |                   |
|--|---------------------------------------|-----------------------|--------------------------|-------------------------------|-------------------|
|  | Student Living                        | Student Facilities    | Textbook Rental Services | Staff/ Student                | Regional Services |
| <b>1. CURRENT AVAILABLE FUNDS</b>  |                                       |                       |                          |                               |                   |
| Cash   | \$ 5,064,080                          | \$ (1,904,641)        | \$ 344,397               | \$ 458,528                    | \$ (474)          |
| Cash equivalents   | 37,756                                | -                     | 4,782                    | 2,213                         | -                 |
| Interfund receivables  | -                                     | -                     | 30,000                   | -                             | -                 |
| Total current available funds  | <b>A. 5,101,836</b>                   | <b>(1,904,641)</b>    | <b>379,179</b>           | <b>460,741</b>                | <b>(474)</b>      |
| <b>2. WORKING CAPITAL ALLOWANCE</b>  |                                       |                       |                          |                               |                   |
| Add  |                                       |                       |                          |                               |                   |
| Highest month's expenditures   | 4,401,399                             | 985,408               | 344,839                  | 55,419                        | 1,935             |
| Encumbrances and current liabilities paid in lapse period  | 500,845                               | 64,526                | 3,925                    | 16,602                        | -                 |
| Deferred income  | 77,158                                | 59,691                | 41,817                   | 468                           | -                 |
| Refundable deposits  | 369,067                               | -                     | -                        | -                             | -                 |
| Accrued compensated absences   | 822,406                               | 129,275               | 13,134                   | -                             | -                 |
| Working Capital Allowance  | <b>B. 6,170,875</b>                   | <b>1,238,900</b>      | <b>403,715</b>           | <b>72,489</b>                 | <b>1,935</b>      |
| <b>3. CURRENT EXCESS FUNDS</b>   |                                       |                       |                          |                               |                   |
| Deduct B from A  | <b>C. \$ (1,069,039)</b>              | <b>\$ (3,143,541)</b> | <b>\$ (24,536)</b>       | <b>\$ 388,252</b>             | <b>\$ (2,409)</b> |
| <b>4. CALCULATION OF INCOME FUND REMITTANCE</b>  |                                       |                       |                          |                               |                   |
| An entity may offset excess capital on current funds within the entity.<br>Enter the amount to be offset, if any, here |                                       |                       |                          | <b>D. -</b>                   |                   |
| Enter the algebraic sum of C and D and deposit into the<br>Income Fund   |                                       |                       |                          | <b>\$ 388,252</b>             |                   |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)  
June 30, 2017**

|  | Designated Funds - Auxiliary Activities |                  |                        |                                |                         |                   | Continuing<br>Education<br>Contract<br>Credit |
|--|---|------------------|------------------------|--------------------------------|-------------------------|-------------------|---|
|  | Student Fee<br>Programs                 | Material Fees    | Service<br>Departments | Student /<br>Staff<br>Programs | Educational<br>Services | Public Service    |   |
| <b>1. CURRENT AVAILABLE FUNDS</b>  |   |                  |                        |                                |                         |                   |   |
| Cash   | \$ 4,885,069                            | \$ 132,567       | \$ 8,669,580           | \$ 165,052                     | \$ 52,557               | \$ 619,416        | \$ 92,117                                     |
| Cash equivalents   | 23,950                                  | 807              | 34,086                 | 333                            | 699                     | 3,028             | 679   |
| Total current available funds  | <b>A.</b> <u>4,909,019</u>              | <u>133,374</u>   | <u>8,703,666</u>       | <u>165,385</u>                 | <u>53,256</u>           | <u>622,444</u>    | <u>92,796</u>                                 |
| <b>2. WORKING CAPITAL ALLOWANCE</b>  |   |                  |                        |                                |                         |                   |   |
| Add  |   |                  |                        |                                |                         |                   |   |
| Highest month's expenditures   | 2,482,694                               | 53,162           | 8,961,224              | 83,195                         | 141,441                 | 150,421           | 492,221                                       |
| Encumbrances and current liabilities paid in lapse period  | 386,471                                 | 3,156            | 1,484,745              | 6,785                          | 16,291                  | 29,791            | 2,578   |
| Deferred income  | 713,791                                 | 8,357            | -                      | -                              | 6,006                   | 203,544           | 110,570                                       |
| Refundable deposits  | -                                       | -                | -                      | -                              | -                       | -                 | -   |
| Accrued compensated absences   | -                                       | -                | 76,777                 | -                              | -                       | -                 | -   |
| Working Capital Allowance  | <b>B.</b> <u>3,582,956</u>              | <u>64,675</u>    | <u>10,522,746</u>      | <u>89,980</u>                  | <u>163,738</u>          | <u>383,756</u>    | <u>605,369</u>                                |
| <b>3. CURRENT EXCESS FUNDS</b>   |   |                  |                        |                                |                         |                   |   |
| Deduct B from A  | <b>C.</b> \$ 1,326,063                  | \$ 68,699        | <u>\$ (1,819,080)</u>  | \$ 75,405                      | <u>\$ (110,482)</u>     | \$ 238,688        | <u>\$ (512,573)</u>                           |
| <b>4. CALCULATION OF INCOME FUND REMITTANCE</b>  |   |                  |                        |                                |                         |                   |   |
| An entity may offset excess capital on current funds within the entity.<br>Enter the amount to be offset, if any, here | <b>D.</b> <u>-</u>                      | <u>-</u>         |                        | <u>-</u>                       |                         | <u>-</u>          |   |
| Enter the algebraic sum of C and D and deposit into the<br>Income Fund   | <u>\$ 1,326,063</u>                     | <u>\$ 68,699</u> |                        | <u>\$ 75,405</u>               |                         | <u>\$ 238,688</u> |   |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)  
June 30, 2017**

| <u>Designated Funds - Auxiliary Activities - Unique Charges Credit Courses</u>   |   |                              |                                       |  |
|--|---|------------------------------|---------------------------------------|--|
|  | <u>Faculty Led<br/>International<br/>Study Abroad</u> | <u>Outdoor<br/>Education</u> | <u>Geology Field<br/>Studies Even</u> | <u>Total Unique<br/>Charges Credit<br/>Courses</u> |
| 1. CURRENT AVAILABLE FUNDS   |   |                              |                                       |  |
| Cash   | \$ 3,538  | \$ (780)                     | \$ (2,409)                            | \$ 349   |
| Cash equivalents   | -   | -                            | -                                     | -  |
| Total current available funds  | <b>A.</b> <u>3,538</u>                                | <u>(780)</u>                 | <u>(2,409)</u>                        | <u>349</u>   |
| 2. WORKING CAPITAL ALLOWANCE   |   |                              |                                       |  |
| Add  |   |                              |                                       |  |
| Highest month's expenditures   | -   | -                            | -                                     | -  |
| Encumbrances and current liabilities paid in lapse period  | 60,105  | -                            | -                                     | 60,105   |
| Deferred income  | 87  | -                            | -                                     | 87   |
| Refundable deposits  | -   | -                            | -                                     | -  |
| Accrued compensated absences   | -   | -                            | -                                     | -  |
| Working Capital Allowance  | <b>B.</b> <u>60,192</u>                               | <u>-</u>                     | <u>-</u>                              | <u>60,192</u>                                      |
| 3. CURRENT EXCESS FUNDS  |   |                              |                                       |  |
| Deduct B from A  | <b>C.</b> <u>\$ (56,654)</u>                          | <u>\$ (780)</u>              | <u>\$ (2,409)</u>                     | <u>\$ (59,843)</u>                                 |
| 4. CALCULATION OF INCOME FUND REMITTANCE   |   |                              |                                       |  |
| An entity may offset excess capital on current funds within the entity.<br>Enter the amount to be offset, if any, here | <b>D.</b>   |                              |                                       |  |
| Enter the algebraic sum of C and D and deposit into the<br>Income Fund   |   |                              |                                       |  |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ANALYSIS OF INDIRECT COST REIMBURSEMENTS  
SCHEDULE OF SOURCES AND APPLICATIONS (UNAUDITED)  
For the Years Ended June 30, 2017 and 2016**

|                                   | <u>2017</u>              | <u>2016</u>              |
|-----------------------------------|--------------------------|--------------------------|
| Sources                           |                          |                          |
| Federal                           | \$ 127,307               | \$ 127,378               |
| State                             | 148,338                  | 142,841                  |
| Other                             | 29,435                   | 12,715                   |
|                                   | <u>305,080</u>           | <u>282,934</u>           |
| Applications                      |                          |                          |
| Academic support                  | 129,989                  | 19,889                   |
| Student services                  | 46,107                   | 15,749                   |
| Institutional support             | 90,202                   | 100,165                  |
| Excess funds                      | 131,546                  | -                        |
|                                   | <u>397,844</u>           | <u>135,803</u>           |
| Sources over (under) applications | (92,764)                 | 147,131                  |
| Fund balance, beginning of year   | <u>266,543</u>           | <u>119,412</u>           |
| Fund balance, end of year         | <u><u>\$ 173,779</u></u> | <u><u>\$ 266,543</u></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, 2017**

|   |  |                      |
|---|--|----------------------|
| 1. Cash and Cash Equivalents Balance  |  |                      |
| Enter the June 30 indirect cost entity balance for cash and equivalents   |  | <u>\$ 170,613</u>    |
| 2. Allocated Reimbursements   |  |                      |
| Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed  |  |                      |
| <u>\$424,996</u> ; enter 30% of this amount   |  | <u>127,499</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>42,500</u>        |
| 4. Encumbrances and Current Liabilities Paid in the Lapse Period  |  |                      |
| Enter the amount of   |  |                      |
| Current liabilities   |  | -                    |
| Encumbrances  |  | <u>-</u>             |
| Total   |  | <u>-</u>             |
| 5. Indirect Cost Carry-forward  |  |                      |
| a. Enter the total of items 2, 3 and 4  |  | <u>169,999</u>       |
| Subtract line 5a. from item 1   |  | <u><u>\$ 614</u></u> |
| If the positive number results, enter here and remit for deposit in the Income Fund   |  | <u><u>\$ 614</u></u> |

**STATE OF ILLINOIS  
 EASTERN ILLINOIS UNIVERSITY  
 BUDGET IMPASSE DISCLOSURES (UNAUDITED)  
 For the Year Ended June 30, 2017**

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. In addition, Article 998 of Public Act 100-0021 authorized the University to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the University’s Fiscal Year 2017 or Fiscal Year 2018 appropriations for operational expenditures. The following chart shows the University’s plan to pay its prior costs using future appropriations:

**Fiscal Year 2016 Invoices**

| <u>Fund #</u> | <u>Fund Name</u>          | <u>Paid from Fiscal Year 2017 Appropriations</u> |                      | <u>Expect Payment from Fiscal Year 2018 Appropriations</u> |                     |
|---------------|---------------------------|--|----------------------|--|---------------------|
|               |                           | <u>Number</u>                                    | <u>Dollar Value</u>  | <u>Number</u>  | <u>Dollar Value</u> |
| 007           | Education Assistance Fund | 32   | \$ 19,708,389        | -  | \$ -                |
| 417           | Scholarship Awards        | 16   | 8,000                | -  | -                   |
|               |                           | <u>48</u>  | <u>\$ 19,716,389</u> | <u>-</u>   | <u>\$ -</u>         |

**Fiscal Year 2017 Invoices**

| <u>Fund #</u> | <u>Fund Name</u>          | <u>Paid from Fiscal Year 2017 Appropriations</u> |                      | <u>Expect Payment from Fiscal Year 2018 Appropriations</u> |                     |
|---------------|---------------------------|--|----------------------|--|---------------------|
|               |                           | <u>Number</u>                                    | <u>Dollar Value</u>  | <u>Number</u>  | <u>Dollar Value</u> |
| 001           | General Revenue Fund      | 4  | \$ 11,078,300        | -  | \$ -                |
| 007           | Education Assistance Fund | 12   | 12,189,011           | -  | -                   |
| 417           | Scholarship Awards        | 16   | 8,000                | -  | -                   |
|               |                           | <u>32</u>  | <u>\$ 23,275,311</u> | <u>-</u>   | <u>\$ -</u>         |

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND PROGRAMS  
TO ADDRESS UNTIMELY PAYMENT TO VENDORS (UNAUDITED)  
For the Year Ended June 30, 2017**

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 2017.

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 2017.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
INTEREST COSTS ON FISCAL YEAR 2017 INVOICES (UNAUDITED)  
For the Year Ended June 30, 2017**

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  
AVERAGE NUMBER OF EMPLOYEES (UNAUDITED)  
For the Years Ended June 30, 2017 and 2016**

|                          | Instructional<br>Activities | Organized<br>Research | Public<br>Service | Academic<br>Support | Student<br>Services | Institutional<br>Support | Operations<br>and<br>Maintenance<br>Physical Plant | Independent<br>Operations | Total All<br>Functions |
|--------------------------|-----------------------------|-----------------------|-------------------|---------------------|---------------------|--------------------------|--|---------------------------|------------------------|
| Year ended June 30, 2017 |                             |                       |                   |                     |                     |                          |  |                           |                        |
| Appropriated funds       |                             |                       |                   |                     |                     |                          |  |                           |                        |
| Faculty/administrative   | 418.1                       | 14.8                  | 10.7              | 43.6                | 50.2                | 21.1                     | 3.0  | -                         | 561.5                  |
| Civil service            | 64.0                        | -                     | -                 | 32.5                | 21.4                | 42.4                     | 49.2   | -                         | 209.5                  |
| Student employees        | 8.1                         | -                     | 4.9               | 8.6                 | 1.0                 | 1.3                      | 2.5  | -                         | 26.4                   |
| Total                    | 490.2                       | 14.8                  | 15.6              | 84.7                | 72.6                | 64.8                     | 54.7   | -                         | 797.4                  |
| Non-appropriated funds   |                             |                       |                   |                     |                     |                          |  |                           |                        |
| Faculty/administrative   | 10.1                        | 6.0                   | 17.2              | 4.4                 | 45.0                | 4.3                      | 1.0  | 33.7                      | 121.7                  |
| Civil service            | 7.7                         | -                     | 16.7              | 1.6                 | 21.9                | 11.6                     | 93.1   | 82.3                      | 234.9                  |
| Student employees        | 6.0                         | 1.4                   | 3.6               | 3.8                 | 19.4                | 0.3                      | 33.7   | 111.1                     | 179.3                  |
| Total                    | 23.8                        | 7.4                   | 37.5              | 9.8                 | 86.3                | 16.2                     | 127.8  | 227.1                     | 535.9                  |
| Total all funds          | 514.0                       | 22.2                  | 53.1              | 94.5                | 158.9               | 81.0                     | 182.5  | 227.1                     | 1,333.3                |
| 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                |

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-time and multiplying by the percentage of appointment for part-time. Examples of staff year computations are as follows:

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

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
ANNUAL COST STATISTICS (UNAUDITED)  
June 30, 2017 and 2016**

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

|  | <u>2017</u>       | <u>2016</u>       |
|--|-------------------|-------------------|
| Total education and general expenses/expenditures<br>from current appropriated funds | \$ 31,897,400*    | \$ 12,456,500*    |
| Expenses/expenditures from locally held University<br>Income Fund                    | <u>59,466,455</u> | <u>86,735,324</u> |
| Total expenses from current appropriated and<br>locally held funds                   | 91,363,855        | 99,191,824        |
| Full-time equivalent students  | ÷ <u>5,896</u>    | ÷ <u>6,971</u>    |
| <b>COST PER FULL-TIME EQUIVALENT STUDENT</b>   | <u>\$ 15,496</u>  | <u>\$ 14,229</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)  
For the Year Ended June 30, 2017**

In Fiscal Year 2017, the University had one emergency purchase.

The University contracted with Mercer Health & Benefits LLC for \$5,850,000 and incurred \$905,887 during Fiscal Year 2017 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, 2017**

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

|   |  |
|---|--|
| Contractor  | Not applicable   |
| Contract term   | Not applicable   |
| Bookstore and textbook rental information                           | <ul style="list-style-type: none"> <li>• The textbook rental facility takes care of procuring the textbooks that the students use in their classes.</li> <li>• The academic personnel of EIU 1) determine the textbook needs of the University; 2) decide which books need to be replaced; and 3) order updated textbooks.</li> <li>• Students pay \$9.75 per credit hour and are fined for damages, if necessary.</li> <li>• The faculty must use the textbook for two years or three consecutive semesters before switching.</li> <li>• Bookstore sells supplementary textbook materials but not the actual textbooks. It also sells office supplies, computers, and other merchandise.</li> </ul> |
| Amount of gross textbook rental income for FY 17                    | \$1,818,660  |
| Amount of gross sales for Bookstore for FY 17                       | \$1,059,774  |
| Amount to be paid to the bookstore for FY 17 (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, 2017 and 2016**

|                               | <u>2017</u> | <u>2016</u> |
|-------------------------------|-------------|-------------|
| PERFORMANCE INDICATORS        |             |             |
| Degrees conferred             | 2,550       | 2,376       |
| Retention rate (fall to fall) | 75%         | 71%         |
| Graduation rate (6 year)      | 57%         | 58%         |

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 | 854                 | 1,105               |
| Graduate students      | 560                 | 586                 |
| Extension class        | <u>1,604</u>        | <u>1,386</u>        |
| Total enrollment       | <u><u>3,018</u></u> | <u><u>3,077</u></u> |

Fall term

|                               |                     |                     |
|-------------------------------|---------------------|---------------------|
| Undergraduate students        | 5,414               | 6,535               |
| Graduate students             | 1,134               | 1,081               |
| Extension class               | <u>867</u>          | <u>904</u>          |
| Total enrollment              | <u><u>7,415</u></u> | <u><u>8,520</u></u> |
| Full-time equivalent students | <u><u>6,234</u></u> | <u><u>7,282</u></u> |

Spring term

|                               |                     |                     |
|-------------------------------|---------------------|---------------------|
| Undergraduate students        | 4,715               | 5,851               |
| Graduate students             | 1,110               | 1,140               |
| Extension class               | <u>848</u>          | <u>885</u>          |
| Total enrollment              | <u><u>6,673</u></u> | <u><u>7,876</u></u> |
| Full-time equivalent students | <u><u>5,558</u></u> | <u><u>6,659</u></u> |

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

|  |                     |                     |
|--|---------------------|---------------------|
|  | <u><u>5,896</u></u> | <u><u>6,971</u></u> |
|--|---------------------|---------------------|

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)  
For the Year Ended June 30, 2017**

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, 2017, 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, 2017.

**Indirect Cost Reimbursements**

- 13(b) A statement of the sources and application of indirect cost recoveries is presented on page 74.
- 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 page 75.

**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, 2017.

**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 8 within this report at pages 43-44.
- 13(f) The present financial statements for each accounting entity are presented on Schedules 9-20 within this report at pages 45-60. These entity financial statements should be read in conjunction with the University’s audited financial statements for the year ended June 30, 2017.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)  
For the Year Ended June 30, 2017**

**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 pages 71-73.
- 13(h) University management discloses support received by auxiliary enterprises of approximately \$5,295,986 of group insurance expense and \$9,576,586 of retirement plan contributions were paid from State appropriated funds for the year ended June 30, 2017. 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 9-13 within this report at pages 45-51. A description of the Student Living, Student Facilities, and Textbook Rental entities' sources of revenues and purpose are presented on Schedule 8 within this report at pages 43-44.
- 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, 2017.
- 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 88. 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 89.
- 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 88. 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 89.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)  
For the Year Ended June 30, 2017**

**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 88. A disclosure of the cumulative amount of unreimbursed subsidies to the Eastern Illinois University Alumni Association, Inc. is presented within this report at page 89.
- 13(p) Neither the Eastern Illinois University Foundation nor the Eastern Illinois University Alumni Association, Inc. had any debt financing at June 30, 2017.

**Other Topics**

- 13(q) The Comparative Schedule of Cash and Cash Equivalents is presented on Schedule 6 within this report at page 41. The Comparative Schedule of Investments is presented on Schedule 7 within this report at page 42.
- 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 80.
- 13(t) The University, Eastern Illinois University Foundation, and Eastern Illinois University Alumni Association, Inc. did not purchase real estate with acquisition costs in excess of \$250,000 that were not funded by a separate, specific appropriation from the General Assembly.
- 13(u) The University's Certificate of Participation issuances are disclosed within the financial audit report at Note 13 on page 43.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)  
For the Year Ended June 30, 2017**

**Other Schedules for Universities**

- 13(1) An analysis of State appropriations to the University is presented on Schedules 2-3 within this report at pages 37-38.
- 13(2) A Comparative Schedule of Revenues and Expenses for the University's Income Fund is presented on Schedule 4 within this report at page 39.
- 13(3) Separate schedules of tuition and fee waivers for undergraduate and graduate students, respectively, are presented within this report at pages 90-91.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
SUMMARY OF EASTERN ILLINOIS UNIVERSITY FOUNDATION  
TRANSACTIONS WITH THE UNIVERSITY (UNAUDITED)  
For the Years Ended June 30, 2017 and 2016**

During the years ended June 30, 2017 and 2016, 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 \$73,435 and \$97,612, 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>2017</u>         | <u>2016</u>         |
|--|---------------------|---------------------|
| Funds considered unrestricted for purposes of the Guidelines computations:                                     |                     |                     |
| Restricted only as to campus, college or department and generally available for on-going University operations | \$ 2,678,792        | \$ 1,845,951        |
| Office and warehouse space and utilities provided at no charge   | <u>68,642</u>       | <u>86,418</u>       |
| Total funds considered unrestricted  | <u>2,747,434</u>    | <u>1,932,369</u>    |
| Funds considered restricted for purposes of the Guidelines computations:                                       |                     |                     |
| Given for scholarships, grants and awards  | <u>1,224,954</u>    | <u>1,275,493</u>    |
| Total funds considered restricted  | <u>1,224,954</u>    | <u>1,275,493</u>    |
| Total funds provided to the University by the Foundation   | <u>\$ 3,972,388</u> | <u>\$ 3,207,862</u> |

There were no unreimbursed subsidies from the University to the Eastern Illinois University Foundation at June 30, 2017.

**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, 2017 and 2016**

The Alumni Association provided office space to the University with an annual fair market value of \$53,905 and \$37,240 for fiscal years ended June 30, 2017 and 2016, respectively.

Additionally, during the fiscal years ended June 30, 2017 and 2016, the Alumni Association provided unrestricted grants to the University in the amounts of \$16,588 and \$23,795, 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 \$37,108 and \$41,336 for fiscal years ended June 30, 2017 and 2016, respectively.

There were no unreimbursed subsidies from the University to the Eastern Illinois University Alumni Association, Inc. at June 30, 2017.

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
UNDERGRADUATE TUITION AND FEE WAIVERS (UNAUDITED)  
For the Year Ended June 30, 2017**

|  | Number of<br>Recipients * | Tuition Waived          |                           | Fees Waived             |                           |
|--|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|
|  |                           | Number of<br>Recipients | Value of                  | Number of<br>Recipients | Value of                  |
|  |                           |                         | Waivers<br>(In Thousands) |                         | Waivers<br>(In Thousands) |
| <b><u>MANDATORY WAIVERS</u></b>            |                           |                         |                           |                         |                           |
| Teacher Special Education                  | 55                        | 55                      | \$ 471.3                  | -                       | \$ -                      |
| General Assembly                           | -                         | -                       | -                         | -                       | -                         |
| Reserve Officer's Training Corps           | 41                        | 41                      | 310.2                     | -                       | -                         |
| Department of Children and Family Services | 8                         | 8                       | 60.2                      | -                       | -                         |
| Children of Employees                      | 139                       | 139                     | 531.4                     | -                       | -                         |
| Veterans Grants and Scholarship            | 181                       | 181                     | 976.5                     | 154                     | 84.2                      |
| Senior Citizens                            | 1                         | 1                       | 1.5                       | -                       | -                         |
| <b>SUBTOTAL</b>                            | <b>425</b>                | <b>425</b>              | <b>2,351.1</b>            | <b>154</b>              | <b>84.2</b>               |
| <b><u>DISCRETIONARY WAIVERS</u></b>        |                           |                         |                           |                         |                           |
| Faculty Administrators (Non-Civil Service) | -                         | -                       | -                         | -                       | -                         |
| Civil Service                              | 17                        | 16                      | 27.5                      | 15                      | 6.1                       |
| Academic/Other Talent                      | 150                       | 150                     | 218.3                     | -                       | -                         |
| Athletic                                   | 124                       | 124                     | 700.5                     | -                       | -                         |
| Gender Equity in Intercollegiate Athletics | 78                        | 78                      | 455.4                     | -                       | -                         |
| Foreign Exchange Students                  | 11                        | 11                      | 43.8                      | 11                      | 13.5                      |
| Foreign Students                           | 24                        | 24                      | 98.2                      | -                       | -                         |
| Student Need - Financial Aid               | 12                        | 12                      | 19.0                      | -                       | -                         |
| Cooperating Professionals                  | -                         | -                       | -                         | -                       | -                         |
| Research Assistants                        | -                         | -                       | -                         | -                       | -                         |
| Teaching Assistants                        | -                         | -                       | -                         | -                       | -                         |
| Other Assistants                           | -                         | -                       | -                         | -                       | -                         |
| Student Employment                         | -                         | -                       | -                         | -                       | -                         |
| Interinstitutional/Related Agencies        | 79                        | 79                      | 228.4                     | -                       | -                         |
| Children of Deceased Employees             | 2                         | 2                       | 13.6                      | 2                       | 2.7                       |
| Retired Employees                          | -                         | -                       | -                         | -                       | -                         |
| Others:                                    |                           |                         |                           |                         |                           |
| Contract/Training Grants                   | -                         | -                       | -                         | -                       | -                         |
| Panther Promise                            | 879                       | 879                     | 2,017.7                   | -                       | -                         |
| <b>SUBTOTAL</b>                            | <b>1,376</b>              | <b>1,375</b>            | <b>3,822.4</b>            | <b>28</b>               | <b>22.3</b>               |
| <b>TOTAL</b>                               | <b>1,801</b>              | <b>1,800</b>            | <b>\$ 6,173.5</b>         | <b>182</b>              | <b>\$ 106.5</b>           |

\* Unduplicated

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
GRADUATE TUITION AND FEE WAIVERS (UNAUDITED)  
For the Year Ended June 30, 2017**

|  | Number of<br>Recipients * | Tuition Waived          |                                       | Fees Waived             |                                       |
|--|---------------------------|-------------------------|---------------------------------------|-------------------------|---------------------------------------|
|  |                           | Number of<br>Recipients | Value of<br>Waivers<br>(In thousands) | Number of<br>Recipients | Value of<br>Waivers<br>(In thousands) |
| <b><u>MANDATORY WAIVERS</u></b>            |                           |                         |                                       |                         |                                       |
| Teacher Special Education                  | 6                         | 6                       | \$ 29.1                               | -                       | \$ -                                  |
| General Assembly                           | -                         | -                       | -                                     | -                       | -                                     |
| ROTC                                       | 1                         | 1                       | 7.2                                   | -                       | -                                     |
| Senior Citizens                            | 3                         | 3                       | 14.9                                  | -                       | -                                     |
| <b>SUBTOTAL</b>                            | <b>10</b>                 | <b>10</b>               | <b>51.2</b>                           | <b>-</b>                | <b>-</b>                              |
| <b><u>DISCRETIONARY WAIVERS</u></b>        |                           |                         |                                       |                         |                                       |
| Faculty/Administrators (Non-Civil Service) | 27                        | 27                      | 69.8                                  | 26                      | 17.1                                  |
| Civil Service                              | 26                        | 26                      | 61.0                                  | 26                      | 17.0                                  |
| Retired Employees                          | 6                         | 6                       | 10.7                                  | 6                       | 3.4                                   |
| Foreign Students                           | 65                        | 65                      | 304.3                                 | -                       | -                                     |
| Foreign Exchange Students                  | 2                         | 2                       | 14.7                                  | 2                       | 1.8                                   |
| Student Need - Financial Aid               | -                         | -                       | -                                     | -                       | -                                     |
| Student Need - Special Programs            | 2                         | 2                       | 5.1                                   | -                       | -                                     |
| Cooperating Professionals                  | 127                       | 127                     | 243.9                                 | 91                      | 49.7                                  |
| Research Assistants                        | 76                        | 76                      | 569.5                                 | -                       | -                                     |
| Teaching Assistants                        | 114                       | 114                     | 991.8                                 | -                       | -                                     |
| Other Assistants                           | 241                       | 241                     | 2,295.7                               | -                       | -                                     |
| Interinstitutional/Related Agencies        | 21                        | 21                      | 52.2                                  | -                       | -                                     |
| Contract/Training Grants                   | 11                        | 11                      | 20.2                                  | -                       | -                                     |
| <b>SUBTOTAL</b>                            | <b>718</b>                | <b>718</b>              | <b>4,638.9</b>                        | <b>151</b>              | <b>89.0</b>                           |
| <b>TOTAL</b>                               | <b>728</b>                | <b>728</b>              | <b>\$ 4,690.1</b>                     | <b>151</b>              | <b>\$ 89.0</b>                        |

\* Unduplicated

**STATE OF ILLINOIS  
EASTERN ILLINOIS UNIVERSITY  
SCHEDULE OF ACCRUED LIABILITY FOR EMPLOYEE  
COMPENSATED ABSENCES (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2017**

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

| Year Ended<br>June 30 | Accrued<br>Vacation Pay | Accrued<br>Sick Pay | Compensatory<br>Time Off * | Total       |
|-----------------------|-------------------------|---------------------|----------------------------|-------------|
| 2017                  | \$4,615,111             | \$2,310,588         | \$64,348                   | \$6,990,047 |
| 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  |

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

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