



**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, 2018

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

The background of the lower half of the page is an abstract, grayscale geometric pattern. It consists of numerous overlapping, semi-transparent planes and lines that create a sense of depth and complexity, resembling a digital or architectural structure.

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**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, 2018**

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Financial Statement Report:

The annual financial statements of the University as of and for the years ended June 30, 2018 and 2017, have been issued under a separate cover.

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(In Accordance with the Single Audit Act and Applicable Federal Regulations)
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**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2018**

UNIVERSITY OFFICIALS

President	Dr. David M. Glassman
Provost and Vice President for Academic Affairs	Dr. Jay D. Gatrell
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 (through 6/30/18) Ms. Laura McLaughlin (starting 7/30/18)
Director of Internal Auditing	Ms. Leigh C. Moon

BOARD OF TRUSTEES (as of June 30, 2018)

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

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

Office of the President

600 Lincoln Avenue
Charleston, Illinois 61920-3099

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



MANAGEMENT ASSERTION LETTER

March 13, 2019

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

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of Eastern Illinois University. 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, 2018. Based on this evaluation, we assert that during the year ended June 30, 2018, 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 truly,

Eastern Illinois University

SIGNED ORIGINAL ON FILE

Dr. David M. Glassman, President

SIGNED ORIGINAL ON FILE

Mr. Paul McCann, Interim Vice President for Business Affairs

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2018**

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

ACCOUNTANT'S REPORT

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2018-001	16	Timesheets not required	Noncompliance and significant deficiency

PRIOR FINDINGS NOT REPEATED

A	17	Financial statement reporting of restricted accounts
B	17	Noncompliance with enrollment reporting requirements
C	17	Exit counseling not completed

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2018**

EXIT CONFERENCE

The University waived an exit conference in a communication dated March 13, 2019.

The responses to the recommendations were provided by Paul McCann, Interim Vice President for Business Affairs, in correspondence dated March 13, 2019.

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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 the 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, 2018. The management of the Eastern Illinois University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Eastern Illinois University’s compliance based on our examination.

- A. The 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. The 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. The 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 the 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 the Eastern Illinois University on behalf of the State or held in trust by the 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 the Eastern Illinois University complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the 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 the 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 the Eastern Illinois University's compliance with specified requirements.

In our opinion, the 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, 2018. 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 2018-001.

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

The purpose of this report on compliance is solely to describe the scope of our 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 the 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 the 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 the Eastern Illinois University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Eastern Illinois University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a

requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-001, that we consider to be a significant deficiency.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 and the aggregate discretely presented component units of the Eastern Illinois University as of and for the year ended June 30, 2018, and have issued our report thereon dated March 13, 2019, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Eastern Illinois University's discretely presented component units, as described in our report on the Eastern Illinois University's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Eastern Illinois University's basic financial statements. The accompanying supplementary information for the year ended June 30, 2018 in Schedules 1 through 21 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the 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, 2018 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, 2018 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, 2018.

Other auditors previously audited, in accordance with auditing standards generally accepted in the United States of America, the Eastern Illinois University's basic financial statements as of and for the year ended June 30, 2017 (not presented herein). In their report dated March 12, 2018, the other auditors expressed unmodified opinions on the financial statements of the business-type activities and the aggregate discretely presented component units of the Eastern Illinois University for the year ended June 30, 2017. In their opinion, the accompanying supplementary information for the year ended June 30, 2017, in Schedules 3, 4, 6 and 7 is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2017, taken as a whole.

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.

Decatur, Illinois
March 13, 2019

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Eastern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the 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, 2018, and the related notes to the financial statements, which collectively comprise the Eastern Illinois University's basic financial statements, and have issued our report thereon dated March 13, 2019. Our report includes a reference to other auditors who audited the financial statements of the Eastern Illinois University's discretely presented component units, as described in our report on the Eastern Illinois University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting and on compliance and other matters for the aggregate discretely presented component units that were reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Eastern Illinois University's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 the Eastern Illinois University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Eastern Illinois University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Decatur, Illinois
March 13, 2019

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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Eastern Illinois University

Report on Compliance for Each Major Federal Program

We have audited the 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 the Eastern Illinois University’s major federal programs for the year ended June 30, 2018. The 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 the Eastern Illinois University for financial statement purposes.

Management’s Responsibility

Management is responsible for compliance with 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 the 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 the 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 the Eastern Illinois University's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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, 2018.

Report on Internal Control Over Compliance

Management of the 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 the 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 the 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 and aggregate discretely presented component units of the Eastern Illinois University as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Eastern Illinois University's basic financial statements. We issued our report thereon dated March 13, 2019, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors, who audited the financial statements of the Eastern Illinois University's discretely presented component units, as described in our report on the 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. 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 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.

Decatur, Illinois
March 13, 2019

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2018**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

CFDA Numbers	Name of Federal Program
84.007, 84.033, 84.038, 84.063, 84.268, 84.379	Student Financial Aid Cluster

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

Auditee qualified as low-risk auditee? Yes No

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2018**

CURRENT FINDINGS - STATE COMPLIANCE

2018-001. 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.

During the prior and current engagement periods, University officials stated faculty members work in accordance with their contract. The contract defines faculty responsibilities in terms of credit units; therefore, faculty members report that they worked in accordance with their contract.

By not requiring 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. 2018-001, 2017-004, 2016-003, 2015-004, 2014-002, 2013-004, 12-16, 11-7, 10-3, 09-4, 08-5, 07-4, 06-3, 05-4)

RECOMMENDATION

We recommend the University require all employees submit timesheets 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.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2018**

PRIOR FINDINGS NOT REPEATED

A. FINDING (Financial statement reporting of restricted accounts)

During the prior engagement, Eastern Illinois University (University) did not ensure restrictions from revenue bond covenants were properly reflected within the University's financial statements.

During the current engagement, we did not identify any similar issues regarding the reporting of restricted balances within the financial statements. (Finding Code No. 2017-001)

B. FINDING (Noncompliance with enrollment reporting requirements)

During the prior engagement, the University did not timely report enrollment changes to the National Student Loan Data System (NSLDS) within the 30-day requirement.

During the current engagement, our sample testing did not identify any noncompliance with the requirement to report enrollment changes to the NLDS within 30 days. (Finding Code No. 2017-002, 2016-001, 2015-001)

C. FINDING (Exit counseling not completed)

During the prior engagement, the 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 the current engagement, our sample testing did not identify any instances in which exit counseling was not completed for students at the end of their enrollment or cessation of at least half-time study at the University. (Finding Code No. 2017-003)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Year Ended June 30, 2018**

SUMMARY

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

- Fiscal Schedules and Analysis
 - Schedule of Expenditures of Federal Awards
 - Notes to the Schedule of Expenditures of Federal Awards
 - Analysis of State Appropriations
 - Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Comparative Schedule of Revenues and Expenses - University Income Fund
 - 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 Enterprise Funds – Revenue Bonds
 - Statement of Current Funds
 - 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
 - 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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Year Ended June 30, 2018**

SUMMARY

- Analysis of Operations (Unaudited)
 - Functions and Planning Program (Unaudited)
 - Significant Lapse Period Expenditures (Unaudited)
 - Analysis of Significant Variations in Revenue and Expense Accounts (Unaudited)
 - Analysis of Significant Variations in Asset, Deferred Outflows of Resources, and Liability, and Deferred Inflows of Resources 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 (Unaudited)
 - Schedule of Sources and Applications (Unaudited)
 - Calculation Sheet for Indirect Cost Carry-Forward (Unaudited)
 - Budget Impasse Disclosures (Unaudited)
 - Alternative Financing in Lieu of Appropriation and Programs to Address Untimely Payments to Vendors (Unaudited)
 - Interest Costs on Fiscal Year 2018 Invoices (Unaudited)
 - Average Number of Employees (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 the supplemental information in Schedules 1 through 21 has 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.

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2018

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY18 Expenditures</u>	<u>Passed Through to Subrecipients</u>
MAJOR PROGRAM - STUDENT FINANCIAL AID CLUSTER				
U.S. DEPARTMENT OF EDUCATION				
<i>Federal Perkins Loans , beginning loan balance</i>	84.038		\$ 6,280,766	\$ -
<i>Federal Perkins Loans , new loans made during FY18</i>	84.038		249,694	-
<i>Federal Perkins Loans , administrative cost allowance taken for FY18</i>	84.038		12,584	-
			<u>6,543,044</u>	<u>-</u>
<i>Federal Direct Student Loans</i>	84.268		32,059,585	-
<i>Federal Work-Study Program</i> FY18	84.033	P033A171143	294,170	-
			<u>294,170</u>	<u>-</u>
<i>Federal Pell Grant Program</i> FY17	84.063	P063P160106	53,080	-
FY18	84.063	P063P170106	10,285,524	-
			<u>10,338,604</u>	<u>-</u>
<i>Federal Supplemental Educational Opportunity Grants</i> FY17	84.007	P007A161143	6,817	-
FY18	84.007	P007A171143	245,351	-
			<u>252,168</u>	<u>-</u>
<i>Teacher Education Assistance For College And Higher Education Grants</i> FY18	84.379	P379T180106	115,042	-
			<u>115,042</u>	<u>-</u>
Total Financial Aid Cluster			<u>49,602,613</u>	<u>-</u>
RESEARCH AND DEVELOPMENT CLUSTER				
<u>NATIONAL SCIENCE FOUNDATION</u>				
<i>Mathematical and Physical Sciences</i>				
NSF Integrated Conference	47.049	1709935	4,711	-
NSF RUI	47.049	CHE-1507871	42,637	-
NSF MitoNEET Redox	47.049	CHE-1609440	41,771	41,078
NSF RUI Microsolvation	47.049	CHE-1664900	14,771	-
			<u>103,890</u>	<u>41,078</u>
<i>Geoscience</i>				
NSF Holly	47.050	1522977	21,703	-
			<u>21,703</u>	<u>-</u>
TOTAL NATIONAL SCIENCE FOUNDATION			<u>125,593</u>	<u>41,078</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 FY18	15.605	F-186-R-06	169,000	-
<i>Wildlife Restoration and Basic Hunter Education</i>				
Illinois Bat Conservation	15.611	F-194-R-1	51,680	-
			<u>220,680</u>	<u>-</u>
Passed-Through the University of Illinois				
<i>Great Lakes Restoration</i>				
Asian Carp	15.662	2016-05213-01/086743-16418	44,967	-
			<u>44,967</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>265,647</u>	<u>-</u>
Total Research and Development Cluster			<u>391,240</u>	<u>41,078</u>
TRIO CLUSTER				
U.S. DEPARTMENT OF EDUCATION				
<i>TRIO - Student Support Services</i>	84.042A	P042A151585	48,974	-
<i>TRIO - Student Support Services</i>	84.042A	P042A151584-17	205,291	-
Total TRIO Cluster			<u>254,265</u>	<u>-</u>

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2018

Federal Grantor/Pass Through Grantor/Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY18 Expenditures	Passed Through to Subrecipients
CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed-Through the Illinois Department of Human Services				
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR Core FY18)</i>	93.575	FCWS104630	383,437	-
<i>Child Care and Development Block Grant</i>	93.575		186,219	-
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR CCAP FY18)</i>	93.596	FCWS104630	168,735	-
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</i>	93.596		155,834	-
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCRR QRS FY18)</i>	93.575	FCWS104630	31,333	-
Total CCDF Cluster			<u>925,558</u>	-
Total Community Development Block Grants (CDBG) - Entitlement Grants Cluster			<u>1,179,823</u>	-
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES CLUSTER				
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		306,692	-
Total Temporary Assistance for Needy Families Cluster			<u>306,692</u>	-
OTHER PROGRAMS				
U.S. DEPARTMENT OF EDUCATION				
Passed-Through the University of California				
<i>National Writing Project</i>				
NWP Advanced Institute 2017-2018	84.367D	08-IL05-SEED2017-CRWPAI	13,442	-
NWP Invitational Summer Institute	84.367D	08-IL-SEED2017-ILI	10,367	-
			<u>23,809</u>	-
Passed-Through the Illinois Board of Higher Education				
<i>Special Education-State Personnel Development</i>				
IBHE Partnership Reid FY18	84.323	762224-005	4,398	-
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>28,207</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		3,252	-
<i>Block Grants for Preventions and Treatment of Substance Abuse</i>				
IDHS SAP FY18	93.959	43CWQ03268	143,336	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>146,588</u>	-
NATIONAL ENDOWMENT FOR THE ARTS				
Passed-Through the Mid Atlantic Arts Foundation				
<i>Promotion of the Arts Grants to Organizations and Individuals</i>				
Arts Midwest Soul St. Dance Co.	45.024	17-6100-2027	1,900	-
TOTAL NATIONAL ENDOWMENT FOR THE ARTS			<u>1,900</u>	-
LIBRARY OF CONGRESS				
<i>EIU Teaching with Primary Sources</i>		GA070019	56,937	-
TOTAL LIBRARY OF CONGRESS			<u>56,937</u>	-
Total Other Programs			233,632	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 51,714,000</u>	<u>\$ 41,078</u>

SCHEDULE 1

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

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, 2018. 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.

This Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of Eastern Illinois University.

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

CCAP	Child Care Assistance Program
IDNR	Illinois Department of Natural Resources
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.

3. SUBRECIPIENTS

The University provided sub-awards of \$41,078 through the NSF MitoNEET grant (CFDA #47.049) to the following subrecipients: the University of Michigan, \$24,527, and the University of Louisville, \$16,551.

SCHEDULE 1

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

4. STUDENT LOAN PROGRAMS

During the fiscal year ended June 30, 2018, the University issued new loans to students under the Federal Direct Student Loan Program. The loan amounts issued during the year are disclosed on the Schedule of Expenditures of Federal Awards. The University is responsible only for the performance of certain administrative duties with respect to federally-guaranteed student loan programs and, accordingly, balances and transactions relating to these loan programs are not included in the University's basic financial statements. It is not practicable to determine the balance of loans outstanding to students and former students of the University at June 30, 2018.

The University participated in the federal Perkins Loan Program during the year ended June 30, 2018. This loan program is directly administered by the University and is considered a revolving loan program, whereby collections received on past loans, including interest, is loaned out to current students. The beginning loan balance, as well as loans made during the year ended June 30, 2018 are included on the federal expenditures presented in the Schedule.

Perkins Loan Program CFDA #84.038

Outstanding loan balance, July 1, 2017	<u>\$ 6,280,766</u>
Increases:	
New loans issued	249,694
Decreases:	
Principal collected	561,810
Principal canceled	<u>48,959</u>
Total	<u>610,769</u>
Outstanding loan balance, June 30, 2018	<u>\$ 5,919,691</u>

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 - \$155,834 (Federal CFDA #93.596), Child Care Development Block Grant - \$186,219 (Federal CFDA #93.575), Temporary Assistance

SCHEDULE 1

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

For Needy Families - \$306,692 (Federal CFDA #93.558) and Social Services Block Grant - \$3,252 (Federal CFDA #93.667). These noncash transactions have not been recorded on Eastern Illinois University's financial statements.

6. INDIRECT COST RATE

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

7. INSURANCE PAYMENTS

There was no federally-funded insurance in effect during the fiscal year ended June 30, 2018.

8. FEDERAL DEPOSITORY LIBRARY PROGRAM

The University's Library serves as a depository library for the U.S. Government Publishing Office's Federal Depository Library Program. The University is the legal custodian of government publications received under this program, however, these publications remain the property of the federal government.

SCHEDULE 1

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

9. 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	\$51,714,000
Add:	
Direct state grants/contracts	15,373,099
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)	(6,543,044)
Direct loans included in the Schedule of Expenditures of Federal Awards not included in the financial statements	(32,059,585)
Noncash expenditures included in the Schedule of Expenditures of Federal Awards not included in the financial statements	(651,997)
Total federal and state grants and contracts revenues shown on the Statement of Revenues, Expenses and Changes in Net Position	<u>\$27,832,473</u>

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2018
 Fifteen Months Ended September 30, 2018

	Appropriations (Net after Transfers)	Expenditures Through June 30, 2018	Lapse Period Expenditures 7/1 - 9/30/18	Total Expenditures	Balances Lapsed	Balances Reappropriated July 1, 2018
<u>Public Act 100-0021</u>						
EDUCATION ASSISTANCE FUND - 007						
Personal Services	\$ 36,830,500	\$ 36,830,500	-	\$ 36,830,500	\$ -	-
Contractual Services	1,180,394	1,180,394	-	1,180,394	-	-
Equipment	439,900	439,900	-	439,900	-	-
Telecommunications Services	227,306	227,306	-	227,306	-	-
Total Education Assistance Fund - 007	38,678,100	38,678,100	-	38,678,100	-	-
STATE COLLEGE & UNIVERSITY TRUST FUND - 417						
Scholarship Grant Awards	8,000	8,000	-	8,000	-	-
Totals - All appropriated funds	\$ 38,686,100	\$ 38,686,100	\$ -	\$ 38,686,100	\$ -	\$ -

Notes:

- 1) Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2018, 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.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES
For the Years Ended June 30, 2018 and 2017**

	Fiscal Year	
	2018	2017
	P.A. 100-0021	P.A. 99-0524 and P.A. 100-0021
GENERAL REVENUE FUND - 001		
Appropriations (net of transfers)	\$ -	\$ 11,078,300
Operational Expenses	-	11,078,300
Total	-	11,078,300
Lapsed balances	\$ -	\$ -
EDUCATION ASSISTANCE FUND - 007		
Appropriations (net of transfers)	\$ 38,678,100	\$ 31,897,400
Education Assistance Fund expenditures		
Personal Services	36,830,500	-
Contractual Services	1,180,394	-
Equipment	439,900	-
Telecommunications Services	227,306	-
Operational Expenses	-	31,897,400
Total	38,678,100	31,897,400
Lapsed balances	\$ -	\$ -
STATE COLLEGE & UNIVERSITY TRUST - 417		
Appropriations (net of transfers)	\$ 8,000	\$ 8,000
State College & University Trust expenditures		
Scholarship Grant Awards	8,000	8,000
Lapsed balances	\$ -	\$ -
Grand total, all funds		
Appropriations (net of transfers)	\$ 38,686,100	\$ 42,983,700
Expenditures	38,686,100	42,983,700
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, 2018, 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.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF REVENUES AND EXPENSES -
UNIVERSITY INCOME FUND
For the Years Ended June 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
INCOME FUND		
Revenues		
Tuition	\$ 49,410,144	\$ 56,520,886
Service fees	158,500	199,991
Fines and penalties	34,539	41,475
Interest income	2,144	-
Other	<u>2,173,774</u>	<u>313,040</u>
	<u>51,779,101</u>	<u>57,075,392</u>
Expenses		
Personal services	20,105,939	32,138,985
FICA - Medicare	1,165,532	1,308,223
Group insurance	1,230,119	-
Compensated absences	(820,242)	(825,445)
Contractual services	8,246,996	7,530,502
Travel	244,405	201,367
Commodities	692,390	633,355
Awards, grants, and matching funds	5,717,935	5,930,755
Permanent improvements	24,456	-
Equipment and library books	1,020,180	1,365,186
Telecommunications	58,427	328,815
Operation of automotive equipment	65,816	84,696
Student awards/tuition waived	<u>9,987,983</u>	<u>10,863,416</u>
	<u>47,739,936</u>	<u>59,559,855</u>
Excess (deficiency) of revenues over expenses	<u>\$ 4,039,165</u>	<u>\$ (2,484,463)</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.

SCHEDULE 5

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2018**

	6/30/2017	Additions	Deletions	Transfers	6/30/2018
Capital assets not being depreciated					
Land and land improvements	\$ 3,007,015	-	-	-	\$ 3,007,015
Capitalized collections	247,830	-	-	-	247,830
Construction in progress	85,282,544	(488,952)	11,721,471	(71,935,906)	1,136,215
Total capital assets not being depreciated	88,537,389	(488,952)	11,721,471	(71,935,906)	4,391,060
Capital assets being depreciated					
Site improvements	25,437,398	273,933	-	5,874,541	31,585,872
Building and building improvements	347,599,472	-	-	66,061,365	413,660,837
Equipment	76,157,909	2,908,865	1,924,751	-	77,142,023
Total capital assets being depreciated	449,194,779	3,182,798	1,924,751	71,935,906	522,388,732
Less accumulated depreciation					
Site improvements	18,104,380	1,008,792	-	-	19,113,172
Buildings and building improvements	171,191,162	10,035,787	-	-	181,226,949
Equipment	69,029,956	3,471,041	1,924,831	-	70,576,166
Total accumulated depreciation	258,325,498	14,515,620	1,924,831	-	270,916,287
Total capital assets, being depreciated, net	190,869,281	(11,332,822)	(80)	71,935,906	251,472,445
Intangible assets being amortized					
Software	380,146	-	-	-	380,146
Less accumulated amortization	380,146	-	-	-	380,146
Total intangible assets, being amortized, net	-	-	-	-	-
Capital assets, net	\$ 279,406,670	\$ (11,821,774)	\$ 11,721,391	\$ -	\$ 255,863,505

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>2018</u>	<u>2017</u>
CASH AND CASH EQUIVALENTS		
Petty cash funds	\$ 27,121	\$ 27,441
The Illinois Funds	39,097,242	15,276,683
Checking accounts		
First Mid-Illinois Bank & Trust, Charleston, Illinois	82,385	79,475
Illinois National Bank, Springfield, Illinois	100,000	100,000
US Bank, Minneapolis, Minnesota	35,310	53,209
Money market funds		
US Bank Trust, Minneapolis, Minnesota	3,084	1,282
Commercial paper sweep accounts		
US Bank, Minneapolis, Minnesota	<u>2,070,106</u>	<u>866,895</u>
Total cash and cash equivalents	<u>\$ 41,415,248</u>	<u>\$ 16,404,985</u>

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

Investments are as follows as of June 30:

	<u>2018</u>	<u>2017</u>
INVESTMENTS		
Certificate of deposit	\$ -	\$ 240,000
Mutual funds	2,750,671	2,596,489
Farm assets	<u>2,623,461</u>	<u>2,617,188</u>
Total investments	<u>\$ 5,374,132</u>	<u>\$ 5,453,677</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, 2018 are provided below.

Auxiliary Enterprises - Revenue Bond

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

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

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

Auxiliary Enterprises - Other

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

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

Designated Funds - Auxiliary 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.

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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 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
BALANCE SHEET BY ENTITY
June 30, 2018**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 3,103,281	\$ (2,066,073)	\$ 384,323	\$ 1,421,531
Accounts receivable	5,131,334	146,748	940,052	6,218,134
Inventories	114,075	654,387	-	768,462
Prepaid expenses	26,852	6,305	275	33,432
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 8,375,542</u>	<u>\$ (1,258,633)</u>	<u>\$ 1,324,650</u>	<u>\$ 8,441,559</u>
LIABILITIES AND FUND BALANCES				
Accounts payable	\$ 172,414	\$ 93,999	\$ 79,121	\$ 345,534
Accrued payroll	329,602	51,599	3,592	384,793
Security deposits	314,474	-	-	314,474
Accrued compensated absences	720,753	105,553	10,840	837,146
Deferred income, room and board	24,220	-	-	24,220
Deferred income, other	60,526	40,476	37,073	138,075
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,621,989</u>	<u>291,627</u>	<u>130,626</u>	<u>2,044,242</u>
Fund balances (deficit)	<u>6,753,553</u>	<u>(1,550,260)</u>	<u>1,194,024</u>	<u>6,397,317</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances (deficit)	<u>\$ 8,375,542</u>	<u>\$ (1,258,633)</u>	<u>\$ 1,324,650</u>	<u>\$ 8,441,559</u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
 STATEMENT OF CURRENT FUNDS
 REVENUES AND EXPENDITURES BY ENTITY
 For the Year Ended June 30, 2018**

	Student Living	Student Facilities	Textbook Rental	Total
Revenues				
Room and board	\$ 17,648,689	\$ -	\$ -	\$ 17,648,689
Duplicating	135	222,119	-	222,254
Bowling and recreation	-	48,724	-	48,724
Merchandise sales	28,063	1,120,840	257,179	1,406,082
Student fees	321,771	1,303,317	-	1,625,088
Operating fee	-	1,964,297	1,576,230	3,540,527
Desk sales revenue	1,589,594	18,363	-	1,607,957
Games revenue	871	-	-	871
Subsidy reduction fee	-	29,589	7,641	37,230
Canned drink sales	-	29,428	-	29,428
Vending	201,618	23,651	-	225,269
Service and rental fees	47,993	66,486	234	114,713
Investment income	30,670	6,956	5,883	43,509
Other	254,201	85,061	106,843	446,105
Total revenues	20,123,605	4,918,831	1,954,010	26,996,446
Expenditures				
Merchandise	932	870,535	-	871,467
Food	2,233,010	31,972	-	2,264,982
Salaries				
Faculty	1,606,926	107,897	-	1,714,823
Civil service	6,737,564	1,343,313	131,084	8,211,961
Student	1,487,337	152,875	37,697	1,677,909
Resident assistants	864,158	-	-	864,158
Compensated absences	(101,653)	(23,721)	(2,294)	(127,668)
Commodities				
Office and administrative supplies	56,858	21,627	11,235	89,720
Household - cleaning supplies	225,159	2,137	-	227,296
Other commodities	289,491	76,606	1,233	367,330
Operation of automotive equipment	41,046	9,974	-	51,020
Travel	6,482	342	-	6,824
Contractual services				
Repairs	283,629	54,781	50,222	388,632
Rentals	289,026	1,954	-	290,980
Services	409,964	92,054	33,984	536,002
Insurance	120,735	40,980	6,229	167,944
Operating taxes and fees	175,808	67,894	13,765	257,467
Utilities	4,307,232	1,487,407	26,557	5,821,196
Office and administrative	10,987	177	-	11,164
Other contractual services	2,618,063	229,861	34,481	2,882,405
Equipment	21,812	5,693	398	27,903
Telecommunications charges	120,120	10,999	3,250	134,369
Waivers & scholarships	9,786	29,613	17,447	56,846
Building Improvement	-	3,777	-	3,777
Total expenditures	21,814,472	4,618,747	365,288	26,798,507
Excess of revenues over expenditures	\$ (1,690,867)	\$ 300,084	\$ 1,588,722	\$ 197,939

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
 STATEMENT OF CURRENT FUNDS
 STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2018**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
Fund balances at July 1, 2017	\$ 8,438,947	\$ (1,347,097)	\$ 1,131,247	\$ 8,223,097
Revenues and other additions				
Operating revenues	20,123,605	4,918,831	1,954,010	26,996,446
Expenditures and other deductions				
Operating expenditures	21,894,313	4,632,998	367,184	26,894,495
Change in compensated absences	(101,653)	(23,721)	(2,294)	(127,668)
Equipment	21,812	5,693	398	27,903
Building improvements	-	3,777	-	3,777
Total expenditures and other deductions	21,814,472	4,618,747	365,288	26,798,507
Transfers among funds				
Deductions				
Mandatory transfers				
Debt retirement	5,473	(503,247)	(555,840)	(1,053,614)
Non-mandatory transfers				
Repair and replacement reserve	-	-	(970,105)	(970,105)
Total transfers	5,473	(503,247)	(1,525,945)	(2,023,719)
Net increase (decrease) for the year	(1,685,394)	(203,163)	62,777	(1,825,780)
Fund balances deficit at June 30, 2018	<u>\$ 6,753,553</u>	<u>\$ (1,550,260)</u>	<u>\$ 1,194,024</u>	<u>\$ 6,397,317</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2018**

	Student Living	Student Facilities	Textbook Rental	Total
ASSETS				
RENEWAL AND REPLACEMENT				
Cash and temporary cash investments	\$ 4,081,177	\$ 1,756,357	\$ 661,339	\$ 6,498,873
Prepaid expenses	648	-	-	648
Total renewal and replacement	<u>4,081,825</u>	<u>1,756,357</u>	<u>661,339</u>	<u>6,499,521</u>
RETIREMENT OF INDEBTEDNESS				
Bond and interest sinking fund				
Cash and temporary investments	360,033	(56,471)	2,397,463	2,701,025
Accounts receivable	109,047	78,416	78,599	266,062
Bond issuance costs				
Other assets	2,480	1,783	-	4,263
Total retirement of indebtedness	<u>471,560</u>	<u>23,728</u>	<u>2,476,062</u>	<u>2,971,350</u>
INVESTMENT IN PLANT				
Bond discount	-	-	6,522	6,522
Land	118,981	4,267,933	-	4,386,914
Building and site improvements	92,625,154	35,867,203	3,740,771	132,233,128
Equipment	1,202,516	827,366	8,116,012	10,145,894
Accumulated depreciation	(60,499,861)	(28,632,031)	(8,056,272)	(97,188,164)
Construction in progress	45,074	14,131	-	59,205
Total investment in plant	<u>33,491,864</u>	<u>12,344,602</u>	<u>3,807,033</u>	<u>49,643,499</u>
 Total assets	 <u>\$ 38,045,249</u>	 <u>\$ 14,124,687</u>	 <u>\$ 6,944,434</u>	 <u>\$ 59,114,370</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2018**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
LIABILITIES AND FUND BALANCES				
RENEWAL AND REPLACEMENT				
Accounts payable	\$ 160,401	\$ 3,096	\$ -	\$ 163,497
Renewal and replacement reserve	3,921,424	1,753,261	661,339	6,336,024
Total renewal and replacement	<u>4,081,825</u>	<u>1,756,357</u>	<u>661,339</u>	<u>6,499,521</u>
RETIREMENT OF INDEBTEDNESS				
Accounts payable	30,517	21,945	44,849	97,311
Bond and interest sinking fund reserve	438,563	-	2,431,213	2,869,776
Bond issuance costs	2,480	1,783	-	4,263
Total retirement of indebtedness	<u>471,560</u>	<u>23,728</u>	<u>2,476,062</u>	<u>2,971,350</u>
INVESTMENT IN PLANT				
Revenue bonds outstanding	2,923,042	2,101,958	3,255,000	8,280,000
Bond premium	12,618	9,073	-	21,691
Net investment in plant	30,556,204	10,233,571	552,033	41,341,808
Total investment in plant	<u>33,491,864</u>	<u>12,344,602</u>	<u>3,807,033</u>	<u>49,643,499</u>
Total liabilities and fund balances	<u>\$ 38,045,249</u>	<u>\$ 14,124,687</u>	<u>\$ 6,944,434</u>	<u>\$ 59,114,370</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, 2018**

	Student Living	Student Facilities	Textbook Rental	Total
RENEWAL AND REPLACEMENT				
Fund balances at July 1, 2017	\$ 4,399,697	\$ 1,769,760	\$ 659,387	\$ 6,828,844
Other revenue	\$ 18,348	\$ 707	\$ -	19,055
Non-mandatory transfers - current	-	-	970,105	970,105
Repair expenditures	(496,621)	(17,206)	-	(513,827)
Textbook expenditures	-	-	(968,153)	(968,153)
Fund balances at June 30, 2018	\$ 3,921,424	\$ 1,753,261	\$ 661,339	\$ 6,336,024
RETIREMENT OF INDEBTEDNESS				
BOND AND INTEREST SINKING FUND				
Fund balances at July 1, 2017	\$ 1,141,490	\$ -	\$ 2,173,279	\$ 3,314,769
Mandatory transfer from current fund	(5,473)	503,247	555,840	1,053,614
Other revenue	2,376	-	7,934	10,310
Debt retirement principal	(561,340)	(403,660)	(125,000)	(1,090,000)
Debt retirement interest	(138,490)	(99,587)	(180,840)	(418,917)
Fund balances at June 30, 2018	438,563	-	2,431,213	2,869,776
BOND ISSUANCE COSTS				
Fund balances at July 1, 2017	\$ 3,191	\$ 2,294	\$ -	\$ 5,485
Amortization of bond closing costs	\$ (711)	\$ (511)	-	\$ (1,222)
Fund balances at June 30, 2018	2,480	1,783	-	4,263
Total retirement of indebtedness - June 30, 2018	\$ 441,043	\$ 1,783	\$ 2,431,213	\$ 2,874,039

**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, 2018**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
INVESTMENT IN PLANT				
Fund balances at July 1, 2017	\$ 32,675,715	\$ 10,998,096	\$ 580,080	\$ 44,253,891
Equipment purchased (net of deletions)	20,584	-	968,153	988,737
Buildings/sites (net of deletions)	79,938	4,448	-	84,386
Gain (loss) on disposal	-	-	80	80
Depreciation	(2,784,980)	(1,175,225)	(1,120,407)	(5,080,612)
Debt retirement - principal payment	561,340	403,660	125,000	1,090,000
Bond discount expense	-	-	(873)	(873)
Bond premium amortization	3,607	2,592	-	6,199
Fund balances at June 30, 2018	<u>\$ 30,556,204</u>	<u>\$ 10,233,571</u>	<u>\$ 552,033</u>	<u>\$ 41,341,808</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF CURRENT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2018**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
ASSETS			
CURRENT FUNDS			
Cash and temporary cash investments	\$ 157,747	\$ -	\$ 157,747
Accounts receivable	192,121	-	192,121
Prepaid	9,692	-	9,692
Total current funds	<u>359,560</u>	<u>-</u>	<u>359,560</u>
PLANT FUNDS			
Cash and temporary cash investments	901,364	-	901,364
Building and site improvements	5,819,104	-	5,819,104
Land	1,248,812	-	1,248,812
Equipment	68,093	8,455	76,548
Accumulated depreciation	<u>(3,917,027)</u>	<u>(8,455)</u>	<u>(3,925,482)</u>
Total plant funds	<u>4,120,346</u>	<u>-</u>	<u>4,120,346</u>
Total assets	<u>\$ 4,479,906</u>	<u>\$ -</u>	<u>\$ 4,479,906</u>
LIABILITIES AND FUND BALANCES			
CURRENT FUNDS			
Accounts payable	\$ 6,468	\$ -	\$ 6,468
Accrued payroll	19,204	-	19,204
Fund balances	333,888	-	333,888
Total current funds	<u>359,560</u>	<u>-</u>	<u>359,560</u>
PLANT FUNDS			
Non-indentured reserves	901,364	-	901,364
Net investment in plant	<u>3,218,982</u>	<u>-</u>	<u>3,218,982</u>
Total plant funds	<u>4,120,346</u>	<u>-</u>	<u>4,120,346</u>
Total liabilities and fund balances	<u>\$ 4,479,906</u>	<u>\$ -</u>	<u>\$ 4,479,906</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF CURRENT FUNDS
REVENUES AND EXPENDITURES BY ENTITY
For the Year Ended June 30, 2018**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
REVENUES			
Sales, services - enterprises	\$ 505,269	\$ -	\$ 505,269
Fines and penalties	137,781	-	137,781
Investment income	5,513	-	5,513
Other income	52,428	-	52,428
Total revenues	<u>700,991</u>	<u>-</u>	<u>700,991</u>
EXPENDITURES			
Salaries	324,831	-	324,831
Other expenses	45,551	-	45,551
Contractual services	151,686	-	151,686
Commodities	9,469	(474)	8,995
Total expenditures	<u>531,537</u>	<u>(474)</u>	<u>531,063</u>
Revenues over expenditures	<u>\$ 169,454</u>	<u>\$ 474</u>	<u>\$ 169,928</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF CURRENT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
For the Year Ended June 30, 2018**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
Fund balances at July 1, 2017	<u>\$ 638,063</u>	<u>(474)</u>	<u>\$ 637,589</u>
Revenues and other additions			
Operating revenues	<u>700,991</u>	<u>-</u>	<u>700,991</u>
Total revenues and other additions	<u>700,991</u>	<u>-</u>	<u>700,991</u>
Expenditures and other deductions			
Operating expenditures	<u>531,537</u>	<u>(474)</u>	<u>531,063</u>
Non-mandatory transfers	<u>75,200</u>	<u>-</u>	<u>75,200</u>
Transfers of excess funds	<u>398,429</u>	<u>-</u>	<u>398,429</u>
Total expenditures and other deductions	<u>1,005,166</u>	<u>(474)</u>	<u>1,004,692</u>
Net increase (decrease) for the year	<u>(304,175)</u>	<u>474</u>	<u>(303,701)</u>
Fund balances at June 30, 2018	<u><u>\$ 333,888</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 333,888</u></u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - OTHER
STATEMENT OF PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
For the Year Ended June 30, 2018**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
NON-INDENTURED RESERVES			
Fund balances at July 1, 2017	\$ 826,164	\$ -	\$ 826,164
Reserve additions			
Current funds	75,200	-	75,200
Total addition	<u>75,200</u>	<u>-</u>	<u>75,200</u>
Reserve deductions			
Permanent improvements	-	-	-
Total reductions	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at June 30, 2018	<u>\$ 901,364</u>	<u>\$ -</u>	<u>\$ 901,364</u>
INVESTMENT IN PLANT			
Fund balances at July 1, 2017	\$ 3,600,712	\$ -	\$ 3,600,712
Plant additions			
Current funds	(164,713)	-	(164,713)
Reserve funds	-	-	-
Total additions	<u>(164,713)</u>	<u>-</u>	<u>(164,713)</u>
Plant reduction			
Depreciation	217,017	-	217,017
Total reduction	<u>217,017</u>	<u>-</u>	<u>217,017</u>
Fund balances at June 30, 2018	<u>\$ 3,218,982</u>	<u>\$ -</u>	<u>\$ 3,218,982</u>

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISES - DESIGNATED FUNDS
 STATEMENT OF CURRENT FUNDS
 BALANCE SHEET BY ENTITY
 June 30, 2018

ASSETS	Student Fee Programs	Material Fees	Service Departments	Student/Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract	Total
CURRENT FUNDS										
Cash and temporary investments	\$ 2,206,346	\$ 179,357	\$ 10,077,661	\$ 146,824	\$ 192,780	\$ 736	\$ 536,675	\$ 235,406	\$ (200,811)	\$ 13,374,974
Accounts receivable (net of allowance)	1,650,347	44,335	(2,775,509)	68,276	9,863	29,189	110,934	-	480,565	(380,000)
Inventories	6,837	-	667,774	2,467	-	-	-	-	-	677,078
Prepaid expense and other assets	27,703	2,817	28,863	4,898	985	-	3,219	2,165	796	71,446
Total current funds	3,891,233	226,509	8,000,789	222,465	203,628	29,925	650,828	237,571	280,550	13,743,498
PLANT FUNDS										
Temporary cash investments	6,622,257	51,044	7,584,715	116,967	57,194	-	45	-	52,554	14,484,776
Accounts receivable	300,000	-	830,000	-	-	-	-	-	-	1,130,000
Bond discount	30,056	-	-	-	-	-	-	-	-	30,056
Buildings and improvements	24,284,891	-	87,869,269	103,145	13,834	-	95,950	93,146	-	112,460,235
Equipment	2,374,979	45,996	3,173,489	58,336	116,092	-	14,954	-	8,323	5,792,169
Construction in progress	314,640	-	135,280	-	-	-	-	-	-	449,920
Accumulated depreciation	(9,675,598)	(35,562)	(10,375,154)	(73,987)	(94,851)	-	(46,714)	(46,011)	(8,323)	(20,356,200)
Other assets	7,120	-	-	-	-	-	-	-	-	7,120
Total plant funds	24,258,345	61,478	89,217,599	204,461	92,269	-	64,235	47,135	52,554	113,998,076
Total assets	\$ 28,149,578	\$ 287,987	\$ 97,218,388	\$ 426,926	\$ 295,897	\$ 29,925	\$ 715,063	\$ 284,706	\$ 333,104	\$ 127,741,574
LIABILITIES AND FUND BALANCES										
CURRENT FUNDS										
Accounts payable and accrued expenses	\$ 1,269,283	\$ 11,390	\$ 2,134,586	\$ 13,062	\$ 280	\$ 28,825	\$ 33,903	\$ 108	\$ 3,172	\$ 3,494,609
Accrued payroll	21,559	-	41,936	6,897	5,574	-	14,224	-	1,604	91,794
Accrued compensated absences	-	-	63,005	-	-	-	-	-	-	63,005
Deferred income	625,166	7,505	-	3,540	32,652	1,100	192,379	-	116,245	978,587
Other liabilities	-	-	-	-	-	-	30	-	-	30
Total liabilities - current funds	1,916,008	18,895	2,239,527	23,499	38,506	29,925	240,556	108	121,021	4,628,025
Fund balances										
Current unrestricted	1,975,225	207,614	5,761,262	198,966	165,122	-	410,292	237,463	159,529	9,115,473
Total current funds	3,891,233	226,509	8,000,789	222,465	203,628	29,925	650,828	237,571	280,550	13,743,498
PLANT FUNDS										
Accounts payable	6,335,000	-	72,150,000	-	-	-	-	-	-	78,485,000
Certificates of participation payable	6,335,000	-	72,150,000	-	-	-	-	-	-	78,485,000
Total liabilities - plant funds	12,670,000	-	144,300,000	-	-	-	-	-	-	156,970,000
Fund balances										
Non-indentured reserve	103,210	51,044	1,053,313	116,967	48,923	-	45	-	52,554	1,426,056
Net investment in plant	11,293,968	10,434	9,482,885	87,494	35,075	-	64,190	47,135	-	21,021,181
Bond issuance costs	7,120	-	-	-	-	-	-	-	-	7,120
Construction reserve	-	-	6,531,401	-	-	-	-	-	-	6,531,401
Other Reserves	6,519,047	-	-	-	-	-	-	-	-	6,519,047
Total fund balances	17,923,345	61,478	17,067,599	204,461	83,998	-	64,235	47,135	52,554	35,504,805
Total plant funds	24,258,345	61,478	89,217,599	204,461	92,269	-	64,235	47,135	52,554	113,998,076
Total liabilities and fund balances	\$ 28,149,578	\$ 287,987	\$ 97,218,388	\$ 426,926	\$ 295,897	\$ 29,925	\$ 715,063	\$ 284,706	\$ 333,104	\$ 127,741,574

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, 2018

	Student Fee Programs	Material Fees	Service Departments	Student/Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract	Total
REVENUES										
Tuition and fees	\$ 8,710,358	\$ 392,854	\$ -	\$ 133,565	\$ -	\$ -	\$ -	\$ 76,956	\$ 1,403,893	\$ 10,640,670
Federal grants and contracts	-	-	-	-	1,358	-	-	-	-	78,314
State grants and contracts	-	-	-	-	-	-	-	163,709	-	163,709
Private gifts, grants, and contracts	128,035	-	-	176,529	1,250	-	5,766	16,833	-	328,413
Investment income	44,259	1,201	-	1,572	1,237	-	1,931	3,195	1,900	55,295
Educational activities	1,512,285	400	-	226,075	342,774	-	1,212,175	-	-	3,293,709
Other additions	1,451,692	2,592	1,504,110	47,952	68,579	141,457	54,445	-	-	3,270,827
Total revenues and other additions	11,846,629	397,047	1,504,110	585,693	415,198	141,457	1,274,317	260,693	1,405,793	17,830,937
EXPENDITURES										
Educational and general										
Instruction	-	271,360	-	91,509	7,203	141,457	5,068	-	1,607,546	2,124,143
Public service	-	-	-	312,408	348,709	-	1,082,281	-	-	1,743,398
Academic support	-	-	-	179,911	8,100	-	730	78,169	-	266,910
Student services	11,410,333	-	-	23,371	25	-	-	8,261	-	11,441,990
Institutional support	-	-	(6,493,421)	(82,172)	(40,021)	-	44,361	109,965	29,776	(6,391,491)
Operation and maintenance of plant	46,230	-	-	-	-	-	-	-	-	6,209
Scholarships and fellowships	1,803,785	-	-	-	-	-	-	-	-	1,803,785
Total educational and general expenditures	13,260,348	271,360	(6,493,421)	525,027	324,016	141,457	1,132,440	196,395	1,637,322	10,994,944
TRANSFERS AND OTHER ADDITIONS (DEDUCTIONS)										
Mandatory transfers										
Principal	(528,125)	-	(3,380,000)	-	-	-	-	-	-	(3,908,125)
Interest	(272,111)	-	(3,081,527)	-	-	-	-	-	-	(3,353,638)
Student aid matching grants	151,879	-	-	-	-	-	-	-	-	151,879
Total mandatory transfers	(648,357)	-	(6,461,527)	-	-	-	-	-	-	(7,109,884)
Non-mandatory transfers										
Renewal and replacement	-	(18,742)	(39,541)	(14,313)	-	-	-	-	-	(72,596)
Reserve	-	-	-	-	-	-	-	-	-	-
Excess local funds	(1,326,064)	(68,699)	-	(75,405)	-	-	(238,690)	(614)	-	(1,709,472)
Transfers, other	-	-	(39,541)	(89,718)	35,514	-	359	-	-	35,873
Total non-mandatory transfers	(1,326,064)	(87,441)	(39,541)	(89,718)	35,514	-	(238,331)	(614)	-	(1,746,195)
NET INCREASE (DECREASE) FOR THE YEAR	(3,388,140)	38,246	1,496,463	(29,052)	126,696	-	(96,454)	63,684	(231,529)	(2,020,086)
FUND BALANCES (DEFICIT) AT JULY 1, 2017	5,363,365	169,368	4,264,799	228,018	38,426	-	506,746	173,779	391,058	11,135,559
FUND BALANCES AT JUNE 30, 2018	\$ 1,975,225	\$ 207,614	\$ 5,761,262	\$ 198,966	\$ 165,122	\$ -	\$ 410,292	\$ 237,463	\$ 159,529	\$ 9,115,473

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, 2018

	Student Fee Programs	Material Fees	Service Departments	Student/Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract Credit	Total
NON-INDENTURED RESERVES										
Fund balances at July 1, 2017										
Reserve additions										
Current funds	-	18,742	39,541	14,313	-	-	-	-	-	72,596
Other reserve funds	-	-	-	-	-	-	-	-	-	-
Total Additions	-	18,742	39,541	14,313	-	-	-	-	-	72,596
Reserve deductions										
Non-capitalized equipment purchases	5,127	2,698	-	-	1,852	-	-	-	2,464	12,141
Transfer to Plant Fund	-	-	-	-	8,271	-	-	-	-	8,271
Total Deductions	5,127	2,698	-	-	10,123	-	-	-	2,464	20,412
Fund balances at June 30, 2018	\$ 103,210	\$ 51,044	\$ 1,053,313	\$ 116,967	\$ 48,923	\$ -	\$ 45	\$ -	\$ 52,554	\$ 1,426,056
NET INVESTMENT IN PLANT										
Fund balances at July 1, 2017										
Plant additions										
Current funds	1,175,290	-	3,419,469	-	-	-	-	-	-	4,594,759
Non-indentured reserves	-	-	-	-	8,271	-	-	-	-	8,271
Omitted and disposed oroperty	-	-	-	-	-	-	-	-	-	-
Total additions	1,175,290	-	3,419,469	-	8,271	-	-	-	-	4,603,030
Plant deductions										
Depreciation	1,059,921	1,605	1,652,973	11,638	1,346	-	8,087	4,745	-	2,740,315
Amortization of bond premium/discount	8,952	-	-	-	-	-	-	-	-	8,952
Disposed property	17,623	-	11,703,849	-	-	-	-	-	-	11,721,472
Omitted and disposed oroperty	131,661	-	605,462	-	2,000	-	-	35,000	-	774,123
Construction funds	-	-	1,548,602	-	-	-	-	-	-	1,548,602
Total deductions	1,218,157	1,605	15,510,886	11,638	3,346	-	8,087	39,745	-	16,793,464
Fund balances at June 30, 2018	\$ 11,293,968	\$ 10,434	\$ 9,482,885	\$ 87,494	\$ 35,075	\$ -	\$ 64,190	\$ 47,135	\$ -	\$ 21,021,181

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, 2018

	Student Fee Programs	Material Fees	Service Departments	Student/Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract Credit	Total
BOND ISSUANCE COSTS										
Fund balance at July 1, 2017	\$ 9,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,243
Deductions										
Amortization of closing costs	2,123	-	-	-	-	-	-	-	-	2,123
Total deductions	2,123	-	-	-	-	-	-	-	-	2,123
Fund balance at June 30, 2018	\$ 7,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,120
CONSTRUCTION RESERVE										
Fund balance at July 1, 2017	\$ -	\$ -	\$ 1,697,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,697,014
Additions										
Transfer from net investment in plant fund	-	-	1,548,602	-	-	-	-	-	-	1,548,602
Litigation settlement	-	-	3,250,000	-	-	-	-	-	-	3,250,000
Investment income	-	-	35,785	-	-	-	-	-	-	35,785
Total additions	-	-	4,834,387	-	-	-	-	-	-	4,834,387
Deductions										
Transfer to net investment in plant fund	-	-	-	-	-	-	-	-	-	-
Non-capitalized construction expenses	-	-	-	-	-	-	-	-	-	-
Total deductions	-	-	-	-	-	-	-	-	-	-
Fund balance at June 30, 2018	\$ -	\$ -	\$ 6,531,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,531,401

**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, 2018**

	Student Fee Programs	Material Fees	Service Departments	Student/Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract Credit	Total
OTHER RESERVES										
Fund balance at July 1, 2017	\$ 6,501,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,501,153
Reserve Additions										
Investment income	17,894	-	-	-	-	-	-	-	-	17,894
Total additions	17,894	-	-	-	-	-	-	-	-	17,894
Reserve Deductions										
Non-capitalized Expenses	-	-	-	-	-	-	-	-	-	-
Transfer to plant funds	-	-	-	-	-	-	-	-	-	-
Total deductions	-	-	-	-	-	-	-	-	-	-
Fund balance at June 30, 2018	\$ 6,519,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,519,047

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES, AND NEW LOANS
For the Year Ended June 30, 2018
(expressed in thousands)**

Schedule A -- Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 51,714
Total new loans made not included on SEFA Schedule	-
Amount of federal loan balances (not included on the SEFA schedule and continued compliance required)	-
Other noncash federal award expenditures (not included on SEFA schedule)	-
Total Schedule A	<u>\$ 51,714</u>

Schedule B -- Total Financial Component

Total operating expenses (from financial statements)	\$ 198,378
Total nonoperating expenses (from financial statements)	13,765
Total new loans made	32,060
Amount of federal loan balances	6,543
Other noncash federal award expenditures	652
Total Schedule B	<u>\$ 251,398</u>

Schedule C

		<u>Percent</u>
Total Schedule A	\$ 51,714	20.6%
Total non-federal expenses	<u>199,684</u>	<u>79.4%</u>
Total Schedule B	<u>\$ 251,398</u>	<u>100.0%</u>

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
FUNCTIONS AND PLANNING PROGRAM (UNAUDITED)
For the Year Ended June 30, 2018**

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, 2018**

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

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

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

Marketing and Communications—The campus and surrounding communities will take pride in the University's many accomplishments and in the successes of 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, 2018**

In 2017, as a result of a directive from the Board of Trustees, Vitalization Task Forces were established and conducted an analysis of programs and services at the University. The Vitalization Task Forces made recommendations to the University's President and Board of Trustees in seven important areas: academic programming, student services, information technology, enrollment management, intercollegiate athletics, facilities, and, marketing and branding. The University is in the process of implementing the recommendations.

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 is working to develop Metrics and Benchmarks that will be available to all constituencies.

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, 2018**

There were no significant expenditures incurred 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, 2018 and 2017**

	2018	2017	Increase (Decrease)	Percentage Change
Operating Revenues:				
Student tuition and fees	\$ 25,329,798	\$ 45,641,268	\$ (20,311,470)	-45% (A)
Federal grants and contracts	471,895	539,135	(67,240)	-12%
State grants and contracts	1,430,439	1,317,842	112,597	9%
Local grants and contracts	204,714	113,328	91,386	81%
Private grants and contracts	847,184	1,548,837	(701,653)	-45% (B)
Sales and services of educational departments	3,316,291	3,557,412	(241,121)	-7%
Auxiliary enterprises	23,209,418	27,364,130	(4,154,712)	-15%
Other operating revenues	2,109,971	1,949,878	160,093	8%
Operating Expenses:				
Educational and general				
Instruction	94,976,219	101,815,265	(6,839,046)	-7%
Research	987,472	1,036,870	(49,398)	-5%
Public service	4,392,451	4,834,413	(441,962)	-9%
Academic support	14,445,218	15,132,923	(687,705)	-5%
Student services	19,797,424	19,509,201	288,223	1%
Institutional support	9,915,098	11,342,631	(1,427,533)	-13%
Operations of maintenance of plant	12,713,737	12,257,442	456,295	4%
Student aid	1,042,162	2,952,220	(1,910,058)	-65% (C)
Auxiliary enterprises	25,592,402	24,632,750	959,652	4%
Depreciation expense	14,515,620	14,922,663	(407,043)	-3%
Nonoperating Revenues (Expenses):				
State appropriations	55,439,800	31,812,000	23,627,800	74% (D)
On behalf for pension and group insurance	69,174,352	76,213,363	(7,039,011)	-9%
Gifts	2,832,106	2,751,384	80,722	3%
Investment income (net)	726,708	355,661	371,047	104% (E)
Net increase (decrease) in fair value of investments	97,040	211,865	(114,825)	-54%
Interest on capital asset-related debt	(5,272,555)	(1,510,701)	(3,761,854)	249% (F)
Nonoperating grants and contracts	25,930,139	14,771,828	11,158,311	76% (G)
Amortization of bond costs, premiums, and discounts	(6,970)	(6,346)	(624)	10%
Payments to the Foundation	(13,600)	(11,649)	(1,951)	17%
Loss on disposal of capital assets	(17,543)	(99,782)	82,239	-82%
Other nonoperating revenues (expenses)	1,504,110	1,556,211	(52,101)	-3%
Other Changes in Net Assets:				
Additions to permanent endowments	50,000	-	50,000	100%
Special item - impairment loss	(8,453,849)	-	(8,453,849)	-100% (H)
Capital grants and gifts	-	10,684	(10,684)	-100%
Capital appropriations - State	249,364	(2,756)	252,120	-9148% (I)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE AND EXPENSE
ACCOUNTS (UNAUDITED)
For the Years Ended June 30, 2018 and 2017**

All variances greater than \$200,000 and more than 20% from fiscal year 2017 are discussed below. Refer to the Analysis of Significant Variations in Revenue and Expense Accounts on page 55 for the actual dollar changes.

Explanations of significant variances:

- (A) Student tuition and fees – Along with decreasing enrollment, tuition and fee revenue decreased due to the State funding its Monetary Assistance Program for a portion of fiscal year 2017 during fiscal year 2018.
- (B) Private grants and contracts – The decrease in private grants is primarily due to a decreasing use of Corporation for Public Broadcasting funds and more reliance on fundraised and other locally held funds.
- (C) Student aid – Student aid expense decreased primarily due to the State funding its MAP program for a portion of fiscal year 2017 during fiscal year 2018.
- (D) State appropriations – At the beginning of fiscal year 2018, the State passed a 2017 appropriation, which due to its timing, was recognized during fiscal year 2018.
- (E) Investment income – Investment income increased due to the University's cash position and rising interest rates.
- (F) Interest on capital asset-related debt – The University implemented GASB Statement No. 89, so interest was no longer allocated to capital projects rather than expense.
- (G) Nonoperating grants and contracts – The increase in nonoperating grants is primarily due to the State's funding of its MAP program for a portion of fiscal year 2017 during fiscal year 2018.
- (H) Special item - impairment loss – During fiscal year 2018, the University settled litigation with a vendor. The University reviewed the items purchased under contract with the vendor and determined that \$11,703,849 of the infrastructure and equipment constructed under that contract was impaired due to an expected lower level of service. Under the terms of that settlement, the vendor paid the University \$3,250,000, which was netted against the impairment loss.
- (I) Transfers from Capital Development Board – The Capital Development Board continued a project that had been stopped due to the State's budget impasse.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSET, DEFERRED OUTFLOWS OF RESOURCES,
LIABILITY, AND DEFERRED INFLOWS OF RESOURCES ACCOUNTS (UNAUDITED)
June 30, 2018 and 2017**

	2018	2017	Increase (Decrease)	Percentage Change
Assets:				
Current assets:				
Cash and cash equivalents	\$ 24,854,043	\$ -	\$ 24,854,043	100% (A)
Restricted cash and cash equivalents	16,561,205	16,404,985	156,220	1%
Short-term investments	-	173,714	(173,714)	-100%
Restricted short-term investments	64,976	124,120	(59,144)	-48%
Accounts receivable, net of allowance	13,947,599	20,703,201	(6,755,602)	-33% (B)
Interest receivable	-	550	(550)	-100%
Inventories	1,451,325	1,580,142	(128,817)	-8%
Notes receivable, current portion, net	882,233	936,225	(53,992)	-6%
Other assets	957,194	502,689	454,505	90% (C)
Noncurrent assets:				
Notes receivable, less current portion	5,088,288	5,357,589	(269,301)	-5%
Endowment investments	5,309,156	5,155,843	153,313	3%
Restricted investments	467,462	454,277	13,185	3%
Other long-term assets	8,492	11,384	(2,892)	-25%
Capital assets, net of accumulated depreciation	255,863,505	279,406,670	(23,543,165)	-8%
Deferred Outflows of Resources:				
Pension	106,194	160,167	(53,973)	-34%
Other postemployment benefits	801,193	-	801,193	100% (D)
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	8,200,212	9,174,132	(973,920)	-11%
Unearned revenues	3,308,780	3,314,860	(6,080)	0%
Long-term liabilities, current portion	6,959,076	7,012,974	(53,898)	-1%
Noncurrent liabilities:				
Long term liabilities, less current portion	86,430,825	92,247,075	(5,816,250)	-6%
Liability for other postemployment benefits	10,206,993	-	10,206,993	100% (E)
Federal loan program contributions refundable	5,739,197	5,717,790	21,407	0%
Deferred Inflows of Resources:				
Other postemployment benefits	969,151	-	969,151	100% (F)
Beneficial interest of split interest agreements	467,462	454,277	13,185	3%

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ASSET, DEFERRED OUTFLOWS
OF RESOURCES, LIABILITY, AND DEFERRED INFLOWS OF RESOURCES
ACCOUNTS (UNAUDITED)
June 30, 2018 and 2017**

All variances greater than \$200,000 and more than 20% from fiscal year 2017 are discussed below. Refer to the Analysis of Significant Variations in Asset, Deferred Outflows of Resources, Liability, and Deferred Inflows of Resources Accounts on page 57 for the actual dollar changes.

Explanations of significant variances:

- (A) Cash and cash equivalents – The University’s cash position improved in fiscal year 2018 due to the funding of fiscal years 2017 (partial) and 2018 appropriations during fiscal year 2018.
- (B) Accounts receivable, net of allowance – Accounts receivable decreased primarily due to the payment of fiscal year 2017 Monetary Assistance Program (MAP) receivables by the State.
- (C) Other assets - Other assets increased primarily due to an increase in prepaid expenses.
- (D) Deferred outflows of resources – Other postemployment benefits – This represents an increase in the University’s allocation of the State’s payments of other postemployment benefits after June 30, 2017.
- (E) Liability for other postemployment benefits liability – The University implemented GASB Statement 75 effective July 1, 2017, which requires a liability be reported for the University’s proportionate share of its other postemployment benefits liability.
- (F) Deferred inflows of resources – Other postemployment benefits – This represents an increase in the University’s allocation of the State’s change in deferred inflows of resources due to changing assumptions relating to the other postemployment benefits liability.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF ACCOUNTS RECEIVABLE (UNAUDITED)
June 30, 2018 and 2017**

Accounts receivable are as follows at June 30:

Aging Analysis	2018	2017
Current	\$2,464,256	\$3,258,344
1-180 days past due	2,563,733	4,583,356
181 days past due	2,699,613	772,115
Over 1 year past due	24,828,546	21,776,274
	<u>32,556,148</u>	<u>30,390,089</u>
Grants receivable not aged	540,877	619,944
Scholarship receivables not aged	771,799	7,006,187
Total accounts receivable	<u>33,868,824</u>	<u>38,016,220</u>
Less: allowance for doubtful accounts	<u>(19,921,225)</u>	<u>(17,313,019)</u>
	<u>\$13,947,599</u>	<u>\$20,703,201</u>

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

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

Collection Policies for Accounts Receivable

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

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
June 30, 2018**

	Auxiliary Enterprises - Revenue Bonds		Auxiliary Enterprises - Other		
	Student Living	Student Facilities	Textbook Rental Services	Staff / Student	Regional Services
1. CURRENT AVAILABLE FUNDS					
Cash	\$ 3,103,281	\$ (2,066,073)	\$ 384,323	\$ 157,747	\$ -
Cash equivalents	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Total current available funds	A. 3,103,281	(2,066,073)	384,323	157,747	-
2. WORKING CAPITAL ALLOWANCE					
Add					
Highest month's expenditures	3,313,916	895,221	528,194	132,146	-
Encumbrances and current liabilities paid in lapse period	392,969	67,183	4,115	25,671	-
Deferred income	84,746	40,476	37,073	-	-
Refundable deposits	314,474	-	-	-	-
Accrued compensated absences	720,753	105,553	10,840	-	-
Working Capital Allowance	B. 4,826,858	1,108,433	580,222	157,817	-
3. CURRENT EXCESS FUNDS					
Deduct B from A	C. \$ (1,723,577)	\$ (3,174,506)	\$ (195,899)	\$ (70)	\$ -

4. CALCULATION OF INCOME FUND REMITTANCE
An entity may offset excess capital on current funds within the entity.
Enter the amount to be offset, if any, here

D.
Enter the algebraic sum of C and D and deposit into the
Income Fund

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
June 30, 2018**

	Designated Funds - Auxiliary Activities						Continuing Education Contract Credit
	Student Fee Programs	Material Fees	Service Departments	Student / Staff Programs	Educational Services	Public Service	
1. CURRENT AVAILABLE FUNDS							
Cash	\$ 2,206,346	\$ 179,357	\$ 10,077,661	\$ 146,824	\$ 192,780	\$ 536,675	\$ (200,811)
Cash equivalents	-	-	-	-	-	-	-
Total current available funds	A. 2,206,346 *	179,357	10,077,661 *	146,824	192,780	536,675	(200,811)
2. WORKING CAPITAL ALLOWANCE							
Add							
Highest month's expenditures	2,334,046	44,787	9,347,280	78,753	46,269	196,266	430,647
Encumbrances and current liabilities paid in lapse period	990,843	11,390	1,346,522	19,958	5,854	48,157	4,775
Deferred income	625,165	7,505	-	3,540	32,652	192,379	116,245
Refundable deposits	-	-	-	-	-	-	-
Accrued compensated absences	-	-	63,005	-	-	-	-
Working Capital Allowance	B. 3,950,054	63,682	10,756,807	102,251	84,775	436,802	551,667
3. CURRENT EXCESS FUNDS							
Deduct B from A	C. \$ (1,743,708)	\$ 115,675	\$ (679,146)	\$ 44,573	\$ 108,005	\$ 99,873	\$ (752,478)
4. CALCULATION OF INCOME FUND REMITTANCE							
An entity may offset excess capital on current funds within the entity.							
Enter the amount to be offset, if any, here	D.	-	-	-	-	-	-
Enter the algebraic sum of C and D and deposit into the Income Fund	\$ 115,675	\$ 115,675	\$ 108,005	\$ 44,573	\$ 108,005	\$ 99,873	\$ 99,873

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
CALCULATION SHEETS FOR CURRENT EXCESS FUNDS (UNAUDITED)
June 30, 2018**

Designated Funds - Auxiliary Activities - Unique Charges Credit Courses				
	Faculty Led International Study Abroad	Outdoor Education	Geology Field Studies Even	Total Unique Charges Credit Courses
1. CURRENT AVAILABLE FUNDS				
Cash	\$ 3,925	\$ (780)	\$ (2,409)	\$ 736
Cash equivalents	-	-	-	-
Total current available funds	\$ 3,925	\$ (780)	\$ (2,409)	\$ 736
A.				
2. WORKING CAPITAL ALLOWANCE				
Add				
Highest month's expenditures	-	-	-	-
Encumbrances and current liabilities paid in lapse period	28,825	-	-	28,825
Deferred income	1,100	-	-	1,100
Refundable deposits	-	-	-	-
Accrued compensated absences	-	-	-	-
Working Capital Allowance	29,925	-	-	29,925
B.				
3. CURRENT EXCESS FUNDS				
Deduct B from A	\$ (26,000)	\$ (780)	\$ (2,409)	\$ (29,189)
C.				
4. CALCULATION OF INCOME FUND REMITTANCE				
An entity may offset excess capital on current funds within the entity.				
Enter the amount to be offset, if any, here				
D.				
Enter the algebraic sum of C and D and deposit into the				
Income Fund				

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF INDIRECT COST REIMBURSEMENTS
SCHEDULE OF SOURCES AND APPLICATIONS (UNAUDITED)
For the Years Ended June 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
Sources		
Federal	\$ 76,956	\$ 127,307
State	163,709	148,338
Other	16,833	29,435
Investment income	3,195	-
	<u>260,693</u>	<u>305,080</u>
Applications		
Academic support	78,169	129,989
Student services	8,261	46,107
Institutional support	109,965	90,202
Excess funds	614	131,546
	<u>197,009</u>	<u>397,844</u>
Sources over (under) applications	63,684	(92,764)
Fund balance, beginning of year	<u>173,779</u>	<u>266,543</u>
Fund balance, end of year	<u><u>\$ 237,463</u></u>	<u><u>\$ 173,779</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, 2018**

1. Cash and Cash Equivalents Balance	
Enter the June 30 indirect cost entity balance for cash and equivalents	<u>\$ 235,406</u>
2. Allocated Reimbursements	
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed	
<u>\$177,266</u> ; enter 30% of this amount	<u>53,180</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>17,727</u>
4. Encumbrances and Current Liabilities Paid in the Lapse Period	
Enter the amount of	
Current liabilities	107
Encumbrances	<u>-</u>
Total	<u>107</u>
5. Indirect Cost Carry-forward	
a. Enter the total of items 2, 3 and 4	<u>71,014</u>
Subtract line 5a. from item 1	<u><u>\$ 164,392</u></u>
If the positive number results, enter here and remit for deposit in the Income Fund	<u><u>\$ 164,392</u></u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
BUDGET IMPASSE DISCLOSURES (UNAUDITED)
For the Year Ended June 30, 2018**

Payment of Fiscal Year 2017 Costs in Future Fiscal Years

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 non-payroll expenditures. The University did not have any outstanding invoices from fiscal year 2017 unpaid after the closure of the fiscal year 2017 lapse period on September 30, 2017. Therefore, the University did not use its fiscal year 2017 appropriations to pay its fiscal year 2016 costs and did not use either its fiscal year 2017 or fiscal year 2018 appropriations to pay its fiscal year 2016 or fiscal year 2017 costs.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND PROGRAMS
TO ADDRESS UNTIMELY PAYMENTS TO VENDORS (UNAUDITED)
For the Year Ended June 30, 2018**

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 2018.

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 2018.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
INTEREST COSTS ON FISCAL YEAR 2018 INVOICES (UNAUDITED)
For the Year Ended June 30, 2018**

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, 2018 and 2017**

	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	Operations and Maintenance Physical Plant	Independent Operations	Total All Functions
Year ended June 30, 2018									
Appropriated funds									
Faculty/administrative	411.7	0.6	2.5	39.9	52.2	21.4	2.4	-	530.7
Civil service	65.1	1.0	-	33.5	20.3	42.4	48.9	-	211.2
Student employees	8.1	-	3.5	7.1	0.5	1.6	2.4	-	23.2
Total	484.9	1.6	6.0	80.5	73.0	65.4	53.7	-	765.1
Non-appropriated funds									
Faculty/administrative	9.2	6.1	15.3	3.7	45.9	5.1	0.8	32.9	119.0
Civil service	7.9	-	18.8	0.9	20.9	10.8	90.6	82.1	232.0
Student employees	4.9	1.8	3.8	3.8	17.2	0.1	33.6	108.6	173.8
Total	22.0	7.9	37.9	8.4	84.0	16.0	125.0	223.6	524.8
Total all funds	506.9	9.5	43.9	88.9	157.0	81.4	178.7	223.6	1,289.9
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

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)
 For the Years Ended June 30, 2018 and 2017**

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

	<u>2018</u>	<u>2017</u>
Total education and general expenses/expenditures from current appropriated funds	\$ 38,678,100*	\$ 42,975,700*
Expenses/expenditures from locally held University Income Fund	<u>47,739,936</u>	<u>59,466,455</u>
Total expenses from current appropriated and locally held funds	86,418,036	102,442,155
Full-time equivalent students	÷ <u>5,383</u>	÷ <u>5,896</u>
COST PER FULL-TIME EQUIVALENT STUDENT	<u>\$ 16,054</u>	<u>\$ 17,375</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, 2018**

The University contracted with an international recruiter for the recruitment of international students to attend Eastern Illinois University. The contract provided for a fee based on the number of recruited students enrolled. The actual contract cost was \$95,800.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
BOOKSTORE INFORMATION (UNAUDITED)
For the Year Ended June 30, 2018**

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

Contractor	Not applicable
Contract term	Not applicable
Bookstore and textbook rental information	<ul style="list-style-type: none"> • The textbook rental facility takes care of procuring the textbooks that the students use in their classes. • The academic personnel of EIU 1) determine the textbook needs of the University; 2) decide which books need to be replaced; and 3) order updated textbooks. • Students pay \$9.75 per credit hour and are fined for damages, if necessary. • The faculty must use the textbook for two years or three consecutive semesters before switching. • Bookstore sells supplementary textbook materials but not the actual textbooks. It also sells office supplies, computers, and other merchandise.
Amount of gross textbook rental income for FY 18	\$1,576,230
Amount of gross sales for Bookstore for FY 18	\$968,153
Amount to be paid to the bookstore for FY 18 (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, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
PERFORMANCE INDICATORS		
Degrees conferred	2,267	2,550
Retention rate (fall to fall)	70%	75%
Graduation rate (6 year)	56%	57%

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	699	854
Graduate students	619	560
Extension class	1,513	1,604
Total enrollment	<u>2,831</u>	<u>3,018</u>

Fall term

Undergraduate students	4,454	5,414
Graduate students	1,036	1,134
Extension class	1,540	867
Total enrollment	<u>7,030</u>	<u>7,415</u>
Full-time equivalent students	<u>5,471</u>	<u>6,234</u>

Spring term

Undergraduate students	4,002	4,715
Graduate students	941	1,110
Extension class	2,073	848
Total enrollment	<u>7,016</u>	<u>6,673</u>
Full-time equivalent students	<u>5,295</u>	<u>5,558</u>

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

	<u>5,383</u>	<u>5,896</u>
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**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2018**

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, 2018, 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, 2018.

Indirect Cost Reimbursements

- 13(b) A statement of the sources and application of indirect cost recoveries is presented on page 63.
- 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 64.

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, 2018.

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 32-33.
- 13(f) The present financial statements for each accounting entity are presented on Schedules 9-20 within this report at pages 34-49. These entity financial statements should be read in conjunction with the University’s audited financial statements for the year ended June 30, 2018.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2018**

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 60-62.
- 13(h) University management discloses support received by auxiliary enterprises of approximately \$5,792,786 of group insurance expense and \$8,107,343 of retirement plan contributions were paid from State appropriated funds for the year ended June 30, 2018. These payments are included in the University's financial statements as part of the nonoperating revenue, "On behalf for pension and group insurance" line.
- 13(i) The revenues and expenses for various bond indenture accounts are presented on Schedules 9-13 within this report at pages 34-40. 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 32-33.
- 13(j) There were no violations of the bond covenants identified during the financial audit and compliance examination of Eastern Illinois University for the year ended June 30, 2018.
- 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 77. 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 78.
- 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 77. 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 78.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2018**

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 77. A disclosure of the cumulative amount of unreimbursed subsidies to the Eastern Illinois University Alumni Association, Inc. is presented within this report at page 78.
- 13(p) Neither the Eastern Illinois University Foundation nor the Eastern Illinois University Alumni Association, Inc. had any debt financing at June 30, 2018.

Other Topics

- 13(q) The Comparative Schedule of Cash and Cash Equivalents is presented on Schedule 6 within this report at page 30. The Comparative Schedule of Investments is presented on Schedule 7 within this report at page 31.
- 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 69.
- 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.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (UNAUDITED)
For the Year Ended June 30, 2018**

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 26-27.
- 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 28.
- 13(3) Separate schedules of tuition and fee waivers for undergraduate and graduate students, respectively, are presented within this report at pages 79-80.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF EASTERN ILLINOIS UNIVERSITY FOUNDATION
TRANSACTIONS WITH THE UNIVERSITY (UNAUDITED)
For the Years Ended June 30, 2018 and 2017**

During the years ended June 30, 2018 and 2017, 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 \$65,265 and \$73,435, 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>2018</u>	<u>2017</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	\$ 2,610,013	\$ 2,678,792
Office and warehouse space and utilities provided at no charge	<u>57,056</u>	<u>68,642</u>
Total funds considered unrestricted	<u>2,667,069</u>	<u>2,747,434</u>
Funds considered restricted for purposes of the Guidelines computations:		
Given for scholarships, grants and awards	<u>1,069,632</u>	<u>1,224,954</u>
Total funds considered restricted	<u>1,069,632</u>	<u>1,224,954</u>
Total funds provided to the University by the Foundation	<u>\$ 3,736,701</u>	<u>\$ 3,972,388</u>

There were no unreimbursed subsidies from the University to the Eastern Illinois University Foundation at June 30, 2018.

**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, 2018 and 2017**

The Alumni Association provided office space to the University with an annual fair market value of \$52,650 and \$53,905 for fiscal years ended June 30, 2018 and 2017, respectively.

Additionally, during the fiscal years ended June 30, 2018 and 2017, the Alumni Association provided unrestricted grants to the University in the amounts of \$18,273 and \$16,588, 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 \$46,374 and \$37,108 for fiscal years ended June 30, 2018 and 2017, respectively.

There were no unreimbursed subsidies from the University to the Eastern Illinois University Alumni Association, Inc. at June 30, 2018.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
UNDERGRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2018**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients	Value of Waivers (In Thousands)	Number of Recipients	Value of Waivers (In Thousands)
MANDATORY WAIVERS					
Teacher Special Education	45	45	\$ 369.7	-	\$ -
General Assembly	-	-	-	-	-
Reserve Officer's Training Corps	37	37	293.0	-	-
Department of Children and Family Services	7	7	42.6	-	-
Children of Employees	125	125	433.1	-	-
Veterans Grants and Scholarship	172	172	795.1	140	65.5
Senior Citizens	1	1	0.1	-	-
SUBTOTAL	387	387	1,933.6	140	65.5

DISCRETIONARY WAIVERS

Faculty Administrators (Non-Civil Service)	-	-	-	-	-
Civil Service	18	18	50.5	15	9.4
Academic/Other Talent	185	185	231.0	-	-
Athletic	124	124	719.1	-	-
Gender Equity in Intercollegiate Athletics	79	79	468.2	-	-
Foreign Exchange Students	4	4	26.0	4	7.4
Foreign Students	38	38	199.3	-	-
Student Need - Financial Aid	20	20	28.9	-	-
Cooperating Professionals	-	-	-	-	-
Research Assistants	-	-	-	-	-
Teaching Assistants	-	-	-	-	-
Other Assistants	-	-	-	-	-
Student Employment	-	-	-	-	-
Interinstitutional/Related Agencies	107	107	254.5	-	-
Children of Deceased Employees	2	2	14.6	2	2.6
Retired Employees	-	-	-	-	-
Others:					
Contract/Training Grants	-	-	-	-	-
Panther Promise	825	825	1,831.4	-	-
SUBTOTAL	1,402	1,402	3,823.5	21	19.4
TOTAL	1,789	1,789	\$ 5,757.1	161	\$ 84.9

* Unduplicated

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
GRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2018**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients	Value of Waivers (In thousands)	Number of Recipients	Value of Waivers (In thousands)
MANDATORY WAIVERS					
Teacher Special Education	4	4	\$ 20.3	-	\$ -
General Assembly	-	-	-	-	-
ROTC	2	2	14.6	-	-
Senior Citizens	2	2	7.4	-	-
SUBTOTAL	8	8	42.3	-	-

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients	Value of Waivers (In thousands)	Number of Recipients	Value of Waivers (In thousands)
DISCRETIONARY WAIVERS					
Faculty/Administrators (Non-Civil Service)	37	37	74.4	37	20.1
Civil Service	29	29	57.1	27	16.1
Retired Employees	6	6	9.6	6	3.1
Foreign Students	35	35	156.0	-	-
Foreign Exchange Students	1	1	8.4	1	1.3
Student Need - Financial Aid	-	-	-	-	-
Student Need - Special Programs	3	3	4.3	-	-
Cooperating Professionals	128	128	157.3	48	15.9
Research Assistants	79	79	560.1	-	-
Teaching Assistants	126	126	852.4	-	-
Other Assistants	299	299	2,251.2	-	-
Interinstitutional/Related Agencies	19	19	39.6	-	-
Contract/Training Grants	18	18	18.2	-	-
Others:	-	-	-	-	-
SUBTOTAL	780	780	4,188.6	119	56.5
TOTAL	788	788	\$ 4,230.9	119	\$ 56.5

* Unduplicated

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF ACCRUED LIABILITY FOR EMPLOYEE
 COMPENSATED ABSENCES (UNAUDITED)
 For the Year Ended June 30, 2018**

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

Year Ended June 30	Accrued Vacation Pay	Accrued Sick Pay	Compensatory Time Off *	Total
2018	4,282,748	1,694,645	50,972	6,028,365
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

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.