

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

(In Accordance with the Single Audit Act
and OMB Circular A-133)
For the Year Ended June 30, 2009

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2009**

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EASTERN ILLINOIS UNIVERSITY
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**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
UNIVERSITY OFFICIALS
June 30, 2009**

President	Dr. William L. Perry
Provost and Vice President for Academic Affairs	Dr. Blair M. Lord
Vice President for Business Affairs (7/1/09 to present)	Dr. William V. Weber
Interim Vice President for Business Affairs (1/1/09 to 06/30/09)	Mr. Paul McCann, CPA
Vice President for Business Affairs (7/1/08 to 12/31/08)	Mr. Jeffrey L. Cooley, CPA
Vice President for Student Affairs	Dr. Daniel P. Nadler
Vice President for External Relations	Dr. Jill F. Nilsen
Director of Business Services and Treasurer (7/1/08 to 12/31/08 and 7/1/09 to present)	Mr. Paul A. McCann, CPA
Interim Director of Business Services and Treasurer (1/1/09 to 6/30/09)	Ms. Linda Holloway
Director of Accounting & Finance and Assistant Director of Business Services (12/1/08 to present)	Vacant
Director of Accounting & Finance and Assistant Director of Business Services (7/1/08 to 11/30/08)	Mr. Larry G. Cannon
General Counsel	Mr. Robert L. Miller
Director of Internal Auditing (7/22/08 to present)	Ms. Sharon McRaven, CPA, CIA
Interim Director of Internal Auditing (7/1/08 to 7/21/08)	Ms. Rebecca L. Litton

University offices are located at:

600 Lincoln Avenue
Charleston, Illinois 61920



Director, Business Services & Treasurer
600 Lincoln Avenue
Charleston, Illinois 61920-3099
217.581.2979 FAX 217.581.3290

MANAGEMENT ASSERTION LETTER

February 24, 2010

E.C. Ortiz & Co., LLP
Certified Public Accountants
333 S. Des Plaines, Suite 2-N
Chicago, Illinois 60661

Ladies and Gentlemen:

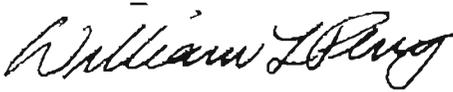
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois – Eastern Illinois University (University). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the year ended June 30, 2009. Based on this evaluation, we assert that during the year ended June 30, 2009, the University has materially complied with the assertions below.

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

Yours very truly,

State of Illinois – Eastern Illinois University


William Perry
President


Paul McCann
Director of Business Services and Treasurer

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
June 30, 2009**

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

ACCOUNTANTS' REPORTS

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	8
Repeated findings	2	7
Prior recommendations implemented or not repeated	6	4

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

09-1	21	Inadequate process in establishing accounting estimates	Significant deficiency
09-2	23	Failure to timely revoke access to University information systems and timely cancel telephone credit cards assigned to former employees	Significant deficiency

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
June 30, 2009**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)			
09-3	25	Inaccurate student status codes reported through the Common Origination and Disbursement System	Noncompliance and significant deficiency
FINDINGS (STATE COMPLIANCE)			
09-4	27	Timesheets not required	Noncompliance and significant deficiency
09-5	29	Inadequate disaster contingency planning	Noncompliance and significant deficiency

In addition, the following findings which are reported as current findings relating to *Government Auditing Standards* also meet the reporting requirement for State Compliance.

09-1	21	Inadequate process in establishing accounting estimates	Noncompliance and significant deficiency
09-2	23	Failure to timely revoke access to University information systems and timely cancel telephone credit cards assigned to former employees	Noncompliance and significant deficiency

PRIOR FINDINGS NOT REPEATED

A	32	Inadequate control over bank reconciliations	
B	32	Draft financial statements not completed timely	
C	32	Inadequate control over reporting and reconciliation of financial aid information	

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
June 30, 2009**

PRIOR FINDINGS NOT REPEATED (Continued)

D	33	Noncompliance with Federal Perkins Loan Program Requirement
E	33	Personnel evaluations not performed
F	33	Deficiencies in Internal Auditing Department

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on February 2, 2010. Attending were:

Eastern Illinois University

William Weber, Vice President of Business Affairs

Paul McCann, Director of Business Services

Michael Hutchinson, Accountant IV and Interim Assistant Comptroller

Linda Holloway, Assistant Director of Payroll and Benefits

Lindsay Coffey, Bursar

Jerry Donna, Director of Financial Aid

Dianna Ensign, Associate Director of Financial Aid

Greg De Young, Associate Director of Information Technology Services

Sherry McRaven, Director of Internal Audit

Rebecca Litton, Internal Auditor III

Monty Bennett, Director of Procurement, Disbursements and Contract Services

Adam Due, Chief of Police

Jenifer Shupe, Office Support Specialist

Auditor General

Jon Fox, Audit Manager

Jennifer Ballweg, Audit Supervisor

E. C. Ortiz & Co. LLP

Marites Sy, Partner

Shirley Trinidad, Manager

The responses to the recommendations were provided by Paul McCann in a letter dated February 24, 2010.



**Independent Accountants' Report on State Compliance,
on Internal Control over Compliance, and on
Supplementary Information for State Compliance Purposes**

Honorable William G. Holland
Auditor General
State of Illinois

and

The Board of Trustees
Eastern Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Eastern Illinois University's (University) 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, 2009. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

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

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the University's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the University's compliance with specified requirements.

In our opinion, the University complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings and Questioned Costs as findings 09-1, 09-2, 09-4, and 09-5.

Internal Control

The management of the 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 University's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures 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 University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control 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* 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance described in findings 09-1, 09-2, 09-4, and 09-5 in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over compliance. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

The University's responses to the findings identified in our examination are described in the accompanying Schedule of Findings and Questioned Costs. We did not examine the University's responses and, accordingly, we express no opinion on them.

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of the University and its aggregate discretely presented component units as of and for the year ended June 30, 2009, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 24, 2010. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. The accompanying supplementary information, as listed in the table of contents as Supplementary Information for State Compliance Purposes, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the University. The 2009 Supplementary Information for State Compliance Purposes, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2009 taken as a whole.

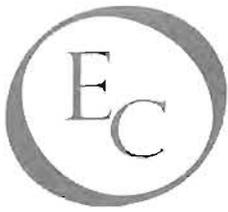
We have also previously audited, in accordance with auditing standards generally accepted in the United States, the University's basic financial statements for the year ended June 30, 2008. In our report dated April 20, 2009, we expressed unqualified opinion on the financial statements of the business-type activities and the aggregate discretely presented component units. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. In our opinion, the 2008 Supplementary

Information for State Compliance Purposes, except for the portion marked “unaudited” is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2008, taken as a whole.

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

E.C. Ortiz & Co., LLP

February 24, 2010



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

Honorable William G. Holland
Auditor General
State of Illinois

and

The Board of Trustees
Eastern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Eastern Illinois University (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, 2009, which collectively comprise the University's basic financial statements and have issued our report thereon dated February 24, 2010. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with 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. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in findings 09-1 and 09-2 in the accompanying schedule of findings and questioned cost that we consider to be significant deficiencies in internal control over financial reporting. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of 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*.

The University's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned cost. We did not audit the University's responses and, accordingly, we express no opinion on them.

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

E.C. Atiy & Co., LLP

February 24, 2010



Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

Honorable William G. Holland
Auditor General
State of Illinois

and

The Board of Trustees
Eastern Illinois University

Compliance

We have audited the compliance of Eastern Illinois University (University) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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. Our audit does not provide a legal determination of the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with

OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as finding 09-3.

Internal Control over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding 09-3 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business type activities of the University and its aggregate discretely presented component units as of and for the year ended June 30, 2009, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 24, 2010. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively

comprise the University's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

The University's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the University's responses and, accordingly, we express no opinion on them.

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

E. C. Ortig & Co., LLP

February 24, 2010

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF FINDINGS AND QUESTIONED COST
 For the Year Ended June 30, 2009**

SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a) X Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
84.038, 84.033, 84.063, 84.007, 84.375, 84.376, 84.379	Student Financial Aid Cluster
93.596, 93.575	Child Care and Development Fund Cluster
93.045, 93.053	Aging Cluster
47.074, 47.050, 47.070, 47.049, 10.206, 15.634, 93.173	Research and Development Cluster
84.031	Strengthening Institutions Program- Student Success Center
93.558	Temporary Assistance For Needy Families

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended June 30, 2009**

SUMMARY OF AUDITORS' RESULTS

Dollar threshold used to distinguish between Type A and B programs: \$503,778

Auditee qualified as low-risk auditee? Yes X No

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS

09-1. **Finding** – (Inadequate process for establishing accounting estimates)

Eastern Illinois University (University) did not establish an adequate process to estimate the allowance for bad debts.

The University estimated the allowance for bad debts of the student accounts receivable to be \$3,982,640 at the end of June 30, 2009 which represented 35% of the student accounts receivable balance at the end of the fiscal year. The allowance for bad debts was computed based on estimated rates established and applied to the student accounts receivable balance by semester. During our audit, we noted the University did not establish a process to prepare these estimates. There was not sufficient data on which the estimates were based that were available for review. As such, we could not test information used by management to develop the estimates. Auditors analyzed the allowance for doubtful student receivable accounts and determined that it was not materially misstated.

According to Generally Accepted Accounting Principles (GAAP), allowance for uncollectible accounts should represent management's best estimates for the amount of receivables that will not be collected. The allowance for the uncollectible account is a significant estimate that requires proper analysis and evaluation of past and current events as well as assumptions used. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls.

According to University personnel, the rates had been established in prior years and have been consistently used. The basis of the estimated rates was historical collection experience of the University. Due to employee turnover and change in the accounting system, the relevant information is not readily available.

Because there is a degree of uncertainty and subjectivity associated with establishing an accounting estimate, failure to establish a process for determining and analyzing the estimate increases the likelihood of material misstatements of accounting estimates. (Finding Code No. 09-1)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – *GOVERNMENT AUDITING STANDARDS* (Continued)

Recommendation

We recommend University management establish a process to prepare accounting estimates. Specifically, we recommend the following:

- Accumulate relevant, sufficient, and reliable data on which to base an accounting estimate;
- Identify relevant factors that may affect the accounting estimate;
- Adequately review and approve the accounting estimates by appropriate levels of authority. The review should include review of sources of relevant information, developments of assumptions, reasonableness of assumptions and resulting estimates, and changes in previously established methods to arrive at accounting estimates;
- Compare prior accounting estimates with subsequent results to assess the reliability of the process used to develop estimates;
- Consider whether the resulting accounting estimates are consistent with the operational plans of the University; and
- Determine that the accounting estimate is presented in conformity with applicable accounting principles and properly disclosed.

University Response

The University accepts the auditor's recommendation.

The University spends a considerable amount of time each year in calculating and evaluating the accounting estimate called the Allowance for Bad Debts. The University will attempt to improve the documentation supporting the methodology used in the calculation of the Allowance in the future. We noted that the auditors did not find the Allowance to be "materially misstated."

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS (Continued)

- 09-2. **Finding** (Failure to timely revoke access to University information systems and timely cancel telephone credit cards assigned to former employees)

Eastern Illinois University (University) did not timely revoke access to University information systems, including the **Banner system**, and timely cancel telephone credit cards upon employee termination.

During our testing of the access revocation of 25 terminated employees, we noted that 5 of 10 (50%) employees' access to the Banner System were revoked 6 to 172 days after the employee's termination date. The Banner System is an enterprise resource planning system developed specifically for higher education institutions. It is a web-enabled software application that integrates data so that information is shared among departments across the University. It has six different modules which were all implemented by the University.

In addition, we tested all cancelled credit cards and found 2 of 3 (67%) terminated employees' telephone credit cards were both cancelled 28 days after the employees' termination dates.

The University employee exit procedures require all employees to return telephone credit cards to the Telecommunication Office so the card can be cancelled, and notify Information Technology Services to revoke access rights to systems. Resigning employees are also required to obtain clearance from various departments and the department head for grade books, computer passwords, University identification card, departmental telephone calling card, departmental issue keys, etc.

Generally accepted information systems audit guidance endorses the implementation of security controls to protect computer systems and data. In addition, good internal control requires timely cancellation of telephone credit cards and revocation of employees' access to the University's information systems upon employees' termination of employment.

According to University personnel, Department Chairpersons did not inform the Information Technology Services and the Telecommunication Department when they signed the Clearance Sheet and/Civil Service Employee Exit Interview Checklists of the resigning employees which resulted in untimely revocation of employee access to the University information systems and cancellation of telephone credit cards.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – GOVERNMENT AUDITING STANDARDS (Continued)

Failure to timely revoke access to University computer systems may result in unauthorized access to University records and could expose the University to the risk of data theft, hacking and other forms of unauthorized transactions. Failure to timely cancel telephone credit cards may result in unauthorized use and monetary losses through unnecessary charges. (Finding Code No. 09-2)

Recommendation

We recommend the University timely revoke access of terminated employees to the University information systems and cancel telephone credit cards of these employees. We also recommend each Department Chairpersons initiate contact with the Information Technology Services and Telecommunication Department at the time they sign the Clearance Sheets and/ Civil Service Employee Exit Interview Checklists of resigning employees to ensure that access to the University Information Systems had been revoked, assigned telephone credit cards turned over and pin numbers deactivated in a timely manner.

University Response

The University concurs with the auditor's recommendation.

The University is working on the development of a reporting process that will automate the notification of appropriate departments when employees leave University employment. When implemented the reporting process should provide for the timely revocation of access to University assets for all terminated employees.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – FEDERAL COMPLIANCE

- 09-3. **Finding** (Inaccurate student status codes reported through the Common Origination and Disbursement System)

Federal Agency: United States Department of Education
Federal Program: Federal Pell Program
CFDA #: 84.063
Questioned Costs: None

Eastern Illinois University (University) did not report accurate student verification codes through the Common Origination and Disbursement (COD) system.

During our testing of Pell Origination and Disbursement Data, we noted 18 of 40 (45%) students reviewed did not have accurate verification codes reported through the COD. These students were erroneously reported as “V - Verified” by the University in the COD system when in fact, no verification was performed for these 18 students.

The Application and Verification Guide of the 2008-2009 Federal Student Aid Handbook, chapter 4, page 90 states that when a school disburses a Pell grant, the school must report through the COD the student’s verification status even if the student was not selected for verification.

According to University officials, the Financial Aid Office uses the “Verification Complete” flag as a review flag for everyone. Because of this it is possible for students to be reported as verified when, in fact, verification has not been performed. The proper procedure would be to remove the verification flag for those students not selected for verification before sending Pell origination records. University officials indicated that the Financial Aid Office has corrected the verification status code for over 900 students through the COD since they were made aware of the issue.

Reporting inaccurate student status verification codes through the COD resulted in noncompliance with the requirements of the Federal Student Aid program. (Finding Code No. 09-3)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – FEDERAL COMPLIANCE (Continued)

Recommendation

We recommend the Financial Aid Office supervisory personnel review the accuracy of report data before it's submitted to the COD to prevent errors in the COD data utilized by the Department of Education. Further, we recommend the University revise its procedures to remove the verification flag for those students not selected for Pell grant verification documentation.

University Response

The University accepts the auditor's recommendation.

The code that was submitted improperly was corrected.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – STATE COMPLIANCE

09-4. **Finding** (Timesheets not required)

Eastern Illinois University (University) did not require all employees to submit time sheets as required by the State Officials and Employees Ethics Act (Act)

Effective in fiscal year 2009, all employees’ time and leave balances were tracked using web based systems which were filled out online by each employee through the Panther Access to Web Services System or by each department’s representative through the Department Time Entry Reporting from the Banner System. During our review, we noted that salaried employees are only required to report hours when they are on leave or away from work, which is effectively a “negative” timekeeping system whereby the employee is assumed to be working unless noted otherwise. Civil Service and student employees report their time to the nearest quarter hour through this online web-based reporting.

Since adequate timesheets were not maintained for all employees, there was no adequate basis for allocating expenditures between the University and the University Related Organizations (URO). The UROs are the Eastern Illinois University Foundation and the Eastern Illinois University Alumni Association.

All URO personnel are University employees whose salaries are allocated between the University and the UROs at the end of each fiscal year. Expenses such as rent, utilities and maintenance are also allocated in addition to salaries. The allocation is based on an estimated percentage of time spent by these employees performing functions for both the University and the UROs. The percentage of time is not supported by a documented basis, such as timesheets, to identify the time spent by employees on URO related functions. The master contracts between the University and the UROs state that the UROs shall maintain sufficient records, including cost allocation detail, time records, and records of supplies and materials consumed, to enable a post audit review of the contracts.

For the fiscal year ended June 30, 2009, the allocated expenses to the UROs are as follows:

	<u>Foundation</u>	<u>Alumni Association</u>
Salaries	\$207,922	\$24,358
Rent, utilities and maintenance	1,850	688
	<u>\$209,772</u>	<u>\$25,046</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – STATE COMPLIANCE (Continued)

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The Act (5 ILCS 430/5-5(c)) states, “The policies shall require State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour.” The IBHE adopted personnel policies for public universities on February 3, 2004, in accordance with the Act. The University has not incorporated these policies into the University’s policies.

According to the University personnel, the University is in the process of identifying ways to comply with the requirements of the State Officials and Employees Ethics Act and the Master Contracts with the UROs.

By not requiring time sheets from its employees, the University has no documentation of the time spent by faculty and staff on official state business as contemplated by the Act and results in inadequate documentation for allocating expenses to the UROs. (Finding Code No. 09-4, 08-5, 07-4, 06-3, 05-4)

Recommendation

We recommend the University amend its policies to require all employees to submit time sheets in compliance with the Act.

University Response

The University concurs with the auditor’s recommendation.

Hourly employees have always reported time worked on a quarter-hourly basis. We are close to having a system that will permit salaried employees to report their time on a quarter-hourly basis but still allow them to be paid their contracted salary.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – STATE COMPLIANCE (Continued)

09-5. **Finding** (Inadequate disaster contingency planning)

Eastern Illinois University (University) had not adequately developed and tested a disaster contingency plan.

The University had invested over \$13.0 million in computer hardware and had established several **critical, confidential** or financially sensitive systems for use in meeting its mission.

During the current engagement, it was noted the University initiated a complete rewrite of the existing Information Technology Services (ITS) Disaster Recovery Plan (DRP) in July 2009. The draft Contingency Plan (Plan) addressed recovery of core systems/services, including the Banner Enterprise Resource Planning (ERP) system, which is an inter-related client-server based system of systems, including the University's financial and human resources systems containing critical, confidential, and financially sensitive information used for carrying out the University's mission.

During our review we noted the following:

- The Plan was in draft form and had not been approved by University management.
- An adequate recovery site had **not been established**. The University had established a hot site for **backing up** its ERP system. The site was not adequately distanced away from the **primary** computer facility and was inadequate for staging recovery activities associated with major disasters.
- A list of recovery timeframes for recovering the University's critical applications had not been developed.

Although a comprehensive **recovery test** had not been performed, the University recovery personnel performed a successful recovery test of the ERP system in the summer of 2008.

Disaster contingency planning requires continuous, proactive efforts for assessing and reassessing the computer environment to ensure the plan is adequate, determining potential disaster scenarios in an effort to adequately address risks associated with the scenarios and ensure the recovery is adequate for mitigating those risks.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – STATE COMPLIANCE (Continued)

Information technology guidance (including the National Institute of Standards and Technology and Governmental Accountability Office) endorses adequate development and formal testing of disaster contingency plans. An adequately developed and tested contingency plan would assist the University in ensuring its plan, procedures and available resources (including personnel, hardware, and facilities) are adequate for recovering the University's critical systems within the required timeframes. An adequately developed and thoroughly tested contingency plan would greatly assist the University in coping with unplanned service disruptions and ensure the availability of critical information resources within acceptable recovery timeframes.

University personnel stated they are aware the plan has not been completed. Development of remaining sections including recovery of the University's secondary and tertiary systems is ongoing. However, the Plan was a ground-up rewrite with initial focus placed on the University's critical ERP system.

Failure to have a comprehensive contingency plan as a basis for testing could result in the University not being able to process critical transactions for an extended period of time in the event of a disaster. (Finding Code No. 09-5, 08-8, 07-10)

Recommendation

We recommend that the University continue developing its contingency plan. Specifically, the plan should:

- Be finalized and approved by University management;
- Adequately address the current processing environment, including the secondary and tertiary systems;
- Address adequate recovery facilities for recovering from major disasters like indefinite power outages and destruction of the Data Center;
- Include a list of acceptable recovery timeframes for prioritized critical applications; and
- Include sufficient detail, including minimum system configurations, necessary for recovering at least its critical applications.

We also recommend the University perform recovery tests at least annually to identify any plan weaknesses and to ensure adequate resources are available for recovering the University's critical systems within the required timeframes. Testing results should be documented and the plans updated if necessary.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

CURRENT FINDINGS – STATE COMPLIANCE (Continued)

University Response

The University concurs with the auditor's recommendation. A fully functional disaster contingency plan is critical for University operations.

A disaster contingency plan has been written. It has been approved by management and has been tested. As recommended, the plan will be adjusted for weaknesses identified in our annual testing process.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

PRIOR FINDINGS NOT REPEATED

A. **Finding** (Inadequate control over bank reconciliations)

During the prior year engagement, Eastern Illinois University (University) did not have adequate controls over bank reconciliations. Several bank reconciliations were not prepared and reviewed timely and long outstanding checks were not promptly investigated and disposed of. (Finding Code No. 08-1)

Status: Implemented

During the current year engagement sample testing indicated that the University prepared and reviewed bank reconciliations on a timely basis and reconciling items were disposed of or investigated promptly.

B. **Finding** (Draft financial statements not completed timely)

During the prior year engagement, the University did not provide the auditors with complete and accurate financial statements on a timely basis. (Finding Code No. 08-2)

Status: Implemented

During the current year engagement, the University provided the auditors with the draft financial statements on a timely basis.

C. **Finding** (Inadequate control over reporting and reconciliation of financial aid information)

During the prior year engagement, the University did not ensure timely and accurate reporting of information required by the administration of Federal Title IV programs. In addition, the University did not ensure that direct loan information was reconciled on a monthly basis. (Finding Code No. 08-3)

Status: Implemented

During the current year engagement, our sample testing disclosed that student's withdrawal dates were reported to the National Student Loan Data System (NSLDS) and monthly direct loan monitoring and reconciliations were performed.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

D. **Finding** (Noncompliance with Federal Perkins Loan Program requirement)

During the prior year engagement, the University did not maintain documentation to prove students with Perkins loans were contacted during the grace period. (Finding Code No. 08-4)

Status: Implemented

During the current year engagement, our sample testing indicated the University maintained documentation of its communication with students with Perkins loans during the grace period.

E. **Finding** (Personnel evaluations not performed)

During the prior year engagement, the University did not complete performance evaluations for some of its employees. In addition, the University Process Guide for Civil Service employees requires that the University conduct performance evaluations on its Civil Service employees on a periodic basis. However, the Guide did not define what time period would meet the criteria of “periodic” to serve as the basis for the implementation of the performance evaluation requirement. (Finding Code No. 08-6)

Status: Implemented

During the current year engagement, our sample testing disclosed that the University completed employee performance evaluations. The University Process Guide was revised to include the time frame in which periodic evaluation should be completed.

F. **Finding** (Deficiencies in Internal Auditing Department)

During the prior year engagement, the University did not ensure that its internal auditing program complied with the Fiscal Control and Internal Auditing Act. No post implementation review was conducted of the University’s new information system, the Banner system, implemented during the last two fiscal years. (Finding Code No. 08-7)

Status: Implemented

During the current year engagement, the Internal Auditing Department hired a consultant to conduct a post review of the Banner system’s security and control. The audit was conducted from April 27, 2009 through May 1, 2009 and a report was submitted to the President of the University on May 18, 2009.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
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 Schedule of Expenditures of Federal Awards
 - Schedule of Net Appropriations, Expenditures, Lapsed and Reappropriated Balances
 - Comparative Schedule of Net Appropriations, Expenditures, Lapsed, and Reappropriated Balances
 - Comparative Schedule of Income Fund Revenues and Expenses
 - Schedule of Changes in Capital Assets
 - Auxiliary Enterprises and Activities, Financial Statements by Functional Entity
 - Designated Funds - Auxiliary Activities:
 - Balance Sheet by Entity
 - Current Funds Statement of Changes in Fund Balances by Entity
 - Statement of Changes in Plant Fund Balances by Entity
 - Auxiliary Enterprise Funds - Revenue Bonds:
 - Current Funds, Unrestricted, Balance Sheet by Entity
 - Statement of Current Funds, Unrestricted, Revenues and Expenditures by Entity
 - Statement of Current Funds, Unrestricted, Statement of Changes in Fund Balances by Entity
 - Plant Funds, Balance Sheet by Entity
 - Plant Funds, Statement of Changes in Fund Balances by Entity
 - Auxiliary Enterprise Funds - Other:
 - Balance Sheet by Entity
 - Current Funds Statement of Revenues and Expenditures by Entity
 - Current Funds Statement of Changes in Fund Balances by Entity
 - Plant Funds Statement of Changes in Fund Balances by Entity
 - Analysis of Revenues, Expenses and Changes in Net Assets
 - Analysis of Significant Variations in Account Balances
 - Analysis of Significant Lapse Period Spending
 - Schedule of Accounts Receivable
 - Schedule of Cash and Cash Equivalents and Investments
 - Summary of Indirect Cost Reimbursement:
 - Statement of Sources and Applications
 - Calculation Sheets for Indirect Cost Carry-Forward

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
SUMMARY**

- Analysis of Operations
 - University Functions and Planning Program
 - Average Number of Employees
 - Service Efforts and Accomplishments (unaudited)
 - Schedule of Federal Expenditures, Nonfederal Expenses and New Loans
 - Undergraduate Tuition and Fee Waivers (unaudited)
 - Graduate Tuition and Fee Waivers (unaudited)
 - Bookstore and Textbook Rental Information (unaudited)

- *University Guidelines* 1982, as amended 1997
 - Special Data Requirements for Audits of Universities
 - Summary of Eastern Illinois University Foundation Payments to the University
 - Summary of Eastern Illinois University Alumni Association Payments to the University
 - Description of Accounting Entities, Sources of Revenue and Purpose of Each Entity
 - Calculation Sheets for Current Excess Funds

- Schedule of Accrued Liability for Employee Compensated Absences (unaudited)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states that it has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the auditors' opinion, except for that portion marked "unaudited", on which they express no opinion, it is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2009

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY09 Expenditures</u>
MAJOR PROGRAM - STUDENT FINANCIAL AID CLUSTER			
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Federal Perkins Loan Program - Federal Capital Contributions</i>	84.038		\$ 39,691
<i>Federal Work-Study Program</i>			
FY09	84.033A	P033A071143	445,818
<i>Federal Pell Grant Program</i>			
FY08	84.063P	P063P070106	42,741
FY09	84.063P	P063P060106	<u>8,924,415</u>
			8,967,156
<i>Federal Supplemental Educational Opportunity Grants</i>			
FY09	84.007A	P007A061143	325,167
<i>Teacher Education Assistance For College And Higher Education Grants</i>	84.379T	P379T090106	219,750
<i>Academic Competitiveness Grants</i>	84.375A	P375A070106	308,181
<i>National Science and Mathematics Access to Retain Talent Grants</i>	84.376S	P376S070106	<u>140,805</u>
Total Financial Aid Cluster			<u>10,446,568</u>
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER			
<u>NATIONAL SCIENCE FOUNDATION</u>			
<i>Biological Sciences</i>			
LTREB: Controls and Consequences of Exotic Plant Invasions in Abandoned Agricultural Land	47.074	DEB-0424605	49,786
RUT: Whole Genome Analysis of Hepatic Gene Silencing	47.074	MCB-0841653	<u>24,761</u>
			74,547
<i>Geosciences</i>			
Collaborative Research: Enhancement of Wind Erosion by Fire-Induced Water Repellency	47.050	EAR-0746231	48,858
<i>Computer and Information Science and Engineering</i>			
Collaborative Research: ITWF: Building Communities: Recruit	47.070	CNS-0420321	22,248
<i>Mathematical and Physical Sciences:</i>			
Ergodic Ramsey Theory: A Dynamical Approach to Static Theorems	47.049	DMS-0735307	5,070
RUT: Structural Characterization of Ionic and Radical Complexes by High Resolution Spectroscopy	47.049	CHE-0809387	109,076
MRI: Acquisition of a Single-Crystal X-Ray Diffractometer	47.049	CHE-0722547	<u>314,177</u>
			<u>428,323</u>
TOTAL NATIONAL SCIENCE FOUNDATION			<u>573,976</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Grants for Agricultural Research Competitive Research Grants</i>			
Behavioral Mechanisms Underlying Individual and Population Patterns in Japanese Beetle	10.206	2005-35302-16364	58,857
A Population Genetics Analysis of Mating/Dispersal Flights of the Red Imported Fire Ant	10.206	2009-35302-05069	<u>30,463</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>89,320</u>

Federal Grantor/Pass Through Grantor/Program/Grant Title	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY09 Expenditures</u>
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER - CONTINUED			
<u>U.S. DEPARTMENT OF THE INTERIOR</u>			
Passed-Through the Illinois Department of Natural Resources			
<i>State Wildlife Grants</i>			
Effects of Habitat Fragmentation on Sensitive Aquatic Species	15.634	T-50-D-1	3,320
Passed-Through the University of Illinois at Urbana-Champaign, Illinois Department of Natural Resources			
<i>State Wildlife Grants</i>			
Developing a Multi-Metric Habitat Index for Wadeable Streams in Illinois	15.634	2006-02878-01	25,314
TOTAL U.S. DEPARTMENT OF THE INTERIOR			28,634
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Research Related to Deafness and Communication Disorders</i>			
Effects of apoE on Olfactory Neuron Plasticity in Mice	93.173	2R15DC03889-02A1	58,620
<u>U.S. DEPARTMENT OF ENERGY</u>			
Passed-Through the Washington Savannah River Company			
<i>Deer Data Evaluation</i>			
Deer Data Evaluation	None	AC58573O	24,135
Deer Data Evaluation	None	AC71683O	3,578
TOTAL U.S. DEPARTMENT OF ENERGY			27,713
Total Research and Development Cluster			778,263
MAJOR PROGRAM - CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER			
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed-Through the Illinois Department of Human Services			
<i>Child Care Mandatory and Matching Funds of the Child Care and Development Fund</i>			
Child Care and Development Block Grant	93.596	10C6002526	361,797
Child Care and Development Block Grant	93.575	10C6002526	550,758
Total CCDF Cluster			912,555
MAJOR PROGRAM - AGING CLUSTER			
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed-Through the East Central Illinois Area Agency on Aging			
<i>Special Programs for the Aging, Title III, Part C, Nutrition Services</i>			
Peace Meal Senior Nutrition Program FY08	93.045		218,738
Peace Meal Senior Nutrition Program FY09	93.045		448,811
			667,549
<i>Nutrition Services Incentive Program</i>			
Peace Meal Senior Nutrition Program FY08	93.053		89,025
Peace Meal Senior Nutrition Program FY09	93.053		152,804
			241,829
Total Aging Cluster			909,378
HIGHWAY SAFETY CLUSTER			
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Passed-Through the Illinois Department of Transportation			
<i>State and Community Highway Safety</i>			
Law Enforcement Liaison Grant	20.600	OP8-1010-239	253,695
Total Highway Safety Cluster			253,695

<u>Federal Grantor/Pass Through Grantor/Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY09 Expenditures</u>
OTHER PROGRAMS- Continued			
<u>NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES</u>			
Passed-Through the Illinois Humanities Council			
<i>Promotion of the Humanities Federal/State Partnership</i>			
Rural Midwestern Corridors: Aesthetics and the Landscape of Mobility	45.129	4215	1,451
The Canterbury Tales	45.129	4306	4,500
			<u>5,951</u>
Passed-Through the Secretary of State			
<i>Grants to States</i>			
Art and Architecture in Illinois Libraries	45.310	LSTA 06-5069	1,838
Art and Architecture in Illinois Libraries: Part II	45.310	LSTA 09-5352	92,058
			<u>93,896</u>
TOTAL NATIONAL FOUNDATION ON THE ARTS AND HUMANITIES			<u>99,847</u>
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>			
<i>Promotion of the Humanities Professional Development</i>			
Chaucer's Canterbury Tales	45.163	FV-50138-07	55,421
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			<u>55,421</u>
<u>LIBRARY OF CONGRESS</u>			
<i>EIU Teaching with Primary Sources</i>			
	None	GA070019	140,955
<i>LOC TPS Experience</i>	None	08-720640 1500100	50,157
TOTAL LIBRARY OF CONGRESS			<u>191,112</u>
<u>U.S. DEPARTMENT OF ENERGY</u>			
<i>Fossil Energy Research and Development</i>			
	81.089	DE-FC26-08NT05389	133,561
TOTAL U.S. DEPARTMENT OF ENERGY			<u>133,561</u>
Total Other Programs			<u>3,492,151</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 16,792,610</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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, 2009. All federal awards received directly from federal agencies as well as federal awards passed through other government and nonprofit agencies are included on the schedule.

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

ITWF	Information Technology Workforce
LTREB	Long-term Research in Environmental Biology
MRI	Major Research Instrumentation
RUI	Research in Undergraduate Institutions
STAR	Science/Mathematics, Technology Applications and Research

2. BASIS OF ACCOUNTING

With the exception of Peace Meal grants presented on page 37, the accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. The Peace Meal grants are presented using the cash basis of accounting since this method is allowed under the grant agreement.

3. WILLIAM D. FORD FEDERAL DIRECT LOAN PROGRAM

During fiscal year 2009, the University participated in the William D. Ford Federal Direct Student Loan Program sponsored by the U.S. Department of Education. Neither the loans nor the related activity have been reflected in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2009.

The lender is the federal government (via the school). The U.S. Department of Education guarantees the repayment of the principal and related interest to the financial institution. The University is responsible for completing portions of the loan applications, verifying student eligibility, filing student status confirmation reports (SSCR), refunding money to lenders when appropriate and requesting funds from the U.S. Department of Education when disbursing loan checks.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

During the year ended June 30, 2009, the University's students or their parents were eligible to receive the following loans:

Stafford Loans - Subsidized	\$23,598,383
Stafford Loans - Unsubsidized	22,134,504
Parents Loans for Undergraduate Students (PLUS)	<u>7,112,887</u>
Total	<u>\$52,845,774</u>

4. STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY

The University administered the following federal loan program during the year ended June 30, 2009:

Perkins Loan Program CFDA #84.038

Outstanding balance, July 1, 2008	<u>\$ 6,662,091</u>
Additions:	
Interest income	97,431
Other income	17,141
Teacher cancellation repayments	<u>98,459</u>
Total	<u>213,031</u>
Deductions:	
Loans canceled or written-off	106,026
Administrative expenses	<u>95,707</u>
Total	<u>201,733</u>
Outstanding balance, June 30, 2009	<u>\$6,673,389</u>

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

5. MAJOR PROGRAMS

The following federal program expenditures comprise major program expenditures under OMB Circular A-133 for the year ended June 30, 2009:

Student Financial Aid Cluster	\$10,446,568
Higher Education – Institutional Aid	1,028,883
Strengthening Institutions- Student Success Center	
Child Care and Development Fund Cluster	912,555
Aging Cluster	909,378
Research and Development Cluster	778,263
Temporary Assistance for Needy Families	636,133
Total major program expenditures	<u>14,711,780</u>
Non-major program expenditures	<u>2,080,830</u>
Total federal expenditures	<u>\$16,792,610</u>

As part of the Student Financial Aid Program, Eastern Illinois University administers loan proceeds under the Perkins Loan Program (as described in Note 4) and the William D. Ford Federal Direct Loan Program (as described in Note 3). However, the Schedule of Expenditures of Federal Awards only includes administrative costs of these loan programs.

6. 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 - \$346,832 (Federal CFDA #93.596), Child Care Development Block Grant - \$122,150 (Federal CFDA #93.575), Temporary Assistance For Needy Families - \$636,133 (Federal CFDA #93.558) and Social Services Block Grant - \$5,258 (Federal CFDA #93.667). These noncash transactions have not been recorded on the University's financial statements.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

7. SUBRECIPIENTS

The University provided a federal sub-award to Kent State in the amount of \$26,892. This was for CFDA 45.163 and was originally funded from the National Endowment for the Humanities. The sub-award is for the period December 1, 2007- September 30, 2008, and as of June 30, 2009, \$26,229 had been spent of the sub-award.

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

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

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

Total expenditures as shown on the Schedule of Expenditures of Federal Awards	\$16,792,610
Add:	
Direct state grants/contracts	1,604,042
Subtract:	
Noncash expenditures included in the Schedule of Expenditures of Federal Awards not included in the financial statements	(1,110,373)
Total federal and state grants and contracts revenues shown on the Statement of Revenues, Expenses and Changes in Net Assets	<u>\$17,286,279</u>

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, LAPSED AND REAPPROPRIATED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2009
 Fourteen Months Ended August 31, 2009**

	<u>Appropriations (Net after Transfers)</u>	<u>Expenditures Through June 30, 2009</u>	<u>Lapse Period Expenditures 7/1 - 8/31/09</u>	<u>Total Expenditures</u>	<u>Balances Reappropriated July 1, 2009</u>
<u>Public Act 95-0734</u>					
GENERAL REVENUE FUND - 001					
Personal services	\$ 48,466,500	\$ 48,466,500 *	\$ -	\$ 48,466,500	\$ -
Contractual services	1,000,000	1,000,000	-	1,000,000	-
Commodities	300,000	300,000	-	300,000	-
Equipment	500,000	500,000	-	500,000	-
Telecommunication services	300,000	300,000	-	300,000	-
Total General Revenue Fund - 001	<u>50,566,500</u>	<u>50,566,500</u>	<u>-</u>	<u>50,566,500</u>	<u>-</u>
CAPITAL DEVELOPMENT FUND - 141					
Fine Arts renovation	<u>2,352,952</u>	<u>1,729,902</u>	<u>343,734</u>	<u>2,073,636</u>	<u>279,316</u>
Total Capital Development Fund - 141	<u>2,352,952</u>	<u>1,729,902</u>	<u>343,734</u>	<u>2,073,636</u>	<u>279,316</u>
STATE COLLEGE & UNIVERSITY TRUST FUND - 417					
Scholarship Grant Awards	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Totals - All appropriated funds	<u>\$ 52,921,452</u>	<u>\$ 52,298,402</u>	<u>\$ 343,734</u>	<u>\$ 52,642,136</u>	<u>\$ 279,316</u>

Note: The data for this report were taken from the University's records and reconciled to the data of the State Comptroller.

* Includes reserve on General Revenue Fund appropriations for public higher education totaling \$1,264,163 subsequently refunded to the State.

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

	Fiscal Year	
	2009 PA 95-0734	2008 PA 95-0348
GENERAL REVENUE FUND - 001		
Appropriations (net of transfers)	\$ 50,566,500	\$ 49,189,200
General Revenue Fund expenditures		
Personal services	48,466,500	47,089,200
Contractual services	1,000,000	1,000,000
Commodities	300,000	300,000
Equipment	500,000	500,000
Telecommunication services	300,000	300,000
	<u>50,566,500</u>	<u>49,189,200</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
CAPITAL DEVELOPMENT FUND - 141		
Appropriations (net of transfers)	\$ 2,352,952	\$ 5,008,286
Capital Development Fund expenditures		
Fine Arts renovation	2,073,636	2,623,424
Booth Library renovation	-	31,911
	<u>2,073,636</u>	<u>2,655,335</u>
Balances reappropriated	<u>\$ 279,316</u>	<u>\$ 2,352,951</u>
STATE COLLEGE & UNIVERSITY TRUST - 417		
Appropriations (net of transfers)	\$ 2,000	\$ 2,000
State College & University Trust expenditures		
Scholarships	2,000	2,000
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
Grand total, all funds		
Appropriations (net of transfers)	\$ 52,921,452	\$ 54,199,486
Expenditures	<u>52,642,136</u>	<u>51,846,535</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>
Balances reappropriated	<u>\$ 279,316</u>	<u>\$ 2,352,951</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF INCOME FUND REVENUES AND EXPENSES
For the Years Ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
INCOME FUND		
Revenues		
Tuition	\$ 63,717,226	\$ 57,740,158
Services fees	323,557	329,135
Fines and penalties	73,150	72,929
Interest income	70,512	469,155
Other	164,314	172,853
	<u>64,348,759</u>	<u>58,784,230</u>
Expenses		
Personal services	33,030,562	29,366,702
FICA - Medicare	1,467,419	1,340,632
Group insurance	1,275,660	1,275,660
Compensated absences	513,577	957,484
Contractual services	7,529,809	8,268,279
Travel	1,133,257	1,085,752
Commodities	2,119,908	1,809,471
Awards, grants, and matching funds	1,328,601	1,249,455
Permanent improvements	1,532,423	782,874
Equipment and library books	2,626,474	2,042,873
Telecommunications	362,519	340,848
Operation of automotive equipment	158,137	175,732
Student awards/tuition waived	7,710,884	7,330,200
	<u>60,789,230</u>	<u>56,025,962</u>
Excess of revenues over expenses	<u>\$ 3,559,529</u>	<u>\$ 2,758,268</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2009**

	(In Thousands)				6/30/2009
	6/30/2008	Additions	Deletions	Transfers	
Capital assets not being depreciated					
Land and land improvements	\$ 2,369	\$ -	\$ -	\$ 599	\$ 2,968
Capitalized collections	199	-	-	-	199
Construction in progress	63,787	12,133	85	(12,281)	63,554
Total capital assets not being depreciated	66,355	12,133	85	(11,682)	66,721
Capital assets being depreciated					
Site improvements	16,909	-	-	-	16,909
Building and building improvements	219,383	54	-	11,682	231,119
Equipment	60,055	6,885	3,161	64	63,843
Capital leases - equipment	114	-	-	(64)	50
Total capital assets being depreciated	296,461	6,939	3,161	11,682	311,921
Less accumulated depreciation for:					
Site improvements	9,387	839	-	-	10,226
Buildings and building improvements	97,494	6,025	-	-	103,519
Equipment	49,348	5,804	3,148	25	52,029
Capital leases - equipment	34	7	-	(25)	16
Total accumulated depreciation	156,263	12,675	3,148	-	165,790
Total capital assets, being depreciated, net	140,198	(5,736)	13	11,682	146,131
Capital assets, net	\$ 206,553	\$ 6,397	\$ 98	\$ -	\$ 212,852

The total property and equipment has been reconciled to the property reports submitted to the State Comptroller.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
DESIGNATED FUNDS - AUXILIARY ACTIVITIES
BALANCE SHEET BY ENTITY
June 30, 2009**

	Student Fee Programs	Material Fees	Service Departments	Student/ Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract Credit	Total
ASSETS										
CURRENT FUNDS										
Cash and temporary investments	\$ 3,233,431	\$ 3,449	\$ 3,943,043	\$ 41,171	\$ (33,566)	\$ (109,160)	\$ 524,636	\$ 177,233	\$ 66,680	\$ 7,846,917
Accrued interest receivable	-	-	1,529	-	-	-	-	-	-	1,529
Accounts receivable (net of allowance)	427,416	25,795	6,490	40,144	17,161	158,677	53,542	-	288,240	1,017,465
Inventories	33,560	-	588,092	1,333	-	-	-	-	-	622,985
Prepaid expense and other assets	87,033	-	48,992	-	-	46,065	-	-	-	182,090
Total current funds	<u>3,781,440</u>	<u>29,244</u>	<u>4,588,146</u>	<u>82,648</u>	<u>(16,405)</u>	<u>95,582</u>	<u>578,178</u>	<u>177,233</u>	<u>354,920</u>	<u>9,670,986</u>
PLANT FUNDS										
Temporary cash investments	1,199,886	-	330,241	71,123	28,598	-	720	-	35,000	1,665,568
Accounts receivable	334,762	-	-	-	-	-	-	-	-	334,762
Bond discount	138,968	-	-	-	-	-	-	-	-	138,968
Buildings and improvements	15,913,244	-	373,852	100,668	-	-	-	42,344	-	16,430,108
Equipment	1,919,737	46,564	2,966,434	29,166	88,885	-	9,428	20,686	8,323	5,089,223
Construction in progress	995,218	-	254,333	-	-	-	-	35,000	-	1,284,551
Accumulated depreciation	(2,780,686)	(37,411)	(2,774,691)	(37,070)	(37,541)	-	(8,051)	(32,435)	(6,040)	(5,713,925)
Other assets	86,759	-	-	-	-	-	-	-	-	86,759
Total plant funds	<u>17,807,888</u>	<u>9,153</u>	<u>1,150,169</u>	<u>163,887</u>	<u>79,942</u>	<u>-</u>	<u>2,097</u>	<u>65,595</u>	<u>37,283</u>	<u>19,316,014</u>
Total assets	<u>\$ 21,589,328</u>	<u>\$ 38,397</u>	<u>\$ 5,738,315</u>	<u>\$ 246,535</u>	<u>\$ 63,537</u>	<u>\$ 95,582</u>	<u>\$ 580,275</u>	<u>\$ 242,828</u>	<u>\$ 392,203</u>	<u>\$ 28,987,000</u>
LIABILITIES AND FUND BALANCES										
CURRENT FUNDS										
Accounts payable and accrued expenses	\$ 637,609	\$ 19,407	\$ 1,249,206	\$ 4,533	\$ 221	\$ 12,242	\$ 5,470	\$ 8,913	\$ 8,451	\$ 1,946,052
Accrued payroll	57,208	-	378,526	11,490	1,947	-	22,203	9,115	4,712	485,201
Accrued compensated absences	-	-	204,824	-	-	-	-	-	-	204,824
Deferred income	240,546	4,298	-	-	14,020	85,273	211,567	-	172,870	728,574
Total liabilities - current funds	<u>935,363</u>	<u>23,705</u>	<u>1,832,556</u>	<u>16,023</u>	<u>16,188</u>	<u>97,515</u>	<u>239,240</u>	<u>18,028</u>	<u>186,033</u>	<u>3,364,651</u>
Fund balances										
Current unrestricted	2,846,077	5,539	2,755,590	66,625	(32,593)	(1,933)	338,938	159,205	168,887	6,306,335
Total current funds	<u>3,781,440</u>	<u>29,244</u>	<u>4,588,146</u>	<u>82,648</u>	<u>(16,405)</u>	<u>95,582</u>	<u>578,178</u>	<u>177,233</u>	<u>354,920</u>	<u>9,670,986</u>
PLANT FUNDS										
Notes Leases payable	885,000	-	-	-	-	-	-	-	-	885,000
Certificates of participation payable	11,664,400	-	-	-	-	-	-	-	-	11,664,400
Bond premium	24,783	-	-	-	-	-	-	-	-	24,783
Bond issuance costs	86,759	-	-	-	-	-	-	-	-	86,759
Total liabilities - plant funds	<u>12,660,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,660,942</u>
Fund balances										
Non-indentured reserve	84,698	-	330,241	71,123	28,597	-	720	-	35,000	550,379
Net investment in plant	3,947,060	9,153	819,928	92,764	51,345	-	1,377	65,595	2,283	4,989,505
Construction reserve	1,115,188	-	-	-	-	-	-	-	-	1,115,188
Total fund balances	<u>5,146,946</u>	<u>9,153</u>	<u>1,150,169</u>	<u>163,887</u>	<u>79,942</u>	<u>-</u>	<u>2,097</u>	<u>65,595</u>	<u>37,283</u>	<u>6,655,072</u>
Total plant funds	<u>17,807,888</u>	<u>9,153</u>	<u>1,150,169</u>	<u>163,887</u>	<u>79,942</u>	<u>-</u>	<u>2,097</u>	<u>65,595</u>	<u>37,283</u>	<u>19,316,014</u>
Total liabilities and fund balances	<u>\$ 21,589,328</u>	<u>\$ 38,397</u>	<u>\$ 5,738,315</u>	<u>\$ 246,535</u>	<u>\$ 63,537</u>	<u>\$ 95,582</u>	<u>\$ 580,275</u>	<u>\$ 242,828</u>	<u>\$ 392,203</u>	<u>\$ 28,987,000</u>

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 DESIGNATED FUNDS - AUXILIARY ACTIVITIES
 CURRENT FUNDS STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2009

	Student Fee Programs	Material Fees	Service Departments	Student/ Staff Programs	Educational Services	Unique Charges Credit Courses	Public Service Activities	Indirect Costs	Continuing Education Contract Credit	Total
REVENUES										
Tuition and fees	\$ 12,767,761	\$ 281,858	\$ -	\$ 183,876	\$ -	\$ -	\$ -	\$ -	\$ 1,286,264	\$ 14,519,759
Federal grants and contracts	-	-	-	-	-	-	-	273,462	-	273,462
State grants and contracts	-	-	-	-	-	-	-	197,986	-	197,986
Private gifts, grants, and contracts	465,296	-	-	81,045	-	-	3,649	7,621	-	557,611
Investment income	23,211	237	-	947	723	82	1,677	2,224	231	29,332
Educational activities	2,080,255	948	-	339,819	536,535	-	1,450,394	-	-	4,407,951
Other additions	1,178,879	5,377	-	66,079	3,264	584,971	19,690	1,478	8,315	1,868,053
Total revenues and other additions	16,515,402	288,420	-	671,766	540,522	585,053	1,475,410	482,771	1,294,810	21,854,154
EXPENDITURES										
Educational and general										
Instruction	-	285,122	-	110,542	14,051	586,982	613	-	1,196,799	2,194,109
Research	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	208,506	573,535	-	1,386,075	-	-	2,168,116
Academic support	-	20,289	-	277,487	-	-	4,784	175,093	-	477,653
Student services	12,608,574	-	-	48,852	-	-	-	139,209	-	12,796,635
Institutional support	-	-	(132,691)	27,826	-	-	-	154,121	-	49,256
Operation and maintenance of plant	759,138	-	-	-	59,176	-	-	39,763	-	858,077
Scholarships and fellowships	1,625,936	-	-	-	-	-	-	-	-	1,625,936
Total educational and general expenditures	14,993,648	305,411	(132,691)	673,213	646,762	586,982	1,391,472	508,186	1,196,799	20,169,782
TRANSFERS AND OTHER ADDITIONS (DEDUCTIONS)										
Mandatory transfers										
Principal	(883,128)	-	-	-	(2,130)	-	-	-	-	(885,258)
Interest	(504,704)	-	-	-	(1,095)	-	-	-	-	(505,799)
Student aid matching grants	262,661	-	-	-	-	-	-	-	-	262,661
Total mandatory transfers	(1,125,171)	-	-	-	(3,225)	-	-	-	-	(1,128,396)
Non-mandatory transfers										
Renewal and replacement	(45,000)	-	(30,471)	-	-	-	(673)	-	(31,203)	(107,347)
Construction	-	-	-	-	-	-	-	-	-	-
Excess local funds	-	-	-	-	-	(4)	-	-	-	(4)
Transfers, other	(1,402,501)	(14)	-	(2,566)	(17)	-	-	-	-	(1,405,098)
Total non-mandatory transfers	(1,447,501)	(14)	(30,471)	(2,566)	(17)	(4)	(673)	-	(31,203)	(1,512,449)
NET INCREASE (DECREASE) FOR THE YEAR	(1,050,918)	(17,005)	102,220	(4,013)	(109,482)	(1,933)	83,265	(25,415)	66,808	(956,473)
FUND BALANCES AT JULY 1, 2008	3,896,995	22,544	2,653,370	70,638	76,889	-	255,673	184,620	102,079	7,262,808
FUND BALANCES (DEFICIT) AT JUNE 30, 2009	\$ 2,846,077	\$ 5,539	\$ 2,755,590	\$ 66,625	\$ (32,593)	\$ (1,933)	\$ 338,938	\$ 159,205	\$ 168,887	\$ 6,306,335

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 DESIGNATED FUNDS - AUXILIARY ACTIVITIES
 STATEMENT OF CHANGES IN PLANT FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2009

	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, 2008	\$ 1,234,030	\$ -	\$ 331,728	\$ 72,412	\$ 28,591	\$ -	\$ 1,474	\$ -	\$ 14,084	\$ 1,682,319
Reserve additions										
Changes in fair value of investments	407	-	166	14	6	-	-	-	4	597
Reserve transfer	-	-	6,550	-	-	-	-	-	-	6,550
Current funds	45,000	-	33,666	-	-	-	673	-	31,203	110,542
Total Additions	45,407	-	40,382	14	6	-	673	-	31,207	117,689
Reserve deductions										
Non-capitalized equipment purchases	194,739	-	-	1,303	-	-	-	-	10,291	206,333
Transfer to Plant Fund	1,000,000	-	41,869	-	-	-	1,427	-	-	1,043,296
Changes in fair value of investments	-	-	-	-	-	-	-	-	-	-
Total Deductions	1,194,739	-	41,869	1,303	-	-	1,427	-	10,291	1,249,629
Fund balances at June 30, 2009	\$ 84,698	\$ -	\$ 330,241	\$ 71,123	\$ 28,597	\$ -	\$ 720	\$ -	\$ 35,000	\$ 550,379
NET INVESTMENT IN PLANT										
Fund balances at July 1, 2008	\$ 4,105,942	\$ 1,332	\$ 687,476	\$ 98,059	\$ 25,767	\$ -	\$ -	\$ 33,938	\$ 3,472	\$ 4,955,986
Plant additions										
Current funds	2,358,549	-	262,840	-	25,069	-	-	35,000	-	2,681,458
Non-indentured reserves	-	-	41,869	-	-	-	1,427	-	-	43,296
Construction reserve	100,793	-	-	-	-	-	-	-	-	100,793
Other current funds	-	-	-	-	-	-	-	-	-	-
Other non-indentures reserves	-	-	-	-	-	-	-	-	-	-
Omitted equipment	776	-	300	-	5,700	-	-	-	-	6,776
Amortization of bond premium	13,611	-	-	-	-	-	-	-	-	13,611
Total additions	2,473,729	-	305,009	-	30,769	-	1,427	35,000	-	2,845,934
Plant deductions										
Depreciation	903,403	1,687	172,557	5,295	5,191	-	50	3,343	1,189	1,092,715
Disposed property	660	(9,508)	-	-	-	-	-	-	-	(8,848)
Bond premium/discount	17,515	-	-	-	-	-	-	-	-	17,515
Transfer to other investment in plant	1,711,033	-	-	-	-	-	-	-	-	1,711,033
Total deductions	2,632,611	(7,821)	172,557	5,295	5,191	-	50	3,343	1,189	2,812,415
Fund balances at June 30, 2009	\$ 3,947,060	\$ 9,153	\$ 819,928	\$ 92,764	\$ 51,345	\$ -	\$ 1,377	\$ 65,595	\$ 2,283	\$ 4,989,505

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 DESIGNATED FUNDS - AUXILIARY ACTIVITIES
 STATEMENT OF CHANGES IN PLANT FUND BALANCES BY ENTITY
 For the Year Ended June 30, 2009**

	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, 2008	\$ 102,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,787
Additions										
Investment income	-	-	-	-	-	-	-	-	-	-
Change in fair value of investment	-	-	-	-	-	-	-	-	-	-
Total additions	-	-	-	-	-	-	-	-	-	-
Deductions										
Amortization of closing costs	16,028	-	-	-	-	-	-	-	-	16,028
Interest expense	-	-	-	-	-	-	-	-	-	-
Transfer to construction funds	-	-	-	-	-	-	-	-	-	-
Total deductions	16,028	-	-	-	-	-	-	-	-	16,028
Fund balance at June 30, 2009	\$ 86,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,759
CONSTRUCTION RESERVE										
Fund balance at July 1, 2008	\$ 1,209,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,209,211
Additions										
Gifts	-	-	-	-	-	-	-	-	-	-
Investment income	6,039	-	-	-	-	-	-	-	-	6,039
Change in fair value of investments	732	-	-	-	-	-	-	-	-	732
Current funds	-	-	-	-	-	-	-	-	-	-
Total additions	6,771	-	-	-	-	-	-	-	-	6,771
Deductions										
Transfer to net investment in plant fund	100,794	-	-	-	-	-	-	-	-	100,794
Non-capitalized construction expenses	-	-	-	-	-	-	-	-	-	-
Change in fair value of investment	-	-	-	-	-	-	-	-	-	-
Total deductions	100,794	-	-	-	-	-	-	-	-	100,794
Fund balance at June 30, 2009	\$ 1,115,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,115,188

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
CURRENT FUNDS, UNRESTRICTED
BALANCE SHEET BY ENTITY
June 30, 2009**

	<u>Student Living</u>	<u>Student Facilities</u>	<u>Textbook Rental</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 3,117,163	\$ 299,144	\$ 189,494	\$ 3,605,801
Investments	33,613	21,940	-	55,553
Accounts receivable	2,837,750	451,424	447,383	3,736,557
Inventories	182,304	1,171,248	-	1,353,552
Prepaid expenses	21,502	2,005	-	23,507
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 6,192,332</u>	<u>\$ 1,945,761</u>	<u>\$ 636,877</u>	<u>\$ 8,774,970</u>
LIABILITIES AND FUND BALANCES				
Accounts payable	\$ 1,798,512	\$ 723,173	\$ 77,631	\$ 2,599,316
Accrued payroll	549,233	99,370	19,670	668,273
Refundable deposits	91,537	-	-	91,537
Accrued compensated absences	1,235,898	213,399	-	1,449,297
Deferred income, room and board	63,454	-	-	63,454
Deferred income, other	48,978	117,893	89,398	256,269
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	3,787,612	1,153,835	186,699	5,128,146
Fund balances	2,404,720	791,926	450,178	3,646,824
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 6,192,332</u>	<u>\$ 1,945,761</u>	<u>\$ 636,877</u>	<u>\$ 8,774,970</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF CURRENT FUNDS, UNRESTRICTED
REVENUES AND EXPENDITURES BY ENTITY
For the Year Ended June 30, 2009**

	Student Living	Student Facilities	Textbook Rental	Total
Revenues				
Room and board	\$ 32,316,157	\$ -	\$ -	\$ 32,316,157
Duplicating	5,787	333,406	-	339,193
Bowling and recreation	-	83,979	-	83,979
Merchandise sales	95,326	3,293,328	420,269	3,808,923
Other	281,242	152,335	59,671	493,248
Student fees	698,929	2,799,870	-	3,498,799
Investment income	35,238	11,279	3,142	49,659
Operating fee	-	2,078,651	3,188,363	5,267,014
Desk sales revenue	1,378,334	89,562	-	1,467,896
Games revenue	3,783	-	-	3,783
Subsidy reduction fee	16,270	65,290	-	81,560
Canned drink sales	-	51,937	-	51,937
Vending	284,947	37,278	12	322,237
Service and rental fees	104,162	99,448	-	203,610
Total revenues	35,220,175	9,096,363	3,671,457	47,987,995
Expenditures				
Merchandise	5,439	2,806,727	-	2,812,166
Food	4,438,406	60,983	-	4,499,389
Salaries				
Faculty	1,504,839	160,831	-	1,665,670
Civil service	8,822,544	2,049,812	286,296	11,158,652
Student	1,965,010	210,615	157,051	2,332,676
Resident assistants	985,901	-	-	985,901
Compensated absences	112,881	24,094	-	136,975
Commodities				
Office and administrative supplies	109,988	78,284	15,087	203,359
Household - cleaning supplies	380,269	-	-	380,269
Other commodities	988,850	130,540	855	1,120,245
Operation of automotive equipment	17,273	10,403	-	27,676
Travel	19,158	2,049	271	21,478
Contractual services				
Repairs	675,061	204,468	1,601	881,130
Rentals	289,973	2,398	49,890	342,261
Services	604,776	199,077	268,149	1,072,002
Insurance	200,007	56,564	-	256,571
Operating taxes and fees	231,977	113,230	27,715	372,922
Utilities	2,139,651	588,660	-	2,728,311
Office and administrative	18,617	10,148	-	28,765
Other contractual services	1,859,720	445,125	20,295	2,325,140
Equipment	167,586	77,108	-	244,694
Telecommunications charges	586,989	13,554	2,881	603,424
Waivers & scholarships	20,389	76,470	37,605	134,464
Building improvement	31,171	21,085	252,127	304,383
Total expenditures	26,176,475	7,342,225	1,119,823	34,638,523
Excess of revenues over expenditures	\$ 9,043,700	\$ 1,754,138	\$ 2,551,634	\$ 13,349,472

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
STATEMENT OF CURRENT FUNDS, UNRESTRICTED
STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
For the Year Ended June 30, 2009**

	Student Living	Student Facilities	Textbook Rental	Total
Fund balances at July 1, 2008	\$ 4,193,623	\$ 1,011,815	\$ -	\$ 5,205,438
Revenues and other additions				
Operating revenues	35,220,175	9,096,363	3,671,457	47,987,995
Expenditures and other deductions				
Operating expenditures	25,864,837	7,219,938	867,696	33,952,471
Change in compensated absences	112,881	24,094	-	136,975
Equipment	167,586	77,108	-	244,694
Building improvements	31,171	21,085	252,127	304,383
Total expenditures and other deductions	26,176,475	7,342,225	1,119,823	34,638,523
Transfers among funds				
Deductions				
Mandatory transfers				
Debt retirement	2,039,913	1,225,185	112,177	3,377,275
Non-mandatory transfers				
Fund balance from student fee entity	-	-	(628,592)	(628,592)
Repair and replacement reserve	1,771,584	683,842	2,617,871	5,073,297
Project Director reserve	7,021,106	65,000	-	7,086,106
Total transfers	10,832,603	1,974,027	2,101,456	14,908,086
Net increase (decrease) for the year	(1,788,903)	(219,889)	450,178	(1,558,614)
Fund balances at June 30, 2009	\$ 2,404,720	\$ 791,926	\$ 450,178	\$ 3,646,824

STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
PLANT FUNDS
BALANCE SHEET BY ENTITY
June 30, 2009

	Student Living	Student Facilities	Textbook Rental	Total
ASSETS				
RENEWAL AND REPLACEMENT				
Cash and temporary cash investments	\$ 4,881,773	\$ 2,506,244	\$ 1,500,000	\$ 8,888,017
Investments	23,594	17,091	-	40,685
Total renewal and replacement	<u>4,905,367</u>	<u>2,523,335</u>	<u>1,500,000</u>	<u>8,928,702</u>
RETIREMENT OF INDEBTEDNESS				
Bond and interest sinking fund				
Cash and temporary investments	(531,553)	(308,447)	(23,750)	(863,750)
Accounts receivable	777,085	466,124	77,452	1,320,661
Bond issuance costs				
Other assets	156,270	99,101	108,930	364,301
Total retirement of indebtedness	<u>401,802</u>	<u>256,778</u>	<u>162,632</u>	<u>821,212</u>
INVESTMENT IN PLANT				
Accounts receivable	65,438	356,649	-	422,087
Bond discount	497,945	340,902	17,810	856,657
Land	118,981	-	-	118,981
Building and site improvements	77,936,664	38,217,902	130,742	116,285,308
Equipment	1,182,132	1,227,066	7,671,435	10,080,633
Accumulated depreciation	(41,156,967)	(17,831,898)	(6,098,428)	(65,087,293)
Construction in progress	4,996,437	817,358	876,061	6,689,856
Total investment in plant	<u>43,640,630</u>	<u>23,127,979</u>	<u>2,597,620</u>	<u>69,366,229</u>
PROJECT CONSTRUCTION				
Cash and temporary investments	-	-	3,350,055	3,350,055
Investments	-	-	24,462	24,462
Total development reserve	<u>-</u>	<u>-</u>	<u>3,374,517</u>	<u>3,374,517</u>
Total assets	<u>\$ 48,947,799</u>	<u>\$ 25,908,092</u>	<u>\$ 7,634,769</u>	<u>\$ 82,490,660</u>

STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
 PLANT FUNDS
 BALANCE SHEET BY ENTITY
 June 30, 2009

	Student Living	Student Facilities	Textbook Rental	Total
LIABILITIES AND FUND BALANCES				
RENEWAL AND REPLACEMENT				
Accounts payable	\$ 200,829	\$ -	\$ -	\$ 200,829
Renewal and replacement reserve	4,704,538	2,523,335	1,500,000	8,727,873
Total renewal and replacement	<u>4,905,367</u>	<u>2,523,335</u>	<u>1,500,000</u>	<u>8,928,702</u>
RETIREMENT OF INDEBTEDNESS				
Accounts payable	261,309	157,677	53,701	472,687
Bond and interest sinking fund reserve	(16,448)	-	-	(16,448)
Bond issuance costs	156,941	99,101	108,931	364,973
Total retirement of indebtedness	<u>401,802</u>	<u>256,778</u>	<u>162,632</u>	<u>821,212</u>
INVESTMENT IN PLANT				
Accounts payable	-	1,448	-	1,448
Revenue bonds outstanding	21,023,442	13,606,558	4,230,000	38,860,000
Notes payable	-	79,011	-	79,011
Lease obligations	3,020,441	999,908	-	4,020,349
Bond premium	569,850	352,332	-	922,182
Net investment in plant	19,026,897	8,088,722	(1,632,380)	25,483,239
Total investment in plant	<u>43,640,630</u>	<u>23,127,979</u>	<u>2,597,620</u>	<u>69,366,229</u>
PROJECT CONSTRUCTION				
Accounts payable	-	-	77,791	77,791
Construction reserve	-	-	3,296,726	3,296,726
Total project construction	<u>-</u>	<u>-</u>	<u>3,374,517</u>	<u>3,374,517</u>
Total liabilities and fund balances	<u>\$ 48,947,799</u>	<u>\$ 25,908,092</u>	<u>\$ 7,634,769</u>	<u>\$ 82,490,660</u>

STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
For the Year Ended June 30, 2009

	Student Living	Student Facilities	Textbook Rental	Total
RENEWAL AND REPLACEMENT				
Fund balances at July 1, 2008	\$ 1,156,740	\$ 2,739,074	\$ -	\$ 3,895,814
Investment income	4,577	1,645	-	6,222
Other revenues	-	364,692	-	364,692
Non-mandatory transfers - current	1,771,584	683,842	2,617,871	5,073,297
Non-mandatory transfers - Project Directors' accounts	7,021,106	65,000	-	7,086,106
Non-mandatory transfers - others	-	-	1,000,000	1,000,000
Repair expenditures	(5,249,469)	(1,330,918)	-	(6,580,387)
Textbook expenditures	-	-	(2,117,871)	(2,117,871)
Fund balances at June 30, 2009	<u>\$ 4,704,538</u>	<u>\$ 2,523,335</u>	<u>\$ 1,500,000</u>	<u>\$ 8,727,873</u>
RETIREMENT OF INDEBTEDNESS				
BOND AND INTEREST SINKING FUND				
Fund balances at July 1, 2008	\$ 358,798	\$ 218,964	\$ -	\$ 577,762
Mandatory transfer from current fund	2,039,913	1,225,185	112,177	3,377,275
Investment income	96	139	-	235
Other income	(672)	-	-	(672)
Debt retirement principal	(1,377,657)	(792,342)	-	(2,169,999)
Debt retirement interest	(1,036,926)	(651,946)	(112,177)	(1,801,049)
Fund balances at June 30, 2009	<u>(16,448)</u>	<u>-</u>	<u>-</u>	<u>(16,448)</u>
BOND ISSUANCE COSTS				
Fund balances at July 1, 2008	\$ 217,637	\$ 135,528	\$ -	\$ 353,165
Bond proceeds	-	-	144,665	144,665
Investment income	-	-	33	33
Bond closing costs amortization	(60,696)	(36,427)	(8,166)	(105,289)
Mandatory transfer to project construction	-	-	(27,601)	(27,601)
Fund balances at June 30, 2009	<u>156,941</u>	<u>99,101</u>	<u>108,931</u>	<u>364,973</u>
Total retirement of indebtedness - June 30, 2009	<u>\$ 140,493</u>	<u>\$ 99,101</u>	<u>\$ 108,931</u>	<u>\$ 348,525</u>

STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - REVENUE BONDS
PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
For the Year Ended June 30, 2009

	Student Living	Student Facilities	Textbook Rental	Total
INVESTMENT IN PLANT				
Fund balances at July 1, 2008	\$ 15,718,324	\$ 6,961,121	\$ -	\$ 22,679,445
Fund balance from student fee	-	-	1,711,033	1,711,033
Equipment purchased (net of deletions)	43,481	12,249	2,117,871	2,173,601
Buildings/sites (net of deletions)	3,503,754	972,587	824,511	5,300,852
Bond proceeds	-	-	(4,210,855)	(4,210,855)
Loss on disposal	(51,400)	-	-	(51,400)
Depreciation	(2,311,306)	(1,250,216)	(2,073,605)	(5,635,127)
Debt retirement - principal payment	1,960,928	1,300,322	-	3,261,250
Bond discount expense	(72,376)	(49,515)	(1,335)	(123,226)
Amortization of deferred accounting loss (net)	235,492	142,174	-	377,666
Fund balances at June 30, 2009	<u>\$ 19,026,897</u>	<u>\$ 8,088,722</u>	<u>\$ (1,632,380)</u>	<u>\$ 25,483,239</u>
PROJECT CONSTRUCTION				
Fund balances at July 1, 2008	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	1,359	1,359
Proceeds from bond issuance	-	-	4,066,191	4,066,191
Mandatory transfers from bond issuance cost	-	-	27,601	27,601
Construction expenditures	-	-	(798,425)	(798,425)
Fund balances at June 30, 2009	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,296,726</u>	<u>\$ 3,296,726</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - OTHER
BALANCE SHEET BY ENTITY
June 30, 2009**

	Student/Staff Programs	Regional Services	Total
ASSETS			
CURRENT FUNDS			
Cash and temporary cash investments	\$ 447,880	\$ -	\$ 447,880
Investments	4,710	-	4,710
Accounts receivable	137,585	-	137,585
Total current funds	<u>590,175</u>	<u>-</u>	<u>590,175</u>
PLANT FUNDS			
Cash and temporary cash investments	762,370	-	762,370
Building and site improvements	3,339,440	-	3,339,440
Land	1,248,812	-	1,248,812
Equipment	113,480	8,455	121,935
Accumulated depreciation	(2,275,988)	(8,455)	(2,284,443)
Construction in progress	214,843	-	214,843
Total plant funds	<u>3,402,957</u>	<u>-</u>	<u>3,402,957</u>
Total assets	<u>\$ 3,993,132</u>	<u>\$ -</u>	<u>\$ 3,993,132</u>
LIABILITIES AND FUND BALANCES			
CURRENT FUNDS			
Accounts payable	\$ 393	\$ -	\$ 393
Accrued payroll	14,931	-	14,931
Fund balances	574,851	-	574,851
Total current funds	<u>590,175</u>	<u>-</u>	<u>590,175</u>
PLANT FUNDS			
Non-indentured reserves	762,370	-	762,370
Net investment in plant	2,640,587	-	2,640,587
Total plant funds	<u>3,402,957</u>	<u>-</u>	<u>3,402,957</u>
Total liabilities and fund balances	<u>\$ 3,993,132</u>	<u>\$ -</u>	<u>\$ 3,993,132</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - OTHER
CURRENT FUNDS STATEMENT OF REVENUES AND EXPENDITURES BY ENTITY
For the Year Ended June 30, 2009**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
REVENUES			
Sales, services - enterprises	\$ 757,837	\$ -	\$ 757,837
Fines and penalties	219,168	-	219,168
Investment income	3,995	-	3,995
Other income	40,000	-	40,000
Total revenues	<u>1,021,000</u>	<u>-</u>	<u>1,021,000</u>
EXPENDITURES			
Salaries	227,978	-	227,978
Other expenses	501,599	-	501,599
Contractual services	86,582	-	86,582
Commodities	36,614	83	36,697
Total expenditures	<u>852,773</u>	<u>83</u>	<u>852,856</u>
Revenues over expenditures	<u>\$ 168,227</u>	<u>\$ (83)</u>	<u>\$ 168,144</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - OTHER
CURRENT FUNDS STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
For the Year Ended June 30, 2009**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
Fund balances at July 1, 2008	\$ 632,989	\$ 123	\$ 633,112
Revenues and other additions			
Operating revenues	1,021,000	-	1,021,000
Change in investment market value	135	-	135
Total revenues and other additions	<u>1,021,135</u>	<u>-</u>	<u>1,021,135</u>
Expenditures and other deductions			
Operating expenditures	852,773	83	852,856
Non-mandatory transfers	226,500	40	226,540
Total expenditures and other deductions	<u>1,079,273</u>	<u>123</u>	<u>1,079,396</u>
Net decrease for the year	<u>(58,138)</u>	<u>(123)</u>	<u>(58,261)</u>
Fund balances at June 30, 2009	<u>\$ 574,851</u>	<u>\$ -</u>	<u>\$ 574,851</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISE FUNDS - OTHER
PLANT FUNDS STATEMENT OF CHANGES IN FUND BALANCES BY ENTITY
For the Year Ended June 30, 2009**

	<u>Student/Staff Programs</u>	<u>Regional Services</u>	<u>Total</u>
NON-INDENTURED RESERVES			
Fund balances at July 1, 2008	\$ 698,407	\$ -	\$ 698,407
Plant additions			
Current funds	226,500	-	226,500
Investment income	233	-	233
Total additions	<u>226,733</u>	<u>-</u>	<u>226,733</u>
Reserve deductions			
Permanent improvements	162,770	-	162,770
Total reductions	<u>162,770</u>	<u>-</u>	<u>162,770</u>
Fund balances at June 30, 2009	<u>\$ 762,370</u>	<u>\$ -</u>	<u>\$ 762,370</u>
INVESTMENT IN PLANT			
Fund balances at July 1, 2008	\$ 2,176,327	\$ -	\$ 2,176,327
Plant additions			
Current funds	479,291	-	479,291
Reserve funds	175,694	-	175,694
Total additions	<u>654,985</u>	<u>-</u>	<u>654,985</u>
Plant reduction			
Depreciation	190,725	-	190,725
Total reduction	<u>190,725</u>	<u>-</u>	<u>190,725</u>
Fund balances at June 30, 2009	<u>\$ 2,640,587</u>	<u>\$ -</u>	<u>\$ 2,640,587</u>

STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
For the Years Ended June 30, 2009 and 2008

	2009	2008	Increase (Decrease)	Percentage Change
Operating Revenues:				
Student tuition and fees	\$ 69,339,046	\$ 66,225,748	\$ 3,113,298	5%
Federal grants and contracts	4,149,028	2,796,185	1,352,843	48% (A)
State grants and contracts	3,209,140	4,041,978	(832,838)	-21% (B)
Local grants and contracts	362,868	446,754	(83,886)	-19%
Private grants and contracts	1,981,074	1,175,323	805,751	69% (C)
Sales and services of educational departments	4,407,951	4,417,308	(9,357)	0%
Auxiliary enterprises	46,705,647	39,416,747	7,288,900	18%
Other operating revenues	2,520,106	2,752,203	(232,097)	-8%
Operating Expenses:				
Educational and general				
Instruction	85,652,082	80,496,843	5,155,239	6%
Research	1,130,711	1,133,892	(3,181)	0%
Public service	8,057,260	8,371,245	(313,985)	-4%
Academic support	16,585,664	14,354,957	2,230,707	16%
Student services	19,485,583	19,132,739	352,844	2%
Institutional support	18,494,507	18,359,463	135,044	1%
Operations of maintenance of plant	13,603,854	13,179,805	424,049	3%
Student aid	6,997,818	5,886,312	1,111,506	19%
Auxiliary enterprises	35,390,047	31,592,699	3,797,348	12%
Depreciation expense	12,675,305	12,008,453	666,852	6%
Nonoperating Revenues (Expenses):				
State appropriations	49,302,337	49,189,200	113,137	0%
Payments on behalf of the University	34,842,123	31,652,439	3,189,684	10%
Gifts	1,963,314	2,297,218	(333,904)	-15%
Investment income (net)	470,671	1,799,245	(1,328,574)	-74% (D)
Net decrease in fair value of investments	(115,757)	(40,308)	(75,449)	187%
Interest on capital asset-related debt	(2,259,818)	(2,595,950)	336,132	-13%
Nonoperating grants and contracts	8,930,701	7,560,900	1,369,801	18%
Amortization of bond costs, premiums, and discounts	131,114	981	130,133	13265%
Payments to the Foundation	(129,295)	(30,791)	(98,504)	320%
Loss on disposal of capital assets	(98,102)	(146,145)	48,043	-33%
Other nonoperating revenues (expenses)	(10,291)	276,357	(286,648)	-104% (E)
Other Changes in Net Assets:				
Capital appropriations	2,075,636	2,657,335	(581,699)	-22% (F)
Capital grants and gifts	997,410	306,172	691,238	226% (G)
Transfers from Capital Development Board	1,586,957	2,455,532	(868,575)	-35% (H)

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUE, EXPENSES, AND
CHANGE IN NET ASSETS
For the Year Ended June 30, 2009**

All variances greater than \$200,000 and more than 20% from fiscal year 2008 are discussed below. Refer to the Analysis of Revenues, Expenses and Changes in Net Assets on page 63 for the actual dollar changes.

Explanations of significant variances:

- (A) Federal grants and contracts – The increase in federal grants and contracts was due to the grants received from National Science Foundation for research and development projects that started in FY09. In addition, the University also received grants from U.S. Department of Education for TEACH grants that also started in fiscal year 2009.
- (B) State grants and contracts – The decrease in state grants and contracts was due to the completion of traffic safety grants and grants in the sciences and business areas.
- (C) Private grants and contracts – The increase in private grants and contracts was due to combination of increases in Peace Meal program and decreases in public television grants.
- (D) Investment income (net) – The decrease was due to the decrease in the total funds invested coupled with the lower rate of return in the investments.
- (E) Other nonoperating revenues (expenses) – The decrease was due to a return to normal balances after a fixed asset adjustment in prior year which was classified as nonoperating revenue.
- (F) Capital appropriations – The change in capital appropriations was due to decreased funding for the furnishing of the Doudna Fine Arts Building.
- (G) Capital grants and gifts – The increase in capital grants and gifts was primarily due to increase in grant for Student Success Center project.
- (H) Transfers from Capital Development Board – The Capital Development Board's transfers have been less as the Doudna Fine Arts Building has been mostly completed in fiscal year 09.

STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
JUNE 30, 2009 AND 2008

	2009	2008	Increase (Decrease)	Percentage Change
Assets:				
Current assets:				
Cash and cash equivalents	\$ 10,067,329	\$ 16,186,353	\$ (6,119,024)	-38% (A)
Restricted cash and cash equivalents	25,752,642	18,081,776	7,670,866	42% (B)
Short-term investments	250,000	-	250,000	100% (C)
Restricted short-term investments	19,102	20,963	(1,861)	-9%
Accounts receivable, net of allowance	11,352,019	12,264,930	(912,911)	-7%
State appropriation receivable	7,035,671	-	7,035,671	100% (A)
Interest receivable	1,529	36,144	(34,615)	-96%
Inventories	1,976,536	1,711,897	264,639	15%
Notes receivable, current portion, net	907,036	905,059	1,977	0%
Other assets	868,147	856,581	11,566	1%
Noncurrent assets:				
Notes receivable, less current portion	5,300,533	5,242,836	57,697	1%
Endowment investments	422,685	548,808	(126,123)	-23%
Restricted investments	-	1,810,568	(1,810,568)	-100% (D)
Other long-term investments	-	1,178,647	(1,178,647)	-100% (D)
Other long-term assets	355,681	346,604	9,077	3%
Capital assets, net of accumulated depreciation	212,851,757	206,552,679	6,299,078	3%
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	11,744,543	13,081,432	(1,336,889)	-10%
Deferred revenues	3,838,788	2,625,941	1,212,847	46% (E)
Long-term liabilities, current portion	9,081,082	7,680,611	1,400,471	18%
Noncurrent liabilities:				
Long term liabilities, less current portion	63,427,875	65,586,222	(2,158,347)	-3%
Federal loan program contributions refundable	5,736,138	5,726,427	9,711	0%

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
For the Year Ended June 30, 2009**

All variances greater than \$200,000 and more than 20% from fiscal year 2008 are discussed below. Refer to the Analysis of Significant Variations in Account Balances on page 65 for the actual dollar changes.

Explanations of significant variances:

- (A) Cash and cash equivalents and State appropriation receivable – The decrease in cash and corresponding increase in State appropriation receivable was primarily due to the State paying approximately \$7 million during lapse period.
- (B) Restricted cash and cash equivalents – Restricted cash increased primarily due to the University issuing its Series 2008B bonds for the construction of the new textbook rental service facility and an increase in equipment reserve and repair and renovation funds.
- (C) Short term investment – The increase was due to a purchase of \$250,000.00 certificate of deposit in Citizen's National Bank on October 28, 2008.
- (D) Restricted investments and other long-term investments – The decrease was due to the calling of US Bank investment account in February 2009.
- (E) Deferred revenues – The increase was due to higher student tuition and fees rates for fiscal year 2009 and receipts from Corporation of Public Broadcasting (CPB) for grants amounting to approximately \$417K, which have not been spent as of June 30, 2009.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Year Ended June 30, 2009**

There were no significant expenditures incurred during the lapse period.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SCHEDULE OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2009**

Accounts receivable are as follows at June 30:

Aging Analysis:	2009	2008
Current	\$ 3,346,888	\$ 3,701,095
1 - 180 days past due	1,556,881	3,061,176
181 days - 1 year past due	1,256,172	1,670,031
Over 1 year past due	6,277,538	4,663,068
	12,437,479	13,095,370
Grants receivables not aged	1,414,839	1,451,022
Scholarship receivables not aged	1,482,342	1,209,945
Total accounts receivable	15,334,660	15,756,337
Less allowance for doubtful accounts	(3,982,641)	(3,491,407)
	\$ 11,352,019	\$ 12,264,930

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 EIU. 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
SCHEDULE OF CASH AND CASH EQUIVALENTS AND INVESTMENTS**

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

	<u>2009</u>	<u>2008</u>
CASH AND CASH EQUIVALENTS		
Petty Cash Funds	\$ 35,780	\$ 45,930
The Illinois Funds Prime Fund Account	35,740,947	34,166,202
Checking accounts		
First Mid-Illinois Bank & Trust, Charleston, Illinois	43,115	52,219
US Bank Trust Account	4	24
Money market		
US Bank - Trust, Chicago, Illinois	125	3,754
Total cash and cash equivalents	<u>35,819,971</u>	<u>34,268,129</u>
INVESTMENTS		
Certificate of deposit	250,000	-
U.S Treasury and Agency securities	-	2,989,215
Mutual funds	441,787	569,771
Total investments	<u>691,787</u>	<u>3,558,986</u>
Total cash and cash equivalents and investments	<u>\$ 36,511,758</u>	<u>\$ 37,827,115</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF INDIRECT COST REIMBURSEMENT
STATEMENT OF SOURCES AND APPLICATIONS
For the Year Ended June 30, 2009**

	<u>2009</u>	<u>2008</u>
Sources		
Federal	\$ 273,462	\$ 141,956
State	197,986	304,905
Other	11,323	30,435
	<u>482,771</u>	<u>477,296</u>
Applications		
Academic support	175,093	132,001
Institutional support	154,121	226,991
Operations and maintenance of plant	39,763	57,719
Student services	139,209	133,292
	<u>508,186</u>	<u>550,003</u>
Sources over applications	(25,415)	(72,707)
Fund balance, beginning of year	<u>184,620</u>	<u>257,327</u>
Fund balance, end of year	<u>\$ 159,205</u>	<u>\$ 184,620</u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF INDIRECT COST REIMBURSEMENT
CALCULATION SHEET FOR INDIRECT COST CARRY-FORWARD
For the Year Ended June 30, 2009**

1. Cash and Cash Equivalents Balance		
Enter the June 30 indirect cost entity balance for cash and equivalents		<u>\$ 177,233</u>
2. Allocated Reimbursements		
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed		
\$797,974; enter 30% of this amount		<u>239,392</u>
3. Unallocated Reimbursements		
Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed OR 10% of total indirect cost allocations for the year completed		<u>-</u>
4. Encumbrances and Current Liabilities Paid in the Lapse Period		
Enter the amount of		
Current liabilities		18,028
Encumbrances		<u>20</u>
Total		<u>18,048</u>
5. Indirect Cost Carry-forward		
a. Enter the total of items 2, 3 and 4		<u>257,440</u>
Subtract line 5a. from item 1		<u><u>\$ (80,207)</u></u>
If the positive number results, enter here and remit for deposit in the Income Fund		<u><u>\$ -</u></u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
UNIVERSITY FUNCTIONS AND PLANNING PROGRAM
For the Year Ended June 30, 2009**

Description of Planning System

Eastern Illinois University's mission statement states that it offers superior yet 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 a faculty known for its excellence in teaching, research, creativity 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.

The new University president started in July 2007. Various meetings were conducted with representative groups of students, faculty, staff, and administration, and held public forums for students, faculty, and staff to get the University community's participation that will assist the President in assessing the strengths, weaknesses, opportunities, and threats related to the University's advancement. As a result of these meetings, the President established University-wide strategic objectives:

1. Upholding excellence;
2. Strengthening the EIU personal experience for all members of the EIU community;
3. Enhancing accessibility and affordability of an EIU education.
4. Supporting service to each other and to community, region, state, nation, and world.

The President also established five University-wide priorities in support of the academic and personal achievement of the students:

1. Enhancing support for excellence in faculty scholarship and teaching, in particular faculty-mentored undergraduate research, scholarship, and creative activities
2. Enhancing service and leadership opportunities for students.
3. Enhancing fine arts programming and outreach.
4. Enhancing study abroad opportunities.
5. Enhancing honors programs.

The Office of Planning and Institutional Studies is responsible for gathering University information that provides criteria to assess progress toward the achievement of objectives assigned to each Vice Presidents, Deans and Directors. The Department has developed a University Metrics subject for approval by the Board of Trustees. These metrics show the University priorities and the list of measures used to determine the University performance in meeting the goals.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
UNIVERSITY FUNCTIONS AND PLANNING PROGRAM
For the Year Ended June 30, 2009**

The University's Council on University Planning and Budget (CUPB) is in charge of the overall review of the University planning process. The President and Vice Presidents develop plans and goals which are presented to the CUPB for inputs and recommendation before the plans are implemented. During fiscal year 2008, the planning process has been devoted to data collection and formation of goals. Fiscal Year 2009 focused on the assessment of where the University stands in achieving those goals.

The Vice Presidents are now working with their divisions to discuss the plans, budgets, innovations, and actions in support of the University's overall objective of being the best in the nation in integrating the academic and personal development of students.

Location, Address, and Head of the Agency

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
AVERAGE NUMBER OF EMPLOYEES
For the Years Ended June, 2009 and 2008**

	Instructional Activities	Organized Research	Public Services	Academic Support	Student Services	Institutional Support	Operations and Maintenance Physical Plant	Independent Operations	Total All Functions
Year ended June 30, 2009									
Appropriated funds									
Faculty/administrative	588.50	17.00	3.00	48.00	56.50	34.20	2.50	-	749.70
Civil service	108.20	0.50	2.80	63.60	43.10	128.50	112.40	-	459.10
Student employees	16.30	0.10	1.10	11.00	2.10	4.70	2.30	-	37.60
Total	713.00	17.60	6.90	122.60	101.70	167.40	117.20	-	1,246.40
Non-appropriated funds									
Faculty/administrative	12.40	3.60	24.70	2.70	48.50	2.20	35.70	32.90	162.70
Civil service	15.00	1.00	84.00	1.70	42.00	22.30	137.90	155.80	459.70
Student employees	21.00	3.20	10.80	5.70	37.00	4.10	7.70	145.90	235.40
Total	48.40	7.80	119.50	10.10	127.50	28.60	181.30	334.60	857.80
Total all funds	761.40	25.40	126.40	132.70	229.20	196.00	298.50	334.60	2,104.20
Year ended June 30, 2008									
Appropriated funds									
Faculty/administrative	577.70	19.80	8.50	48.00	59.00	31.80	2.60	-	747.40
Civil service	127.00	0.10	2.70	64.70	48.10	91.60	103.50	-	437.70
Student employees	-	0.60	0.70	11.70	3.50	3.90	3.80	-	24.20
Total	704.70	20.50	11.90	124.40	110.60	127.30	109.90	-	1,209.30
Non-appropriated funds									
Faculty/administrative	13.00	5.50	21.20	2.20	46.20	3.30	33.40	38.60	163.40
Civil service	12.40	0.40	181.70	1.00	40.70	21.30	149.90	134.50	541.90
Student employees	26.40	4.50	13.00	8.90	45.50	3.70	8.00	168.10	278.10
Total	51.80	10.40	215.90	12.10	132.40	28.30	191.30	341.20	983.40
Total all funds	756.50	30.90	227.80	136.50	243.00	155.60	301.20	341.20	2,192.70

This information has been provided by the University's Office of Planning Services

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
SERVICE EFFORTS AND ACCOMPLISHMENTS (UNAUDITED)
For the Years Ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
PERFORMANCE INDICATORS		
Degrees conferred	3,018	2,998
Retention rate (fall to fall)	81.0%	82.0%
Graduation rate (6 year)	56.0%	60.0%

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

ENROLLMENT STATISTICS

Summer term

Undergraduate students	2,071	2,016
Graduate students	829	791
Extension class	1,561	1,600
Total enrollment	<u>4,461</u>	<u>4,407</u>

Fall term

Undergraduate students	9,636	9,797
Graduate students	1,227	1,216
Extension class	1,177	1,166
Total enrollment	<u>12,040</u>	<u>12,179</u>
Full-time equivalent students	<u>10,645</u>	<u>10,772</u>

Spring term

Undergraduate students	8,804	8,891
Graduate students	1,164	1,194
Extension class	1,189	1,217
Total enrollment	<u>11,157</u>	<u>11,302</u>
Full-time equivalent students	<u>9,834</u>	<u>9,896</u>

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

<u>10,240</u>	<u>10,334</u>
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COST PER FULL-TIME EQUIVALENT STUDENT (as reported to the Board of Higher Education)

Current funds unrestricted, state appropriated plus income fund locally held

General expenditures and transfers	<u>\$ 149,690,873</u>	<u>\$ 140,156,997</u>
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Cost per full-time equivalent student

<u>\$ 14,618</u>	<u>\$ 13,563</u>
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EASTERN ILLINOIS UNIVERSITY
SCHEDULES OF FEDERAL EXPENDITURES, NON-FEDERAL EXPENSES AND NEW LOANS
For the Year Ended June 30, 2009
(expressed in thousands)

Schedule A – Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 16,793
Total new loans made not included on SEFA Schedule	52,846
Amount of federal loan balances at beginning of the year (not included on the SEFA schedule and continued compliance required)	6,662
Other noncash federal award expenditures (not included on SEFA schedule)	-
Total Schedule A	<u>\$ 76,301</u>

Schedule B -- Total Financial Component

Total operating expenses (from financial statements)	\$ 218,073
Total nonoperating expenses (from financial statements)	2,613
Total new loans made	52,846
Amount of federal loan balances at beginning of the year	6,662
Other noncash federal award expenditures	1,110
Total Schedule B	<u>\$ 281,304</u>

Schedule C

		<u>Percent</u>
Total Schedule A	\$ 76,301	27.1%
Total non-federal expenses	<u>205,003</u>	<u>72.9%</u>
Total Schedule B	<u>\$ 281,304</u>	<u>100.0%</u>

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

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
UNDERGRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2009**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients	Value of Waivers (In Thousands)	Number of Recipients	Value of Waivers (In Thousands)
<u>MANDATORY WAIVERS</u>					
Teacher Special Education	97	97	\$ 514.1	-	\$ -
General Assembly	77	77	368.4	-	-
Reserve Officer's Training Corps	52	51	261.6	-	-
Department of Children and Family Services	11	11	49.5	-	-
Children of Employees	190	188	469.6	-	-
Veterans Grants and Scholarship	215	211	438.3	147	94.7
SUBTOTAL	642	635	2,101.5	147	94.7
<u>DISCRETIONARY WAIVERS</u>					
Faculty Administrators (Non-Civil Service)					
Civil Service	57	51	76.6	53	14.6
Academic/Other Talent	110	105	280.3	-	-
Athletic	140	140	706.0	-	-
Gender Equity in Intercollegiate Athletics	70	57	347.1	-	-
Foreign Exchange Students	6	6	38.0	4	4.0
Foreign Students	10	10	114.6	-	-
Student Need - Financial Aid	7	7	23.6	-	-
Interinstitutional/ Related Agencies	160	160	230.8	137	12.0
Children of Deceased Employees	5	5	18.4	5	5.0
Others:					
Charleston City Road Scholar	23	23	110.3	-	-
SUBTOTAL	588	564	1,945.7	199	35.6
TOTAL	1,230	1,199	\$ 4,047.2	346	\$ 130.3

* Unduplicated

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
GRADUATE TUITION AND FEE WAIVERS (UNAUDITED)
For the Year Ended June 30, 2009**

	Number of Recipients *	Tuition Waived		Fees Waived	
		Number of Recipients	Value of Waivers (In thousands)	Number of Recipients	Value of Waivers (In thousands)
<u>MANDATORY WAIVERS</u>					
Teacher Special Education	17	16	\$ 67.1	-	\$ -
General Assembly	6	4	5.9	-	-
SUBTOTAL	23	20	73.0	-	-
<u>DISCRETIONARY WAIVERS</u>					
Faculty/Administrators (Non-Civil Service)	54	53	94.7	54	26.0
Civil Service	49	49	69.8	47	18.1
Foreign Students	60	60	234.7	-	-
Foreign Exchange Students	2	2	15.7	2	2.0
Student Need - Financial Aid	3	3	7.8	-	-
Cooperating Professionals	458	439	468.8	294	98.6
Research Assistants	136	116	379.7	-	-
Teaching Assistants	173	115	732.2	-	-
Other Assistants	312	303	1,517.5	-	-
Interinstitutional/Related Agencies	20	20	33.3	17	5.3
Contract/Training Grants	31	19	36.4	-	-
SUBTOTAL	1,298	1,179	3,590.6	414	150.0
TOTAL	1,321	1,199	\$ 3,663.6	414	\$ 150.0

* Unduplicated

**STATE OF ILLINOIS
 EASTERN ILLINOIS UNIVERSITY
 BOOKSTORE AND TEXTBOOK RENTAL INFORMATION (UNAUDITED)
 For the Year Ended June 30, 2009**

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 i) determine the textbook needs of the University; 2) decide which books need to be replaced; and 3) order updated textbooks. • Students pay \$9.95 per credit hour and are fined for damages if necessary. • The faculty must use the textbook for two years or three consecutive semesters before switching. • Bookstore sells supplementary textbook materials but not the actual textbooks. It also sells office supplies, computers, and other merchandise.
Amount of gross textbook rental income for FY 09	\$2,881,193
Amount of gross sales for Bookstore for FY 09	\$3,309,922
Amount to be paid to the bookstore for FY 09 (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
SPECIAL DATA REQUIREMENTS FOR AUDITS OF UNIVERSITIES
For the Year Ended June 30, 2009**

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 financial statements and audit reports for the year ended June 30, 2009, where such special data is found.

Compliance Findings

- 13(a) As of June 30, 2009, a noncompliance with *University Guidelines* was noted which is included in this report as finding 09-4 on pages 27 and 28.

Indirect Cost Reimbursements

- 13(b) A statement of sources and applications of indirect cost reimbursements is included in this report on page 70.
- 13(c) The University's calculation sheet for indirect cost carry-forward is included in this report on page 71.

Tuition, Charges and Fees

- 13(d) No instances of tuition being diverted to auxiliary enterprise operations were noted.

Auxiliary Enterprises, Activities and Accounting Entities

- 13(e) Identification of each specific accounting entity and description of the sources of revenue and purpose of each entity are presented on pages 85 through 86.
- 13(f) Entity financial statements are presented on pages 48 through 62 of this report. The entity financial statements should be read in conjunction with Eastern Illinois University's audited financial statements for the year ended June 30, 2009.
- 13(g) The University's calculation sheets for current excess funds are presented in this report on pages 87 through 89.

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 SPECIAL DATA REQUIREMENTS FOR AUDITS OF UNIVERSITIES
 For the Year Ended June 30, 2009**

13(h) Support received by auxiliary enterprises from State appropriated funds for retirement and group insurance benefits was estimated by University management and is as follows:

	2009	2008
Group Insurance	\$3,935,942	\$ 3,970,171
Pension	1,879,216	1,464,958

13(i) Revenue and expenditures for the various bond indenture required accounts are included on pages 53 through 54 and 57 through 58 of this report. Description of the accounts and requirements is included in Note 11 of the June 30, 2009 financial statements.

13(j) Audit tests of the revenue bond fund accounting revealed no instances of noncompliance with the terms of the bond indenture during the year ended June 30, 2009.

13(k) As of June 30, 2009, no non-instructional facilities reserves (development reserves) have been established by the University.

University Related Organizations

13(l), (m) and (n)

Organizations recognized by the University as University Related Organizations (URO's) are as follows:

- Eastern Illinois University Foundation (Foundation)
- Eastern Illinois University Alumni Association, Inc. (Alumni Association)

A summary of Foundation and Alumni Association payments to the University is included on pages 83 and 84.

The University provided cash, services and resources of \$209,772 to the Eastern Illinois University Foundation for the year ended June 30, 2009, and \$25,046 to the Eastern Illinois University Alumni Association, Inc. for the year ended June 30, 2009, for services provided by the University Related Organizations.

The University has designated no organizations as "Independent Organizations" as defined in Section VII of *University Guidelines*.

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SPECIAL DATA REQUIREMENTS FOR AUDITS OF UNIVERSITIES
For the Year Ended June 30, 2009**

- 13(o) As of June 30, 2009, there were no unreimbursed subsidies to the URO's from University or appropriated funds.
- 13(p) During fiscal year 2002, the Eastern Illinois University Foundation assumed a demand mortgage note payable for the purchase of land and construction of a new foundation center, known as the Neal Welcome Center. The outstanding balance of this demand mortgage note payable was \$1,437,238 as of June 30, 2009.

Other Topics

- 13(q) Schedules of cash and cash equivalents and investments held by the University are presented in this report on page 69.
- 13(r) Investment income of unrestricted pooled funds has been allocated and credited to the original sources of the funds to the extent practical. There was no unallocated investment income that was required to be paid into the Income Fund.
- 13(s) A schedule of costs per full-time equivalent student is presented on page 75 of this report.
- 13(t) There were no acquisitions of real estate by the University or URO not funded by separate specific appropriation.
- 13(u) There were no certificates of participation issued by the University during the fiscal year.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF EASTERN ILLINOIS UNIVERSITY FOUNDATION
PAYMENTS TO THE UNIVERSITY
For the Years Ended June 30, 2009 and 2008**

During the years ended June 30, 2009 and 2008, 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 \$209,772 and \$209,770, 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>2009</u>	<u>2008</u>
Funds considered unrestricted for purposes of the Guidelines computations:		
Restricted only as to campus, college or department and generally available for on-going University operations	\$ 1,723,106	\$ 1,169,677
Office and warehouse space and utilities provided at no charge	<u>61,129</u>	<u>61,006</u>
Total funds considered unrestricted	<u>1,784,235</u>	<u>1,230,683</u>
Funds considered restricted for purposes of the Guidelines computations:		
Given for scholarships, grants and awards	<u>893,157</u>	<u>791,175</u>
Total funds considered restricted	<u>893,157</u>	<u>791,175</u>
Total funds provided to the University by the Foundation	<u><u>\$ 2,677,392</u></u>	<u><u>\$ 2,021,858</u></u>

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
SUMMARY OF EASTERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION, INC.
PAYMENTS TO THE UNIVERSITY
For the Years Ended June 30, 2009 and 2008**

The Alumni Association provided office space to the University with an annual fair market value of \$47,544 and \$47,444 for fiscal years ended June 30, 2009 and 2008, respectively.

Additionally, during the fiscal years ended June 30, 2009 and 2008, the Alumni Association provided unrestricted grants to the University in the amounts of \$21,411 and \$44,909, respectively.

No funds were given by the Alumni Association to the University for restricted purposes. The University provided cash, services, and other resources to the Alumni Association in the amount of \$25,046 and \$25,523 for fiscal year ended June 30, 2009 and 2008, respectively.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
DESCRIPTION OF ACCOUNTING ENTITIES,
SOURCES OF REVENUE AND PURPOSE OF EACH ENTITY**

Accounting entities as defined by the 1982 (Amended 1997) Legislative Audit Commission Guidelines and their primary revenue sources are as follows:

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.

Auxiliary Enterprises - Other

Student/Staff Programs: Accounts for the University's parking operation and the University 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.

Material Fees: Accounts for the purchase of materials used in laboratory, art, physical education, home economics, and industrial arts classrooms. 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 fee charged for these services to other University departments.

**STATE OF ILLINOIS
EASTERN ILLINOIS UNIVERSITY
DESCRIPTION OF ACCOUNTING ENTITIES,
SOURCES OF REVENUE AND PURPOSE OF EACH ENTITY**

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

Canada Study Abroad	Italy Study Abroad #1
Biological Science Field Trip	Italy Study Abroad #2
Paris Study Abroad I	Bahamas
Outdoor Education	Tour of Black Universities and Colleges
Geology Field Studies Even	China Study Abroad
Europe Study Abroad	Bahamas #2
South American Field Study	Germany
South Africa Study Abroad	Honors Study Abroad
Harlexton Study Abroad	Netherlands Study Abroad

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
 CALCULATION SHEETS FOR CURRENT EXCESS FUNDS
 June 30, 2009

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	Auxiliary Enterprises - Revenue Bonds			Auxiliary Enterprises - Other	
	Student Living	Student Facilities	Textbook Rental Services	Staff / Student	Regional Services
1. CURRENT AVAILABLE FUNDS					
Cash	\$ 3,125,091	\$ 291,216	\$ 189,494	\$ 447,880	\$ -
Cash equivalents	33,613	21,940	-	4,710	-
Total current available funds	A. 3,158,704	313,156	189,494	452,590	-
2. WORKING CAPITAL ALLOWANCE					
Add					
Highest month's expenditures	5,071,544	1,410,611	510,728	437,290	83
Encumbrances and current liabilities paid in lapse period	1,235,035	269,958	19,849	15,324	-
Deferred income	112,432	117,893	89,398	-	-
Refundable deposits	91,537	-	-	-	-
Accrued compensated absences	1,235,897	213,399	-	-	-
Working Capital Allowance	B. 7,746,445	2,011,861	619,975	452,614	83
3. CURRENT EXCESS FUNDS					
Deduct B from A	C. \$ (4,587,741)	\$ (1,698,705)	\$ (430,481)	\$ (24)	\$ (83)
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
 June 30, 2009

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		Designated Funds - Auxiliary Activities						
		Student Fee Program	Material Fees	Service Departments	Student / Staff Programs	Educational Services	Public Service	Continuing Education Contract Credit
1. CURRENT AVAILABLE FUNDS								
	Cash	\$ 3,220,828	\$ 3,430	\$ 3,916,323	\$ 40,937	\$ (33,566)	\$ 520,937	\$ 65,585
	Cash equivalents	12,603	19	26,720	234	-	3,698	1,094
	Total current available funds	A. 3,233,431	3,449	3,943,043	41,171	(33,566)	524,635	66,679
2. WORKING CAPITAL ALLOWANCE								
	Add							
	Highest month's expenditures	2,861,152	44,107	3,262,833	87,576	174,784	365,456	257,126
	Encumbrances and current liabilities paid in lapse period	360,055	19,407	1,627,732	16,023	2,168	27,673	13,163
	Deferred income	240,546	4,298	-	-	14,020	211,567	172,870
	Refundable deposits	-	-	-	-	-	-	-
	Accrued compensated absences	-	-	204,824	-	-	-	-
	Working Capital Allowance	B. 3,461,753	67,812	5,095,389	103,599	190,972	604,696	443,159
3. CURRENT EXCESS FUNDS								
	Deduct B from A	C. \$ (228,322)	\$ (64,363)	\$ (1,152,346)	\$ (62,428)	\$ (224,538)	\$ (80,061)	\$ (376,480)
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
 June 30, 2009

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Designated Funds - Auxiliary Activities - Unique Charges Credit Courses						
	Faculty Led International Study Abroad	Outdoor Education	Geology Field Studies Odd	Geology Field Studies Even	Biological Science Field Trips	Total Unique Charges Credit Courses
1. CURRENT AVAILABLE FUNDS						
Cash	\$ (130,947)	\$ (780)	\$ 34,127	\$ (11,524)	\$ (36)	\$ (109,160)
Cash equivalents	-	-	-	-	-	-
Total current available funds	A. (130,947)	(780)	34,127	(11,524)	(36)	(109,160)
2. WORKING CAPITAL ALLOWANCE						
Add						
Highest month's expenditures	-	-	-	-	-	-
Encumbrances and current liabilities paid in lapse period	9,742	-	2,500	-	-	12,242
Deferred income	53,646	-	31,627	-	-	85,273
Refundable deposits	-	-	-	-	-	-
Accrued compensated absences	-	-	-	-	-	-
Working Capital Allowance	B. 63,388	-	34,127	-	-	97,515
3. CURRENT EXCESS FUNDS						
Deduct B from A	C. \$ (194,335)	\$ (780)	\$ -	\$ (11,524)	\$ (36)	\$ (206,675)
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
FOR THE YEAR ENDED JUNE 30, 2009**

Schedule of Accrued Liability for Employee Compensated Absences (Unaudited)

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

<u>Year Ended June 30</u>	<u>Accrued Vacation Pay</u>	<u>Accrued Sick Pay</u>	<u>Compensatory Time Off *</u>	<u>Total</u>
2009	\$6,113,046	\$7,473,875	\$84,967	\$13,671,888
2008	5,657,706	8,300,573	86,592	14,044,871
2007	5,788,173	9,081,768	73,429	14,943,370
2006	5,040,499	9,440,922	56,551	14,537,972
2005	4,729,901	9,919,682	67,193	14,716,776
2004	4,472,856	10,544,418	61,176	15,078,450
2003	4,335,068	11,199,915	58,706	15,593,689
2002	4,238,942	11,902,280	64,325	16,205,547
2001	3,959,344	11,766,238	53,867	15,779,449
2000	3,748,089	12,136,339	55,217	15,939,645

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

* In accordance with the Board of Governors Regulations (Section II, Subsection C.8.a) for 1996 and 1997 and Eastern Illinois University's Internal Governing Policy #38 for 1998 to 2009, 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.