

EASTERN ILLINOIS UNIVERSITY
FINANCIAL AND COMPLIANCE AUDIT
For The Two Years Ended June 30, 1993

FINANCIAL OPERATIONS (CURRENT FUNDS)	FY 1993	FY 1992
REVENUES		
Appropriations	\$ 36,083,900	\$ 36,335,576
Student tuition and fees	25,375,049	23,626,412
Grants, contracts, and gifts	10,233,507	9,178,257
Sales and services of educational departments	7,186,484	7,330,909
Auxiliary enterprises	18,274,649	17,434,259
Other	<u>2,036,777</u>	<u>2,431,489</u>
Total	<u>\$ 99,190,366</u>	<u>\$ 96,336,902</u>
EXPENDITURES AND MANDATORY TRANSFERS		
Instruction	\$ 29,293,649	\$ 28,414,879
Research	373,095	303,087
Academic services	6,294,982	6,051,812
Academic support	5,416,938	5,348,336
Student services	7,554,119	7,618,355
Institutional support	11,317,663	11,619,089
Operation of plant	6,423,023	6,328,015
Staff benefits	1,154,447	2,478,200
Scholarships and fellowships	4,696,547	4,361,360
Auxiliary enterprises	16,613,315	17,010,001
Mandatory transfers	<u>0</u>	<u>0</u>
Total	<u>\$ 89,137,778</u>	<u>\$ 89,533,134</u>
SELECTED ACCOUNT BALANCES (ALL FUNDS)	JUNE 30, 1993	JUNE 30, 1992
Cash and short-term investments	\$ 13,007,784	\$ 12,311,915
Investments	9,210,615	7,188,664
Buildings, land, and equipment	141,538,998	125,649,454
Accrued compensated absences	11,655,326	10,569,826
Revenue bonds payable	33,840,579	32,684,467
Fund balances (deficit):		
Unrestricted	(8,934,814)	(8,658,976)
Restricted	723,875	475,610
Loan	3,562,946	3,308,448
Endowment and similar	396,389	359,330
Net investment in plant	118,405,395	101,228,026
SUPPLEMENTARY INFORMATION	FY 1993	FY 1992
<u>Employment Statistics</u>		
Appropriated funds:		
Faculty/administrative	668.7	706.1
Civil service	441.4	455.2
Student employees and miscellaneous contracts	58.1	59.0
Nonappropriated funds:		
Faculty/administrative	66.1	74.7
Civil service	430.7	453.4
Student employees	<u>265.1</u>	<u>265.0</u>
Total Employees	<u>1,930.1</u>	<u>2,013.4</u>
<u>Selected Activity Measures</u>		
Annual full-time equivalent students	10,016	9,977
Full-time equivalent cost per student	\$5,447	\$5,515
Classroom utilization - maximum %	60.6%	*
*Data not available for FY92.		
UNIVERSITY PRESIDENT		
During Audit Period: Dr. David L. Jorns		
Currently: Dr. David L. Jorns		