

**STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2011

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2011

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STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011

AGENCY OFFICIALS

Board of Higher Education

Executive Director (12/27/10 – Present)	G. W. Reid
Interim Executive Director (8/16/10 – 12/26/10)	Don Sevener
Executive Director (7/1/09 – 08/15/10)	Judy Erwin
Executive Deputy Director (7/1/09 – 01/31/11)	Michael Baumgartner
Deputy Directors:	
Academic Affairs (04/16/10 – Present)	Bob Blankenberger
Academic Affairs (7/1/09 – 10/02/09)	Dianne Bazell
Fiscal Affairs, Budgeting & IT (05/16/11 – Present)	Alan Phillips
Diversity and Outreach (12/01/09 – Present)	Arthur Sutton
External Relations	Don Sevener
Fiscal Officer	Peggy Podlasek

Board Members

As of June 30, 2011, the Board was comprised of:

Carrie J. Hightman (Chairwoman)	
Guy Alongi	Alan Karnes
Jay D. Bergman	John P. Minogue
David Benjaih	Proshanta K. Nandi
Frances G. Carroll	Santos Rivera
Dimitra Georgouses	Robert J. Ruiz
Heba Hamouda	Elmer L. Washington
Kym Hubbard	Addison E. Woodward, Jr.

Board offices are located at:

Board of Higher Education
431 East Adams Street, Second Floor
Springfield, IL 62701-1404



ILLINOIS BOARD OF HIGHER EDUCATION

431 EAST ADAMS STREET, 2ND FLOOR
SPRINGFIELD, ILLINOIS 62701-1404

Pat Quinn
Governor

MANAGEMENT ASSERTION LETTER

Carrie J. Hightman
Chicago
Chairwoman

April 25, 2012

Members

Jay D. Bergman
Joliet

Frances G. Carroll
Chicago

Alexi Giannoulis
Chicago

Heba Hamouda
Chicago

Kym Hubbard
Chicago

Allan Kames
Carbondale

John P. Minogue
Norridge

Proshanta K. Nandi
Springfield

Santos Rivera
Chicago

Robert J. Ruiz
Oak Lawn

Elmer L. Washington
Park Forest

Addison E. Woodward, Jr.
Palos Park

Student Members

David Anderson
Chicago

Ari Shroyer
Chicago

Executive Director
G. W. Reid

Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash
Springfield, IL 62703-3154

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 Illinois Board of Higher Education (Board). 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 Board's compliance with the following assertions during the two-year period ended June 30, 2011. Based on this evaluation, we assert that during the years ended June 30, 2011 and June 30, 2010, the Board has materially complied with the assertions below.

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

Yours very truly,


Illinois Board of Higher Education



G.W. Reid, Executive Director



Alan Phillips, Chief Financial Officer



Peggy Podlasek, Fiscal Officer

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011

COMPLIANCE REPORT

SUMMARY

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	2	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	0

SCHEDULE OF FINDINGS

FINDINGS – STATE COMPLIANCE

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
11-1	9	Noncompliance with Open Meetings Act	Significant Deficiency and Noncompliance
11-2	10	Inadequate controls over personal services	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

The Illinois Board of Higher Education did not have any material findings in the prior year.

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on April 18, 2012. Attending were:

Illinois Board of Higher Education

G. W. Reid, Executive Director
Alan Phillips, Chief Financial Officer
Peggy Podlasek, Fiscal Officer

Office of the Auditor General

Courtney Dzierwa, Audit Manager
Max Paller, Audit Supervisor
Stacie Amling, Audit Staff

Responses to the findings and recommendations were provided by Peggy Podlasek in correspondence dated April 25, 2012.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Compliance

We have examined the State of Illinois, Board of Higher Education's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2011. The management of the State of Illinois, Board of Higher Education is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Board of Higher Education's compliance based on our examination.

- A. The State of Illinois, Board of Higher Education 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 State of Illinois, Board of Higher Education 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 State of Illinois, Board of Higher Education 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 State of Illinois, Board of Higher Education 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 State of Illinois, Board of Higher Education on behalf of the State or held in trust by the State of Illinois, Board of Higher Education 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 State of Illinois, Board of Higher Education'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 State of Illinois, Board of Higher Education's compliance with specified requirements.

In our opinion, the State of Illinois, Board of Higher Education complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2011. However, the results of our procedures disclosed instances of noncompliance with the requirements, 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 as findings 11-1 and 11-2.

Internal Control

Management of the State of Illinois, Board of Higher Education 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 State of Illinois, Board of Higher Education'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 State of Illinois, Board of Higher Education's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Board of Higher Education'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 over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

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 that we considered to be significant deficiencies as described in the accompanying schedule of findings as findings 11-1 and 11-2. *A significant deficiency in an entity's internal control over compliance* is a deficiency, or a combination of

deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.


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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. 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. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2011 and the 2010 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments and Grants by Institution on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2009 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, agency management, and the Board of Higher Education and is not intended to be and should not be used by anyone other than these specified parties.


BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

April 25, 2012

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

11-1. **FINDING** (Noncompliance with Open Meetings Act)

The Illinois Board of Higher Education (Board) failed to comply with the Open Meetings Act.

During the examination period, the Board was required to meet at least semi-annually in open session to review minutes of all closed meetings and determine and report the confidentiality status of the closed meetings. During testing, we noted that the Board reported its determination only once during FY10 and not at all during FY11.

The Open Meetings Act (5 ILCS 120/2.06(d)) requires the Board to periodically, but no less than semi-annually, meet to review minutes of all closed meetings. At that time, a determination should be made, and reported in an open session that (1) the need for confidentiality still exists as to all or part of those minutes or (2) that the minutes or portions thereof no longer require confidential treatment and are available for public inspection.

Board personnel stated that the determination of the confidentiality of executive session minutes was inadvertently omitted from the Board meeting agendas.

Noncompliance with the Open Meetings Act is a violation of State statute. (Finding Code No. 11-1)

RECOMMENDATION

We recommend the Board develop and implement procedures to ensure the contents of closed meeting minutes are reviewed at least semi-annually, and the results of these reviews are reported in open sessions.

BOARD RESPONSE

Board staff has implemented procedures to ensure the Board reviews semi-annually the minutes of all closed meetings to determine the need to keep these minutes confidential. To address this requirement, the review of executive session minutes will be an item on the agenda for each April and October Board meeting. Since the examination period, the Board has reviewed the confidentiality of executive session minutes at the October 4, 2011 and April 10, 2012 meetings.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

11-2. **FINDING** (Inadequate controls over personal services)

The Illinois Board of Higher Education (Board) did not exercise adequate controls over personal services. During testing, we noted the following:

- No evaluations were performed during the examination period for 7 of 8 (88%) employees tested in our sample. Some of the employees tested in our sample were newly hired and should have been evaluated, at a minimum, during their probationary period and on an annual basis. The other employees should have been evaluated, at a minimum, on an annual basis.
- The Board's employee performance evaluation policy does not include guidelines for the frequency of employee performance evaluations or guidelines for timely completion of the evaluation process.

Good internal controls require that employee performance evaluations be conducted on at least an annual basis to serve as a foundation for the communication of performance expectations and employee development. Good internal controls also require the establishment and continuous update of policy and procedure manuals to serve as a guide for agency operations and employee actions. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively and in compliance with applicable law.

Board personnel stated that during the examination period, the Board experienced a complete turnover of senior staff members who were responsible for performing evaluations of Board staff. The evaluations were not performed due to the significant changes in the Board's senior staff, as well as the many other priorities facing the Board's senior staff.

Employee performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustments, promotion, demotion, and discharge decisions. Without timely completion of the evaluation process, the employee would not be provided with feedback or an assessment of his or her performance, and areas for improvement and current performance goals and objectives may not be identified and communicated in a timely manner. (Finding Code No. 11-2)

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

RECOMMENDATION

We recommend the Board conduct timely performance evaluations and create a policy that defines a specific timeframe for completion of the evaluation process.

BOARD RESPONSE

Senior staff under the direction of the Executive Director will review the evaluation policy and revise as appropriate.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011

Prior Findings Not Repeated

The Illinois Board of Higher Education did not have material findings during the prior examination.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011

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 the Schedule of Expenditures of Federal Awards
- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending

- Analysis of Operations:

- Board Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments (Not Examined)
- Grants by Institution (Not Examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments and Grants by Institution on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Years Ended June 30,
(in thousands)

Fiscal Year 2011

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Federal Expenditures</u>	<u>Amounts Provided to Subrecipients</u>
U.S. Department of Education			
Improving Teacher Quality State Grants	84.367	\$ 3,108	\$ 3,097
Statewide Data Systems (Pass Thru from ISBE)	84.372	121	-
Total Expenditures of Federal Awards		<u>\$ 3,229</u>	<u>\$ 3,097</u>

Fiscal Year 2010

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Federal Expenditures</u>	<u>Amount Provided to Subrecipients</u>
U.S. Department of Education			
Improving Teacher Quality State Grants	84.367	\$ 2,716	\$ 2,638
Statewide Data Systems (Pass Thru from ISBE)	84.372	64	-
State Fiscal Stabilization Fund (SFSF) Education State Grants (ARRA)	84.394	34,963	34,963
State Fiscal Stabilization Fund (SFSF) Government Services (ARRA)	84.397	52,001	52,001
Total Expenditures of Federal Awards		<u>\$ 89,744</u>	<u>\$ 89,602</u>

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

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2011

1. Significant Accounting Policies

(a) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents all the federal award programs of the State of Illinois, Board of Higher Education (Board) for the years ended June 30, 2010 and June 30, 2011. The Schedule of Expenditures of Federal Awards includes the expenditure of awards received directly from federal agencies and awards passed through from other State agencies.

(b) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is prepared on the cash basis of accounting.

2. Description of Grant Programs

The following is a brief description of the grant programs included in the Schedule of Expenditures of Federal Awards:

A. U.S. Department of Education

Improving Teacher Quality State Grants – CFDA No. 84.367

This federally funded program is authorized under Title II, Part A, of the No Child Left Behind Act of 2001. Under this grant program, the Board awards competitive teacher and principal professional development grants to eligible partnerships comprised of colleges and universities and high-need public school districts located across the State of Illinois. This program supports professional development and teacher and school leader preparation activities across all core academic subject areas to assist schools in increasing academic achievement of all students and in the preparation of highly qualified teachers and school leaders.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2011

B. U.S. Department of Education – Subrecipient of the Illinois State Board of Education (ISBE)

Statewide Data Systems – CFDA No. 84.372

This federally funded program is authorized under Title II, Section 208 of the Educational Technical Assistance Act of 2002. Under this grant program, the Board enables State educational agencies to design, develop and implement statewide longitudinal data systems that efficiently and accurately collect and use individual student data to improve student academic achievement and close achievement gaps. The Board is a subrecipient of the funds received by ISBE from the U.S. Department of Education.

C. U.S. Department of Education – American Recovery and Reinvestment Act (ARRA)

ARRA - State Fiscal Stabilization Fund (SFSF) Education State Grants – CFDA No. 84.394

This federally funded program is authorized under the Section 14005(b)(3) of the American Recovery and Reinvestment Act (ARRA). The purpose of this program is to support and restore funding for elementary, secondary, and postsecondary education and, as applicable, early childhood education programs and services in states and local education agencies.

ARRA - State Fiscal Stabilization Fund (SFSF) Government Services – CFDA No. 84.397

This federally funded program is authorized under the Section 14005(b)(3) of the American Recovery and Reinvestment Act (ARRA). The purpose of this program is to support public safety and other government services, which may include assistance for elementary and secondary education and public institutions of higher education. These funds could not be used by higher education institutions for facility modernization, renovation, or repair.

3. Pass Through and Subrecipient Awards

The Board received funds passed through from the Illinois State Board of Education. The Board provided amounts to subrecipients as listed on the accompanying Schedule of Expenditures of Federal Awards.

4. Noncash Awards

The Board did not receive any noncash awards.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Two Years Ended June 30, 2011

5. Cash Returned to Grantor

During Fiscal Years 2010 and 2011, the Board returned \$59,790 and \$564 of unused funds, respectively, to the U.S. Department of Education for the Improving Teacher Quality State Grant Program.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2011

Fourteen Months Ended August 31, 2011

P.A. 96-0956	Appropriations (Net After Transfers)	Expenditures Through 6/30/11	Approximate Lapse Period Expenditures 7/1 to 8/31/2011	Approximate Total Expenditures 14 Months Ended 8/31/2011	Approximate Balances Lapsed 8/31/2011
<u>APPROPRIATED FUNDS</u>					
General Revenue Fund-001					
Division 01					
Operational expenses	\$ 2,976,000	\$ 2,591,582	\$ 27,166	\$ 2,618,748	\$ 357,252
Operational expenses, awards, grants and permanent improvements (4900)	6,801,000	6,503,347	205,037	6,708,384	92,616
Division 88					
Governor's Discretionary Appropriation	2,500,000	2,375,828	10,497	2,386,325	113,675
Total General Revenue Fund	\$ 12,277,000	\$ 11,470,757	\$ 242,700	\$ 11,713,457	\$ 563,543
Academic Quality Assurance Fund - 660					
Administrative and enforcement costs	200,000	180,470	1,762	182,232	17,768
Total Academic Quality Assurance Fund	\$ 200,000	\$ 180,470	\$ 1,762	\$ 182,232	\$ 17,768
Private College Academic Quality Assurance Fund - 661					
Administrative and enforcement costs	30,000	24,527	-	24,527	5,473
Total Private College Academic Quality Assurance Fund	\$ 30,000	\$ 24,527	\$ -	\$ 24,527	\$ 5,473
BHE Federal Grants Fund-983					
Awards and Grants:					
Federal Contracts and Grants	5,500,000	2,142,647	599,248	2,741,895	2,758,105
Total BHE Federal Grants Fund	\$ 5,500,000	\$ 2,142,647	\$ 599,248	\$ 2,741,895	\$ 2,758,105
TOTAL APPROPRIATED FUNDS	\$ 18,007,000	\$ 13,818,401	\$ 843,710	\$ 14,662,111	\$ 3,344,889

Note 1: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to State Comptroller records.

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

Note 3: Approximate lapse period expenditures do not include interest payments approved for payment by the Board and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2011

Fourteen Months Ended August 31, 2011

P.A. 96-0956	Appropriations (Net After Transfers)	Expenditures Through 6/30/11	Approximate Lapse Period Expenditures 7/1 to 8/31/2011	Approximate Total Expenditures 14 Months Ended 8/31/2011	Approximate Balances Lapsed 8/31/2011
NON-APPROPRIATED FUNDS					
BHE State Projects Fund - 736					
Large Unit District Association (LUDA) Grant	\$ 57,937		287	\$ 58,224	
Longitudinal Data System	117,514		5,961	123,475	
ISAC Grant Imp. Public Agenda	10,094		734	10,828	
Total BHE State Projects Fund	<u>\$ 185,545</u>		<u>6,982</u>	<u>\$ 192,527</u>	
TOTAL NON-APPROPRIATED FUNDS	<u>\$ 185,545</u>		<u>6,982</u>	<u>\$ 192,527</u>	
GRAND TOTAL ALL FUNDS	<u>\$ 14,003,946</u>		<u>850,692</u>	<u>\$ 14,854,638</u>	

Note 1: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to State Comptroller records.

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

Note 3: Approximate lapse period expenditures do not include interest payments approved for payment by the Board and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2010

Fourteen months ended August 31, 2010

P.A. 96-0039	Appropriations (Net After Transfers)	Expenditures Through 6/30/10	Lapse Period		Total Expenditures 14 Months Ended 8/31/2010	Balances Lapsed 8/31/2010
			Expenditures 7/1 to 8/31/2010	Expenditures 8/31/2010		
APPROPRIATED FUNDS						
General Revenue Fund-001						
Division 01						
	\$ 2,238,800	\$ 1,948,811	\$ -	\$ -	\$ 1,948,811	\$ 289,989
Personal Services	30,000	26,543	-	-	26,543	3,457
State Contributions to Social Security						
Operational expenses, awards, grants, and permanent improvements (1900)	707,200	529,439	116,583		646,022	61,178
Operational expenses, awards, grants, and permanent improvements (4900)	6,801,000	6,532,470	255,105		6,787,575	13,425
Total General Revenue Fund	\$ 9,777,000	\$ 9,037,263	\$ 371,688	\$ -	\$ 9,408,951	\$ 368,049
Academic Quality Assurance Fund - 660						
Administrative and enforcement costs	\$ 150,000	\$ 90,430	\$ 1,327	\$ -	\$ 91,757	\$ 58,243
Total Academic Quality Assurance Fund	\$ 150,000	\$ 90,430	\$ 1,327	\$ -	\$ 91,757	\$ 58,243
Private College Academic Quality Assurance Fund - 661						
Administrative and enforcement costs	\$ 50,000	\$ 15,109	\$ -	\$ -	\$ 15,109	\$ 34,891
Total Private College Academic Quality Assurance Fund	\$ 50,000	\$ 15,109	\$ -	\$ -	\$ 15,109	\$ 34,891
BHE Federal Grants Fund-983						
Awards and Grants:						
Federal Contracts and Grants	\$ 5,500,000	\$ 1,982,583	\$ 958,153	\$ -	\$ 2,940,736	\$ 2,559,264
Total BHE Federal Grants Fund	\$ 5,500,000	\$ 1,982,583	\$ 958,153	\$ -	\$ 2,940,736	\$ 2,559,264
TOTAL APPROPRIATED FUNDS	\$ 15,477,000	\$ 11,125,385	\$ 1,331,168	\$ -	\$ 12,456,553	\$ 3,020,447

Note 1: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to State Comptroller records.
 Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2010

Fourteen months ended August 31, 2010

P. A. 96-0039	Appropriations (Net After Transfers)	Lapse Period		Total Expenditures 14 Months Ended 8/31/2010	Balances Lapsed 8/31/2010
		Expenditures Through 6/30/10	Expenditures 7/1 to 8/31/2010		
NON-APPROPRIATED FUNDS					
BHE State Projects Fund - 736					
	Large Unit District Association (LUDA) Grant	\$ 56,215	\$ -	\$ 56,215	
	Longitudinal Data System	63,779	2,821	66,600	
	Independent Colleges Capital Program	-	34,752,449	34,752,449	
	Total BHE State Projects Fund	\$ 119,994	\$ 34,755,270	\$ 34,875,264	
TOTAL NON-APPROPRIATED FUNDS		\$ 119,994	\$ 34,755,270	\$ 34,875,264	
GRAND TOTAL ALL FUNDS		\$ 11,245,379	\$ 36,086,438	\$ 47,331,817	

Note 1: Appropriations, expenditures and lapsed balances were obtained from Board records and have been reconciled to State Comptroller records.

Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year		
	2011	2010	2009
	P.A. 96-0956	P.A. 96-0039	P.A. 95-0734
APPROPRIATED FUNDS			
General Revenue Fund-001			
Appropriations (Net After Transfers)	\$ 12,277,000	\$ 9,777,000	\$ 10,377,856
<u>Expenditures</u>			
Division 01			
Personal Services	\$ -	\$ 1,948,811	\$ 1,958,266
State Contributions to Social Security	-	26,543	27,665
Contractual Services	-	-	507,120
Travel	-	-	52,666
Commodities	-	-	9,887
Printing	-	-	5,832
Equipment	-	-	7,680
Telecommunications	-	-	29,614
Operation of Automotive Equipment	-	-	2,812
Awards and Grants:			
Higher Education Cooperation Act			
Quad Cities Graduate Study Center	-	-	220,000
Science, Technology, Engineering and Math			
Diversity Initiatives:			
Chicago Area Health and Medical Careers Program	-	-	900,000
Illinois Mathematics and Science Academy			
Excellence 2000 Program in Mathematics and Science	-	-	100,000
University Center of Lake County	-	-	2,931,856
Cooperative Work Study Programs	-	-	1,932,008
Competitive Grants to Nursing Schools	-	-	999,745
Nurse Educator Fellowships	-	-	150,000
Operational expenses, awards, grants, and permanent improvements (1900)	-	646,022	-
Operational expenses, awards, grants, and permanent improvements (4900)	6,708,384	6,787,575	-
Operational expenses	2,618,748	-	-
Total Division 01	<u>\$ 9,327,132</u>	<u>\$ 9,408,951</u>	<u>\$ 9,835,151</u>
Division 88			
Governor's Discretionary Appropriation	\$ 2,386,325	\$ -	\$ -
Total Division 88	<u>\$ 2,386,325</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year		
	2011	2010	2009
	P.A. 96-0956	P.A. 96-0039	P.A. 95-0734
<u>Division 89</u>			
Higher Education Shared Services	\$ -	\$ -	\$ 140,492
Total Division 89	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,492</u>
 Total Expenditures Fund 001	 <u>\$ 11,713,457</u>	 <u>\$ 9,408,951</u>	 <u>\$ 9,975,643</u>
 Lapsed Balances	 <u>\$ 563,543</u>	 <u>\$ 368,049</u>	 <u>\$ 402,213</u>
 <u>APPROPRIATED FUNDS</u>			
Academic Quality Assurance Fund - 660			
Appropriations (Net After Transfers)	<u>\$ 200,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
<u>Expenditures</u>			
Administrative and enforcement costs	<u>\$ 182,232</u>	<u>\$ 91,757</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 17,768</u>	<u>\$ 58,243</u>	<u>\$ -</u>
 Private College Academic Quality Assurance Fund - 661			
Appropriations (Net After Transfers)	<u>\$ 30,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
<u>Expenditures</u>			
Administrative and enforcement costs	<u>\$ 24,527</u>	<u>\$ 15,109</u>	<u>\$ -</u>
Lapsed Balances	<u>\$ 5,473</u>	<u>\$ 34,891</u>	<u>\$ -</u>
 Budget Relief Fund - 678			
Appropriations (Net After Transfers)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,800,000</u>
<u>Expenditures</u>			
Diversifying Higher Education Faculty in Illinois	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,551,202</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,798</u>

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year		
	2011	2010	2009
	P.A. 96-0956	P.A. 96-0039	P.A. 95-0734
BHE Federal Grants Fund-983			
Appropriations (Net After Transfers)	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
<u>Expenditures</u>			
Awards and Grants			
Federal Contracts and Grants	\$ 2,741,895	\$ 2,940,736	\$ 2,584,608
Lapsed Balances	\$ 2,758,105	\$ 2,559,264	\$ 2,915,392
<u>GRAND TOTAL - ALL APPROPRIATED FUNDS</u>			
Appropriations (Net After Transfers)	\$ 18,007,000	\$ 15,477,000	\$ 18,677,856
Total Appropriated Expenditures	\$ 14,662,111	\$ 12,456,553	\$ 15,111,453
Total Appropriated Lapsed Balances	\$ 3,344,889	\$ 3,020,447	\$ 3,566,403
<u>NON-APPROPRIATED FUNDS</u>			
BHE State Projects Fund - 736			
<u>Expenditures</u>			
Large Unit District Association (LUDA) Grant	\$ 58,224	\$ 56,215	\$ 43,708
Public Agenda Task Force	-	-	102,426
Longitudinal Data System	123,475	66,600	-
Independent Colleges Capital Program	-	34,752,449	-
ISAC Grant Imp. Public Agenda	10,828	-	-
Total Expenditures	\$ 192,527	\$ 34,875,264	\$ 146,134
<u>TOTAL EXPENDITURES - ALL FUNDS</u>			
Total Appropriated Expenditures	\$ 14,662,111	\$ 12,456,553	\$ 15,111,453
Total Non-Appropriated Expenditures	192,527	34,875,264	146,134
Total Expenditures	\$ 14,854,638	\$ 47,331,817	\$ 15,257,587

Note 1: For Fiscal Year 2010, the expenditure amounts are final and include interest payments made after August.

Note 2: For Fiscal Year 2011, the expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Board and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2011

	Total	Buildings and Building Improvements	Equipment
Balance at July 1, 2009	\$ 511,646	\$ 1,078	\$ 510,568
Additions	10,882	-	10,882
Deletions	-	-	-
Net Transfers	-	-	-
Balance at June 30, 2010	<u>\$ 522,528</u>	<u>\$ 1,078</u>	<u>\$ 521,450</u>
Balance at July 1, 2010	\$ 522,528	\$ 1,078	\$ 521,450
Additions	20,856	-	20,856
Deletions	-	-	-
Net Transfers	<u>(21,805)</u>	<u>-</u>	<u>(21,805)</u>
Balance at June 30, 2011	<u>\$ 521,579</u>	<u>\$ 1,078</u>	<u>\$ 520,501</u>

Note: The above schedule has been derived from Board records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
 For the Fiscal Years Ended June 30,

<u>General Revenue Fund - 001</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Miscellaneous Receipts	\$ 1,382	\$ 261	\$ 76
Prior Year Refunds	<u>169,673</u>	<u>470,770</u>	<u>1,126,308</u>
Total - Fund 001	<u><u>\$ 171,055</u></u>	<u><u>\$ 471,031</u></u>	<u><u>\$ 1,126,384</u></u>
<u>Academic Quality Assurance Fund - 660</u>			
Degree Granting Fees	<u>\$ 641,900</u>	<u>\$ 316,300</u>	<u>\$ 4,250</u>
Total - Fund 660	<u><u>\$ 641,900</u></u>	<u><u>\$ 316,300</u></u>	<u><u>\$ 4,250</u></u>
<u>Private College Academic Quality Assurance Fund - 661</u>			
Operating Authority Fees	<u>\$ 49,250</u>	<u>\$ 79,750</u>	<u>\$ 250</u>
Total - Fund 661	<u><u>\$ 49,250</u></u>	<u><u>\$ 79,750</u></u>	<u><u>\$ 250</u></u>
<u>Budget Relief Fund - 678</u>			
Prior Year Refunds	<u>\$ -</u>	<u>\$ 20,230</u>	<u>\$ -</u>
Total - Fund 678	<u><u>\$ -</u></u>	<u><u>\$ 20,230</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
 For the Fiscal Years Ended June 30,

<u>BHE State Projects Fund - 736</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Large Unit District Association Grant Receipts	\$ 58,000	\$ 52,000	\$ 68,000
Illinois Public Universities	-	-	10,000
Department of Commerce and Economic Opportunity	-	-	25,000
Illinois State Board of Education Project Receipts	117,261	75,000	-
Capital Development Board Bond Fund Receipts	35,000,000	-	-
Illinois Student Assistance Commission Receipts	25,000	-	-
Prior Year Refunds	495,049	-	-
	<hr/>	<hr/>	<hr/>
Total - Fund 736	<u>\$ 35,695,310</u>	<u>\$ 127,000</u>	<u>\$ 103,000</u>
<u>BHE Federal Grants Fund - 983</u>			
Receipts from Federal Government	\$ 3,099,763	\$ 2,724,127	\$ 2,230,240
Grantee Interest Income	-	105	2,176
Prior Year Refunds	564	30,995	49,453
	<hr/>	<hr/>	<hr/>
Total - Fund 983	<u>\$ 3,100,327</u>	<u>\$ 2,755,227</u>	<u>\$ 2,281,869</u>
TOTAL RECEIPTS - ALL FUNDS	<u>\$ 39,657,842</u>	<u>\$ 3,769,538</u>	<u>\$ 3,515,753</u>

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
RECONCILIATION OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30,

<u>General Revenue Fund - 001</u>	2011	2010
Receipts per Board Records	\$ 171,055	\$ 471,031
Add: Deposits in Transit, Beginning of Year	3,417	-
Less: Deposits in Transit, End of Year	-	3,417
Deposits Recorded by the Comptroller	\$ 174,472	\$ 467,614
<u>Academic Quality Assurance Fund - 660</u>		
Receipts per Board Records	\$ 641,900	\$ 316,300
Add: Deposits in Transit, Beginning of Year	3,000	-
Less: Deposits in Transit, End of Year	500	3,000
Deposits Recorded by the Comptroller	\$ 644,400	\$ 313,300
<u>Private College Academic Quality Assurance Fund - 661</u>		
Receipts per Board Records	\$ 49,250	\$ 79,750
Add: Deposits in Transit, Beginning of Year	-	-
Less: Deposits in Transit, End of Year	-	-
Deposits Recorded by the Comptroller	\$ 49,250	\$ 79,750

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
RECONCILIATION OF CASH RECEIPTS
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30,

<u>Budget Relief Fund - 678</u>	2011	2010
Receipts per Board Records	\$ -	\$ 20,230
Add: Deposits in Transit, Beginning of Year	-	-
Less: Deposits in Transit, End of Year	-	-
Deposits Recorded by the Comptroller	\$ -	\$ 20,230
<u>BHE State Projects Fund - 736</u>		
Receipts per Board Records	\$ 35,695,310	\$ 127,000
Add: Deposits in Transit, Beginning of Year	-	-
Less: Deposits in Transit, End of Year	-	-
Deposits Recorded by the Comptroller	\$ 35,695,310	\$ 127,000
<u>BHE Federal Grants Fund - 983</u>		
Receipts per Board Records	\$ 3,100,327	\$ 2,755,227
Add: Deposits in Transit, Beginning of Year	-	-
Less: Deposits in Transit, End of Year	-	-
Deposits Recorded by the Comptroller	\$ 3,100,327	\$ 2,755,227

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2011 AND 2010

General Revenue Fund (001)

Division 01

Personal Services and State Contributions to Social Security

In Fiscal Year 2011, the appropriation structure for the General Revenue Fund changed, and the Illinois Board of Higher Education (IBHE) received two lump sum appropriations for all office operations. In Fiscal Year 2010, IBHE had received individual line item appropriations for Personal Services and State Contributions to Social Security. Fiscal Year 2010 expenditures decreased in these two appropriation lines and increased the amount of expenditures in the Operational Expenses line.

Operational Expenses, Awards, and Grants and Permanent Improvements (001-60101-1900-9900)

In Fiscal Year 2011, the appropriation structure of the General Revenue Fund changed, and IBHE did not receive the same lump sum appropriation as the previous year. Expenditures for this lump sum line item decreased because it was not appropriated in Fiscal Year 2011.

Operational Expenses (001-60101-1910-9900)

In Fiscal Year 2011, the appropriation structure of the General Revenue Fund changed, and IBHE did not receive the same lump sum appropriation as the previous year. Expenditures for this lump sum line item increased between Fiscal Years 2010 and 2011 because it was newly appropriated in Fiscal Year 2011.

Division 88

Governor's Discretionary Appropriation

In Fiscal Year 2011, IBHE received funding from the Governor's Discretionary Appropriation for the Grow Your Own Teacher Education Initiative thus increasing the expenditures for this program. Prior to Fiscal Year 2011, this program was administered by the Illinois State Board of Education (ISBE).

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2011 AND 2010, continued

Academic Quality Assurance Fund (660)

Administrative and Enforcement Costs

In Fiscal Year 2011, expenditures from the Academic Quality Assurance Fund increased due to an increase in refunds to institutions. Refunds to institutions increased from \$12,050 in Fiscal Year 2010 to \$120,650 in Fiscal Year 2011.

Private College Academic Quality Assurance Fund (661)

Administrative and Enforcement Costs

In Fiscal Year 2011, expenditures from the Private College Academic Quality Assurance Fund increased due to an increase in refunds to institutions. Refunds to institutions increased from \$4,750 in Fiscal Year 2010 to \$19,000 in Fiscal Year 2011.

BHE State Projects Fund (736)

Longitudinal Data System

In January 2010, IBHE hired an employee as the Project Director for the Statewide Longitudinal Data System. Fiscal Year 2010 expenditures reflect salary and benefit costs for six months while Fiscal Year 2011 expenditures reflect 12 months of salary and benefit costs for this employee.

Independent Colleges Capital Program

Expenditures for the Independent Colleges Capital Program (ICCAP) decreased in Fiscal Year 2011 because IBHE did not receive any funds for this program.

ISAC Grant Imp. Public Agenda

In Fiscal Year 2011, IBHE received funds from the Illinois Student Assistance Commission to support the implementation phase of the Public Agenda. This was the first year that IBHE had expenditures for this initiative.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009

General Revenue Fund (001)

Division 01

Contractual Services, Commodities, Travel, Printing, Equipment, Telecommunications, Operation of Automotive Equipment; Awards and Grants: Higher Education Cooperation Act Quad Cities Graduate Study Center, Science, Technology, Engineering and Math; Diversity Initiatives: Chicago Area Health and Medical Careers Program, Illinois Mathematics and Science Academy, and Excellence 2000 Program in Mathematics and Science; University Center of Lake County, Cooperative Work Study Programs, Competitive Grants to Nursing Schools, Nurse Educator Fellowships; Operational Expenses, Awards, Grants, and Permanent Improvements (1900) and (4900)

In Fiscal Year 2010, the appropriation structure for the General Revenue Fund was changed from line item appropriations to lump sum appropriations. In Fiscal Year 2009, IBHE received appropriations in the General Revenue Fund for office operations by line item and by grant program. In Fiscal Year 2010 when the structure changed, IBHE received line item appropriations for Personal Services, State Contributions to Social Security, and lump sum appropriations for all other operational expenses and grants.

Division 89

Higher Education Shared Services

Expenditures for Higher Education Shared Services decreased because IBHE did not receive an appropriation for this expenditure line in Fiscal Year 2010.

Academic Quality Assurance Fund (660)

Administrative and Enforcement Costs

The Academic Quality Assurance Fund was a new fund created under the Academic Degree Act (110 ILCS 1010/10.10). Fiscal Year 2010 was the first year that IBHE received a lump sum appropriation for this fund thus increasing expenditures from this fund.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009, continued

Private College Academic Quality Assurance Fund (661)

Administrative and Enforcement Costs

The Private College Academic Quality Assurance Fund was a new fund created under the Private College Act (110 ILCS 1005/14.10). Fiscal Year 2010 was the first year that IBHE received a lump sum appropriation for this fund thus increasing expenditures for this fund.

Budget Relief Fund (678)

Diversifying Higher Education Faculty in Illinois

In Fiscal Year 2009, IBHE received an appropriation from the Budget Relief Fund for the Diversifying Higher Education Faculty in Illinois Grant Program. In Fiscal Year 2010, this grant program was funded from the General Revenue Fund thus decreasing expenditures from the Budget Relief Fund.

BHE State Projects Fund (736)

Large Unit District Association (LUDA) Grant

Expenditures for the LUDA Grant will vary each year depending on the project activities. In 2010, there were additional expenditures for the development of a new high school feedback report totaling around \$15,300.

Public Agenda Task Force

Fiscal Year 2009 was the last year that IBHE had expenditures for the Public Agenda Task Force. This initiative was complete and all funds available for the initiative were spent in Fiscal Year 2009.

Longitudinal Data System

Fiscal Year 2010 was the first year that IBHE received federal funds from the Illinois State Board of Education for the Statewide Longitudinal Data System and incurred expenditures for this project.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009, continued

BHE State Projects Fund (736)

Independent Colleges Capital Program

Public Act 96-37 created the Independent Colleges Capital Program (ICCAP). In Fiscal Year 2010, IBHE received \$35 million in Build Illinois Bond Funds from the Capital Development Board and distributed these funds to private not-for-profit institutions as financial assistance for capital projects.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2011 AND 2010

General Revenue Fund (001)

Miscellaneous Receipts

The miscellaneous receipts in Fiscal Year 2010 and Fiscal Year 2011 included reimbursements from the Executive Director for personal travel and telephone usage.

Prior Year Refunds

The amount of prior year grant refunds will vary each year depending on the grantee's expending of the grant funds awarded. In Fiscal Year 2010, the Illinois Board of Higher Education (IBHE) received a large refund (\$108,065) from the University of Illinois at Urbana-Champaign for the Fiscal Year 2007 Matching Grant Program and also received about \$125,000 of grant refunds for Fiscal Year 2008 Higher Education Cooperation Act (HECA) Grants. Fiscal Year 2007 was the last year that the Matching Grant Program received funding, and Fiscal Year 2008 was the last year that the HECA Grant Program received funding. As the funding for the grant programs decreased, the amount of grant refunds has also decreased.

Academic Quality Assurance Fund (660)

Degree Granting Fees

In April 2009, IBHE began collecting fees pursuant to the Academic Degree Act. Fiscal Year 2011 saw an increase in the amount of total fees collected. The amount of fees collected each year will vary with the number and type of applications received by IBHE pursuant to the Academic Degree Act.

Private College Academic Quality Assurance Fund (661)

Operating Authority Fees

In April 2009, IBHE began collecting fees pursuant to the Private College Act. Fiscal Year 2011 saw a decrease in the amount of total fees collected. The amount of fees collected each year will vary with the number and type of applications received by IBHE in pursuant to the Private College Act.

Budget Relief Fund (678)

Prior Year Refunds

In Fiscal Year 2008, the Diversifying Higher Education Faculty in Illinois (DFI) Grant Program was funded out of the General Revenue Fund. In Fiscal Year 2009, IBHE received an appropriation from the Budget Relief Fund for the DFI Grant Program. Thus, any prior year refunds received in Fiscal Year 2010 for the Fiscal Year 2009 DFI Grant Program were deposited into the Budget Relief Fund- the fund from which the grant was appropriated and paid.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2011 AND 2010 (continued)

Budget Relief Fund (678) (continued)

Prior Year Refunds (continued)

There were no refunds in Fiscal Year 2011 related to the Fiscal Year 2009 Budget Relief Fund appropriation for the DFI Program. In Fiscal Year 2010, the DFI Program was funded out of the General Revenue Fund.

BHE State Projects Fund (736)

Illinois State Board of Education Project Receipts

Through a multi-year interagency agreement, the Illinois State Board of Education (ISBE) is providing federal funds to IBHE for the Statewide Longitudinal Data System. This project began in January 2010. The funding from ISBE for the Longitudinal Data System was for 6 months in Fiscal Year 2010 and a full year in Fiscal Year 2011.

Capital Development Board Bond Fund Receipts

Public Act 96-37 created a new capital grant program for non-profit private colleges and universities. This Act was effective July 13, 2009, and created a formula for distributing the capital grants which are funded by an appropriation from the Build Illinois Bond Fund to the Capital Development Board. IBHE is responsible for implementing this five-year grant program. Grant funds are distributed as bond proceeds become available to IBHE. In Fiscal Year 2011, IBHE received \$35 million of the anticipated \$300 million in bond proceeds for this multi-year program.

Illinois Student Assistance Commission Receipts

In Fiscal Year 2011, IBHE received \$25,000 from the Illinois Student Assistance Commission to support the implementation of the Public Agenda.

Prior Year Refunds

The amount of prior year grant refunds will vary each year depending upon the grantee's expending of the grant funds awarded. In Fiscal Year 2011, IBHE received a prior year refund from a grantee for the Independent Colleges Capital Program (ICCAP) which was a new grant program in Fiscal Year 2010.

BHE Federal Grants Fund (983)

Receipts from Federal Government

The amount of receipts drawn down from the federal government will vary each year due to the timing of the reimbursement requests submitted by grantees.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2011 AND 2010 (continued)

BHE Federal Grants Fund (983) (continued)

Grantee Interest Income

Receipts of grantee interest income occur infrequently.

Prior Year Refunds

The amount of prior year grant refunds will vary each year depending on the grantee's expending of the grant funds awarded.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2009

General Revenue Fund (001)

Miscellaneous Receipts

The amount of miscellaneous receipts will vary each year. The miscellaneous receipts in Fiscal Year 2009 and Fiscal Year 2010 included reimbursements from staff.

Prior Year Refunds

The amount of prior year grant refunds will vary each year depending on the grantee's expending of the grant funds awarded. In Fiscal Year 2009, IBHE received a large refund (\$803,362) from University of Illinois at Chicago for the Fiscal Year 2006 Matching Grant Program. Fiscal Year 2007 was the last year that the Matching Grant Program received funding, and Fiscal Year 2008 was the last year that the Higher Education Cooperation Act (HECA) Grant Program received funding. As the funding for the grant programs decreased, the amount of grant refunds has also decreased.

Academic Quality Assurance Fund (660)

Degree Granting Fees

In April 2009, IBHE began collecting fees pursuant to the Academic Degree Act. Fees were only collected for 3 months in Fiscal Year 2009 compared to 12 months in Fiscal Year 2010. The amount of fees collected each year will vary with the number and type of applications received by IBHE pursuant to the Academic Degree Act.

Private College Academic Quality Assurance Fund (661)

Operating Authority Fees

In April 2009, IBHE began collecting fees pursuant to the Private College Act. Fees were only collected for 3 months in Fiscal Year 2009 compared to 12 months in Fiscal Year 2010. The amount of fees collected each year will vary with the number and type of applications received by IBHE in pursuant to the Private College Act.

Budget Relief Fund (678)

Prior Year Refunds

In Fiscal Year 2008, the DFI Program was funded out of the General Revenue Fund. In Fiscal Year 2009, IBHE received an appropriation from the Budget Relief Fund for the Diversifying Higher Education Faculty in Illinois (DFI) Grant Program. Thus, any prior year refunds received in Fiscal Year 2010 for the Fiscal Year 2009 DFI Grant Program were deposited into the Budget Relief Fund - the fund from which the grant was appropriated and paid. In Fiscal Year 2010, the DFI Program was funded out of the General Revenue Fund.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2009 (continued)

BHE State Projects Fund (736)

Large Unit District Association (LUDA) Grant Receipts

In Fiscal Year 2008, IBHE received funds from LUDA to develop approaches for training and supporting educators with the goal of improving student performance. The project, which began September 1, 2007, has been renewed and extended through June 30, 2011. In Fiscal Year 2009 and Fiscal Year 2010, IBHE received \$68,000 and \$52,000, respectively from LUDA for this project.

Illinois Public Universities

Under House Joint Resolution 069, IBHE was directed to undertake a public agenda initiative (master planning) for Illinois higher education through the creation of a task force on higher education. Stakeholders in this process, including other state agencies, contributed \$10,000 to IBHE to fund this initiative which was completed in Fiscal Year 2009.

Department of Commerce and Economic Opportunity

Under House Joint Resolution 069, IBHE was directed to undertake a public agenda initiative (master planning) for Illinois higher education through the creation of a task force on higher education. Stakeholders in this process, including other state agencies, contributed \$25,000 to IBHE to fund this initiative which was completed in Fiscal Year 2009.

Illinois State Board of Higher Education Project Receipts

Through a multi-year interagency agreement, ISBE is providing federal funds to IBHE for the Statewide Longitudinal Data System. This project began in January 2010. The funding from ISBE for the Longitudinal Data System was for 6 months in Fiscal Year 2010 and a full year in Fiscal Year 2011.

BHE Federal Grants Fund (983)

Receipts from Federal Government

The amount of receipts drawn down from the federal government will vary each year due to the timing of the reimbursement requests submitted by grantees.

Grantee Interest Income

Receipts of grantee interest income occur infrequently.

Prior Year Refunds

The amount of prior year grant refunds will vary each year depending on the grantee's expending of the grant funds awarded.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2011

FISCAL YEAR 2011

BHE Federal Grants Fund (983)

Awards and Grants

The Fiscal Year 2011 lapse period expenditures from the BHE Federal Grants Fund are payments to grantees for their fourth quarter reimbursement requests received during the lapse period.

FISCAL YEAR 2010

BHE State Projects Fund (736)

Independent Colleges Capital Program

The \$34,752,449 in lapse period expenditures for the Independent Colleges Capital Program (ICCAP) grants occurred because the funds for the ICCAP grants did not become available to IBHE until the end of Fiscal Year 2010, and the Board approved the ICCAP grants at its June board meeting. Consequently, the payments to the grantees were made during the lapse period.

BHE Federal Grants Fund (983)

Awards and Grants

The Fiscal Year 2010 lapse period expenditures from the BHE Federal Grants Fund are payments to grantees for their fourth quarter reimbursement requests received during the lapse period.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2011

BOARD FUNCTIONS AND PLANNING PROGRAM

Functions

The Board of Higher Education (Board) was established in 1961 to plan and coordinate Illinois' system of colleges and universities. The goal was to create an agency with the expertise, credibility and statewide perspective to map an efficient and orderly course for the growth of higher education.

The Board of Higher Education is required to consist of sixteen members:

- Ten appointed by the Governor, with the advice and consent of the Illinois Senate;
- One appointed by the Governor to represent public universities;
- One appointed by the Governor to represent private colleges;
- The chair of the Illinois Student Assistance Commission;
- The chair of the Illinois Community College Board; and
- Two student members selected by the Board's Student Advisory Committee, one of whom must be a nontraditional student.

The Board's statutory responsibilities include:

- Analyzing the aims, needs, and requirements of Illinois higher education and, as a result, modifying the policies that guide the development of the State's system of public and private colleges and universities.
- Recommending to the Governor and General Assembly budgetary needs for higher education institutions and agencies.
- Approving or denying proposals by public university governing boards and the Illinois Community College Board for new units of instruction, research, or public service; and reviewing existing instruction, research, and public service programs to determine their continued educational and economic justification.
- Authorizing independent and out-of-state institutions to operate and offer degree programs in Illinois, conducting on-going reviews to assure that these institutions maintain the conditions under which they were authorized to operate and grant degrees, and revoking operating authority as determined necessary.
- Administering State and federal grant programs that provide financial assistance to public and non-public institutions of higher education which include the following programs:
 - Higher Education Cooperation Act Program: Quad Cities Graduate Study Center
 - Nursing School Grant Program
 - Nurse Educator Fellowship Program
 - Illinois Cooperative Work Study Program
 - Diversifying Higher Education Faculty in Illinois Program
 - Grow Your Own Teacher Education Initiative
 - Independent Colleges Capital Program
 - Federal grant programs:
 - Improving Teacher Quality State Grants
 - Statewide Data Systems

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
ANALYSIS OF OPERATIONS
 For the Two Years Ended June 30, 2011

- Maintaining a State university and college information system of timely, comprehensive, and meaningful data about Illinois higher education. The data collected and maintained by the Board falls into three broad categories: demographic information about enrolled students and degree recipients, faculty and staff information, and characteristics of individual colleges and universities.

Policy and Planning

The Board’s policy and planning responsibility is one of its key functions, which it carries out in a variety of ways, including ad hoc study committees and special task forces, responses to legislative mandates, and initiatives of the Board’s staff.

Through its master planning responsibility, the Board approved the *Illinois Public Agenda for College and Career Success* in December 2008 as the blueprint for higher education over the next decade. The *Public Agenda* focuses on four goals:

- Increase educational attainment to match the best performing states;
- Ensure college affordability for students, families and taxpayers;
- Increase the number of high-quality postsecondary credentials to meet the demands of the economy and an increasingly global society; and
- Better integrate Illinois’ educational, research, and innovation assets to meet the economic needs of the State and its regions.

The Board’s office is located at 431 East Adams Street, Second Floor, Springfield, IL 62701. Dr. George W. Reid replaced Ms. Judy Erwin as the Executive Director during the engagement period.

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Board records, presents the average number of employees, by division, for the fiscal years ended June 30,

<u>Division</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Executive	6	6	6
Academic Affairs	7	6	7
Diversity and Outreach	3	2	2
Office Administration	4	4	4
Grant Administration	2	2	2
Planning and Budgeting	<u>10</u>	<u>10</u>	<u>11</u>
Total average full-time employees	<u>32</u>	<u>30</u>	<u>32</u>

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Two Years Ended June 30, 2011

SERVICE EFFORTS AND ACCOMPLISHMENTS

The Board has responsibility for program review and approval for public colleges and universities. During the examination period, the Board approved 20 off-campus and 126 on-campus degree programs for public universities and community colleges.

The Board also has statutory responsibility to approve operating authority and degree-granting authority for independent and out-of-state institutions operating within the State of Illinois. During the period, the Board granted operating authority to 18 institutions and approved 235 degree programs for private institutions.

GRANTS AWARDED

State grant programs administered by the Board play an important role in the implementation of Board goals and priorities. Grants made by the Board in FY10 and FY11 were for the programs and purposes as follows:

Independent Colleges Capital Program

The Board administers grants under the Private Colleges and Universities Capital Distribution Formula Act (30 ILCS 769/Art. 25). The Independent Colleges Capital Program (ICCAP) was created as part of the Illinois Jobs Now! Capital Program. ICCAP provides private not-for-profit colleges and universities in Illinois with financial assistance for capital projects (Public Act 96-37, Section 25). This multi-year grant program uses a distribution formula based entirely on the fall 2008 student enrollment numbers. The formula provides a base grant and an FTE (full-time equivalent) grant for each eligible institution. Institutions must certify the eligibility of the institution, the determination of credit hours using the methodology provided, and the use of funds only for eligible Capital Projects. Grant funds will be distributed as the proceeds of Build Illinois bond sales become available to the Board.

These grants were paid out of the BHE State Projects Fund (736) for FY 10. No grants were disbursed during FY11.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Two Years Ended June 30, 2011

GRANTS AWARDED (continued)

Grow Your Own Teacher Education

The Board administers grants under the Grow Your Own Teacher Education Act (GYO) (110 ILCS 48). The Act authorizes the Board to recruit and prepare parent and community leaders and paraeducators statewide to become effective teachers in 1)hard-to-staff schools serving a substantial percentage of low-income students and 2)hard-to-staff teaching positions in schools serving a substantial percentage of low-income students. The GYO initiative is new to the IBHE. Prior to FY11, the GYO Initiative was funded and administered by the Illinois State Board of Education.

These grants were paid out of the General Revenue Fund (001) for FY11. Legislation transferred these grants to the Board on July 1, 2010; therefore no disbursements were made in FY10.

No Child Left Behind - Improving Teacher Quality State Grant Program

The Board administers grants under the No Child Left Behind Act of 2001 (Act). The Act amends the Elementary and Secondary Education Act of 1965. The Act, signed into law on January 8, 2002, places significant emphasis on assisting schools and school districts in increasing the academic achievement of all students by improving teacher and principal quality and ensuring that all teachers are highly qualified.

These grants were paid out of the BHE Federal Grants Fund (983) for both years FY10 and FY11.

Illinois Cooperative Work Study Program

The Board administers grants under the Illinois Cooperative Work Study Program Act (110 ILCS 225/1 *et seq.*). The Act authorizes the Board to award grants to public and nonpublic institutions of higher education to support education-related work experiences that benefit students academically and financially. Colleges and universities, in cooperation with public and not-for-profit agencies and private companies, provide paid work experiences to Illinois college and university students.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Two Years Ended June 30, 2011

GRANTS AWARDED (continued)

Illinois Cooperative Work Study Program (continued)

The program has the following seven primary objectives: (1) expand opportunities for students to pursue internships, clinical placement, cooperative programs with business and industry, and other work opportunities linked to a student's academic program; (2) strengthen cooperation between higher education, business, industry and government; (3) encourage social and community service; (4) maximize the use of matching contributions from business and industry, governmental and social agencies, and participating college and universities to support student wages; (5) create new opportunities for partnership between the public and private sectors; (6) integrate other components of student financial aid to reduce reliance on student loans; and (7) encourage students to seek permanent employment in Illinois.

These grants were paid out of the General Revenue Fund (001).

General Grant Programs

On an annual basis, the Board receives various appropriations or other funds for which there is no specific authorizing statute and only a general purpose or designated recipient is included in the appropriation language. These grants are paid to the specified institutions after a grant agreement has been executed between the Board and grantee institution.

These grants were paid out of the General Revenue Fund (001).

Diversifying Higher Education Faculty in Illinois (DFI)

The Diversifying Higher Education Faculty in Illinois Program (DFI) (110 ILCS 930) provides financial assistance to minority students pursuing graduate and professional degrees at Illinois public and private institutions. The purpose of the DFI Program is to advance the goal of increasing the number of minority faculty and staff employed at Illinois colleges and universities.

As a condition of the award, recipients agree to accept a teaching or staff position in an Illinois higher education institution or governing board, or an education-related position in a state agency, equal to the number of years that he or she was a participant in the grant program.

According to the Act, the Board must provide administrative assistance for the Program Board and shall distribute funds appropriated by the General Assembly in accordance with decisions made by the Program Board.

These grants were paid out of the General Revenue Fund (001).

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)
For the Two Years Ended June 30, 2011

GRANTS AWARDED (continued)

Nursing School Grant Program

The purpose of the Nursing School Grant Program is to increase the number of nurses graduating from Illinois institutions of higher learning prepared for careers as registered nurses. The Nursing School Grant Program provides for competitive grants in two categories: (1) Expansion Grants that support high-performing nursing schools for the purpose of expanding nursing program capacity and increasing the number of students preparing for careers as registered nurses, and (2) Improvement Grants that support nursing schools in need of program improvements aimed at increasing institutional pass rates on the National Council Licensure Examination (NCLEX).

These grants were paid out of the General Revenue Fund (001).

Nurse Educator Fellowship Program

The purpose of the Nurse Educator Fellowship Program is to ensure the retention of well-qualified nursing faculty at institutions of higher learning that award degrees in nursing. The Board is authorized to make awards to participating institutions on behalf of nursing faculty who have been nominated and selected to receive a Nurse Educator Fellowship Award. Awards are used to supplement the salaries of the nursing faculty selected for the fellowship.

These fellowships were paid out of the General Revenue Fund (001).

Federal Grant Programs

See the Schedule of Expenditures of Federal Awards and the accompanying Notes to the Schedule of Expenditures of Federal Awards for a description of federal grant programs.

The tables on the following pages identify which institutions received the various grants during the examination period.

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2011 GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(in thousands)

Institution	Location	GYO	NCLB	Cooperative Work Study	DFI Grants	General Grants	Nursing School Grants	Nurse Educator Fellowships	Total Grants
Public Universities									
Chicago State University	Chicago	\$ 302.8	\$ -	\$ 32.4	\$ 62.0	\$ -	\$ -	\$ -	\$ 397.2
Eastern Illinois University	Charleston	-	-	35.9	14.0	-	-	-	49.9
Governors State University	Park Forest	144.6	-	26.2	14.0	-	-	-	184.8
Illinois State University	Normal	157.5	-	37.7	30.0	-	10.0	-	235.2
Northeastern Illinois University	Chicago	767.1	289.2	30.7	28.0	-	-	-	1,115.0
Northern Illinois University	DeKalb	-	276.0	44.5	188.0	-	-	10.0	518.5
Western Illinois University	Macomb	149.4	-	-	-	-	-	-	149.4
Southern Illinois University at Carbondale	Carbondale	-	700.3	23.2	10.0	-	-	-	733.5
Southern Illinois University at Edwardsville	Edwardsville	-	389.9	-	-	-	-	20.0	409.9
University of Illinois (Administration)	Urbana	-	-	-	-	-	-	-	-
University of Illinois at Chicago	Chicago	-	-	16.5	356.0	-	-	10.0	382.5
University of Illinois at Springfield	Springfield	-	-	-	-	-	-	-	-
University of Illinois at Urbana/Champaign	Urbana	-	-	25.8	276.0	230.0	-	-	531.8
Total, Public Universities		\$ 1,521.4	\$ 1,655.4	\$ 272.9	\$ 978.0	\$ 230.0	\$ -	\$ 50.0	\$ 4,707.7
Community Colleges									
Black Hawk College	Moline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.0	\$ 10.0
City Colleges of Chicago	Chicago	-	-	25.3	-	-	-	20.0	45.3
College of DuPage	Glen Ellyn	-	-	30.4	-	-	-	-	30.4
College of Lake County	Grayslake	-	-	26.4	-	-	-	-	26.4
Danville Area Community College	Danville	-	-	9.9	-	-	-	-	9.9
Elgin Community College	Elgin	-	-	11.7	-	-	-	-	11.7
Heartland Community College	Normal	-	-	10.5	-	-	-	-	10.5
Illinois Eastern Community Colleges	Lincoln Trail	-	-	16.3	-	-	-	-	16.3
Illinois Valley Community College	Oglesby	-	-	-	-	-	-	10.0	10.0
John A. Logan College	Carterville	-	-	22.8	-	-	-	-	22.8
John Wood Community College	Quincy	-	-	32.7	-	-	-	-	32.7
Joliet Junior College	Joliet	-	-	13.8	-	-	-	-	13.8
Kaskaskia College	Centralia	-	-	11.0	-	-	-	-	11.0
Kishwaukee College	Malta	-	-	-	-	-	-	-	-
Lake Land College	Mattoon	-	-	34.4	-	-	-	-	34.4
Lewis & Clark Community College	Godfrey	-	-	35.0	-	-	-	-	35.0
Lincoln Land Community College	Springfield	157.5	-	21.0	-	-	-	-	178.5
McHenry County College	Crystal Lake	-	-	15.5	-	-	-	-	15.5
National Louis University	Chicago	149.4	-	-	-	-	-	-	149.4
Oakton Community College	Des Plaines	-	-	38.7	-	-	37.1	-	85.8
Rend Lake College	Ina	-	-	21.5	-	-	-	10.0	21.5
Richland Community College	Decatur	-	-	18.1	-	-	-	-	18.1
Shawnee Community College	Ullin	146.6	-	16.6	-	-	-	-	163.2
Southwestern Illinois College	Belleville	107.6	-	15.7	-	-	-	-	123.3
Triton College	River Grove	-	-	27.5	-	-	-	-	27.5
Waubesa Community College	Stugar Grove	-	-	17.8	-	-	-	-	17.8
Total, Community Colleges		\$ 561.1	\$ -	\$ 472.6	\$ -	\$ -	\$ 37.1	\$ 50.0	\$ 1,120.8
Total Public Institutions		\$ 2,082.5	\$ 1,655.4	\$ 745.5	\$ 978.0	\$ 230.0	\$ 37.1	\$ 100.0	\$ 5,828.5

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2011 GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(in thousands)

Institution	Location	GYO	NCLB	Cooperative Work Study	DFI Grants	General Grants	Nursing School Grants	Nurse Educator Fellowships	Total Grants
Independent Institutions									
Adler School of Professional Psychology		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Argosy					154.0				154.0
Augustana College	Rock Island								31.0
Aurora University	Aurora			31.0					10.0
Benedictine University	Lisle						362.2		362.2
Blackburn College	Carlinville			10.3					10.3
Blessing-Reiman College of Nursing	Quincy						393.8		393.8
Blessing Hospital	Quincy								
Bradley University	Peoria			44.6					202.1
BroMenn Regional Medical Center	Normal	157.5							
Carle Foundation Hospital	Urbana								
Christ Medical Center (Advocate)	Oak Lawn								
Columbia College of Chicago	Chicago								
Concordia University	River Forest			34.2					34.2
Decatur Memorial Hospital	Decatur								
DePaul University	Chicago				34.0	205.0			239.0
Dominican University	River Forest			44.5					44.5
East-West University	Chicago			32.4					32.4
Elmhurst College	Elmhurst			38.5				10.0	48.5
Rosalind Franklin Univ of Med/Science (Finch)	North Chicago								
Graham Hospital School of Nursing	Canton								
Greenville College	Greenville	72.2		30.4					102.6
Illinois College	Jacksonville			20.8					20.8
Illinois College of Optometry	Chicago								
Illinois Institute of Technology	Chicago					531.0			531.0
Illinois Masonic Medical Center (Advocate)	Chicago								
Illinois Wesleyan University	Bloomington			29.7				10.0	39.7
Lakeview College of Nursing	Danville							10.0	10.0
Lewis University	Romeoville			13.8					13.8
Lexington College	Chicago			15.0					15.0
Loyola University of Chicago	Chicago		384.3		100.0			10.0	494.3
Loyola University Chicago, Stritch	Chicago								
Lutheran General Hospital (Advocate)	Maywood								
MacMurray College	Park Ridge								
McCaw Medical Center at Northwestern Univ.	Jacksonville			9.1					9.1
McKendree College	Chicago								
Memorial Hospital	Lebanon								
Memorial Medical Center	Carbondale								
Mercy Hospital & Med Ctr	Springfield								
Methodist Medical Center	Chicago								
Methodist College of Nursing	Peoria								
Midwestern University	Peoria								
Millikin University	Downers Grove			13.8				10.0	23.8
Mount Sinai Hospital Medical Center	Decatur								
National-Lewis University	Chicago				10.0				10.0
National Univ. of Health Sciences	Evanston								
North Central College	Lombard								
	Naperville			15.4					15.4

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2011 GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(in thousands)

Institution	Location	GYO	NCLB	Cooperative Work Study	DFI Grants	General Grants	Nursing School Grants	Nurse Educator Fellowships	Total Grants
North Park University	Chicago	-	-	-	-	-	-	-	-
Northwestern University	Evanston	-	-	-	150.0	-	-	-	150.0
Olivet Nazarene University	Kankakee	-	-	-	-	-	-	10.0	10.0
Quincy University	Quincy	-	-	24.7	-	-	-	-	24.7
Resurrection Family Medical Center	Chicago	-	-	-	-	-	-	-	-
Robert Morris College	Chicago	-	-	-	-	-	-	-	-
Rockford College	Rockford	-	-	14.6	-	-	-	-	14.6
Rockford Memorial Hospital	Rockford	-	-	-	-	-	-	-	-
Roosevelt University	Chicago	-	386.0	11.0	10.0	-	-	-	407.0
Rush-Copley Medical Center	Aurora	-	-	-	-	-	-	-	-
Rush University	Chicago	-	-	-	14.0	-	-	-	14.0
School of the Art Institute of Chicago	Chicago	-	-	-	24.0	-	-	-	24.0
St. Anthony College of Nursing	Rockford	-	-	-	-	-	-	-	-
St. Anthony Medical Center	Rockford	-	-	-	-	-	-	-	-
St. Augustine College	Chicago	-	-	-	-	-	-	-	-
St. Francis Hospital	Evanston	-	-	-	-	-	-	-	-
St. Francis Medical Center	Peoria	-	-	-	-	-	43.0	-	43.0
St. John's College	Springfield	-	-	-	-	-	-	-	-
St. John's Hospital	Springfield	-	-	-	-	-	-	-	-
St. Joseph Hospital (Chicago)	Chicago	-	-	-	-	-	-	-	-
St. Xavier University	Chicago	-	297.0	8.6	-	-	-	10.0	315.6
Swedish American Hospital	Rockford	-	-	-	-	-	-	-	-
Swedish Covenant Hospital	Chicago	-	-	-	-	-	-	-	-
Trinity Christian College	Palos Heights	-	-	17.8	-	-	-	-	17.8
Trinity College of Nursing	Rock Island	-	-	-	-	-	-	-	-
Trinity Hospital (Advocate)	Chicago	-	-	-	-	-	-	-	-
University of Chicago	Chicago	-	389.3	-	128.0	-	-	-	517.3
University of St. Francis	Joliet	-	-	-	-	-	-	-	-
West Suburban College of Nursing	Oak Park	-	-	-	-	-	-	-	-
Total, Independent Institutions		\$ 229.7	\$ 1,456.6	\$ 460.2	\$ 624.0	\$ 736.0	\$ 799.0	\$ 80.0	\$ 4,385.5
Proprietary Institutions									
DeVry University - Chicago	Chicago	\$ -	\$ -	\$ 24.3	\$ -	\$ -	\$ -	\$ -	\$ 24.3
Total, Proprietary Institutions		\$ -	\$ -	\$ 24.3	\$ -	\$ -	\$ -	\$ -	\$ 24.3
Other Institutions									
Illinois Mathematics & Science Academy	Aurora	\$ -	\$ -	\$ -	\$ -	\$ 59.0	\$ -	\$ -	\$ 59.0
Quad-Cities Graduate Study Center	Rock Island	-	-	-	-	130.0	-	-	130.0
University Center of Lake County	Grayslake	-	-	-	-	1,716.0	-	-	1,716.0
Total, Other Institutions		\$ -	\$ -	\$ -	\$ -	\$ 1,905.0	\$ -	\$ -	\$ 1,905.0
Grand Total		\$ 2,312.2	\$ 3,112.0	\$ 1,230.0	\$ 1,602.0	\$ 2,871.0	\$ 836.1	\$ 180.0	\$ 12,143.3

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2010 GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(in thousands)

Institution	Location	ICCAP	NCLB	Cooperative Work Study	DFI Grants	General Grants	Nursing School Grants	Nurse Educator Fellowships	Total Grants
Public Universities									
Chicago State University	Chicago	\$ -	\$ -	\$ -	\$ 27.6	\$ -	\$ -	\$ -	\$ 27.6
Eastern Illinois University	Charleston	-	-	38.7	20.4	-	-	-	59.1
Governors State University	Park Forest	-	-	33.5	6.8	-	-	-	40.3
Illinois State University	Normal	-	-	41.4	-	39.5	-	10.0	90.9
Northeastern Illinois University	Chicago	-	298.8	22.4	41.6	-	-	-	362.8
Northern Illinois University	DeKalb	-	276.0	44.5	173.6	-	-	-	494.1
Western Illinois University	Macomb	-	-	-	-	-	-	-	-
Southern Illinois University at Carbondale	Carbondale	-	597.9	25.9	34.4	-	-	20.0	658.2
Southern Illinois University at Edwardsville	Edwardsville	-	299.0	-	-	-	-	-	319.0
University of Illinois (Administration)	Urbana	-	-	-	-	-	-	-	-
University of Illinois at Chicago	Chicago	-	-	21.5	312.8	-	44.0	10.0	388.3
University of Illinois at Springfield	Springfield	-	-	31.7	-	-	-	-	31.7
University of Illinois at Urbana/Champaign	Urbana	-	-	21.5	411.6	310.0	-	-	743.1
Total, Public Universities		\$ -	\$ 1,471.7	\$ 281.1	\$ 1,028.8	\$ 349.5	\$ 44.0	\$ 40.0	\$ 3,215.1
Community Colleges									
Black Hawk College	Moline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Colleges of Chicago	Chicago	-	-	22.9	-	-	-	10.0	32.9
College of DuPage	Glen Ellyn	-	-	34.7	-	-	-	-	34.7
College of Lake County	Grayslake	-	-	20.2	-	-	-	-	20.2
Danville Area Community College	Danville	-	-	12.9	-	-	-	-	12.9
Elgin Community College	Elgin	-	-	19.4	-	-	-	-	19.4
Heartland Community College	Normal	-	-	13.8	-	-	-	-	13.8
Illinois Eastern Community Colleges	Lincoln Trail	-	-	14.6	-	-	-	-	14.6
Illinois Valley Community College	Oglesby	-	-	-	-	-	-	-	-
John A. Logan College	Cartersville	-	-	24.3	-	-	-	-	24.3
John Wood Community College	Quincy	-	-	36.4	-	-	-	-	36.4
Joliet Junior College	Joliet	-	-	11.2	-	-	-	-	11.2
Kaskaskia College	Centralia	-	-	9.2	-	-	-	-	9.2
Kishwaukee College	Malta	-	-	-	-	-	-	-	-
Lake Land College	Mattoon	-	-	27.6	-	-	39.8	-	67.4
Lewis & Clark Community College	Godfrey	-	-	30.7	-	-	-	-	30.7
Lincoln Land Community College	Springfield	-	-	11.0	-	-	-	10.0	21.0
McHenry County College	Crystal Lake	-	-	5.2	-	-	-	-	5.2
Moraine Valley Community College	Palos Hills	-	-	-	-	-	-	10.0	10.0
National Louis University	Chicago	-	-	-	-	-	-	-	-
Oakton Community College	Des Plaines	-	-	44.4	-	-	-	-	44.4
Rend Lake College	Ina	-	-	23.9	-	-	-	-	23.9
Richland Community College	Decatur	-	-	15.6	-	-	-	-	15.6
Shawnee Community College	Ullin	-	-	11.2	-	-	-	-	11.2
South Suburban College of Cook County	South Holland	-	-	-	-	-	-	10.0	10.0
Southwestern Illinois College	Belleville	-	-	16.6	-	-	-	-	16.6
Triton College	River Grove	-	-	-	-	-	-	-	-
Waubesaee Community College	Sugar Grove	-	-	13.8	-	-	-	-	13.8
Total, Community Colleges		\$ -	\$ -	\$ 419.6	\$ -	\$ -	\$ 39.8	\$ 40.0	\$ 499.4

BOARD OF HIGHER EDUCATION
FISCAL YEAR 2010 GRANT ALLOCATIONS BY INSTITUTION
(not examined)
(in thousands)

Institution	Location	ICCAP	NCLB	Cooperative Work Study	DFI Grants	General Grants	Nursing School Grants	Nurse Educator Fellowships	Total Grants
Total Public Institutions		\$ -	\$ 1,471.7	\$ 700.7	\$ 1,028.8	\$ 349.5	\$ 83.8	\$ 80.0	\$ 3,714.5
Independent Institutions									
Adler School of Professional Psychology		\$							
Agosy									
Augustana College	Rock Island	247.5			14.0				261.5
Aurora University	Aurora	495.0		33.1	103.2				103.2
Benedictine University	Lisle	495.0							528.1
Blackburn College	Carlinville	495.0		11.9			239.8	10.0	495.0
Blessing-Reiman College of Nursing	Quincy						263.1		744.8
Blessing Hospital	Quincy								506.9
Bradley University	Peoria	1,237.6		39.5					263.1
BroMenn Regional Medical Center	Normal								1,277.1
Carle Foundation Hospital	Urbana								
Chicago School of Professional Psychology	Chicago	495.0							495.0
Christ Medical Center (Advocate)	Oak Lawn								
Columbia College of Chicago	Chicago	1,237.6			6.8				1,244.4
Concordia University	River Forest	495.0		36.5					531.5
Decatur Memorial Hospital	Decatur								
DePaul University	Chicago	1,237.6	296.4			205.0			1,759.8
Dominican University	River Forest	495.0		44.4					539.4
East-West University	Chicago	495.0		36.4					531.4
Elmhurst College	Elmhurst	495.0		41.3				10.0	546.3
Eureka College	Eureka	495.0							495.0
Rosalind Franklin Univ of Med/Science (Finch)	North Chicago	495.0							495.0
Graham Hospital School of Nursing	Canton								
Greenville College	Greenville	495.0		30.1					525.1
Illinois College	Jacksonville	495.0		21.8					516.8
Illinois College of Optometry	Chicago	495.0							495.0
Illinois Institute of Technology	Chicago	1,237.6				531.0			1,768.6
Illinois Masonic Medical Center (Advocate)	Chicago								
Illinois Wesleyan University	Bloomington	495.0		32.5					527.5
Judson University	Elgin	495.0							495.0
Knox College	Galesburg	495.0							495.0
Lake Forest College	Lake Forest	495.0							495.0
Lake Forest Graduate School of Management	Lake Forest	247.5							247.5
Lakeview College of Nursing	Danville	247.5							247.5
Lewis University	Romeoville	1,237.6		14.6					1,252.2
Lincoln College	Lincoln	495.0							495.0
Lexington College	Chicago			15.2					15.2
Loyola University of Chicago	Chicago	1,237.6	290.6	34.2	104.0				1,666.4
Loyola University Chicago, Stritch	Maywood								
Lutheran General Hospital (Advocate)	Park Ridge								
MacCormac College	Chicago	49.5							49.5
MacMurray College	Jacksonville	495.0							495.0
McGaw Medical Center at Northwestern Univ.	Chicago								
McKendree College	Lebanon	495.0							495.0

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2010 GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(in thousands)

Institution	Location	ICCAP	NCLB	Cooperative Work Study	DFI Grants	General Grants	Nursing School Grants	Nurse Educator Fellowships	Total Grants
Memorial Hospital	Carbondale	-	-	-	-	-	-	-	-
Memorial Medical Center	Springfield	-	-	-	-	-	-	-	-
Mercy Hospital & Med Ctr	Chicago	-	-	-	-	-	-	-	-
Methodist Medical Center	Peoria	-	-	-	-	-	-	-	-
Methodist College of Nursing	Peoria	49.5	-	-	-	-	-	10.0	59.5
Midwestern University	Downers Grove	-	-	-	-	-	-	-	-
Millikin University	Decatur	495.0	-	13.8	-	-	-	-	508.8
Monmouth College	Monmouth	495.0	-	-	-	-	-	-	495.0
Moody Bible Institute	Chicago	495.0	-	-	-	-	-	-	495.0
Morrison Institute of Technology	Morrison	49.5	-	-	-	-	-	-	49.5
Mount Sinai Hospital Medical Center	Chicago	-	-	-	-	-	-	-	-
National-Lewis University	Evanston	495.0	-	-	-	-	-	-	495.0
National Univ. of Health Sciences	Lombard	495.0	-	-	-	-	-	-	495.0
North Central College	Naperville	495.0	-	21.5	-	-	-	-	516.5
North Park University	Chicago	495.0	-	-	-	-	-	10.0	505.0
Northwestern University	Chicago	1,237.6	-	-	187.6	-	-	-	1,425.2
Olivet Nazarene University	Evanston	495.0	-	-	-	-	-	-	495.0
Olivet Nazarene University	Kankakee	495.0	-	-	-	-	-	-	495.0
Principia College	Elsah	495.0	-	-	-	-	-	-	495.0
Quincy University	Quincy	495.0	-	29.7	-	-	-	-	524.7
Resurrection Family Medical Center	Chicago	-	-	-	-	-	-	-	-
Robert Morris University - Illinois	Chicago	1,237.6	-	-	-	-	-	-	1,237.6
Rockford College	Rockford	495.0	-	-	-	-	-	-	495.0
Rockford Memorial Hospital	Rockford	-	-	-	-	-	-	-	-
Roosevelt University	Chicago	1,237.6	295.3	11.4	-	-	-	-	1,544.3
Rush-Copley Medical Center	Aurora	-	-	-	-	-	-	-	-
Rush University	Chicago	495.0	-	-	-	-	-	10.0	511.8
School of the Art Institute of Chicago	Chicago	495.0	-	-	6.8	-	-	-	522.6
St. Anthony College of Nursing	Rockford	49.5	-	-	27.6	-	-	-	77.1
St. Anthony Medical Center	Rockford	-	-	-	-	-	-	10.0	59.5
St. Augustine College	Chicago	495.0	-	-	-	-	-	-	495.0
St. Francis Hospital	Evanston	-	-	-	-	-	-	-	-
St. Francis Medical Center	Peoria	247.5	-	-	-	-	257.3	-	504.8
St. John's College	Springfield	49.5	-	-	-	-	-	-	49.5
St. John's Hospital	Springfield	-	-	-	-	-	-	-	-
St. Joseph Hospital (Chicago)	Chicago	-	-	-	-	-	-	-	-
St. Xavier University	Chicago	1,237.6	297.9	16.3	-	-	-	10.0	1,561.8
Speratus College of Judaica	Chicago	49.5	-	-	-	-	-	-	49.5
Springfield College in Illinois	Springfield	247.5	-	-	-	-	-	-	247.5
Swedish American Hospital	Rockford	-	-	-	-	-	-	-	-
Swedish Covenant Hospital	Chicago	-	-	-	-	-	-	-	-
Trinity Christian College	Palos Heights	495.0	-	17.5	-	-	-	-	512.5
Trinity College of Nursing and Health Sciences	Rock Island	49.5	-	-	-	-	-	-	49.5
Trinity Hospital (Advocate)	Chicago	-	-	-	-	-	-	-	-
Trinity International University	Deerfield	495.0	-	-	-	-	-	-	495.0
University of Chicago	Chicago	1,237.6	299.0	-	118.4	-	-	-	1,655.0
University of St. Francis	Joliet	495.0	-	-	-	-	-	-	495.0
VanderCook College of Music	Chicago	247.5	-	-	-	-	-	-	247.5
West Suburban College of Nursing	Oak Park	247.5	-	-	-	-	-	-	247.5

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2010 GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(in thousands)

Institution	Location	ICCAP	NCLB	Cooperative Work Study	DFI Grants	General Grants	Nursing School Grants	Nurse Educator Fellowships	Total Grants
Wheaton College	Wheaton	495.0	-	-	-	-	-	10.0	505.0
Total, Independent Institutions		\$ 34,997.6	\$ 1,479.2	\$ 501.7	\$ 589.2	\$ 736.0	\$ 760.2	\$ 100.0	\$ 39,163.9
<u>Proprietary Institutions</u>									
De Vry University - Chicago	Chicago	\$ -	\$ -	\$ 27.6	\$ -	\$ -	\$ -	\$ -	\$ 27.6
Total, Proprietary Institutions		\$ -	\$ -	\$ 27.6	\$ -	\$ -	\$ -	\$ -	\$ 27.6
<u>Other Institutions</u>									
Illinois Mathematics & Science Academy	Aurora	\$ -	\$ -	\$ -	\$ -	\$ 59.0	\$ -	\$ -	\$ 59.0
Quad-Cities Graduate Study Center	Rock Island	-	-	-	-	130.0	-	-	130.0
University Center of Lake County	Grayslake	-	-	-	-	1,716.0	-	-	1,716.0
Total, Other Institutions		\$ -	\$ -	\$ -	\$ -	\$ 1,905.0	\$ -	\$ -	\$ 1,905.0
Grand Total		\$ 34,997.6	\$ 2,950.9	\$ 1,230.0	\$ 1,618.0	\$ 2,990.5	\$ 844.0	\$ 180.0	\$ 44,811.0