

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY**

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

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

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

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FINANCIAL STATEMENT REPORT

The University's financial statement report for the year ended June 30, 2009, which includes the report of independent auditors, management discussion and analysis, basic financial statements and notes, and the independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards* has been issued separately.

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

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**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
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**STATE OF ILLINOIS
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OTHER REPORTS ISSUED UNDER SEPARATE COVER

Northern Illinois University Financial Statements - June 30, 2009
 Northern Illinois University - Report Required Under *Government
 Auditing Standards* for the Year Ended June 30, 2009

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY**

AGENCY OFFICIALS

President	John G. Peters
Executive Vice President and Provost	Raymond W. Alden III
Executive Vice President, Business and Finance, and Chief of Operations	Eddie R. Williams
Vice President, Administration	Anne C. Kaplan
Vice President, Development and University Relations	Mike Malone
Vice President, External Affairs	Kathryn Buettner
Vice President and General Counsel	Kenneth Davidson
Acting Director of Internal Audit	Danielle Schultz

Financial Staff

Associate Vice President, Finance and Facilities	Robert Albanese
Controller	Keith Jackson
Assistant Controller	Barb Seldal
Director of Grants, Fiscal Administration	Julie Weber
Director of Treasury Operations	Tamara Farley
Bursar	Kinga Mauger

Agency offices are located at:

300 Altgeld Hall
DeKalb, Illinois 60115



April 13, 2010

Clifton Gunderson LLP
301 SW Adams, Suite 900
P.O. Box 1835
Peoria, IL 61656-1835

OFFICE OF THE EXECUTIVE VICE PRESIDENT
BUSINESS AND FINANCE AND CHIEF OF OPERATIONS
DEKALB, ILLINOIS 60115-2854
(815) 753-6009
FAX (815) 753-1950

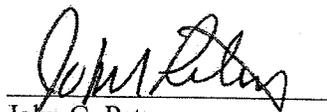
Ladies and Gentlemen:

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

- A. The University has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

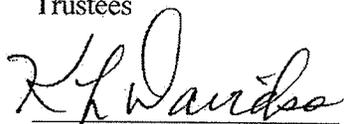
Northern Illinois University



John G. Peters
President



Eddie R. Williams
Executive Vice President, Business and Finance, Chief of Operations, and Treasurer, Board of Trustees



Kenneth L Davidson
Vice President and General Counsel

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2009**

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

ACCOUNTANT’S 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 nonstandard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	6	4
Repeated findings	3	3
Prior recommendations implemented or not repeated	1	3

Details of findings are presented in a separate section of this report titled “Schedule of Findings and Questioned Costs” as listed in the table of contents.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
Findings and Questioned Costs (Federal Compliance)			
09-1	20	Untimely Return of Student Financial Aid Refunds	Significant Deficiency
Findings (State Compliance)			
09-2	22	Financial Information Correction of Errors	Material Weakness and Material Noncompliance
09-3	23	Locally Held Funds Reporting	Material Weakness and Material Noncompliance
09-4	25	Time Reporting	Significant Deficiency and Noncompliance
09-5	26	Inadequate Disaster Contingency Planning	Significant Deficiency and Noncompliance
09-6	29	Inadequate Disposal of Confidential Information	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2009**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
Prior Findings Not Repeated			
A	31	Financial Statement Preparation	

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on February 10, 2010. Attending were:

Northern Illinois University

Robert Albanese	Associate Vice President, Finance and Facilities
Keith R. Jackson	Controller
Barbara Seldal	Assistance Controller

Clifton Gunderson LLP

Jeffrey R. Bonick, CPA	Partner
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Office of the Auditor General

Jon Fox	Audit Manager
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Responses to the recommendations were provided by Keith R. Jackson in correspondence dated February 18, 2010.

**Independent Accountant's Report on State Compliance, on
Internal Control Over Compliance, and on Supplementary
Information for State Compliance Purposes**

Honorable William G. Holland
Auditor General
State of Illinois

and

Cherilyn G. Murer, Honorable Chair of the
Legislative, Audit, and External Affairs
Committee of the Board of Trustees

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Northern Illinois University's (University) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2009. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

As described in findings 09-2 and 09-3 in the accompanying schedule of findings and questioned costs, Northern Illinois University did not comply with requirements regarding applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for Northern Illinois University to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, Northern Illinois University complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended June 30, 2009. However, the results of our procedures disclosed other instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as findings 09-4, 09-5, and 09-6.

Internal Control

The management of Northern Illinois University is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the University's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, detected, and corrected on a timely basis. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as findings 09-2 and 09-3 to be material weaknesses.

A *significant deficiency* is a control deficiency, or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the findings 09-4, 09-5, and 09-6 in the accompanying schedule of findings and questioned costs to be significant deficiencies.

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

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

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Northern Illinois University and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2009, which collectively comprise the University's basic financial statements, and have issued our report thereon dated January 27, 2010. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. The accompanying supplementary information, as listed in the table of contents as Supplementary Information for State Compliance Purposes, is presented for purposes of additional analysis and is not a required part of the basic financial statements of Northern Illinois University. The 2009 Supplementary Information for State Compliance Purposes, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2009 taken as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, Northern Illinois University's basic financial statements for the years ended June 30, 2008 and June 30, 2007. In our reports dated March 30, 2009 and March 7, 2008, we expressed unqualified opinions on the respective financial statements of Northern Illinois University and its aggregate discretely presented component units. In our opinion, the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for the portion marked "unaudited," is fairly stated in all material respects in relation to the basic financial statements for the years ended June 30, 2008 and June 30, 2007, taken as a whole.

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

Clifton Gundersen LLP

Peoria, Illinois
April 13, 2010

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

Honorable William G. Holland
Auditor General
State of Illinois

and

Cherilyn G. Murer, Honorable Chair of the
Legislative, Audit and External Affairs
Committee of the Board of Trustees

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Northern Illinois University (University) and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2009, which collectively comprise the University's financial statements, and have issued our report thereon dated January 27, 2010. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. This report does not include the results of other auditors' testing of internal controls over financial reporting or compliance with other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Clifton Gunderson LLP

Peoria, Illinois
January 27, 2010

**Independent Auditor's Report on Compliance With Requirements
Applicable to Each Major Program and on Internal Control Over
Compliance and Schedule of Expenditures of Federal Awards
in Accordance With OMB Circular A-133**

Honorable William G. Holland
Auditor General
State of Illinois

and

Cherilyn G. Murer, Honorable Chair of the
Legislative, Audit, and External Affairs
Committee of the Board of Trustees

Compliance

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

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

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as finding 09-1.

Internal Control Over Compliance

The management of Northern Illinois University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding 09-1 to be a significant deficiency.

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

The University's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the University's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the business-type activities of Northern Illinois University and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2009, and have issued our report thereon dated January 27, 2010. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Northern Illinois University's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Clifton Gunderson LLP

Peoria, Illinois
April 13, 2010, except for the Schedule of
Expenditures of Federal Awards, as to
which the date is January 27, 2010

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR'S RESULTS
For the Year Ended June 30, 2009**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes x No
- Significant deficiencies identified that are not considered to be material weakness(es)? _____ Yes x None reported

Noncompliance material to financial statements noted? _____ Yes x No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes x No
- Significant deficiencies identified that are not considered to be material weakness(es)? x Yes _____ None reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? x Yes _____ No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Student Financial Assistance Cluster:	
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work-Study Program	84.033
Federal Perkins Loan Program	84.038
Federal Pell Grant Program	84.063
Federal Family Education Loans	84.032
Academic Competitiveness Grants	84.375
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376
Federal Direct Loans Program	84.268
Teacher Education Assistance for College and Higher Education Grants	84.379
Research and Development Cluster	(See Schedule of Expenditures of Federal Awards for detail list of all CFDA numbers included in this cluster.)

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,361,134

Auditee qualified as low-risk auditee? _____ Yes x No

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - FEDERAL COMPLIANCE
For the Year Ended June 30, 2009**

09-1. Finding: Untimely Return of Student Financial Aid Refunds

Federal Agency: United States Department of Education

Program Name: Federal Family Education Loans (FFEL)
Federal Pell Grant Program

CFDA #: 84.032, 84.063

Questioned Costs: None

The University did not return refunds to the required programs within 45 days of the student's withdrawal.

During our testing of 25 students who withdrew during the fall of 2008 and spring 2009, we noted refunds for three (12 percent) of the students were not returned to the appropriate federal source within 45 days. The refunds ranged from 135 to 136 days late.

In the prior finding, we noted the University did not communicate student status changes to the National Clearinghouse within 60 days of the effective date. During the current year audit, our sample testing indicated the University is reporting its student status changes to the National Clearinghouse every 30 days.

Federal regulations (34 CFR 668.173(b)) require institutions to calculate refunds when a student withdraws to determine the amount, if any, of student financial aid funds that must be returned to the federal program. Any refund due is to be made within 45 days after the date the institution determines that the student withdrew.

University officials stated the students unofficially withdrew and the University was not informed of their withdrawal until after the 45 day refund requirement had expired.

Failure to refund amounts due to the appropriate federal source within the required timeframe deprives the federal program of valuable resources. (Finding Code Nos. 09-1, 08-2)

Recommendation:

We recommend the University develop procedures to return refunds to the appropriate federal programs within the required 45 day federal timeframe.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - FEDERAL COMPLIANCE
For the Year Ended June 30, 2009**

09-1. Finding: Untimely Return of Student Financial Aid Refunds (Continued)

University Response:

The University agrees with the finding. The University completed implementation of its new student information system in the Spring of 2009 and believes it will meet the federal timeline.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-2. Finding: Financial Information Correction of Errors

The financial information in the June 30, 2009 and 2008 Compliance Reports contained corrections to opening fund balances.

The June 30, 2009 Compliance Examination Report contained condensed financial information schedules for other entities which included restatements of beginning cost center fund balances for accruals and additions to the cost centers the University failed to identify. The Residence Hall cost center beginning balance was increased by \$5,123,912, the Continuing Education and Public Service cost center beginning balance was increased by \$12,117 and the Student Programs and Services cost center beginning balance was increased by \$679,099.

The June 30, 2008 Compliance Examination Report contained condensed financial information schedules for other entities which included restatements of beginning cost center fund balances for accruals and additions to the cost centers the University failed to identify. The Residence Hall cost center beginning balance was increased by \$2,335,102, the Auxiliary Business Operations cost center beginning balance was increased by \$560,884 and the Indirect Cost Support cost center beginning balance was increased by \$153,971.

The University's internal controls over financial reporting should allow for the identification of accruals and new additions to cost centers.

University officials stated the misstatements were due to accruals not being identified with the appropriate entity and new cost centers being omitted. The University did not have procedures in place to identify accruals in the appropriate entity, as well as identify new cost centers, which resulted in the misstatement of balances in the condensed financial information.

Failure to identify new cost centers and accruals result in inaccurate financial report schedules in the compliance report. (Finding Code No. 09-2)

Recommendation:

We recommend the University continue to assess its internal controls over financial reporting to identify accruals with the appropriate entity and new cost centers and ensure they are included in the University's financial reports.

University Response:

The University agrees with the finding and in the future all financial report schedules in the compliance report will be based upon the audited financial statements.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-3. Finding: Locally Held Funds Reporting

The cash and investment balances reported to the Illinois Office of the Comptroller (Comptroller) on the quarterly Report of Receipts and Disbursements - Locally Held Funds (Form C17) for June 30, 2009, did not agree to the cash and investment balances reported on its financial statements.

During our examination, we noted a \$2,164,540 overstatement of the cash and investment amounts reported on the June 30, 2009 "Report of Receipts and Disbursements of Locally Held Funds" (Form C17) as compared to the amount of cash and investments reported in the University's financial statements. The University explained the difference, but did not file a revised Form C17 as recommended in the prior year's finding.

According to SAMS Procedure 33.13.20 universities are required to report quarterly receipts, disbursements and ending cash and investment balances of its locally held funds to the Illinois Office of the Comptroller.

According to University management this is a timing issue that will never be resolved. The Form C17 report is due according to SAMS Procedure by July 31. In order to comply with the date requirement, the University uses the trial balance as of June 30. All accruals and adjustments that are made post June 30th are included in the financial statements. The difference between the two reports is that activity. The University does not believe it is required to continuously restate a filed Form C17 report to make it agree with the financial statements.

Failure to prepare an accurate report of locally held funds receipts and disbursements inhibits the Comptroller from performing its responsibilities of monitoring and reporting fiscal information on a statewide basis. (Finding Code Nos. 09-3, 08-3, 07-5)

Recommendation:

We recommend the University prepare the locally held funds report so that year-end cash and investment balances agree to those reported in its financial statements. The University should file a revised report if it subsequently determines the cash and investment balances as originally filed are significantly different from those reported in the financial statements.

University Response:

The University disagrees with the finding. The University has complied with SAMS Procedure 33.13.20. In addition, the University has supplied the State a reconciliation between the quarterly report and the financial statement presentation. The auditors' recommendation of filing a revised quarterly report does not eliminate the finding or speak to the underlying issue of timing.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-3. Finding: Locally Held Funds Reporting (Continued)

Auditors' Comment:

The University has not complied with SAMS Procedure 33.13.20. The report filed with the Illinois Office of the Comptroller for the last quarter of fiscal year 2009 overstated the ending cash and investment balance by \$2,164,540. In last quarter of fiscal year 2008, the University filed a report that differed from the ending balance of cash and investments by \$328,646 (Finding 08-3) and in the last quarter of fiscal year 2007, the University filed a report that understated the cash and investment balance by \$31 million (Finding 07-5).

The University acknowledges that the report filed in the last quarter of fiscal year 2009 was filed in error by describing a reconciliation that they provided to the Comptroller. By filing inaccurate reports with the Comptroller's office, the University undermines the Comptroller's ability to perform its statutory responsibility under the State Comptroller Act (15 ILCS 405/16) to capture the receipts, disbursements, and ending balances in State locally held funds on a quarterly basis.

The auditors' recommendation to provide a revised locally held funds report if the University later determines the original report filed to be inaccurate was meant to provide the University a workable and acceptable compromise to the dual requirements of filing the report timely and accurately in those cases when the University is unable to estimate or obtain its cash and investment statements in time to file by July 31.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-4. Finding: Time Reporting

The University did not require all employees to submit time sheets as required by the State Officials and Employees Ethics Act.

The State Officials and Employees Ethics Act (Act) (5 ILCS 430) requires the University to adopt personnel policies consistent with the Act. The Act (5 ILCS 430/5-5(c)) further states, "The policies shall require State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour."

We noted certain categories of the University's employees did not submit time sheets in compliance with the Act. We tested a sample of 25 University employees for compliance with the State Officials and Employee Ethics Act. Our sample included 10 salaried employees and 15 hourly employees which included faculty and administrative staff. Except for hourly employees who do use timecards, employees' time is tracked using Northern Illinois University's payroll system, which is a "negative" timekeeping system whereby the employee is assumed to be working unless noted otherwise. No time sheets documenting the time spent each day on official State business to the nearest quarter hour are maintained for the University salaried employees.

University officials stated that in an effort to work towards compliance, the University initiated a pilot program in January 2008. Full implementation of the program had not occurred at the time of the examination. University officials noted that they have encountered difficulties in implementing the pilot program. University departments are accumulating timesheet information in different formats and are not reporting the timesheet information to Human Resources.

By not requiring appropriate time sheets from all of its employees, the University has no documentation of the time spent by faculty and staff on official state business as contemplated by the Act. (Finding Code Nos. 09-4, 08-4, 07-7, 06-4, 05-6)

Recommendation:

We recommend that the University continue its efforts to develop and implement a program to require all employees to submit time sheets in compliance with the Act.

University Response:

The University has multiple pilot programs in place and is reviewing each of these potential solutions for compliance with the Act.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-5. Finding: Inadequate Disaster Contingency Planning

The University had not assured an adequately developed and tested disaster contingency plan existed to recover its critical systems.

The University has over 17.5 million dollars invested in computer software and hardware. Many of the University's systems, such as financial aid, student records, accounting and human resources records, are critical to its daily operations and functions and resides on the University's mainframe system. The University is in the process of migrating the mainframe-based systems to the new client server platform. However, at the time of our review, the University was still relying heavily on some components of the mainframe-based system, including reliance on the mainframe for admissions, student records, student financials and student financial aid processing.

During our review of the University's contingency planning efforts, we found:

- The University had not updated its contingency plan (dated November 2005) to include the new client server platform and critical systems already migrated. The University had acquired a Disaster Recovery Business Continuity Plan Guide template and had begun the process of redeveloping its contingency plan. However, the plan is in the early stages of development and cannot be relied upon to recover the Universities critical systems running on the client server platform.
- The last disaster recovery test was performed before the University started the ERP suite of software implementations. A comprehensive test had never been performed.
- Off-site backups are maintained. However, the proximity of the offsite backup location to the primary computer room is not adequate. Since backups are located reasonably close to the original data, there is a risk that a disaster may damage both the original data and the backup data.
- An alternative recovery location was established; however, the facility is a cold site and has never been tested.

A comprehensive and thoroughly tested disaster contingency plan, including adequate backup and recovery facilities are essential components of recovery efforts necessary for the University to maintain its systems and assure its critical systems can be effectively recovered from a disaster situation within a reasonable timeframe.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-5. Finding: Inadequate Disaster Contingency Planning (Continued)

Information technology guidance (including the National Institute of Standards and Technology and Government Accountability Office) endorse the establishment of a comprehensive and thoroughly testing disaster contingency plan. An adequately tested disaster contingency plan (and documented test results) assists the University in verifying the plan, recovery procedures, and resources are adequate for recovering the University's critical systems within the required timeframe.

University personnel stated the extended mainframe decommissioning process had postponed the ability to technically implement and test an integrated disaster contingency plan. Additionally, divergent data bases, while allowing some data cross redundancy, also caused technical issues regarding implementing and testing recovery and synchronization of data during disaster testing. Disaster contingency planning was put on hold until all systems were migrated and integrated.

Failure to establish a comprehensive and thoroughly tested disaster contingency plan leaves the University exposed to the possibility of major disruptions of University services. (Finding Code No. 09-5)

Recommendation:

We recommend the University update its disaster contingency plan to reflect the current operating environment. At a minimum, the plan should include:

- A list of key recovery personnel and contact information;
- Detailed specifications on infrastructure hardware requirements necessary for recovering operations at the University's alternate recovery location (cold-site);
- A list of prioritized critical systems, including secondary and tertiary systems, and acceptable recovery timeframes for each;
- A list of backups maintained and storage location; and
- Detailed testing procedures, including documentation requirements.

Once established, we recommend the University perform recovery tests at least annually.

We also recommend the University assess its current backup procedures and consider updating the procedures to store backups at its alternate recovery location to assure backups are maintained in a secure off-site location that is reasonably distanced from the primary computing facility.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-5. Finding: Inadequate Disaster Contingency Planning (Continued)

University Response:

The University agrees substantively that the reviewed disaster plan is not adequate as it relates to the current architecture of the ERP systems. As noted by the auditor, a template disaster plan has been acquired that lends itself to implementation based on a client server/distributed processing technology environment. The template has not been aggressively implemented due to on-going changes with the ERP system consolidation process. It was not cost effective to allocate manpower or other resources to developing a plan that would have major changes in the very short-term future. Furthermore, the recent integration of the ERP systems allows for a much more comprehensive and cohesive disaster planning process. Attempting to contingency plan during the change-over process would have resulted in a patchwork of processes and a faulty sense of security that a smooth recovery was feasible. It simply would not have been feasible to anticipate contingency planning on such a moving target. Taking that into account, there always was the possibility to fall back to the parallel systems that were running in a legacy mode in the event the newly migrated systems failed or needed to be recovered. The University has fully tested the current "cold-site" infrastructure and this site does have reliable and proven power, environmental controls, physical security, and network connectivity. Over the next several years, as funding allows, the University will bring this site on-line as a warm/hot parallel processing disaster contingency site as was stated in the previous audit.

As of the end of the 2009 calendar year, based on the mainframe decommissioning, the University is now at the point where a cohesive and consolidated disaster contingency plan can be developed with a more reasonable degree of financial investment, manpower, and resource requirements. The University fully agrees with the recommendations for this newly developed plan and will integrate the recommendations and other contingency best practices.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-6. Finding: Inadequate Disposal of Confidential Information

The University had not assured adequate disposal of confidential information.

Although the University had established policies relating to the security of confidential and personal health information, and had established procedures for disposing of confidential information, we found instances of non-compliance with existing procedures.

While performing walkthroughs at the University's Health Services facility, we noted the following:

Health Services

- Personal and confidential information was not always placed within the lockable shred bins. We found personal and confidential information including lab reports and hospital reports showing patient name, address, patient number, date of birth and diagnosis/subscription information or tests performed within recycle/waste bins located near copiers.
- One bin used for disposing confidential information to be shredded was not locked. This bin was located near a copier off a hallway accessible by students and staff.

Confidential and personal identifiable information collected and maintained by the University should be adequately secured at all times. As such, it is the University's responsibility to ensure adequate procedures for safeguarding all confidential information have been established, effectively communicated to all personnel, and continually enforced. Inherent within this responsibility, is the requirement of adequate disposition of all confidential information that is no longer needed. Failure to establish adequate procedures to protect and timely dispose of confidential information and to enforce compliance with established procedures can lead to such information being compromised.

University personnel stated policies and procedures exist regarding the adequate disposal of confidential information. University management stated they will assess existing procedures and remind staff of existing procedures in an upcoming workshop. (Finding Code No. 09-6)

Recommendation:

We recommend the University assess its procedures for safeguarding and subsequent disposal of all confidential information and assure compliance with established policies and procedures.

We recommend the University assure University-wide procedures for properly disposing confidential information are enforced and periodically communicated to all University personnel.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2009**

09-6. Finding: Inadequate Disposal of Confidential Information (Continued)

University Response:

The University disagrees with this as an audit finding. There were no cited examples of documents containing information deemed to be confidential under current law disposed of improperly. The fundamental premise of the auditor's finding is based on his subjective interpretation of what data could be acquired for purposes of exploiting a "human engineering" vulnerability. While the University recognizes and agrees that human engineering vulnerabilities are a significant area of concern, the range of human engineering exposures is virtually unlimited. Almost any piece of general information, or composite collection of general information, has the potential to fall in to this category as interpreted by the auditor.

Although the University disagrees that this issue rises to the level of a finding, we do agree that it is prudent and responsible to take action to help eliminate potential exposures of information that could be leverage for nefarious purposes. The University will be performing in-service briefings and business process reviews to help refresh the general awareness of staff regarding overall information and document controls.

Auditors' Comment:

Assuming the University's reference to "human engineering" vulnerability is referring to the capacity of individuals to find ways to exploit confidential information, we continue to believe steps - such as not leaving personal medical information out in the open - can and should be taken. To that end, we are pleased the University agrees "... it is prudent and responsible to take action to help eliminate potential exposures of information..." The protection of confidential personal and medical information is an area of audit emphasis due to the overwhelming number of breaches nationwide. In fact, Illinois government agencies, including universities, have exposed personal confidential information. In some cases, the information was found to be exposed due to circumstances similar to those outlined in the findings. We strongly believe that deficiencies in safeguarding confidential information are a significant internal control weakness that should be reported to promote corrective action.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2009**

A. Finding: Financial Statement Preparation

During the prior examination, we noted that the University did not provide the auditors with complete and accurate financial statements presented in accordance with generally accepted accounting principles. (Finding Code Nos. 08-1, 07-1, 06-1)

Disposition:

In the current year, our audit of the financial statements did not detect any material misstatements.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
For the Year Ended June 30, 2009**

**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
- Cross-Reference Table of Reporting Requirements
- Schedule of Appropriations, Expenditures, Lapsed Balances, and Balances Reappropriated
- Comparative Schedule of Net Appropriations, Expenditures, Lapsed Balances, and Balances Reappropriated
- Comparative Schedule of Income Fund Revenues and Expenses
- Schedule of Changes in Capital Assets
- Comparative Schedule of Cash and Temporary Cash Equivalents, at Cost
- Comparative Schedule of Investments, at Cost
- Analysis of Receivables and Inventories
- Analysis of Significant Variations in Expenses
- Analysis of Significant Variations in Revenues
- Analysis of Significant Variations in Account Balances
- Analysis of Significant Lapse Period Spending

- Analysis of Operations:

- University Functions and Planning Program
- Comparative Employment Statistics
- Emergency Purchases
- Illinois First Projects (Unaudited)
- Comparative Schedule of Unrestricted Current Fund General Expenditures Per Full-Time Equivalent Student as Reported to the Board of Higher Education (Unaudited)
- Schedule of Federal Expenditures, Nonfederal Expenses, and New Loans
- Comparative Enrollment Statistics (Unaudited)
- Schedule of Tuition and Fee Waivers (Unaudited)
- Debt Financed by University-Related Organization
- Acquisition of Real Estate Costing in Excess of \$250,000 and Not Funded by a Separate Appropriation
- Bookstore Operations (Unaudited)

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
For the Year Ended June 30, 2009**

**SUPPLEMENTARY INFORMATION FOR
STATE COMPLIANCE PURPOSES
SUMMARY**

- University Guidelines 1982 as Amended 1997 and Other University Matters:

Entity Financial Statements:

Other Entities:

Condensed Financial Information:

Balance Sheet

Statement of Revenues, Expenditures, and Changes in Fund Balances

Auxiliary Business Operations, Service Departments, and Indirect Cost Support:

Condensed Financial Information:

Balance Sheet

Statement of Revenues, Expenditures, and Changes in Fund Balances

Auxiliary Enterprises - Revenue Bond Funds:

Condensed Financial Information:

Balance Sheet

Statement of Revenues, Expenditures, and Changes in Fund Balances

Schedule of Indentured Capital Reserves

Indirect Cost Support - Sources and Application of Indirect Cost Recoveries

Calculation Sheet for Indirect Cost Support Carryforward

Calculation Sheet for Current Excess Funds:

Other Entities

Auxiliary Business Operations

Service Departments

Auxiliary Enterprises - Revenue Bond Funds

Description of Accounting Entities

Comments on Certain Matters Regarding Auxiliary Enterprises, Activities, and Accounting Entities, and Tuition, Charges, and Fees

Comments on Certain Matters Regarding University-Related Organizations and Other Matters

Summary of Foundation Payments to/from the University

Summary of Alumni Association Payments to/from the University

Auxiliary Enterprises - Revenue Bond Funds - Statement of Revenues, Expenses, and Changes in Net Assets

Current Unrestricted Funds - Auxiliary Enterprises - Revenue Bond Funds - Occupancy Report of Residence Halls (Unaudited)

Current Unrestricted Funds - Auxiliary Enterprises - Revenue Bond Funds - Insured Value Summary (Unaudited)

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

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2009 Expenditures	To Subrecipients
MAJOR PROGRAM - STUDENT FINANCIAL ASSISTANCE CLUSTER				
<u>DEPARTMENT OF EDUCATION</u>				
Federal Supplemental Educational Opportunity Grants G7B69980	84.007	P007A071243	\$ 836,864	\$ -
Federal Work-Study Program G7B69990	84.033	P033A071243	871,327	-
Federal Pell Grant Program G7B69974/G7B69984	84.063	P063P071370	16,861,492	-
Administrative Cost Allowance 45DC60100	84.038		41,287	-
Academic Competitiveness Grant G7B69975/G7B69985	84.375	P375A061370	619,475	-
National Science and Mathematics Access to Retain Talent (SMART) G7B69986	84.376	P376S061370	219,381	-
Teacher Education Assistance for College and Higher Education Grants (TEACH) G7B69988	84.379	P379T091370	23,666	-
Total Student Financial Assistance Cluster			<u>19,473,492</u>	<u>-</u>
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER				
<u>NATIONAL SCIENCE FOUNDATION</u>				
Engineering Grants:				
SGER: Exploring New Hybrid Polymer-Nanofluids with Enhanced Flow and Heat Transfer Characteristics G1A62290	47.041	CBET-0741078	32,623	-
NUE: Undergraduate Curricular Integration of Nanotechnology's Principles, Applications, Marketing, Health, Safety and Ethics Aspects G1A62321	47.041	EEC-0836653	31,520	-
			<u>64,143</u>	<u>-</u>
Mathematical and Physical Sciences:				
Bayesian Analysis of Competing Risks G1A62144	47.049	DMS-0306416	14,479	-
Research in High Energy Physics: Supersymmetry G1A62207	47.049	PHY-0456635	8,665	-
Collaborative Proposal: Quadratic Inverse Eigenvalue Problems for Model Updating in Science and Engineering: Theory and Computation G1A62217	47.049	DMS-0505784	16,354	-
Metallacarboranes: Syntheses, Structures & Reactivities G1A62232	47.049	CHE-0601023	76,308	-
Searches for New Phenomena with High Energy Particle Colliders G1A62234	47.049	PHY-0555286	286,379	-
Magnetic Vortices in Shaped Superconducting Mesocrystals G1A62244	47.049	DMR-0605748	94,066	-
Structure & Dynamics of Fluid Interface Studies by X-Ray and Neutron Scattering G1A62277	47.049	706369	53,574	-
MRI: Acquisition of High Brilliance X-ray Optical Components for ChemMatCARS Synchrotron X-ray Resource at the Advanced Photon Source G1A62284	47.049	722557	734,635	-
New Pathways to Strongly Correlated and Multi-Functional Transition Metal Perovskites: Phase Stability and Properties by Design G1A62304	47.049	DMR-0706610	127,875	-
Superflectrochic Considerations in Heterocyclic Chemistry G1A62310	47.049	CHE-0749907	109,592	-
Research in High Energy Physics: Theory and Phenomenology of Supersymmetry G1A62311	47.049	PHY-0757325	7,886	-
Mixed Finite Elements and Smooth Approximations for Partial Differential Equations G1A62314	47.049	DMS-0811052	27,211	-
Collaborative Research: Synchrotron X-Ray Scattering Experiments on Solid Helium G1A62329	47.049	DMR-0804591	14,505	-
Passed-Through University of Illinois at Chicago: X-Ray Scattering Studies of Interfaces Between Two Immiscible Electrolyte Solutions G6A63866	47.049	CHE-0615929	26,728	-
Passed-Through University of Oregon: Univ Based Detector Research and Development for the International Linear Collider G6A63887	47.049	43422-7332	45,934	-
			<u>1,644,191</u>	<u>-</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009

<u>Federal Grantor/Pass-Through Grantor Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY 2009 Expenditures</u>	<u>To Subrecipients</u>
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER				
(CONTINUED)				
<u>NATIONAL SCIENCE FOUNDATION (CONTINUED)</u>				
Geosciences:				
Experimental Study of HC1 in Magmatic-Hydrothermal Systems G1A62239	47.050	EAR-0609880	\$ 57,877	\$ -
MARGINS: Collaborative Research: Origins of Local Variations in Subduction-Related Fluids G1A62301	47.050	742458.000	9,848	-
Benthic Foraminifer as Tracers of Marine Biogeochemical Cycles and Circulation G1A62302	47.050	OCE 0752107	<u>67,717</u>	<u>-</u>
			<u>135,442</u>	<u>-</u>
Computer and Information Science and Engineering:				
CI-TEAM Implementation Project: Training Simulation Scientists in Advanced Cyberinfrastructure Tools and Concepts G1A62247	47.070	OCI-0636412	<u>59,664</u>	<u>-</u>
Biological Sciences:				
Abiotic Factors G1A62137	47.074	DEB-0319966	12,719	-
RNA Recombination at the Subgenomic Promoter G1A62143	47.074	MCB-0317039	2,090	-
Collaborative Research: Assembling the Tree of Life - An Integrative Approach to Investigating Cnidarian Phylogeny G1A62223	47.074	EF-0531654	27,462	-
Passed-Through University of Maryland at Baltimore: Microbial Genome Sequencing of Bacillus Megaterium G6A63899	47.074	QMB1551	<u>1,926</u>	<u>-</u>
			<u>44,197</u>	<u>-</u>
Social, Behavioral, and Economic Sciences:				
Social Complexity Late Archaic Fortaleza Valley, Peru G1A62230	47.075	BCS-0542088	15,842	13,000
AOC: A regional Approach to Spatial Analysis of Tai Toponyms in Southern China and Southeast Asia Using GIS G1A62246	47.075	BCS-0623108	36,036	6,635
Collaborative Research: Climatological and Event-Based Radar Delineation of UHI Convection for multi-Scaled urban Corridors within the Southeastern US G1A62252	47.075	BCS-0649343	39,595	-
Radiality: A Tongan Foundational Cultural Model G1A62254	47.075	BCS-0650458	6,155	-
COLLABORATIVE RESEARCH: Latino Labor Migration and the Transformation of Post-Katrina New Orleans G1A62278	47.075	723398	5,988	-
Impact of Simulated Climate Change on Sugar Maple at the Hardwood/Boreal Forest Ecotone G1A62281	47.075	724256	58,411	-
Collaborative Research: Paleontological Investigation of Early Primate Evolution in Asia G1A62324	47.075	BCS-0820485	8,014	-
Collaborative Research: Terrorism as Theater: Political Violence as Communication G1A62350	47.075	SES-0854256	<u>10,123</u>	<u>-</u>
			<u>180,164</u>	<u>19,635</u>
Education and Human Resources:				
Teaching Dynamic Systems and Control with a Video Game to Mechanical Engineering Undergraduates G1A62250	47.076	633162.000	32,540	-
Dev & Field Test of Internet-Based Multimedia Simulation and Remote Laboratory of Laser Cladding for In-Service Technicians G1A62255	47.076	None	228,085	56,963
Looking Inside High School Science Classrooms: An Exploration of Males' & Females' Subjective Experience G1A62322	47.076	HRD-0827526	134,817	-
Development of a Cognitive Tutor for Training Social and Behavioral Science Students in Research Methods Fundamentals G1A62335	47.076	DUE-0737068	13,367	-
Passed-Through American Educational Research Association: Participation in Service Activities and Its Impact on Academic, Behavioral, and Civic Outcomes of High Risk Students G6A63878	47.076	None	69	-

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2009 Expenditures	To Subrecipients
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER				
(CONTINUED)				
<u>NATIONAL SCIENCE FOUNDATION (CONTINUED)</u>				
Education and Human Resources (Continued):				
Passed-Through Boston College:				
Urban Ecology Course Materials Created with a Universal Design for Learning Framework G6A63888	47.076	0-930-1	\$ 61,938	\$ -
			<u>470,816</u>	<u>56,963</u>
Polar Programs:				
Passed-Through University of Nebraska at Lincoln:				
Collaborative Research: ANDRILL- MIS Project G6A63809/ G6A63867/G6A63869	47.078	25-0550-0001-005	737,965	573,533
Antarctic Drilling Contamination Effects on Pristine Microbial Communities and Geochemical Conditions: Implications for Extraterrestrial Exploration G6A63943	47.078	25-0550-0001-128	12,335	-
Passed-Through Hampshire College:				
Holocene and Modern Climate Change in the High Arctic, Svalbard, Norway: REU G6A63908	47.078	SUB ARC-0649006	7,417	-
			<u>757,717</u>	<u>573,533</u>
Total National Science Foundation			<u>3,356,334</u>	<u>650,131</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Laboratory Training, Evaluation, and Quality Assurance Programs:				
Passed-Through Joint Commission on Accreditation of Healthcare Organizations:				
Evaluating the Use of Rapid Influenza Testing in Outpatient Medical Settings G6A63932	93.064	1U47C1000581-01	70,557	-
Injury Prevention and Control Research and State and Community Based Programs:				
Thoughtful Parenting for Mothers and Fathers: Does Gender Matter? G1A62288	93.136	1 R01 CE001185-01	217,447	-
Mental Health Research Grants:				
Induced Plasticity and Recovery from Neglect in Rats G1A62233	93.242	R01 MH060399-06	4,190	-
Risk and Protective Factors for Adjustment of College Women After a Mass Shooting G1A62328	93.242	1 R21 MH085436-01	96,231	-
Behavioral, Autonomic, and Endocrine Regulation in Depression and Heart Disease G1A62332	93.242	None	40,181	-
			<u>140,602</u>	<u>-</u>
Cardiovascular Diseases Research:				
Passed-Through the University of Illinois at Chicago:				
Preschool Based Obesity Prevention Effectiveness Trial G3A63049	93.837	2006-00417-04-00 JH	19,472	-
Extramural Research Programs in the Neurosciences and Neurological Disorders:				
Long-Term Outcomes of Childhood-Onset Epilepsy G1A62270	93.853	5 R01 NS031146	814,528	602,590
Role of the Cholinergic System in Spatial Orientation G1A62229	93.853	1 R15 NS051218	42,374	-
			<u>856,902</u>	<u>602,590</u>
Allergy, Immunology and Transplantation Research:				
pilE mRNA Analysis in Gonococci G1A62273	93.855	1R15 AI072720-01A1	65,195	-
Study of the Mechanism of Action of VeA, a novel fungal-specific global regulator that controls secondary metabolism G1A62340	93.855	1R15AI081232-01	18,057	-
			<u>83,252</u>	<u>-</u>

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER				
(CONTINUED)				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
Biomedical Research and Research Training:				
Electron Transfer in Dynamic Protein Complexes G1A62191 Investigating the Structural Basis of Antibody Steroselectivity G1A62231	93.859	2 R15 GM59740	\$ 4,476	\$ -
Electron Transfer in Dynamic Protein Complexes G1A62347	93.859	1 R15GM076000	26,554	-
Electrophiles in Synthetic Studies and Biologically Relevant Processes G1A62348	93.859	2 R15 GM059740	31,672	-
			<u>13,306</u>	<u>-</u>
			<u>76,008</u>	<u>-</u>
Child Health and Human Development Extramural Research:				
Sexual Revictimization: Affect Regulation as a Mediator G1A62235	93.865	1 R15 HD049907	65,347	-
Infants' and Mothers' Responses to being Imolated G1A62236	93.865	5 R03 HD051607	18,648	-
			<u>83,995</u>	<u>-</u>
Vision Research:				
Passed-Through OcuMetrics, Inc.:				
Time Resolved Ocular Fluorometer G6A63842	93.867	None	2,823	-
Total Department of Health and Human Services			<u>1,551,058</u>	<u>602,590</u>
<u>DEPARTMENT OF EDUCATION</u>				
Fund for the Improvement of Postsecondary Education:				
Development of Acceleration and Detector Technologies G1A62214	84.116	P116Z050086	175,751	-
Vibration and Acoustics Center at NIU G1A62305	84.116	P116Z080102	217,560	-
			<u>393,311</u>	<u>-</u>
Education Research, Development and Dissemination:				
Assessing Reading Comprehension with Verbal Protocols G1A62185	84.305	R305G040055	232,864	82,426
Creating a Usable Environment for Teaching Argument Comprehension and Production Skills G1A62211	84.305	R305H50133	171,856	127,531
Post-Doctoral Research Fellowship G1A62276	84.305	R305B070349	339,315	139,405
			<u>744,035</u>	<u>349,362</u>
Total Department of Education			<u>1,137,346</u>	<u>349,362</u>
<u>DEPARTMENT OF AGRICULTURE</u>				
Agricultural Research-Basic and Applied Research:				
Assessing the Manufacturing Potential for Ethanol Processing Residue Streams G2A62219	10.001	58-5447-5-319	10,853	-
Agricultural and Rural Economic Research:				
Passed-Through the University of California-Davis:				
Fruit and Vegetable Availability among WIC Vendors G6A63903	10.250	Sub0700229	22,257	19,751
Cooperative Extension Service:				
Passed-Through Kansas State University:				
Kansas State University/Air Force Family Advocacy Research and Training Project G6A63882	10.500	S08135	51,808	-
Development of a New Family Needs Screener For Males G6A63883	10.500	S08147	53,781	-
FASOR Data Base: Management Assistance & Data Analysis Project Phase V G6A63936	10.500	S08135.01	15,831	-
			<u>121,420</u>	<u>-</u>
Total Department of Agriculture			<u>154,530</u>	<u>19,751</u>

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)				
<u>NATIONAL OCEANIC & ATMOSPHERIC ADMINISTRATION</u>				
Climate and Atmospheric Research:				
Development of an Analytical Center for Climate & Environmental Change G2A62226	11.431	NA05OAR4311117	\$ 304,701	\$ -
Special Oceanic and Atmospheric Projects: ACCEC G2A62197	11.460	NA04OAR4600167	<u>322,499</u>	<u>-</u>
Total National Oceanic & Atmospheric Administration			<u>627,200</u>	<u>-</u>
<u>DEPARTMENT OF DEFENSE</u>				
Passed through Kansas State University:				
Domestic Violence Risk Assessment Project Phase III G6A63938	12.000	S09016	40,424	-
Manufacturing & Engineering Advisory Services G2A62331	12.000	W9098S-08-P-1080	2,060	-
Passed-Through Battelle:				
Behavioral Health Surveillance & Assistance for Combat Veterans G6A63925	12.000	TCN 08106	47,709	-
Passed-Through Kalman & Company:				
Survey of Recruits Behaviors, Phase III G6A63933	12.000	W911QY-08-C-0063	<u>195,030</u>	<u>-</u>
			<u>285,223</u>	<u>-</u>
Basic and Applied Scientific Research:				
Mitigating the Influence of Space Charge in High-Average-Power- Free Electron Lasers: Phase I G2A62238	12.300	N00014-06-1-0587	247,282	-
Turn-Key Klystron Radio Frequency System for High-Brightness Electron Guns G2A62289	12.300	N00014-07-1-1026	22,481	-
Titanium Sapphire Laser Oscillator System for a High Brightness Electron Source G2A62315	12.300	N00014-08-1-1064	<u>133,153</u>	<u>-</u>
			<u>402,916</u>	<u>-</u>
Military Medical Research and Development:				
Northern Illinois Proton Treatment and Research Center G2A62275	12.420	W81XWH-08-1-0205	<u>4,052,188</u>	<u>3,707,758</u>
Basic, Applied, and Advanced Research in Science and Engineering: ROCK - Rapid Optimization of Commercial Knowledge for Army Vehicles G2A62196				
	12.630	W56HZV-04-C-0783	<u>2,721,800</u>	<u>1,033,811</u>
Total Department of Defense			<u>7,462,127</u>	<u>4,741,569</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Early Doctoral Student Research Grants:				
Increasing Affordable Rental Housing in Suburban Communities G2A62337	14.517	H-21545SG	<u>1,506</u>	<u>-</u>
Total Department of Housing and Urban Development			<u>1,506</u>	<u>-</u>
<u>DEPARTMENT OF INTERIOR</u>				
Passed-Through Ohio Department of Natural Resources:				
Enhancing LEWS Recovery Through Population Monitoring & Public Outreach G6A63948	15.000	Sub to NGSCW-09-41	15,080	-
Marine Benthic Habitat Mapping in Muir Inlet, Glacier Bay National Park G2A62339	15.000	P2380085513	<u>14,438</u>	<u>-</u>
			<u>29,518</u>	<u>-</u>
Applied Science Program Cooperative Agreements Related to Coal Mining and Reclamation:				
Modeling the Hydrologic Effects of Longwall Mining on the Shallow Aquifer System using MODFLOW with Telescopic Mesh Refinement G2A62287	15.255	S07AC12493	<u>7,373</u>	<u>-</u>

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER				
(CONTINUED)				
<u>DEPARTMENT OF INTERIOR (CONTINUED)</u>				
Cooperative Endangered Species Conservation Fund:				
Annual Census of Lake Erie Watersnakes G2A62293	15.615	301817G072	\$ 32,438	\$ -
Passed-Through Ohio Department of Natural Resources:				
Enhancing Lake Erie Watersnake Recovery Through Monitoring G6A63884	15.615	NGSCW-07-41	3,982	-
Enhancing Lake Erie Watersnake Recovery Through Public Outreach G6A63885	15.615	NGSCW-07-40	7,429	-
			<u>43,849</u>	<u>-</u>
Total Department of Interior			<u>80,740</u>	<u>-</u>
<u>DEPARTMENT OF LABOR</u>				
Employment and Training Evaluation Projects:				
Passed-Through University of Baltimore:				
Administrative Data Research & Evaluation (ADARE) G6A63941	17.248	NIU-FRED	<u>65,313</u>	<u>-</u>
Total Department of Labor			<u>65,313</u>	<u>-</u>
<u>DEPARTMENT OF TRANSPORTATION</u>				
Transit Cross-Cutting Section:				
Passed-Through Argonne National Laboratory:				
Improvements of the TRANSIMS Chicago Metropolitan Area Network G2A62349	20.000	9F-31244	6,092	-
Federal Transit Technical Assistance:				
Fuel Cells in Transportation G2A62194	20.512	IL-26-7006	<u>(3,027)</u>	<u>(2,246)</u>
Total Department of Transportation			<u>3,065</u>	<u>(2,246)</u>
<u>DEPARTMENT OF NATIONAL AERONAUTICS AND SPACE</u>				
<u>ADMINISTRATION</u>				
Total Reflection X-Ray Fluorescence Measurements of Contamination Levels on Genesis Samples G2A62346				
	43.000	1370487	14,050	-
Passed-Through Applied Material Systems Engineering, Inc:				
Low Outgassing Carborane-Siloxane Polymer Synthesis and BN Nanomesh Synthesis G6A63947	43.000	PO-09-009	<u>27,860</u>	<u>-</u>
			<u>41,910</u>	<u>-</u>
Aerospace Education Services Program:				
Global GIS Database of Drainage on Mars G2A62307	43.001	NNX08AM98G	54,865	-
Passed-Through George Mason University:				
Earth Science REASoN: Research, Education and Applications Solutions Network G6A63802	43.001	NNG04GE61A	7,883	-
			<u>62,748</u>	<u>-</u>
Technology Transfer:				
Genesis Sample Analysis via Synchrotron X-Ray Techniques:				
Discrimination & Quantification of Implanted Solar Wind Versus Terrestrial Contamination G2A62251	43.002	NNX07AG02G	53,942	-
Genesis Sample Analysis: Advanced Synchrotron X-ray Fluorescence Detection Instrumentation G2A62279	43.002	NNX07AL96G	<u>281,856</u>	<u>-</u>
			<u>335,798</u>	<u>-</u>
Total Department of National Aeronautics and Space Administration			<u>440,456</u>	<u>-</u>

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)				
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
P3 Award: National Student Design Competition for Sustainability: Higher Performance Solar Crop Dryer Kit for Developing Economies G2A62298	66.516	SU-83350901-0	\$ 276	\$ -
Total Environmental Protection Agency			<u>276</u>	<u>-</u>
<u>DEPARTMENT OF ENERGY</u>				
Office of Science Financial Assistance Program:				
Polarized X-Rays as a Probe of Spin Polarization G2A62156	81.049	DE-FG02-03ER46097	127,738	-
Soil and Vegetation in Future Climate G2A62193	81.049	DE-FG02-04ER63869	5,656	-
One-Dimensional Mesostructures of NbSe2 and NbN Superconductors G2A62243	81.049	DE-FG02-06ER46334	78,421	-
Longitudinal Phase Space Monitors for the ILC Injectors and Bunch Compressors G2A62248	81.049	DE-FG02-06ER41435	17,617	-
Nonlinear Dynamics & Phase Space Manipulations of High- Brightness Electron Beams G2A62296	81.049	DE-FG02-08ER41532	75,687	-
Passed-Through University of Oregon:				
Design & Prototyping of a Scintillator-Based Semi-Digital Hadron Calorimeter G6A63840	81.049	234151K (Project 6.1)	333	-
Development of Particle-Flow Algorithms & Simulation Software for ILC Detector(s) G6A63841	81.049	234151K	5,999	-
Design & Prototyping of a Scintillator-Based Tail-Catcher/Muon Tracker G6A63849	81.049	234151K (Project 6.22)	2,671	-
Scintillator Based Muon System R&D G6A63881	81.049	234151K (Project 7.2)	11,062	-
Passed-Through Princeton University:				
Theoretical Calculations of the Fermi Contours for Two-Dimensional Hole Systems G6A63931	81.049	00001557	11,827	-
			<u>337,011</u>	<u>-</u>
Renewable Energy Research and Development:				
Passed-Through Packer Engineering, Inc.:				
On-Farm Conversion of BioMass to SynGas G6A63924	81.087	Sub 68-3A75-7-607	30,641	-
Fossil Energy Research and Development:				
Energy Conservation Projects Between Northern Illinois University and Norfolk Southern Railroad G2A62318	81.089	DE-NT0004801	732,710	-
12 Month Appointment G2A62269	81.000	None	195,737	-
Argonne National Laboratory:				
Joint Appointment G2A62262	81.000	None	18,183	-
Visiting Scientist Agreement G2A62263	81.000	7F-00861	8,932	-
Joint Appointment G2A62271	81.000	None	800	-
Joint Appointment G2A62272	81.000	W-31-109-ENG-38	9,011	-
Hydraulics and Aerodynamics Research in Transportation Applications G2A62285	81.000	7F-01561	83,982	-
Modeling & Simulation of an Emergency Evacuation Scenario for the Chicago Metropolitan Area G2A62292	81.000	8F-00101	98,199	-
Globus Support Project G2A62300	81.000	4J-00121-0017A	12,347	-
Performance Regression Test Suite Development G2A62303	81.000	8F-01161	176,483	-
Summer Appointment G2A62306	81.000	8F-01301	18,824	-
Silicon Wafer Pattern Design and Fabrication G2A62308	81.000	8F-01501	19,256	-
Analysis for the Cobalt Open Source Scheduler G2A62309	81.000	4J-00121-0018A&B	6,672	-
Prototyping of Active Space Environments G2A62312	81.000	4J-00121-0019A	12,040	-
XPCS Measurements G2A62313	81.000	None	15,130	-
Characterization of Meso-Superconducting Structures G2A62316	81.000	4J-00121-0020A	25,941	-
Advancement of Multilayer Laue Lens & Advancement of Oxidation of Si G2A62317	81.000	4J-00121-0022A	20,242	-

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER				
(CONTINUED)				
<u>DEPARTMENT OF ENERGY (CONTINUED)</u>				
Argonne National Laboratory (Continued):				
Joint Appointment G2A62320	81.000	Amendment #4	\$ 50,405	\$ -
Salary Support G2A62330	81.000	8F-02041	68,664	-
Appointment G2A62333	81.000	JAA Ext Amend #7	85,350	-
Nonlinear Analysis of Cable-Stay Bridge Cables G2A62336	81.000	9F-30021	64,593	-
Nanoscale Studies of Structure and Function of Oxide and Nitride Films G2A62338	81.000	9F-30361	56,823	-
ATLAS Project G2A62342	81.000	9F-30581	32,582	-
Density-Functional Studies of X-Ray Experiments G2A62345	81.000	4J-00121-0023A	11,053	-
Development of Fast X-ray Spectroscopy Measurements G2A62351	81.000	4J-00121-0024A	1,423	-
In-Situ Spectroelectrochemical Study of Np Redox G5A63837	81.000	4J-00121-0009A	114	-
Spin Dynamics of Holes in GaAs G5A63838	81.000	4J-00121-0010A	13,668	-
Solar Thermoelectric Energy Conservation in Porous Nanocomposites G5A63886	81.000	4J-00121 - 0013A	24,272	-
			934,989	-
Fermi National Accelerator Laboratory:				
Joint Appointment NIU/FNAL G2A62295	81.000	PO 577888	1,187	-
RDI Internship G2A62323	81.000	PO 581841	20,098	-
Appointment G2A62325	81.000	None	14,180	-
Joint Appointment G2A62326	81.000	PO 583375	37,984	-
Appointment G2A62327	81.000	PO 582704	20,304	-
Support G2A62341	81.000	PO 584001	14,571	-
Superconducting Radio Frequency Research & Dev G5A63872	81.000	PO 571369	6,316	-
			114,640	-
Total Department of Energy			2,345,728	-
Total Research and Development Cluster			17,225,679	6,361,157
TRIO CLUSTER				
<u>DEPARTMENT OF EDUCATION</u>				
TRIO - Student Support Services G1B66644/G1B66670	84.042	P042A051074-06	361,356	-
TRIO - Upward Bound G1B66643/G1B66684	84.047	P047A070966	426,008	-
Total Trio Cluster			787,364	-
CCDF CLUSTER				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Child Care and Development Block Grant 41-CP30140	93.575	None	18,964	-
Total CCDF Cluster			18,964	-
WIA CLUSTER				
<u>DEPARTMENT OF LABOR</u>				
WIA Adult Program:				
Passed-Through the Illinois Department of Commerce and Economic Opportunity:				
WIA Performance Reporting 41-26615	17.258	NIU CO 07-226	6,000	-

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WIA CLUSTER (CONTINUED)				
<u>DEPARTMENT OF LABOR (CONTINUED)</u>				
WIA Youth Activities:				
Passed-Through the Illinois Department of Commerce and Economic Opportunity: WIA Performance Reporting 41-26615	17.259	NIU CO 07-226	\$ 7,000	\$ -
WIA Dislocated Workers:				
Passed-Through the Illinois Department of Commerce and Economic Opportunity: WIA Performance Reporting 41-26615	17.260	NIU CO 07-226	8,000	-
WIA Pilots, Demonstrations, and Research Projects:				
Passed-Through the State of Colorado Department of Labor and Employment: Creation of an e-Learning Knowledge Center for the State of Colorado G6B69589	17.261	06 KAA 00012	77,210	-
Passed-Through Coffey Communications LLC: Federal Research and Evaluation Databases (FRED) G6B69718	17.261	DOLJ061A20365	19,776	-
			<u>96,986</u>	<u>-</u>
Total WIA Cluster			<u>117,986</u>	<u>-</u>
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
<u>DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction:				
Passed-Through the Illinois Department of Transportation:				
Revise and Reprint IDOT District Bicycle Maps G3B67228	20.205	DOT05-DOH-07	56,799	-
West Access Road G3B67292	20.205	FHWA	293,380	-
Passed-Through Chicago Metro Agency for Planning:				
Land Use Change Detection Using Classified Satellite Imagery G6B69756	20.205	08-SC-045	7,193	-
CMAP Community Data Internet Mapping System (IMS) G6B69793	20.205	09-SC-039	40,550	-
			<u>397,922</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>397,922</u>	<u>-</u>
HIGHWAY SAFETY CLUSTER				
<u>DEPARTMENT OF TRANSPORTATION</u>				
Incentive Grant Program to Increase Motorcyclist Safety:				
Passed-Through Illinois Department of Transportation: Motorcycle Program G4B67362	20.612	MS8-1435-328	97,576	-
Total Highway Safety Cluster			<u>97,576</u>	<u>-</u>
SPECIAL EDUCATION CLUSTER				
<u>DEPARTMENT OF EDUCATION</u>				
Special Education-Grants to States:				
Passed-Through Illinois State Board of Education:				
Interactive Illinois Report Card G3B67307/G4B67361	84.027	MY04601	267,929	-
Special Education-Preschool Grants:				
Passed-Through School Assoc. for Special Education in DuPage County: Project CHOICES G6B69634/G6B69694/G6B69757	84.173	FY-08	236,289	-
Total Special Education Cluster			<u>504,218</u>	<u>-</u>

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OTHER PROGRAMS				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Centers for Disease Control and Prevention - Investigations and Technical Assistance:				
Passed-Through the Illinois Department of Public Health:				
Behavioral Risk Factor Surveillance System Data Collection G3B67349	93.283	82400015	\$ 96,167	\$ -
Illinois Behavioral Risk Factor Surveillance System Surveys G4B67367	93.283	92400018	<u>187,549</u>	<u>-</u>
			<u>283,716</u>	<u>-</u>
Advanced Education Nursing Traineeships:				
Advanced Education Nursing Traineeships FY08 G1B66697	93.358	2A10HP00175-09-00	<u>25,260</u>	<u>-</u>
Developmental Disabilities Basic Support and Advocacy Grants:				
Passed-Through the Illinois Planning Council on Developmental Disabilities:				
Hear MY VOICE: Youth Self-Advocacy G3B67341	93.630	1041	<u>86,196</u>	<u>-</u>
Preventive Health and Health Services Block Grant:				
Passed-Through Illinois Department of Public Health:				
Illinois County Surveys 2008-2009 G3B67353	93.991	82400019	502,230	-
Illinois County BRF Surveys EXTG4B67363	93.991	82400046	<u>149,644</u>	<u>-</u>
			<u>651,874</u>	<u>-</u>
Total Department of Health and Human Services			<u>1,047,046</u>	<u>-</u>
<u>DEPARTMENT OF EDUCATION</u>				
Smaller Learning Communities Grant Evaluation G6B69780	84.000	None	<u>24,065</u>	<u>-</u>
Adult Education - Basic Grants to States:				
Passed-Through Illinois Community College Board:				
Adult Education and Family Literacy G4B67374	84.002	AEL08010	20,000	-
Adult Education and Family Literacy G4B67390	84.002	AEL09010	<u>24,636</u>	<u>-</u>
			<u>44,636</u>	<u>-</u>
Title I Grants to Local Educational Agencies:				
Passed-Through the Illinois State Board of Education:				
Interactive Illinois Report Card G3B67307/G4B67361	84.010	000MY04601	<u>254,352</u>	<u>-</u>
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program:				
National Resource Center at Northern Illinois University G1B66672/ G1B66676/G1B66682/G1B66702	84.015	P015B060158	<u>426,322</u>	<u>-</u>
International Research and Studies:				
SEASite: Web Site Infrastructure Improvements for the Next Decade G1B66705	84.017	P017A080050	<u>59,172</u>	<u>-</u>
Career and Technical Education - Basic Grants to States:				
Passed-Through Illinois Community College Board:				
Career and Technical Education Grant G4B67375	84.048	CTEL08007	35,000	-
Passed-Through Illinois State University:				
Career and Technical Education: Educating the New Green Workforce G3B67379	84.048	RSP 08D282.01	7,934	-
Passed-Through Illinois State Board of Education:				
ISBE Data Matching 41-26615	84.048	None	<u>5,000</u>	<u>-</u>
			<u>47,934</u>	<u>-</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009**

<u>Federal Grantor/Pass-Through Grantor Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY 2009 Expenditures</u>	<u>To Subrecipients</u>
OTHER PROGRAMS (CONTINUED)				
<u>DEPARTMENT OF EDUCATION (CONTINUED)</u>				
Rehabilitation Long-Term Training:				
Preparation of Rehabilitation Teachers with a Distance Learning Component G1B66685	84.129	H129P030001-07	\$ 39,159	\$ -
Rehabilitation of Individuals who are Deaf or Hard of Hearing G1B66688	84.129	H129Q050005-07	6,477	-
Rehabilitation Long-Term Rehabilitation of the Deaf G1B66689	84.129	H129Q030002-07	8,540	-
Certificate Program in Rehabilitation of Persons Who are Deaf-Blind G1B66698	84.129	H129Q080006	75,029	-
Rehabilitation of Individuals who are Deaf or Hard of Hearing G1B66701	84.129	H129Q05000508	<u>92,624</u>	<u>-</u>
			<u>221,829</u>	<u>-</u>
Safe and Drug-Free Schools and Communities National Programs:				
NIU: Making Emergency Management a Shared Campus Responsibility G1B66703				
	84.184	Q184T080040	158,076	-
School Emergency Response to Violence G1B66707	84.184	Q184S080008	124,532	-
Passed-Through the Community Schools in Aurora:				
Mentoring Grant Evaluation for East/West Aurora School Districts G6B69502				
	84.184	None	2,181	-
Passed-Through Decatur Public Schools #61:				
REMS - Decatur G6B69800				
	84.184	None	<u>2,000</u>	<u>-</u>
			<u>286,789</u>	<u>-</u>
Bilingual Education - Professional Development:				
Project Success G1B66690	84.195	T195N070106	<u>386,642</u>	<u>-</u>
Twenty-First Century Community Learning Centers:				
Passed-Through Illinois State Board of Education:				
Comprehensive Statewide Evaluation of 21st Century Community Learning Centers Program G3B67333				
	84.287	MY06621	143,050	20,000
Passed-Through Communities in Schools of Aurora, Inc.:				
21st Century - Waldo & Simmons Middle School Partnership G5B69388				
	84.287	None	12	-
21st Century After School Grant Evaluation at Hermes, Oak Park and Beaupre Elementary Schools G6B69586				
	84.287	None	41,546	-
21st Century Community Learning Center Grant: Jefferson, Washington, Waldo & Simmons G6B69716				
	84.287	None	49,156	-
21 Century Community Learning Center Grant: Cowherd and Brady Schools G6B69500				
	84.287	None	22,365	-
Passed-Through Aurora School District #129:				
21st Century - Nicholson School G5B69395				
	84.287	None	113	-
Passed-Through Aurora School District #131:				
21st Century Learning Center: Gates & Rollins Schools G5B69385				
	84.287	None	<u>5,806</u>	<u>-</u>
			<u>262,048</u>	<u>20,000</u>
Special Education Personnel Development to Improve Services and Results for Children With Disabilities:				
Orientation & Mobility Training G1B66668				
	84.325	H325K052002-06	<u>213,239</u>	<u>-</u>
Child Care Access Means Parents in School:				
NIU Campus Child Care Tuition Assistance Program G1B66681				
	84.335	P335A060040-01	<u>92,069</u>	<u>-</u>
Teacher Quality Partnership Grants:				
Rockford Education Alliance: Project REAL G1B66695/G1B66704				
	84.336	P336B030021	<u>614,125</u>	<u>316,101</u>
International Education-Technological Innovation and Cooperation for Foreign Information Access:				
The Southeast Asia Digital Library G1B66658				
	84.337	P337A050006	<u>189,937</u>	<u>45,017</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor <u>Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY 2009 Expenditures</u>	<u>To Subrecipients</u>
OTHER PROGRAMS (CONTINUED)				
<u>DEPARTMENT OF EDUCATION (CONTINUED)</u>				
Mathematics and Science Partnerships:				
Passed-Through the Illinois State Board of Education:				
Mathematics/Science Partnership G3B67344/G3B67345/ G3B67359	84.366	None	\$ 176,246	\$ 16,289
Integrated Technology and Engineering to Advance Math & Science G4B67372	84.366	4936-71-16	181,593	14,408
Excellence in the Middle: Enhancing Mathematics Pedagogy with the Connections in Science and Engineering G4B67376	84.366	4936-70-16	151,898	1,282
Mastering Biology Teaching with Content, Pedagogy, and Technology G4B67380	84.366	4936-80-16	<u>44,686</u>	<u>1,000</u>
			<u>554,423</u>	<u>32,979</u>
Thurgood Marshall Legal Educational Opportunity Program:				
Passed-Through the Council on Legal Education Opportunity:				
CLEO Summer Institute G6B69758/G6B69804	84.936	None	<u>59,165</u>	<u>-</u>
Total Department of Education			<u>3,736,747</u>	<u>414,097</u>
<u>DEPARTMENT OF AGRICULTURE</u>				
Child and Adult Care Food Program:				
Passed-Through the Illinois State Board of Education:				
School Lunch Program 41-30140/41-24596	10.558	None	<u>46,777</u>	<u>-</u>
Total Department of Agriculture			<u>46,777</u>	<u>-</u>
<u>DEPARTMENT OF COMMERCE</u>				
Manufacturing Extension Partnership:				
Passed-Through the Illinois Manufacturing Extension Center @ Bradley University:				
Illinois Manufacturing Extension Center G6B69722/G6B69774	11.611	None	<u>279,735</u>	<u>-</u>
Total Department of Commerce			<u>279,735</u>	<u>-</u>
<u>DEPARTMENT OF DEFENSE</u>				
Passed-Through Mott College:				
Development of Two Web Based Training Modules G6B69794	12.000	PO # B0010584	<u>7,490</u>	<u>-</u>
Total Department of Defense			<u>7,490</u>	<u>-</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Community Development Block Grants/Small Cities Program:				
Passed-Through the City of DeKalb:				
FY09 Community Development Block Grant G6B69720	14.219	None	<u>2,000</u>	<u>-</u>
Total Department of Housing and Urban Development			<u>2,000</u>	<u>-</u>
<u>DEPARTMENT OF JUSTICE</u>				
Antiterrorism Emergency Reserve:				
Mass Shooting that Occurred February 14 in Cole Hall Lecture Auditorium G2B66709				
	16.321	2008-RF-GX-0003	789,561	-
Bulletproof Vest Partnership Program:				
Passed-Through Illinois State Police:				
Bulletproof Vest Partnership G3B67347/G4B67403	16.607	None	<u>5,344</u>	<u>-</u>
Total Department of Justice			<u>794,905</u>	<u>-</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009**

<u>Federal Grantor/Pass-Through Grantor Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY 2009 Expenditures</u>	<u>To Subrecipients</u>
OTHER PROGRAMS (CONTINUED)				
<u>DEPARTMENT OF LABOR</u>				
Occupational Safety and Health-Susan Harwood Training Grants: Passed-Through the Illinois Manufacturing Extension Center @ Bradley University: Illinois Manufacturing Extension Center G6B69722/G6B69774	17.502	None	\$ 18,711	\$ -
Total Department of Labor			<u>18,711</u>	<u>-</u>
<u>DEPARTMENT OF STATE</u>				
Professional and Cultural Exchange Programs - Citizen Exchanges: Cultural Citizens and North-South Dialogue G2B66693/G2B66694	19.415	S-ECAPE-07-GR	144,064	59,950
Bridging the Gap 2007 Program G2B66686	19.000	ECAPY-07-GR-104	10,541	-
Bridging the Gap 2007 Administration G2B66687	19.000	ECAPY-07-GR-104	798	-
Bridging the Gap 2008 Program G2B66699	19.000	ECAPY-08-GR-115	140,813	91,815
Bridging the Gap 2008-Administration G2B66700	19.000	ECAPY-08-GR-115	33,785	-
Passed-Through Council for International Exchange of Scholars Fulbright Fellowship G6B69717	19.000	None	32	-
			<u>185,969</u>	<u>91,815</u>
Total Department of State			<u>330,033</u>	<u>151,765</u>
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>				
Promotion of the Humanities - Federal/State Partnership: Passed-Through the Illinois Humanities Council: The Mine Wars of 1898-1900 Documentary G6B69540	45.129	IHC 3505	(394)	-
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development: The Mississippi Valley in the Nineteenth Century: A Materials Development Project G2B66683	45.162	EE-50479-07	88,389	-
Total National Endowment for the Humanities			<u>87,995</u>	<u>-</u>
<u>NATIONAL SCIENCE FOUNDATION</u>				
Mathematical and Physical Sciences: Passed-Through University of Notre Dame: The Quarknet Project G6B69768	47.049	NSF Flow 0715396	1,840	-
Geosciences: Enhancing Diversity Track 1: Intensive Field Experience for Teachers Serving Large Hispanic Populations G1B66649	47.050	GEO-0503386	2,939	-
Enhancing Diversity Track2 G1B66692	47.050	703541	182,209	-
			<u>185,148</u>	<u>-</u>
Computer and Information Science and Engineering: Passed-Through University of Chicago: Providing System Management and Integration for the Teragrid G6B69582	47.070	30085-N	101,223	-
Total National Science Foundation			<u>288,211</u>	<u>-</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
Environmental Education Grants: Training Teachers to Integrate NCLI within NCLB to Promote Environmental Education G2B66706	66.951	NE-00E69601-0	6,479	-
Kiln Building Technical Transfer Workshops in Mauritania and Uganda G2B66667	66.999	EP06H001803	12,853	-
Total Environmental Protection Agency			<u>19,332</u>	<u>-</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2009

<u>Federal Grantor/Pass-Through Grantor Program/Grant Title</u>	<u>CFDA Number</u>	<u>Federal Project or Pass-Through Number</u>	<u>FY 2009 Expenditures</u>	<u>To Subrecipients</u>
OTHER PROGRAMS (CONTINUED)				
<u>DEPARTMENT OF ENERGY</u>				
Renewable Energy Research and Development:				
Passed-Through Growth Dimensions:				
New Uses Information and Entrepreneur Development G6B69818	81.087	DE-FG36-04G014231	\$ 86,939	\$ -
Total Department of Energy			<u>86,939</u>	<u>-</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters):				
Passed-Through Illinois Emergency Management Agency:				
IEMA Public Assistance Program 41-36565	97.036	FEMA-1729	2,000	-
Total Homeland Security			<u>2,000</u>	<u>-</u>
Total Other Programs			<u>6,747,921</u>	<u>565,862</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 45,371,122</u>	<u>\$ 6,927,019</u>

NONCASH FEDERAL FINANCIAL ASSISTANCE

<u>Federal Loans</u>	<u>CFDA Number</u>	<u>2009</u>
Federal Perkins Loan Program - Federal Capital Contributions (1)	84.038	\$ 913,034
Federal Family Education Loans (FFEL) (2)	84.032	\$ 107,729,767
Federal Direct Loans Program (3)	84.268	\$ 106,737,613

(1) Amount represents loans advanced during the year ended June 30, 2009. Loans outstanding as of June 30, 2009 total \$10,026,627.

(2) The University acts merely as an agent in administering the Family Federal Education Loan Program by determining student eligibility, conducting entrance and exit counseling procedures, processing and applying loan proceeds to a student's account, and reporting changes in the status of loan recipients. The loans are actually made through lending institutions which are responsible for the ultimate collection of the loans. This amount represents total new loans guaranteed under the program for the year ended June 30, 2009.

(3) The University acts as a Direct Loan Servicing Center for students who borrow directly from the Federal Government.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2009**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICY

The accompanying Schedule of Expenditures of Federal Awards (Schedule) of Northern Illinois University (University) has been prepared on the accrual basis. The Schedule is a statement of financial activities of funds related to the respective reporting period. It does not purport to present the results of operations or the net income or loss for the respective period as would a statement of income or a statement of revenues and expenses.

NOTE 2 - NATURE OF PROGRAMS

For purposes of the Schedule, federal awards include all grants, contracts, and similar agreements entered into directly between the University and agencies and departments of the federal government and all sub-awards to the University by nonfederal organizations pursuant to federal grants, contracts, and similar agreements. The awards are classified into major program and other program categories in accordance with the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*.

NOTE 3 - RECONCILIATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

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

	<u>(In Thousands)</u>
Total expenditures as shown on the Schedule of Expenditures of Federal Awards	\$ 45,371
Add the following:	
Direct state grants/contracts	<u>14,662</u>
Total federal and state grants and other contracts and Pell Grants revenues shown on the Statement of Revenues, Expenses, and Changes in Net Assets	<u>\$ 60,033</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CROSS-REFERENCE TABLE OF REPORTING REQUIREMENTS
June 30, 2009**

Reference Number from T. Loobey's Memorandum Dated July 25, 2000, on <u>University Guidelines</u>	Report and Page Number Where Information <u>is Disclosed</u> Supplementary Information for State Compliance <u>Purposes</u>
13a. Violation of <i>University Guidelines, 1982 as Amended</i>	22
13b. Sources and Application of Indirect Cost Recoveries	82
13c. Calculation Sheet for Indirect Cost Support Carryforward	83
13d. Amount of Tuition Diverted to Auxiliary Enterprise Operations	90
13e. List of Accounting Entity and Description of Sources and Purpose of Revenues	88-89
13f. Financial Statements for Each Accounting Entity	75-80
13g. Calculations of Current Excess Funds for Each Accounting Entity	84-87
13h. Support to Auxiliary Enterprise from State Appropriated Funds	90
13i. Statement of Receipts and Disbursements for Bond Indentures	94
13j. Conformity of Bond Fund Accounting to Terms of Bond Issues	81, 90
13k. List of Noninstructional Facilities Reserves	90
13l. List of Organizations Recognized as University Related Organizations (UROs)	91
13m. Amounts Paid by UROs to the University for Services Provided by the University	92-93
13n. Amounts Paid by the University to UROs for Services Provided by the URO	92-93
13o. Amount of Unreimbursed Subsidies to UROs	N/A
13p. Debt Financing of UROs	72
13q. Schedule of Cash and Investments Held by the University	54-55
13r. Allocation Method on Interest from Pooled Investments	91
13s. Costs Per Full-Time Equivalent Student	68
13t. Acquisition of Real Estate by University or URO Greater Than \$250,000 and Not Specifically Funded	73
13u. Issuance of Certificates of Participation (COPs) or Participation in Lease or Purchase Arrangements Involving COPs	91
 <u>Other Financial Related Schedules for Universities</u>	
1. Schedule of Appropriations, Expenditures, and Lapsed Balances by Major Line Item	50
2. Schedule of Income Fund Revenues and Expenses	52
3. Schedule of Tuition and Fee Waivers	71

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

<u>PUBLIC ACT 95-0734</u>	Appropriations (Net After Transfers)	Expenditures Through June 30, 2009	Lapse Period Expenditures July 1 to August 31, 2009	Total Expenditures	Balances Lapsed	Balances Reappropriated July 1
GENERAL REVENUE FUND						
Personal services	\$ 93,075,700	\$ 90,748,800	\$ -	\$ 90,748,800	\$ 2,326,900	\$ -
Contributions to Social Security and Medicare	883,500	861,400	-	861,400	22,100	-
Contractual services	6,523,000	6,355,192	-	6,355,192	167,808	-
Travel	159,500	159,500	-	159,500	-	-
Commodities	1,484,800	1,434,431	9,915	1,444,346	40,454	-
Awards and grants and matching funds	185,700	185,700	-	185,700	-	-
Equipment and library books	1,145,800	1,136,300	-	1,136,300	9,500	-
Telecommunication services	797,300	758,300	-	758,300	39,000	-
Automotive	138,500	134,384	-	134,384	4,116	-
CMS health insurance	2,337,300	2,278,900	-	2,278,900	58,400	-
C.H.A.N.C.E.	<u>700,000</u>	<u>643,794</u>	<u>38,706</u>	<u>682,500</u>	<u>17,500</u>	<u>-</u>
Total General Revenue Fund	<u>107,431,100</u>	<u>104,696,701</u>	<u>48,621</u>	<u>104,745,322</u>	<u>2,685,778</u>	<u>-</u>
STATE COLLEGE AND UNIVERSITY TRUST FUND						
Scholarship Grant Awards	<u>36,000</u>	<u>32,130</u>	<u>1,920</u>	<u>34,050</u>	<u>1,950</u>	<u>-</u>
TOTAL APPROPRIATED FUNDS	<u>\$ 107,467,100</u>	<u>\$ 104,728,831</u>	<u>\$ 50,541</u>	<u>\$ 104,779,372</u>	<u>\$ 2,687,728</u>	<u>\$ -</u>

* The information contained in this schedule was taken from the University records which have been reconciled to those of the State Comptroller.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
LAPSED BALANCES, AND BALANCES REAPPROPRIATED*
For the Years Ended June 30, 2009, 2008, and 2007**

	Fiscal Years		
	<u>2009</u> <u>PA95-0734</u>	<u>2008</u> <u>PA95-0348</u>	<u>2007</u> <u>PA94-0798</u>
GENERAL REVENUE FUND - 001			
Appropriations (net after transfers)	\$ 107,431,100	\$ 105,867,700	\$ 103,927,100
Expenditures:			
Personal services	90,748,800	90,168,600	88,228,000
Contributions to Social Security and Medicare	861,400	883,500	883,500
Contractual services	6,355,192	6,523,000	6,523,000
Travel	159,500	159,500	159,500
Commodities	1,444,346	1,484,800	1,484,800
Awards and grants and matching funds	185,700	185,700	185,700
Equipment and library books	1,136,300	1,145,800	1,145,800
Telecommunications services	758,300	797,300	797,300
Automotive	134,384	138,500	138,500
Capital repairs and improvements	-	1,343,700	1,343,700
CMS health insurance	2,278,900	2,337,300	2,337,300
C.H.A.N.C.E.	682,500	700,000	700,000
	<u>104,745,322</u>	<u>105,867,700</u>	<u>103,927,100</u>
Lapsed balances	<u>\$ 2,685,778</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>PA95-0734</u>	<u>PA95-0348</u>	<u>PA94-0798</u>
STATE COLLEGE AND UNIVERSITY TRUST FUND - 417			
Appropriations (net after transfers)	\$ 36,000	\$ 10,000	\$ 10,000
Expenditures - scholarship grant awards	<u>34,050</u>	<u>10,000</u>	<u>10,000</u>
Lapsed balances	<u>\$ 1,950</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>PA95-0734</u>	<u>PA95-0348</u>	<u>PA94-0798</u>
GRAND TOTAL - ALL FUNDS			
Appropriations (net after transfers)	\$ 107,467,100	\$ 105,877,700	\$ 103,937,100
Total expenditures	<u>104,779,372</u>	<u>105,877,700</u>	<u>103,937,100</u>
Lapsed balances	<u>2,687,728</u>	<u>-</u>	<u>-</u>
Balances reappropriated July 1	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* The information contained in this schedule was taken from the University records which have been reconciled to those of the State Comptroller.

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

	<u>2009</u>	<u>2008</u>
INCOME FUND REVENUES		
Tuition, net of waivers	\$ 117,183,961	\$ 103,634,611
Material fees	5,916,180	5,924,493
Extension	1,207,900	5,738,542
Interest income	77,215	1,736,295
Other	<u>1,679,100</u>	<u>1,058,596</u>
TOTAL INCOME FUND REVENUES	<u>\$ 126,064,356</u>	<u>\$ 118,092,537</u>
INCOME FUND EXPENSES		
Personal services	\$ 75,784,830	\$ 72,589,030
FICA/Medicare	2,056,738	1,926,634
Contractual services	26,043,984	27,227,566
Travel	1,057,185	1,108,386
Commodities	1,928,898	2,259,051
Award/grants and matching funds	2,811,190	2,385,254
Equipment and library books	2,382,563	849,938
Telecommunications	1,174,748	1,290,151
Automotive	260,977	217,063
Capital repairs and permanent improvements	13,643,687	6,156,855
CMS health insurance	1,262,400	1,204,000
Unemployment compensation benefits	<u>74,988</u>	<u>33,316</u>
TOTAL INCOME FUND EXPENSES	<u>\$ 128,482,188</u>	<u>\$ 117,247,244</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF CHANGES IN CAPITAL ASSETS*
For the Years Ended June 30, 2009 and 2008**

	<u>Balance June 30, 2007</u>	<u>Additions</u>	<u>Transfers</u>	<u>Deductions</u>	<u>Balance June 30, 2008</u>	<u>Additions</u>	<u>Transfers</u>	<u>Deductions</u>	<u>Balance June 30, 2009</u>
Land	\$ 19,280,619	\$ -	\$ -	\$ -	\$ 19,280,619	\$ -	\$ -	\$ -	\$ 19,280,619
Land improvements	55,364,257	-	2,678,408	-	58,042,665	-	3,062,794	9,659	61,095,800
Buildings	418,803,364	-	25,891,012	260,861	444,433,515	-	11,023,693	-	455,457,208
Equipment	220,418,750	13,189,214	-	3,647,457	229,960,507	11,556,681	-	4,369,256	237,147,932
Intangible assets	3,820,547	-	-	-	3,820,547	-	-	-	3,820,547
Construction in progress	<u>29,984,569</u>	<u>17,326,927</u>	<u>(28,569,420)</u>	<u>1,419,145</u>	<u>17,322,931</u>	<u>16,379,729</u>	<u>(14,086,487)</u>	<u>1,081,388</u>	<u>18,534,785</u>
TOTALS	<u>\$ 747,672,106</u>	<u>\$ 30,516,141</u>	<u>\$ -</u>	<u>\$ 5,327,463</u>	<u>\$ 772,860,784</u>	<u>\$ 27,936,410</u>	<u>\$ -</u>	<u>\$ 5,460,303</u>	<u>\$ 795,336,891</u>

* Information in this schedule was taken from University records which have been reconciled to the quarterly reports of fixed assets submitted to the State Comptroller. Amounts differ from financial statements as this schedule includes noncapitalized assets which are below the threshold used for financial statement reporting.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF CASH AND TEMPORARY
CASH EQUIVALENTS, AT COST
(EXCLUDING FOUNDATION AND ALUMNI ASSOCIATION)
For the Years Ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
CASH ON HAND	\$ 110,895	\$ 70,000
 CHECKING ACCOUNTS (1)		
Resource Bank, DeKalb, Illinois	1,661	826
Rock River Bank, Oregon, Illinois	5,902	1,476
National Bank and Trust Co. of Sycamore, Sycamore, Illinois	25,309,179	5,899,591
Amalgamated Bank, Chicago, Illinois	55,301	-
American National Bank, DeKalb, Illinois	4,004,696	3,016,366
Northern Trust Company, Chicago, Illinois	2,302	144,868
US Bank, Minneapolis, Minnesota	5	116
Castle Bank, DeKalb, Illinois	5,011,229	5,043,085
Compass Bank, Austin, Texas	3,364	1,512
US Bank, Springfield, Illinois	200,030	200,336
 TEMPORARY CASH INVESTMENTS (1)		
Illinois Funds - U.S. Bank	3,017,694	10,709,499
Repurchase agreements:		
Bank One, Chicago, Illinois:		
Hoffman Estates Debt Reserves Fund and Communications Ducts Reserve Fund	650,170	650,170
Bank One, Chicago, Illinois:		
Hoffman Estates Construction Fund and Communications Ducts Construction Fund	<u>11,637</u>	<u>33,371</u>
	 <u>\$ 38,384,065</u>	 <u>\$ 25,771,216</u>

(1) These amounts represent bank balances.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF INVESTMENTS, AT COST
For the Years Ended June 30, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
U.S. Treasury obligations, U.S. agency obligations, treasury notes and strips, 1.2 to 5.8 percent	\$ 44,778,975	\$ 75,717,567
Commercial paper	<u>6,609,431</u>	<u>6,611,205</u>
	<u>\$ 51,388,406</u>	<u>\$ 82,328,772</u>

Note: Interest rates for June 30, 2009.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF RECEIVABLES AND INVENTORIES
June 30, 2009 and 2008**

RECEIVABLES

Reported receivables as of June 30, 2009 and 2008 are summarized below (\$000s):

	<u>June 30,</u>	
	<u>2009</u>	<u>2008</u>
Accounts receivable	\$ 38,821	\$ 20,777
Less allowance for doubtful accounts	<u>(7,329)</u>	<u>(5,329)</u>
Net accounts receivable	<u>\$ 31,492</u>	<u>\$ 15,448</u>
Student loans receivable	\$ 10,029	\$ 10,397
Less allowance for doubtful accounts	<u>(141)</u>	<u>(174)</u>
Net student loans receivable	<u>\$ 9,888</u>	<u>\$ 10,223</u>

Accounts receivable consists primarily of amounts due from students (\$19.0 million in 2009 and \$11.8 million in 2008) and other agencies (\$19.8 million and \$9.0 million in 2009 and 2008, respectively).

Student loans receivable consists primarily of student loans issued under the federal government's Perkins Loan Program.

The allowance for doubtful accounts results from nonpayment of student tuition and reversals of students' financial aid waivers. Occasionally, a student will complete a semester and subsequently be declared ineligible for financial aid already credited to that student's account. These students frequently will not remain enrolled due to a lack of funds and, thus, a substantial allowance for doubtful accounts is necessary.

The allowance for doubtful accounts relating to student notes is the result of the difficulty of collecting Perkins Loan receivables.

The University utilizes the State offset system as well as private collection services to supplement University collection procedures.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF RECEIVABLES AND INVENTORIES
June 30, 2009 and 2008**

INVENTORIES

Reported inventories as of June 30, 2009 and 2008 are summarized below (\$000s):

	<u>June 30,</u>	
	<u>2009</u>	<u>2008</u>
Food	\$ 501	\$ 450
Books	1,639	1,533
Inventories for resale	955	926
Commodities and supplies	269	263
Other miscellaneous items	<u>33</u>	<u>37</u>
Total	<u>\$ 3,397</u>	<u>\$ 3,209</u>

Inventories are valued at cost (first-in and first-out or average cost method, depending on the nature of the inventory item) or market, whichever is lower.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENSES
For the Years Ended June 30, 2009 and 2008
(In Thousands)**

Following are explanations for significant variances between expense accounts reported in the Statement of Revenues, Expenses, and Changes in Net Assets in the financial audit report exceeding \$1,741,000 and 10 percent:

	<u>2009</u>	<u>Increase (Decrease)</u>	<u>2008</u>	<u>Percent Change</u>	<u>Comments</u>
Research	\$ 22,319	\$ 5,056	\$ 17,263	29.3%	An increase in grant funding from external agencies associated with the Proton Therapy Center activity.
Public service	24,020	(3,844)	27,864	(13.8)	A decrease in grant funding from external agencies.
Operation and maintenance of plant	30,842	5,214	25,628	20.3	An increase due to an increase in Capital Development Board funding, the cost of utilities, and grant expenditures.
Student aid	17,151	2,094	15,057	13.9	An increase in Pell grants which are issued at the federal level and are outside of the control of the University.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUES
For the Years Ended June 30, 2009 and 2008
(In Thousands)**

Following are explanations for significant variances between revenue accounts reported in the Statement of Revenues, Expenses, and Changes in Net Assets in the financial audit report exceeding \$1,741,000 and 10 percent:

	<u>2009</u>	<u>Increase (Decrease)</u>	<u>2008</u>	<u>Percent Change</u>	<u>Comments</u>
Federal and state grants and other contracts	\$ 43,172	\$ 7,343	\$ 35,829	20.5%	An increase in externally funded grants, including the ROCK grant and the Proton Therapy Center grant.
Pell grants	16,861	2,363	14,498	16.3	An increase in Pell grants which are issued at the federal level are outside of the control of the University. There was a corresponding increase in student aid expenses.
Capital appropriations	3,638	3,013	625	482.1	Capital appropriations are determined at the state level and are outside the control of the University. There is a corresponding increase in operation and maintenance of plant expenses.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
For the Years Ended June 30, 2009 and 2008
(In Thousands)**

Following are explanations for significant variances between account balances reported in the Statement of Net Assets in the financial audit report exceeding \$1,741,000 and 10 percent:

	<u>2009</u>	<u>Increase (Decrease)</u>	<u>2008</u>	<u>Percent Change</u>	<u>Comments</u>
Cash and cash equivalents	\$ 32,668	\$ 21,651	\$ 11,017	196.5%	Increase in cash and investments is attributable to the decrease in investments redeemed to fund University operations.
Investments and marketable securities, current and noncurrent	54,530	(38,516)	93,046	(41.4)	Investments decreased as investments were redeemed to fund University operations necessary because grant and student accounts receivable increased, and the University issued a short-term loan to a component unit. There were also delays in payments from the State against appropriations.
Accounts receivable, net	31,492	16,044	15,448	103.9	Accounts receivable, net increased due to unreimbursed grant expenditures which were liquidated in the following year, a short-term loan made to a component unit, and change in financial statement presentation.
Appropriations receivable from state	5,061	4,915	146	3366.4	An increase in appropriations from the State due to delays in the State payments for appropriated expenditures.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
For the Years Ended June 30, 2009 and 2008
(In Thousands)**

	<u>2009</u>	<u>Increase (Decrease)</u>	<u>2008</u>	<u>Percent Change</u>	<u>Comments</u>
Accounts payable and accrued liabilities	\$ 43,063	\$ 9,808	\$ 33,255	29.5%	An increase resulting from change in receivable presentation related to student accounts receivable consolidation and impact on closing clearing funds.
Deferred revenue and grants	1,612	(5,994)	7,606	(78.8)	A decrease due to use of grants received for restricted purposes in an earlier period.

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

No significant lapse period spending was noted for the General Revenue Fund or the State College and University Trust Fund.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
UNIVERSITY FUNCTIONS AND PLANNING PROGRAM**

Description of Planning System

In the past the activities and future plans of Northern Illinois University (University or NIU) were stated in the “Performance Report” document, which was submitted annually to the Illinois Board of Higher Education (IBHE). During fiscal year 2008, the IBHE initiated a strategic planning process and did not require submission of a full Performance Report. The University has engaged in the development of a strategic plan and formed a Strategic Planning Task Force.

The task force has identified key values that will provide a framework of themes for the strategic plan. The University values:

- Engaged learning that builds upon and thereby celebrates the synergy of teaching and scholarship;
- Scholarly conversations about ideas, artistic expression, and the pursuit of new knowledge;
- The active pursuit of scholarship and artistic expression that prizes both individual achievement and collective endeavor;
- A commitment to engagement and public purpose that simultaneously embraces local needs and global opportunities; and
- A diverse community of people, ideas, and scholarly and artistic specializations.

From these key values and much discussion and deliberation among faculty and administrators the task force has developed four central planning imperatives. These imperatives will serve as broad guidelines for the more detailed plans, goals and initiatives to be developed at the college, department, center and program levels. The four planning imperatives are as follows:

- Preserve, Strengthen, and Extend NIU’s Teaching and Learning Environment;
- Develop a Strategy for Investing in Multi-Disciplinary Scholarship and Artistic Clusters - to complement NIU’s focus on individual scholarly and artistic achievement;
- Strengthen and Extend NIU’s Regional and Global Impact; and
- Make NIU an institution of “First Choice” for Faculty, Students and Staff.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
UNIVERSITY FUNCTIONS AND PLANNING PROGRAM**

The University has developed a timeline and reporting template for the further development of the details of the strategic plan at the college, department, center and program levels. Various task forces will be created to address specific aspects of the strategic planning process, and individuals will be identified to champion the process. The University also recognizes the resources that will be required to allow the plan to grow and flourish and has identified priority areas for increased budget allocations. The plan's development also coincides with the launch of a major capital campaign for the University.

Location, Address, and Head of the University

John G. Peters, President
Northern Illinois University
DeKalb, Illinois 60115

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE EMPLOYMENT STATISTICS*
Years Ended June 30, 2009 and 2008**

	<u>Instructional Activities</u>	<u>Organized Research</u>	<u>Public Service</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Institutional Support</u>	<u>Operation and Maintenance Physical Plant</u>	<u>Independent Operations</u>	<u>Total All Functions</u>
Year ended June 30, 2009:									
Appropriated funds:									
Facility/administrative	1,299.2	38.6	30.2	146.7	97.5	79.8	8.9	-	1,700.9
Civil service	304.8	3.0	31.3	159.0	52.3	186.4	221.1	-	957.9
Student employees	43.5	-	0.5	28.1	15.8	4.9	8.1	-	100.9
Miscellaneous contracts	15.4	-	0.1	5.3	4.9	4.5	11.4	-	41.6
	<u>1,662.9</u>	<u>41.6</u>	<u>62.1</u>	<u>339.1</u>	<u>170.5</u>	<u>275.6</u>	<u>249.5</u>	<u>-</u>	<u>2,801.3</u>
Nonappropriated funds:									
Facility/administrative	73.4	141.5	125.0	35.6	107.8	12.4	3.3	52.3	551.3
Civil service	10.3	7.3	23.0	22.3	69.5	42.3	48.3	300.6	523.6
Student employees	38.0	23.0	8.4	9.3	87.0	15.9	0.4	199.0	381.0
Miscellaneous contracts	6.9	27.1	22.8	6.3	8.9	2.8	0.9	70.0	145.7
	<u>128.6</u>	<u>198.9</u>	<u>179.2</u>	<u>73.5</u>	<u>273.2</u>	<u>73.4</u>	<u>52.9</u>	<u>621.9</u>	<u>1,601.6</u>
TOTAL ALL FUNDS	<u>1,791.5</u>	<u>240.5</u>	<u>241.3</u>	<u>412.6</u>	<u>443.7</u>	<u>349.0</u>	<u>302.4</u>	<u>621.9</u>	<u>4,402.9</u>
Year ended June 30, 2008:									
Appropriated funds:									
Facility/administrative	1,297.5	46.5	30.4	140.1	95.5	78.5	7.8	-	1,696.3
Civil service	304.6	2.1	28.0	153.0	53.3	178.4	219.5	-	938.9
Student employees	48.0	0.1	0.4	27.0	15.7	5.6	7.5	-	104.3
Miscellaneous contracts	13.1	-	0.2	4.0	6.0	2.6	11.9	-	37.8
	<u>1,663.2</u>	<u>48.7</u>	<u>59.0</u>	<u>324.1</u>	<u>170.5</u>	<u>265.1</u>	<u>246.7</u>	<u>-</u>	<u>2,777.3</u>
Nonappropriated funds:									
Facility/administrative	59.5	116.1	137.1	26.3	109.0	9.9	0.9	53.7	512.5
Civil service	11.6	11.5	25.2	17.9	67.6	38.0	29.0	328.5	529.3
Student employees	38.0	19.9	30.5	15.6	104.0	4.0	2.6	225.4	440.0
Miscellaneous contracts	3.9	21.4	18.5	7.4	8.6	1.5	1.0	63.0	125.3
	<u>113.0</u>	<u>168.9</u>	<u>211.3</u>	<u>67.2</u>	<u>289.2</u>	<u>53.4</u>	<u>33.5</u>	<u>670.6</u>	<u>1,607.1</u>
TOTAL ALL FUNDS	<u>1,776.2</u>	<u>217.6</u>	<u>270.3</u>	<u>391.3</u>	<u>459.7</u>	<u>318.5</u>	<u>280.2</u>	<u>670.6</u>	<u>4,384.4</u>

*Provided by the Office of Budget and Planning.

This is the employment information reported to the State of Illinois Board of Higher Education. Staff years are computed by dividing an employee's number of months of employment during the fiscal year by 12 and multiplying that number by a factor of one for full-time and multiplying by the percentage of appointment for part-time. One example of staff year computation is as follows:

1 full-time employee employed 12 months of fiscal year counts 1 staff year.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
EMERGENCY PURCHASES
June 30, 2009**

Following is a list of emergency purchase affidavits filed by the University with the Office of the Auditor General during the year:

Mid-American Conference: \$230,000

This year the membership and bowl participation fees increased, resulting in delayed internal approvals. Once approvals were received there was insufficient time to publish notice on the bulletin. Late payments would have jeopardized the university's standing in the athletic conference.

Oracle USA - Actual Cost: \$56,448

This purchase is needed to secure specialized consulting support related to a serious issue associated with the university's People Soft System which is causing student accounts to be improperly billed and/or refunded. Specialized services are needed to address system setup and to implement the corrective action needed in an environment requiring a detailed understanding of student financial business process, federal, state and other agency payment restriction of student charges, student tuition and fee waivers and an understanding of the complex data structures and system processes associated with payment and charge priorities, payment equations and internal tuition calculation processes. Corrective action is needed before the next billing cycle and before tuition can be recalculated for the spring semester. Inability to or delay in securing these services will have a direct negative impact on university cash flow and the ability to register students for the spring semester and to assess accurate student charges.

Air Planning LLC - Actual Cost: \$115,428

The services of Air Planning LLC were engaged for charter service to transport members of the University to the Independence Bowl in Shreveport, Louisiana on December 23 and 29, 2008. There was insufficient time to bid this purchase from the time the University was invited to participate in the bowl game.

Clarion Hotel Shreveport - Actual Cost: \$144,257

The services of Clarion Hotel were engaged for lodging and meals for the University's football team from December 23, 2008 through December 29, 2008 while the team plays in the Independence Bowl in Shreveport, Louisiana. There was insufficient time to bid this purchase from the time the University was invited to participate in the bowl game.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ILLINOIS FIRST PROJECTS
June 30, 2009**

(Unaudited)

Following is a list of Illinois FIRST grants received by the University outstanding as of June 30, 2009:

Grant Award No.:	01-128106
Grant Amount:	\$7,800,000
Grant Period:	January 1, 2002 through December 31, 2009
Grant Purpose:	All costs associated with the Chiller Project.
Grant Description:	Grant funds will be used for the construction of a chilled water plant including chillers, cooling towers, chilled water piping to campus buildings, pumps for water distribution, and controls necessary to run all equipment.
Amount Expended:	\$5,171,872 (as of June 30, 2009)
Grant Award No.:	02-120242
Grant Amount:	\$4,800,000
Grant Period:	November 1, 2001 through October 31, 2008
Grant Purpose:	Costs associated with the renovation, rehabilitation, and reconstruction of Altgeld Hall.
Grant Description:	Grant funds will be used for the renovation of Altgeld Hall which is the original campus building and serves as the major campus landmark. Renovations will include replacement of all mechanical systems, structural reinforcement and replacement, and life safety code compliance.
Amount Expended:	\$4,800,000 (as of June 30, 2009)
Grant Award No.:	03-121453
Grant Amount:	\$1,000,000
Grant Period:	January 1, 2003 through June 30, 2009, check from IDCEO received October 7, 2005
Grant Purpose:	Illinois Research Park Authority
Grant Description:	This funding, in partnership with Fermi National Accelerator Laboratory, will allow for the establishment of an Applied Radio Frequency Engineering Graduate Program that will provide a source of radio frequency engineers to national laboratories and industry in Northern Illinois.
Amount Expended:	\$1,000,000 (as of June 30, 2009)

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF UNRESTRICTED CURRENT FUND
GENERAL EXPENDITURES PER FULL-TIME EQUIVALENT STUDENT
AS REPORTED TO THE BOARD OF HIGHER EDUCATION*
(Key Service Efforts and Accomplishments)**

(Unaudited)

	For the Year Ended June 30,			
	2008		2007	
	<u>Total</u>	<u>Costs Per</u>	<u>Total</u>	<u>Costs Per</u>
	<u>Costs</u>	<u>Full-Time</u>	<u>Costs</u>	<u>Full-time</u>
		<u>Equivalent</u>		<u>Equivalent</u>
Direct salary	\$ 45,543,913	\$ 1,012	\$ 45,085,135	\$ 1,000
Indirect instruction	4,534,464	101	4,437,942	98
Departmental research	9,064,826	201	8,693,979	193
Departmental overheads	29,239,363	650	29,168,730	647
College or school overheads	<u>17,872,990</u>	<u>397</u>	<u>15,135,220</u>	<u>336</u>
Subtotal of department and college costs	106,255,556	2,361	102,521,006	2,274
Overhead support unique to a function	16,491,787	366	15,357,720	340
All other academic support	17,109,692	380	15,680,126	348
Student services	7,697,664	171	7,619,264	169
Institutional support	<u>38,751,503</u>	<u>861</u>	<u>32,294,302</u>	<u>716</u>
Subtotal of department and college costs with University overheads	186,306,202	4,139	173,472,418	3,847
Operation and maintenance of physical plant	<u>28,374,287</u>	<u>631</u>	<u>24,713,510</u>	<u>548</u>
TOTAL OF ALL COSTS	<u>\$214,680,489</u>	<u>\$ 4,770</u>	<u>\$198,185,928</u>	<u>\$ 4,395</u>

* Cost information for the year ended June 30, 2009 not yet available.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES,
AND NEW LOANS
For the Year Ended June 30, 2009
(Accrual Basis)
(Expressed in Thousands)**

Schedule A - Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 45,371
Total new loans made not included on SEFA schedule	215,380
Amount of federal loan balances at beginning of the year (not included on the SEFA schedule) and continued compliance required	8,765
Other noncash federal award expenditures (not included on SEFA schedule)	<u>-</u>
Total Schedule A	<u>\$ 269,516</u>

Schedule B - Total Financial Component

Total operating expenses (from financial statements)	\$ 475,734
Total nonoperating expenses (from financial statements)	8,641
Total new loans made	215,380
Amount of federal loan balances at beginning of year	8,765
Other noncash federal award expenditures	<u>-</u>
Total Schedule B	<u>\$ 708,520</u>

Schedule C

	<u>Amount</u>	<u>Percent</u>
Total Schedule A	\$ 269,516	38.0%
Total nonfederal expenses	<u>439,004</u>	<u>62.0</u>
Total Schedule B	<u>\$ 708,520</u>	<u>100.0%</u>

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE ENROLLMENT STATISTICS*
June 30, 2009**

(Unaudited)

	Semesters					
	Summer 2008	Fall 2008	Spring 2009	Summer 2007	Fall 2007	Spring 2008
On-Campus:						
Undergraduate	2,599	16,350	14,921	2,619	16,818	15,300
Graduate	1,789	2,325	2,289	1,823	2,292	2,265
Professional	<u>39</u>	<u>367</u>	<u>358</u>	<u>37</u>	<u>399</u>	<u>386</u>
Subtotal	<u>4,427</u>	<u>19,042</u>	<u>17,568</u>	<u>4,479</u>	<u>19,509</u>	<u>17,951</u>
Off-Campus:						
Undergraduate	237	216	223	233	224	212
Graduate	<u>1,608</u>	<u>852</u>	<u>826</u>	<u>1,252</u>	<u>647</u>	<u>597</u>
Subtotal	<u>1,845</u>	<u>1,068</u>	<u>1,049</u>	<u>1,485</u>	<u>871</u>	<u>809</u>
TOTAL	<u>6,272</u>	<u>20,110</u>	<u>18,617</u>	<u>5,964</u>	<u>20,380</u>	<u>18,760</u>

Note: All full-time equivalents are computed as follows:

Fall and Spring semesters:

$$\text{Undergraduate full-time equivalent} = \frac{\text{Credit hours}}{15.00}$$

$$\text{Graduate full-time equivalent} = \frac{\text{Credit hours}}{12.00}$$

$$\text{Professional full-time equivalent} = \frac{\text{Credit hours}}{12.00}$$

Summer sessions:

$$\text{Undergraduate full-time equivalent} = \frac{\text{Credit hours}}{7.50}$$

$$\text{Graduate full-time equivalent} = \frac{\text{Credit hours}}{6.00}$$

* Provided by Office of Budget and Planning based on beginning of semester count for Fall and Spring semesters and end of the semester count for Summer.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF TUITION AND FEE WAIVERS
For the Year Ended June 30, 2009
(In Thousands)**

(Unaudited)

	<u>Tuition Waivers</u>			<u>Fee Waivers</u>		
	<u>Undergraduate</u>	<u>Graduate</u>	<u>Total</u>	<u>Undergraduate</u>	<u>Graduate</u>	<u>Total</u>
Mandatory waivers:						
Teacher/special education	\$ 319.8	\$ 54.1	\$ 373.9	\$ 116.3	\$ 13.0	\$ 129.3
General Assembly	459.5	44.8	504.3	5.5	0.2	5.7
ROTC	283.0	-	283.0	4.0	-	4.0
DCFS	85.9	-	85.9	17.9	-	17.9
Children of employees	509.7	-	509.7	-	-	-
Senior citizens	-	2.3	2.3	-	-	-
Veterans grants and scholarships	1,321.8	370.6	1,692.4	407.8	132.5	540.3
Discretionary waivers:						
Faculty/administrative	12.6	323.5	336.1	4.6	96.4	101.0
Civil service	133.3	165.0	298.3	50.4	49.5	99.9
Children of employees	-	-	-	-	-	-
Academic/other talent	1,422.0	2,139.7	3,561.7	-	1.1	1.1
Athletic	709.0	9.1	718.1	-	-	-
Gender equity in intercollegiate athletics	959.1	-	959.1	-	-	-
Foreign students	-	138.0	138.0	-	-	-
Cooperating professionals	8.9	1,235.5	1,244.4	-	-	-
Graduate assistants	30.1	10,665.1	10,695.2	-	-	-
Interinstitutional/related agencies	8.4	11.2	19.6	-	-	-
Retired University employees	-	6.0	6.0	-	1.7	1.7
Children of deceased employees	4.3	-	4.3	0.6	-	0.6
Student need - financial aid	537.4	-	537.4	-	-	-
Student need - special programs	-	0.7	0.7	-	-	-
Fellowships	-	361.9	361.9	-	-	-
Contract/training grants	-	1,514.8	1,514.8	-	-	-
TOTAL	<u>\$ 6,804.8</u>	<u>\$ 17,042.3</u>	<u>\$ 23,847.1</u>	<u>\$ 607.1</u>	<u>\$ 294.4</u>	<u>\$ 901.5</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
DEBT FINANCED BY UNIVERSITY-RELATED ORGANIZATION
Year Ended June 30, 2009**

The Northern Illinois University Foundation has obtained a loan in connection with the construction of the Barsema Alumni & Visitors Center. At June 30, 2009, the outstanding balance on the loan was \$588,716. The note calls for interest at prime less .75 percent and is due in January 2012. Assignment of existing and future donor pledges secure this note.

The Northern Illinois University Foundation has also issued bonds in connection with the construction of the Jeffrey and Kimberly Yordon Center. At June 30, 2009, the amount of outstanding bonds was \$5,778,055. The bonds were issued at an effective interest rate of 4.66 percent and are due in August 2016. A ten-year operating lease with the University secures these bonds.

The Northern Illinois Research Foundation (NIRF) established a credit agreement, for an amount not to exceed \$15 million, to provide short-term financing as preparations are being made to issue long-term debt for the project. At June 30, 2009, the outstanding balance under the credit agreement was \$7,250,000. The credit agreement calls for interest under the Eurodollar Loan Option elected by NIRF at a variable rate of LIBOR plus 2 percent, paid monthly, and is due December 31, 2009.

The Northern Illinois Research Foundation has a note payable with the University to finance the project. At June 30, 2009, the outstanding balance on the note was \$2,900,000. The note calls for interest equal to lost investment income to the University.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ACQUISITION OF REAL ESTATE COSTING IN EXCESS OF
\$250,000 AND NOT FUNDED BY A SEPARATE APPROPRIATION
Year Ended June 30, 2009**

The University and UROS did not purchase any real estate costing in excess of \$250,000.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
BOOKSTORE OPERATIONS
Year Ended June 30, 2009**

(Unaudited)

Contracted/rents to students/University operated	University operated
Contractor	N/A
Contract term	N/A
Amount of gross sales for Bookstore in FY 09	\$5,427,000
Amount (if any) to be paid to Bookstore for FY 09 by University	N/A
Commissions	N/A
Commission terms	N/A
Given exclusive rights	No
Competition/"other" nearby/on-campus bookstores	Yes

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
OTHER ENTITIES
CONDENSED FINANCIAL INFORMATION
June 30, 2009**

	Continuing Education Contract Courses	Continuing Education and Public Service	Sales and Services of Educational Activities	Student Programs and Services	Field Trips and Foreign Study Activities
BALANCE SHEET					
ASSETS					
Current fund:					
Cash and cash equivalents	\$ 2,445,527	\$ 4,516,914	\$ 5,832,881	\$ 7,306,956	\$ 3,213
Other assets	<u>435,159</u>	<u>401,488</u>	<u>861,262</u>	<u>139,360</u>	<u>-</u>
Total current fund	2,880,686	4,918,402	6,694,143	7,446,316	3,213
Plant fund:					
Plant fund assets	<u>65,482</u>	<u>219,838</u>	<u>102,070</u>	<u>1,764,456</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 2,946,168</u>	<u>\$ 5,138,240</u>	<u>\$ 6,796,213</u>	<u>\$ 9,210,772</u>	<u>\$ 3,213</u>
LIABILITIES					
Accounts payable and accrued expenses	\$ 97,370	\$ 261,015	\$ 1,206,181	\$ 168,400	\$ -
Deferred income	<u>21,398</u>	<u>404,849</u>	<u>407,830</u>	<u>1,101,265</u>	<u>-</u>
Total liabilities	118,768	665,864	1,614,011	1,269,665	-
FUND BALANCES					
Current fund	2,761,918	4,252,538	5,080,132	6,176,651	3,213
Plant fund	<u>65,482</u>	<u>219,838</u>	<u>102,070</u>	<u>1,764,456</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,946,168</u>	<u>\$ 5,138,240</u>	<u>\$ 6,796,213</u>	<u>\$ 9,210,772</u>	<u>\$ 3,213</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN CURRENT FUND BALANCES**

BEGINNING CURRENT FUND BALANCES, AS PREVIOUSLY REPORTED					
	\$ 2,984,235	\$ 294,806	\$ 4,436,544	\$ 7,250,692	\$ 22,473
Accruals and cost centers omitted in prior year	<u>-</u>	<u>12,117</u>	<u>-</u>	<u>679,099</u>	<u>-</u>
BEGINNING CURRENT FUND BALANCES, AS RESTATED					
	2,984,235	306,923	4,436,544	7,929,791	22,473
Revenues	3,328,992	9,201,187	8,731,973	23,452,522	-
Expenditures	(3,461,864)	(5,257,905)	(8,578,326)	(25,505,794)	(18,799)
Transfers	<u>(89,445)</u>	<u>2,333</u>	<u>489,941</u>	<u>300,132</u>	<u>(461)</u>
ENDING CURRENT FUND BALANCES	<u>\$ 2,761,918</u>	<u>\$ 4,252,538</u>	<u>\$ 5,080,132</u>	<u>\$ 6,176,651</u>	<u>\$ 3,213</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
OTHER ENTITIES
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN PLANT FUND BALANCES
For the Year Ended June 30, 2009

	Continuing Education Contract Courses	Continuing Education and Public Service	Sales and Services of Educational Activities	Student Programs and Services	Field Trips and Foreign Study Activities
Beginning fund balances	\$ 44,938	\$ 247,712	\$ 367,288	\$ 427,797	\$ -
Revenues	27,925	2,675	(215,232)	1,395,292	-
Expenditures	<u>(7,381)</u>	<u>(30,549)</u>	<u>(49,986)</u>	<u>(58,633)</u>	<u>-</u>
Ending fund balances	<u>\$ 65,482</u>	<u>\$ 219,838</u>	<u>\$ 102,070</u>	<u>\$ 1,764,456</u>	<u>\$ -</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY BUSINESS OPERATIONS, SERVICE DEPARTMENTS,
AND INDIRECT COST SUPPORT
CONDENSED FINANCIAL INFORMATION
June 30, 2009**

	<u>Auxiliary Business Operations</u>	<u>Service Departments</u>	<u>Indirect Cost Support</u>
BALANCE SHEET			
ASSETS			
Current fund:			
Cash and cash equivalents	\$ 2,659,782	\$ 8,679,640	\$ 1,700,208
Accounts receivable	31,212	172,250	17,117
Inventories	5,041	718,032	-
Other assets	-	<u>14,375</u>	-
Total current fund assets	<u>2,696,035</u>	<u>9,584,297</u>	<u>1,717,325</u>
Plant fund:			
Plant fund assets	<u>41,128</u>	<u>5,085,223</u>	<u>479,773</u>
TOTAL ASSETS	<u>\$ 2,737,163</u>	<u>\$ 14,669,520</u>	<u>\$ 2,197,098</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ 65,011	\$ 3,052,864	\$ 356,304
Deferred income	<u>214,253</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>279,264</u>	<u>3,052,864</u>	<u>356,304</u>
FUND BALANCES			
Current fund	2,416,771	6,531,433	1,361,021
Plant fund	<u>41,128</u>	<u>5,085,223</u>	<u>479,773</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,737,163</u>	<u>\$ 14,669,520</u>	<u>\$ 2,197,098</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN CURRENT FUND BALANCES**

BEGINNING CURRENT FUND BALANCES	\$ 2,808,022	\$ 5,027,757	\$ 1,073,283
Revenues	8,714,831	33,439,837	3,954,775
Expenditures	(9,106,082)	(31,936,161)	(3,560,900)
Transfers	<u>-</u>	<u>-</u>	<u>(106,137)</u>
ENDING CURRENT FUND BALANCES	<u>\$ 2,416,771</u>	<u>\$ 6,531,433</u>	<u>\$ 1,361,021</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY BUSINESS OPERATIONS, SERVICE DEPARTMENTS,
AND INDIRECT COST SUPPORT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN PLANT FUND BALANCES
For the Year Ended June 30, 2009

	<u>Auxiliary Business Operations</u>	<u>Service Departments</u>	<u>Indirect Cost Support</u>
Beginning fund balances	\$ 45,017	\$ 5,112,376	\$ 505,069
Revenues	13,516	1,417,115	117,592
Expenditures	<u>(17,405)</u>	<u>(1,444,268)</u>	<u>(142,888)</u>
Ending fund balances	<u>\$ 41,128</u>	<u>\$ 5,085,223</u>	<u>\$ 479,773</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
CONDENSED FINANCIAL INFORMATION
June 30, 2009**

	<u>Residence Halls</u>	<u>Student Services</u>	<u>Recreation Facilities</u>	<u>Parking</u>
BALANCE SHEET				
ASSETS				
Current Fund:				
Cash and cash equivalents	\$ 38,416,818	\$ 3,954,690	\$ 2,611,173	\$ (380,666)
Accounts receivable	115,780	390,963	3,855	-
Inventories	869,497	1,626,404	-	-
Other assets	<u>700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current fund	39,402,795	5,972,057	2,615,028	(380,666)
Plant fund:				
Plant fund assets	<u>119,643,474</u>	<u>40,478,236</u>	<u>62,085,086</u>	<u>9,098,689</u>
TOTAL ASSETS	<u>\$ 159,046,269</u>	<u>\$ 46,450,293</u>	<u>\$ 64,700,114</u>	<u>\$ 8,718,023</u>
LIABILITIES				
Accounts payable and accrued expenses	\$ 11,150,101	\$ 262,437	\$ 940,148	\$ 2,739
Deferred income	143,413	242,889	226,791	-
Plant Fund:				
Debt	<u>111,395,025</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	122,688,539	505,326	1,166,939	2,739
FUND BALANCES				
Current fund	28,109,281	5,466,731	1,448,089	(383,405)
Plant fund	<u>8,248,449</u>	<u>40,478,236</u>	<u>62,085,086</u>	<u>9,098,689</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 159,046,269</u>	<u>\$ 46,450,293</u>	<u>\$ 64,700,114</u>	<u>\$ 8,718,023</u>

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN CURRENT FUND BALANCES**

BEGINNING CURRENT FUND BALANCES, AS PREVIOUSLY REPORTED	\$ 206,141,544	\$ 555,615	\$ 247,751	\$ 10,975
Accruals and cost centers omitted in the prior year	5,123,912	-	-	-
Correction of other assets/debt	<u>(183,954,425)</u>	<u>4,912,116</u>	<u>1,200,338</u>	<u>(394,380)</u>
BEGINNING CURRENT FUND BALANCES, AS RESTATED	27,311,031	5,467,731	1,448,089	(383,405)
Revenues	51,899,337	16,011,888	6,180,149	2,396,409
Expenditures	<u>(51,101,087)</u>	<u>(16,012,888)</u>	<u>(6,180,149)</u>	<u>(2,396,409)</u>
ENDING CURRENT FUND BALANCES	<u>\$ 28,109,281</u>	<u>\$ 5,466,731</u>	<u>\$ 1,448,089</u>	<u>\$ (383,405)</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN PLANT FUND BALANCES
For the Year Ended June 30, 2009

	<u>Residence Halls</u>	<u>Student Services</u>	<u>Recreation Facilities</u>	<u>Parking</u>
BEGINNING PLANT FUND BALANCES, AS PREVIOUSLY REPORTED	\$ 55,104,297	\$ 44,429,446	\$ 63,068,372	\$ 8,861,410
Correction of other assets/debt	<u>(56,037,682)</u>	<u>(4,912,116)</u>	<u>(1,200,338)</u>	<u>394,380</u>
BEGINNING PLANT FUND BALANCES, AS RESTATED	(933,385)	39,517,330	61,868,034	9,255,790
Revenues	21,108,204	1,717,104	1,239,565	195,903
Expenditures	<u>(11,926,370)</u>	<u>(756,198)</u>	<u>(1,022,513)</u>	<u>(353,004)</u>
ENDING PLANT FUND BALANCES	<u>\$ 8,248,449</u>	<u>\$ 40,478,236</u>	<u>\$ 62,085,086</u>	<u>\$ 9,098,689</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
SCHEDULE OF INDENTURED CAPITAL RESERVES
For the Year Ended June 30, 2009**

Replacement cost of buildings	\$ 532,663,636
Replacement cost of equipment	<u>46,889,918</u>
TOTAL REPLACEMENT COST OF BUILDINGS AND EQUIPMENT	<u>\$ 579,553,554</u>
Allowable indentured capital reserves - 5 percent of total replacement cost of buildings and equipment	\$ 28,977,678
Less actual indentured capital reserve at June 30	<u>6,690,299</u>
MARGIN OF COMPLIANCE	<u>\$ 22,287,379</u>

Note: Replacement costs shown above were calculated based on provisions of the University Guidelines 1982, as amended in 1997, and the bond indenture, using the original cost of the facilities adjusted for the change in the building cost index as reported in the "Engineering News Record."

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
INDIRECT COST SUPPORT
SOURCES AND APPLICATION OF INDIRECT COST RECOVERIES
For the Year Ended June 30, 2009**

BALANCE AT BEGINNING OF YEAR	<u>\$ 1,073,283</u>
 SOURCES	
Federal and state grants and contracts	<u>3,954,775</u>
 APPLICATIONS	
Research	2,217,137
Instruction	47,846
Public service	103,324
Academic support	507,703
Student services	11,932
Operation and maintenance of plant	143,300
Institutional support	<u>529,658</u>
Total applications	<u>3,560,900</u>
 TRANSFERS	
	<u>(106,137)</u>
Net increase	<u>287,738</u>
 BALANCE AT END OF YEAR	 <u>\$ 1,361,021</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CALCULATION SHEET FOR INDIRECT COST
SUPPORT CARRYFORWARD
June 30, 2009**

1. Cash and cash equivalents balance:

Enter the June 30 indirect cost entity balance for cash and cash equivalents:

Add:

Cash and cash equivalents	<u>\$ 1,700,208</u>
---------------------------	---------------------

2. Allocated reimbursements:

Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:

\$5,423,536. Enter 30 percent of this amount.	<u>1,627,061</u>
---	------------------

3. Unallocated reimbursements:

Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed OR 10 percent of total indirect cost allocations for the year completed.

	<u>395,478</u>
--	----------------

4. Encumbrances and current liabilities paid in the lapse period:

Enter the amount of:

Current liabilities	356,304
---------------------	---------

Encumbrances	<u>-</u>
--------------	----------

Total	<u>356,304</u>
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Indirect cost carryforward:

Enter the total of Items 2, 3, and 4	<u>2,378,843</u>
--------------------------------------	------------------

Subtract from Item 1	<u>(678,635)</u>
----------------------	------------------

If a positive number results, enter here and remit for deposit in the Income Fund

	<u>\$ -</u>
--	-------------

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
OTHER ENTITIES
CALCULATION SHEET FOR CURRENT EXCESS FUNDS
June 30, 2009**

	<u>Continuing Education Contract Courses</u>	<u>Continuing Education and Public Service</u>	<u>Sales and Services of Educational Activities</u>	<u>Student Programs and Services</u>	<u>Field Trips and Foreign Study Activities</u>
1. Current available funds:					
Add:					
Cash	\$ 2,445,527	\$ 4,516,914	\$ 5,832,881	\$ 7,306,956	\$ 3,213
Total current available funds	A. <u>2,445,527</u>	<u>4,516,914</u>	<u>5,832,881</u>	<u>7,306,956</u>	<u>3,213</u>
2. Working capital allowance:					
Add:					
Highest month's expenditures	824,244	5,244,329	3,313,324	7,707,463	28,438
Encumbrances and current liabilities paid in lapse period	97,370	261,015	1,206,181	168,400	-
Deferred income	<u>21,398</u>	<u>404,849</u>	<u>407,830</u>	<u>1,101,265</u>	<u>-</u>
Working capital allowance	B. <u>943,012</u>	<u>5,910,193</u>	<u>4,927,335</u>	<u>8,977,128</u>	<u>28,438</u>
3. Current excess funds:					
Deduct B from A and enter here.	C. 1,502,515	(1,393,279)	905,546	(1,670,172)	(25,225)
4. Calculation of income fund remittance:					
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here.	D. <u>(2,671,958)</u>	<u>-</u>	<u>(1,810,061)</u>	<u>-</u>	<u>-</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the Income Fund.	<u>\$ (1,169,443)</u>	<u>\$ (1,393,279)</u>	<u>\$ (904,515)</u>	<u>\$ (1,670,172)</u>	<u>\$ (25,225)</u>

Excess Funds Offset

Buildings	<u>\$ 35,124,045</u>	<u>\$ -</u>
Equipment	<u>\$ 4,578,781</u>	<u>\$ 9,050,304</u>
Maximum - 5 percent for buildings	\$ 1,756,202	\$ -
Maximum - 20 percent for equipment	<u>915,756</u>	<u>1,810,061</u>
Total excess funds offset	<u>\$ 2,671,958</u>	<u>\$ 1,810,061</u>

Note: Assets subject to the excess fund calculation are recorded in the University Plant Fund. Separate ledgers are maintained detailing the composition and source of these assets for the excess fund calculation.

**STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY
 AUXILIARY BUSINESS OPERATIONS
 CALCULATION SHEET FOR CURRENT EXCESS FUNDS
 June 30, 2009**

1. Current available funds:

Add:		
Cash and cash equivalents		\$ <u>2,659,782</u>
Total current available funds	A.	<u>2,659,782</u>

2. Working capital allowance:

Add:		
Highest month's expenditures		4,251,503
Encumbrances and current liabilities paid in lapse period		65,011
Deferred income		<u>214,253</u>
Working capital allowance	B.	<u>4,530,767</u>

3. Current excess funds:

Deduct B from A and enter here	C.	(1,870,985)
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4. Calculation of income fund remittance:

An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here.	D.	<u> -</u>
--	----	--------------------

Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the Income Fund.		<u>\$ (1,870,985)</u>
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**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SERVICE DEPARTMENTS
CALCULATION SHEET FOR CURRENT EXCESS FUNDS
June 30, 2009**

1. Current available funds:

Add:		
Cash and cash equivalents	\$	<u>8,679,640</u>
Total current available funds	A.	<u>8,679,640</u>

2. Working capital allowance:

Add:		
Highest month's expenditures	7,219,654	
Encumbrances and current liabilities paid in lapse period	3,052,864	
Deferred income	<u>-</u>	
Working capital allowance	B.	<u>10,272,518</u>

3. Current excess funds:

Deduct B from A and enter here	C.	(1,592,878)
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4. Calculation of income fund remittance:

An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here.	D.	<u>(4,110,287)</u>
--	----	--------------------

Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the Income Fund.		<u>\$ (5,703,165)</u>
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**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
CALCULATION SHEET FOR CURRENT EXCESS FUNDS
June 30, 2009**

	<u>Residence Halls</u>	<u>Student Services</u>	<u>Recreation Facilities</u>	<u>Parking</u>
1. Current available funds:				
Add:				
Cash	\$ 38,416,818	\$ 3,954,690	\$ 2,611,173	\$ (380,666)
Total current available funds	A. <u>38,416,818</u>	<u>3,954,690</u>	<u>2,611,173</u>	<u>(380,666)</u>
2. Working capital allowance:				
Add:				
Highest month's expenditures	26,014,816	4,305,445	826,029	199,864
Encumbrances and current liabilities paid in lapse period	11,150,101	262,437	940,148	2,739
Deferred income	<u>143,413</u>	<u>242,889</u>	<u>226,791</u>	<u>-</u>
Working capital allowance	B. <u>37,308,330</u>	<u>4,810,771</u>	<u>1,992,968</u>	<u>202,603</u>
3. Current excess funds:				
Deduct B from A and enter here.	C. 1,108,488	(856,081)	618,205	(583,269)
Capital offset	D. <u>(1,108,488)</u>	<u>-</u>	<u>(618,205)</u>	<u>-</u>
SUM	<u>\$ -</u>	<u>\$ (856,081)</u>	<u>\$ -</u>	<u>\$ (583,269)</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
DESCRIPTION OF ACCOUNTING ENTITIES
June 30, 2009**

A listing of the University's auxiliary enterprise accounting entities, their purpose, and their sources of revenue as of June 30, 2009 is provided below:

AUXILIARY ENTERPRISES

Revenue Bond Funds

This entity represents all of the activity of the Auxiliary Enterprises Revenue Bond Funds. This includes the student residence halls, student center, recreational facilities, and campus parking. Construction of each of these facilities was either fully or partially funded through the issuance of revenue bonds. The primary sources of revenue include room and board income, student fees, bookstore sales, food service operations, parking fee and fines, and investment income.

Auxiliary Business Operations

This entity consists of auxiliary services primarily supported by student fees. The sub-entities are:

Lorado Taft - The purpose of this account is to support the operations of the Lorado Taft dormitory and food service. Income is from food sales, dorm rentals, conference fees, and facility use fees.

Student Contract Busing - This is the student campus bus operation. Income is from student fees.

University Health Service - The Health Service provides clinic-type services to University students. It is supported from student fees.

SERVICE DEPARTMENTS

This group of accounts provides service to various University departments on a charge-back basis. Rates are established and reviewed periodically to operate each service department on a break-even basis.

INDIRECT COST SUPPORT

These accounts are supported by indirect cost reimbursements or accounts that receive funding as a by-product of federal grants. The funds pay for administrative costs, physical plant costs, including utilities, and grant proposals.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
DESCRIPTION OF ACCOUNTING ENTITIES
June 30, 2009**

OTHER ENTITIES

Continuing Education Contract Courses

These activities are established to provide credit courses to individuals and groups external to the institution. Revenues are mainly from tuition for the courses.

Continuing Education and Public Service

These activities are established primarily to provide noncredit services to individuals and groups external to the institution. These activities include community service programs and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

Sales and Services of Educational Activities

Sales and services of educational activities support instruction and help demonstrate classroom or related educational techniques to students. Revenues are from services or materials furnished which are incidental to the department. Receipts are from testing, cartographic services, book sales, sales of instructional materials, and public opinion services.

Student Programs and Services

These programs are supported by student activity fees, gate receipts from athletic events, and income from concerts and performances sponsored by the Student Association.

In addition to the intercollegiate athletics program, the funds sponsor a variety of student functions, including speakers, acquisition of art objects, artist series, legal assistance, orientation, and grant-in-aid.

Field Trips and Foreign Study Activities

These activities are the supporting program costs for primarily credit courses at an off-campus site or at a foreign educational institution. The supporting costs include housing, transportation, printing, advertising, admissions, and other related program costs.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMMENTS ON CERTAIN MATTERS REGARDING AUXILIARY
ENTERPRISES, ACTIVITIES, AND ACCOUNTING ENTITIES,
AND TUITION, CHARGES, AND FEES
June 30, 2009**

AUXILIARY ENTERPRISES, ACTIVITIES, AND ACCOUNTING ENTITIES

1. All employer contributions, except for certain restricted federal funds, to the University retirement system are made from the General Revenue Fund appropriation to the State Universities Retirement System for this purpose. Accordingly, the portion of the retirement contribution attributable to employees in auxiliary enterprise operations is paid from appropriated funds and amounted to approximately \$3,164,000 and \$2,426,000 for the years ended June 30, 2009 and June 30, 2008, respectively.
2. The University's governing board has established no noninstructional facilities (development) reserves.

TUITION, CHARGES, AND FEES

Northern Illinois University does not have statutory authority to divert and is not diverting tuition to auxiliary enterprise operations.

BOND INDENTURE FUNDING REQUIREMENTS

	Required as of June 30, 2009		Amount of Cash, Investments, and Accrued Interest at June 30, 2009
	<u>Minimum</u>	<u>Maximum</u>	
Repair and replacement reserve	<u>\$ 1,015,703</u>	<u>\$ 28,977,678</u>	<u>\$ 6,690,299</u>

BOND COVENANTS

There were no violations of revenue bond covenants noted during the audit of Northern Illinois University for the year ended June 30, 2009.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMMENTS ON CERTAIN MATTERS REGARDING
UNIVERSITY-RELATED ORGANIZATIONS
AND OTHER MATTERS
June 30, 2009**

1. Northern Illinois University Foundation, Northern Illinois University Alumni Association, and Northern Illinois Research Foundation are recognized by Northern Illinois University as related organizations.
2. There are no organizations considered by the University to be independent organizations as defined in Section VII of University Guidelines 1982, as amended in 1997.

Comment on Other Topics

1. Income from investments of pooled funds is allocated and credited monthly to the original sources of the funds based on their respective cash balances.
2. In August 1993, the University issued \$8,485,000 of Certificates of Participation to refinance an educational center occupied by Northern Illinois University in Hoffman Estates, Illinois, payable through installments commencing in 1994, for a period of twenty-three years. Balance at June 30, 2009 was \$4,555,000.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SUMMARY OF FOUNDATION PAYMENTS
TO/FROM THE UNIVERSITY
For the Year Ended June 30, 2009**

During fiscal year 2009, the University engaged the Foundation, under contract, to provide fundraising services. As provided in the contract agreement, the University paid \$597,868 for fundraising services. Additionally, the University provided services to the Foundation valued at \$1,241,517. As required by the contract, the Foundation fully repaid the University for the services provided, using funds considered unrestricted for purpose of the University Guidelines computations.

Presented below is a summary of all funds that the Foundation gave to the University during fiscal year 2009:

Funds considered unrestricted for purposes of the Guidelines computations:	
Totally unrestricted - administrative services	\$ 1,241,517
Restricted only as to campus, college, or department and generally available for ongoing University operations:	
Support for University programs and departments	2,637,934
Administrative and office expense	750,734
Provided for library books, equipment, and property and improvements	<u>5,455,635</u>
Total funds considered unrestricted	<u>10,085,820</u>
Funds considered restricted for purposes of the Guidelines computations:	
Provided for scholarships and awards	1,110,500
Provided for library books, equipment, and property and improvements	150,703
Other restricted funds provided to the University:	
Restricted Fund	1,774,569
Endowment Fund	<u>210,272</u>
Total funds considered restricted	<u>3,246,044</u>
Total funds provided to the University by the Foundation	<u>\$13,331,864</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SUMMARY OF ALUMNI ASSOCIATION PAYMENTS
TO/FROM THE UNIVERSITY
For the Year Ended June 30, 2009**

In accordance with a memorandum of understanding between the University and the Alumni Association with regard to funding staffing costs in the alumni relations area, the Alumni Association contributed \$500 during 2009. There were no amounts paid by the University to the Alumni Association.

Presented below is a summary of all funds that the Association gave to the University during fiscal year 2009:

Funds considered unrestricted for purposes of the Guidelines computations:

Restricted only as to campus, college, or department and generally available for ongoing University operations:
Support of University programs and departments

\$ 329,962

Total funds considered unrestricted

329,962

Funds considered restricted for purposes of the Guidelines computations:

Endowment Fund

45,000

Total funds considered restricted

45,000

Total funds provided to the University by the Association

\$ 374,962

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS -
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS
For the Year Ended June 30, 2009**

REVENUES

Food and other merchandise sales	\$ 22,196,531
Room and other rentals	35,252,727
Parking revenue	2,498,568
Student fees	14,695,325
Interest in investments	822,007
Other revenues	<u>1,630,056</u>
Total revenues	<u>77,095,214</u>

EXPENSES

Cost of food and other merchandise sales	9,211,419
Personal services	20,539,449
Student services	3,415,048
Counseling room and board	1,501,577
Employee meals furnished	178,179
Insurance	290,641
Laundry	89,891
General and administrative	10,808,987
Repairs and other services	10,569,040
Telephone service - student rooms	831,702
Utilities	8,854,836
Depreciation	<u>5,359,733</u>
Total expenses	<u>71,650,502</u>

INCREASE IN NET ASSETS

\$ 5,444,712

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT UNRESTRICTED FUNDS - AUXILIARY ENTERPRISES -
REVENUE BOND FUNDS - OCCUPANCY REPORT
OF RESIDENCE HALLS
For the Fiscal Year 2009**

(Unaudited)

	<u>Design Capacity</u>	<u>Fall Semester Occupancy</u>	<u>Spring Semester Occupancy</u>	<u>Average Occupancy</u>	<u>Room and Board Rate</u>
Neptune Complex	1,117	851	883	867	\$ 8,230
Lincoln Hall	966	828	829	829	\$ 8,230
Douglas Hall	1,000	774	833	804	\$ 8,230
Grant Towers	1,789	1,659	1,439	1,549	\$ 8,230
Stevenson Towers	<u>1,280</u>	<u>1,145</u>	<u>1,062</u>	<u>1,104</u>	\$ 9,064
TOTAL RESIDENCE HALLS	<u>6,152</u>	<u>5,257</u>	<u>5,046</u>	<u>5,153</u>	

Based on 9 month occupancy.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT UNRESTRICTED FUNDS - AUXILIARY ENTERPRISES -
REVENUE BOND FUNDS - INSURED VALUE SUMMARY
For the Year Ended June 30, 2009**

(Unaudited)

	<u>Insured Value</u>		
	<u>Building</u>	<u>Contents</u>	<u>Business Interruption</u>
Barsema Alumni & Visitors Center	\$ 7,377,000	\$ 438,000	\$ -
Black Studies	604,000	-	-
Campus Life Building	8,475,000	1,459,000	-
Central Stores	-	1,894,000	-
Child Care Center	2,861,000	235,000	-
Convocation Center	33,673,000	5,777,000	-
Douglas Hall	32,223,000	1,791,000	-
Evans Field House	11,408,000	1,040,000	-
Gilbert Hall	11,779,000	-	-
Grant Complex	83,743,000	2,418,000	-
Holmes Student Center	53,800,000	6,900,000	-
Huskie Stadium:			
Stadium	27,021,000	1,196,000	-
Field Turf	973,000	-	-
Latino Center	776,000	194,000	-
Lincoln Hall	32,223,000	1,791,000	-
Lincoln Highway Multi-purpose Property	1,882,000	-	-
Neptune Complex	41,778,000	2,661,000	-
Parking Services:			
Office	164,000	193,000	-
Parking Structure	9,966,000	-	-
Stevenson Complex	83,743,000	7,644,000	-
Student Recreation Center	13,180,000	824,000	-
University Apartments	4,730,000	116,000	-
University Resources for Women	374,000	-	-
West Heating Plant and Cooling Towers	5,565,000	47,000	-
Business Interruption	<u>-</u>	<u>-</u>	<u>26,519,000</u>
TOTAL	<u>\$ 468,318,000</u>	<u>\$ 36,618,000</u>	<u>\$ 26,519,000</u>

The University obtains its property insurance, including boiler and machinery coverage, through the Midwestern Higher Education Compact's Master Property Program. The University purchases limits of \$1 billion in layers: the first layer provides \$100 million in individual limits and the next two layers provide a total of \$900 million on a shared, but per occurrence, basis. The Holmes Student Center has coverage for silverware and silverplate, and State and University self-insurance programs and commercial insurance are in force to provide liability coverage for University operations, including Revenue Bond.