

**STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2015

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2015

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STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
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AGENCY OFFICIALS

Executive Director (2/17/14 – Present)	James L. Applegate
Executive Director (through 2/15/14)	Harry J. Berman
Deputy Directors:	
Academic Affairs	Dan Cullen
Fiscal Affairs & Budgeting (4/16/15 – Present)	Kevin Schoeben
Fiscal Affairs, Budgeting & IT (through 2/28/15)	Alan Phillips
Information Management and Research (6/16/15 – Present)	Eric Lichtenberger
Diversity and Outreach	Arthur Sutton
Advancement, External and Governmental Relations (3/1/15 – Present)	Vacant
Advancement, External and Governmental Relations (through 2/28/15)	Jonathan Lackland
Budget Officer (1/16/15 – Present)	Bruce Bennett
Budget Officer (7/16/13 – 11/15/14)	Deb VonDeBur
Budget Officer (through 7/15/13)	Vacant

Board Members

As of June 30, 2015, the Board was comprised of:

Lindsay Anderson (Chairwoman)	Jay Bergman
Jane Hayes	Lazaro Lopez
Allan Karnes	Paul Langer
Miguel del Valle	Robert Ruiz
Santos Rivera	Christine Wiseman
Alice Marie Jacobs	Addison E. Woodward, Jr.
Tyler Solorio (Student Member)	Sean Anderson (Student Member)

Board offices are located at:

Illinois Board of Higher Education
1 N. Old State Capitol Plaza, Suite 333
Springfield, IL 62701-1377



ILLINOIS BOARD OF HIGHER EDUCATION

1 NORTH OLD CAPITOL PLAZA, SUITE 333
SPRINGFIELD, ILLINOIS 62701-1377

STATE COMPLIANCE EXAMINATION

MANAGEMENT ASSERTION LETTER

Bruce Rauner
Governor

Tom Cross
Oswego
Chair

Jane Hays
Champaign
Vice Chair

Members

Jay D. Bergman
Joliet

Max Coffey
Charleston

Teresa Garate
Chicago

Kevin Huber
Libertyville

Alice Marie Jacobs
Danville

Allan Karnes
Carbondale

Paul L. Langer
Lincolnwood

Santos Rivera
Chicago

Robert J. Ruiz
Oak Lawn

Jack Thomas
Macomb

Christine Wiseman
Palos Heights

Student Members
Tyler Solorio
Chicago

Sean Anderson
Chicago

Executive Director
Dr. James L. Applegate

April 13, 2016

Honorable Frank J. Mautino
Auditor General
State of Illinois
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703

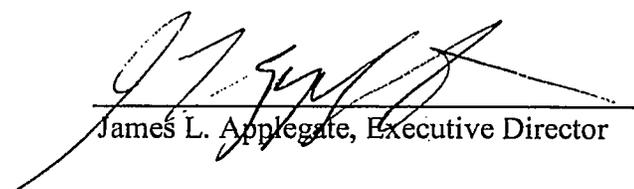
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Board of Higher Education (Board). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Board's compliance with the following assertions during the two-year period ended June 30, 2015. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2015, the Board has materially complied with the assertions below.

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

Yours truly,

Illinois Board of Higher Education



James L. Applegate, Executive Director



Kevin Schoeben, Deputy Director of Planning and Budgeting



Bruce Bennett, Budget Officer

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2015

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	4	3
Repeated findings	1	1
Prior recommendations implemented or not repeated	2	1

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2015-001	9	Inadequate controls over the recording and reporting of State property	Significant Deficiency and Noncompliance
2015-002	11	Failure to enforce compliance with rules and regulations over State grants	Significant Deficiency and Noncompliance
2015-003	13	Inaccurate reporting of financial information for federal grants	Significant Deficiency and Noncompliance
2015-004	15	Vouchers incorrectly paid from certain appropriations	Significant Deficiency and Noncompliance

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For the Two Years Ended June 30, 2015

PRIOR FINDINGS NOT REPEATED

A	18	Inadequate controls over Agency Fee Imposition reporting
B	18	Inadequate controls over personal services

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Board personnel at an exit conference on April 4, 2016. Attending were:

BOARD OF HIGHER EDUCATION

Dr. James L. Applegate, Executive Director
Kevin Schoeben, Deputy Director of Fiscal Affairs and Budgeting
Bruce Bennett, Budget Officer

OFFICE OF THE AUDITOR GENERAL

Courtney Dzierwa, Audit Manager
Meredith Dean, Audit Supervisor
Ben Schlouch, Auditor

Responses to our recommendations were provided by Bruce Bennett in correspondence dated April 7, 2016.

SPRINGFIELD OFFICE:

ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE 5-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Board of Higher Education's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2015. The management of the State of Illinois, Board of Higher Education is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Board of Higher Education's compliance based on our examination.

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

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

In our opinion, the State of Illinois, Board of Higher Education complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2015-001, 2015-002, 2015-003, and 2015-004.

Internal Control

Management of the State of Illinois, Board of Higher Education is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Board of Higher Education's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Board of Higher Education's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Board of Higher Education's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and

control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2015-001, 2015-002, 2015-003, and 2015-004, that we consider to be significant deficiencies.

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

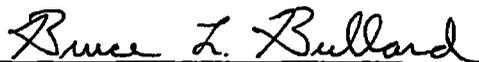
The State of Illinois, Board of Higher Education's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Board of Higher Education's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2015 and June 30, 2014 in Schedules 1 through 8 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 8. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2013 accompanying supplementary information in Schedules 3 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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



Bruce L. Bullard, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
April 13, 2016

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-001. **FINDING** (Inadequate controls over the recording and reporting of State property)

The Illinois Board of Higher Education (Board) did not exercise adequate control over the recording and reporting of State property. We noted the following:

- The Board did not have a complete property listing in place during examination fieldwork. We requested Board property records on April 15, 2015, and a complete property listing was not provided for testing purposes until September 15, 2015, or 153 days later. Statewide Accounting Management System Manual (SAMS) (Procedure 29.10.10) requires all State agencies maintain current property information at a summary level, which includes cost, a description of each asset and its location. We did note the Board moved to a new location during March 2015. However, the Illinois Administrative Code (44 Ill. Admin. Code 5010.400) requires agencies to update their property records within 30 days.
- The Board improperly recorded 85 equipment transactions throughout Fiscal Years 2014 and 2015, resulting in the 6/30/15 Quarterly Report of State Property (C-15) to be understated by \$18,053. SAMS (Procedure 29.20.10) requires an agency to properly report all additions and deletions on the C-15 to each asset category that occurred during the quarter being reported.
 - Twenty-three additions were improperly added to the Board's property records, resulting in Board records being understated by \$1,624. Errors noted included cost for 8 additions being improperly recorded, and 15 additions did not include shipping charges in the cost of the items.
 - Sixty-two equipment items were improperly removed from the Board's property records, resulting in Board records being understated by \$16,429. Errors noted included the removal of 62 items from property records that were still in the Board's possession.
- We were unable to determine if the Board timely recorded 5 of 5 (100%) additions tested and 1 of 2 (50%) deletions tested, totaling \$13,605 and \$160, respectively, due to a lack of supporting documentation. Good internal control requires a proper internal control structure to be established to help safeguard assets, ensure the accuracy and reliability of accounting data. Good internal controls also require sufficient and properly designed records to be maintained to adequately control fiscal operations and provide reliable data for necessary management reports.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
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For the Two Years Ended June 30, 2015

- The Board did not submit its Fiscal Year 2014 Annual Real Property Utilization Report (ARPUR) before the July 31st deadline. The FY14 ARPUR Report was submitted on August 25, 2014, or 25 days late. The State Property Control Act (30 ILCS 605/7.1) requires all responsible officers to submit an Annual Real Property Utilization Report to the Administrator, or annual update of such report, on forms required by the Administrator, by July 31 of each year.
- The Board could not locate and produce their Fiscal Year 2013 Certification of Inventory Report which, according to SAMS (Procedure 29.10.10), was required to be filed with the Department of Central Management Services (CMS) on an annual basis. Therefore, auditor was unable to determine if the form was filed appropriately. Furthermore, Illinois Administrative Code (44 Ill. Admin. Code 5010.220) requires all equipment with an acquisition value of \$500 or more to be reported to CMS by the holding agency during the agency's annual inventory certification process.

During the previous examination, Board personnel stated the issues noted were due to oversight and turnover in the position responsible for maintaining property records. During the current examination, Board personnel stated the issues noted were mainly due to the Board moving to a new office location. Due to limited staff, an updated inventory listing could not be produced timely.

Failure to maintain accurate and complete property records, timely record additions and deletions, and maintain adequate supporting documentation increases the potential for fraud and possible loss or theft of State property. Further, inaccurate property reporting reduces the reliability of Statewide property information. (Finding Code No. 2015-001, 2013-001)

RECOMMENDATION

We recommend the Board strengthen internal controls over the recording and reporting of State property. Specifically, the Board should ensure all equipment transactions are accurately and timely recorded on its property records and accurately reported on the C-15s. We also recommend the Board submit timely all required reports to ensure the accuracy and reliability of Statewide property reporting.

BOARD RESPONSE

We agree. IBHE has assigned personnel that will strengthen the internal controls and reporting of State property. This will ensure all transactions are accurate and reports are submitted timely.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-002. **FINDING** (Failure to enforce compliance with rules and regulations over State grants)

The Illinois Board of Higher Education (Board) did not enforce compliance with its rules and regulations over State grants awarded regarding timely and accurate submission of required reports and unused grant funds. As a result, the Board's ability to monitor State grants was negatively impacted. During our testing, we noted the following:

- Two of 33 (6%) grantees tested with unexpended grant funds and an audit report submission requirement failed to remit unexpended grant funds in a timely manner. Unexpended grant funds, totaling \$51,430, were returned 60 and 62 days late.

The Illinois Grant Funds Recovery Act (30 ILCS 705/4(b)(5)) requires grantees to remit unexpended monies from the grant within 45 days following the end of the grant agreement or the grant's lapse period.

- Three of 19 (16%) grantees tested with an evaluation report submission requirement failed to submit an evaluation report within 90 days of the grant's completion. The evaluation reports were received 3 to 90 days late.

The Illinois Administrative Code (23 Ill. Adm. Code 1010.30) and the grant agreements state the grantee shall provide the Board with a written self-evaluation of the project within 90 days of the grant period ending date.

- Two of 24 (8%) grantees tested with an audit report submission requirement failed to submit an audit report within 120 days of the end of the grant's completion. The audit reports were received 34 and 74 days late.

The Illinois Administrative Code (23 Ill. Adm. Code 1001.50) and the grant agreements state the grantee shall submit a schedule of budgeted and actual grant expenditures audited by an external auditor who is licensed as a public accountant by the Illinois Department of Professional Regulation within 120 days after the end of the grant period.

- One of 1 (100%) Washington Center Internship grantees tested failed to submit a self written evaluation and a final grant expenditures report within 59 days of the grant's completion. The grantee submitted both reports 39 days late.

The Washington Center Internship grant agreement requires the grantees to submit a written self-evaluation and final grant expenditure report to the grantor within 59 days of the project's completion.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

- Two of 19 (11%) Independent Colleges Capital Program grantees tested failed to submit quarterly reports timely. One grantee submitted its May 30, 2015 report two days late. The second grantee did not timely submit its November 30, 2014, March 2, 2015 and May 30, 2015 reports. The reports were received 242, 157, and 80 days late, respectively.

The Illinois Administrative Code (23 Ill. Adm. Code 1039.60) requires, at a minimum, the grant agreement to include an agreement to file quarterly reports describing the progress of the capital projects and the expenditure of the related grant funds.

- One of 6 (17%) Illinois Cooperative Work Study Program grantees tested failed to submit an audit report within 90 days of the end of the grant's completion. The grantee submitted the audit report 11 days late.

The Illinois Administrative Code (23 Ill. Adm. Code 1015.60) and the grant agreements require grantees to submit a final audit report within 90 days of the grant's completion.

Board personnel stated most of the instances noted above were attributable to grantees not providing required information to the Board timely, despite the Board's efforts to remind grantees and to follow up with grantees until all required information is received.

Failure to enforce compliance with rules and regulations over State grants awarded could impact the Board's ability to monitor State grants. Noncompliance could result in improper expenditures or refunds not received. (Finding Code No. 2015-002)

RECOMMENDATION

We recommend the Board review the adequacy of their policies and procedures regarding the submission of reports required for State grants. We further recommend the Board continue to work with grantees to ensure required reports and unexpended grant monies are submitted timely.

BOARD RESPONSE

We agree. IBHE staff has updated procedures to follow up with grantees which are late on submissions. Staff will continue to review policies and procedures to ensure they are sufficient to support required grant filings. IBHE will also confirm what impact the GATA implementation will have on late submissions and confirm we meet all the requirements of it.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-003. **FINDING** (Inaccurate reporting of financial information for federal grants)

The Illinois Board of Higher Education (Board) did not accurately report financial information for federal grants in the year-end Generally Accepted Accounting Principles (GAAP) Reporting Packages to the Illinois Office of the Comptroller.

The Board reported federal activity in two funds during Fiscal Years 2014 and 2015. During our testing, we noted the Board inaccurately reported financial information on forms SCO-563, SCO-567, and SCO-568 as follows:

- The Board improperly calculated, and therefore, improperly reported expenditures and receipts on form SCO-567 as follows:
 - Expenditures from Fund 736 were understated by \$2,710.
 - Receipts in Fund 736 were overstated by \$924.
- The Board improperly calculated, and therefore, under reported grantor expenditures on form SCO-568 as follows:
 - Grantor expenditures for Fund 736 were understated by \$2,219.
 - Grantor expenditures for Fund 983 were understated by \$6,547.
- An incorrect Catalog of Federal Domestic Assistance (CFDA) number was reported for the following two grant programs:
 - CFDA #84.000 (Unknown Grant Program) was reported on form SCO-568 for Fund 736, but should have been reported as CFDA #84.412 (Race to the Top – Early Learning Challenge).
 - CFDA #84.368 (Grants for Enhanced Assessment Instruments) was reported on form SCO-568 for Fund 983, but should have been reported as CFDA #84.367 (Improving Teacher Quality State Grants).
- American Recovery and Reinvestment Act of 2009 (ARRA) funds received, CFDA #84.395 (State Fiscal Stabilization Fund), totaling \$21,065, were not reported on form SCO-563 for Fund 736. As a result, total funds received as reported on this form were understated by \$21,065.

Management has the ultimate responsibility for the Board's internal control over financial reporting. This responsibility should include an adequate system of review of the completeness and accuracy of the Board's financial reporting. Good internal controls requires a proper internal control structure be established to help ensure the accuracy and reliability of accounting data. Furthermore, Statewide Accounting Management System (SAMS) (Procedure 27.10.10) requires Board management to submit a letter representing that, to the best of their knowledge and belief, the GAAP financial reporting information is complete and accurate. This representation includes CFDA numbers, expenditures, and receipts.

Board personnel stated the Board has gone through transition in the staff position that prepares these reports.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
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Failure to submit correct and properly supported information to the Comptroller decreases the accuracy of federal financial information used for the Statewide Schedule of Expenditures of Federal Awards. (Finding Code No. 2015-003)

RECOMMENDATION

We recommend the Board comply with SAMS requirements to ensure accurate financial information is submitted to the Illinois Office of the Comptroller. Further, the Board should review and revise, as necessary, its current system used to gather, compile and document the financial information to be reported in the Comptroller GAAP Reporting Package forms to ensure accuracy and completeness.

BOARD RESPONSE

We agree. IBHE staff will review procedures to ensure accurate financial information is reflected in the GAAP reporting package.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2015

2015-004. **FINDING** (Vouchers incorrectly paid from certain appropriations)

The Board approved expenditure vouchers that were incorrectly paid from certain appropriations. We noted the following:

- Four vouchers, totaling \$2,500, were paid from the Private College Academic Quality Assurance Fund (Fund 661) for faculty research performed to explore ways to prepare teacher candidates to enter the workforce. In addition, two vouchers, totaling \$1,250 were paid from Fund 661 for faculty research performed to study the intersection of collaborate, informal, and digital learning. The Fiscal Year 2014 appropriation bill indicates appropriations received from Fund 661 are to be used for costs and expenses associated with the administration and enforcement of the Private College Act (Act) (110 ILCS 1005). The Act states all private post-secondary education institutions must obtain a certificate of approval from the Board and funds must be used in accordance with that purpose.
- One voucher, totaling \$1,260 was paid from the Academic Quality Assurance Fund (Fund 660) for software to be used by all Board staff in tracking time and benefits. The Fiscal Year 2014 appropriation bill indicates appropriations received from Fund 660 are to be used for costs and expenses associated with the administration and enforcement of the Academic Degree Act (Act) (110 ILCS 1010). The Act states it is the policy of the State to prevent deception of the public resulting from the offering, conferring and use of fraudulent or substandard degrees.
- Fifteen vouchers, totaling \$99,920, were paid for the Board's search for an Executive Director. The vouchers were allocated to three different funds: nine vouchers from the General Revenue Fund (Fund 001), totaling \$11,311; one voucher from the Private College Academic Quality Assurance Fund (Fund 661), totaling \$26,000; and five vouchers from the PBVS Quality Assurance Fund (Fund 751), totaling \$62,609. The Fiscal Year 2014 appropriation bill (bill) indicates appropriations received from Fund 001 are to meet ordinary and contingent expenses for Fiscal Year 2014. The bill indicates appropriations received from Fund 661 are to be used for costs and expenses associated with the administration and enforcement of the Private College Act (110 ILCS 1005). The bill indicates appropriations received from Fund 751 are to be used for costs and expenses associated with the administration and enforcement of the Private Business and Vocational Schools Act of 2012 (105 ILCS 426).

STATE OF ILLINOIS
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For the Two Years Ended June 30, 2015

The Board stated the Executive Director has the authority of enforcement and administration of these funds. The Board concluded that, for the expenses related to the search, it was reasonable to share the cost amongst the funds. While this may be reasonable, auditors were not able to determine any specific methodology used by the Board to determine which costs to allocate to each fund to share (by dollar amount, percent of total appropriation, etc) the total cost of the search.

- Three vouchers, totaling \$6,443, were paid from the Private College Academic Quality Assurance Fund (Fund 661) for a BHE Board retreat. The vouchers included expenses for non-State employee travel and a presentation from a Association of Governing Board of Universities and Colleges consultant. The Fiscal Year 2014 appropriation bill indicates appropriations received from Fund 661 are to be used for costs and expenses associated with the administration and enforcement of the Private College Act (110 ILCS 1005).

Total incorrect expenditures noted by fund are expressed in the following table:

<u>Fund Name and Appropriation</u>	<u>Total Incorrect Expenditures (above)</u>	<u>Total Board Expenditures Fiscal Year 2014</u>	<u>Incorrect Expenditures as a % of Total Expenditures</u>
General Revenue Fund 001-601-01-12000000	\$11,311	\$418,934	2.7%
Academic Quality Assurance Fund 660-601-01-19000000	\$1,260	\$202,282	0.62%
Private College Academic Quality Assurance Fund 661-601-01-19000000	\$36,193	\$58,672	61.69%
PVBS Quality Assurance Fund 751-601-01-19000000	\$62,609	\$230,945	27.11%
Total	\$111,373	\$910,833	12.23%

STATE OF ILLINOIS
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For the Two Years Ended June 30, 2015

Board personnel stated the vouchers described above likely should have been shared among multiple funds due to the nature of the expenditure, but the costs were not shared or allocated in a systematic manner due to oversight.

Appropriations made by the General Assembly specify the purposes for which the public funds of the State may be expended. Expending money for costs other than those designated by the Appropriation Act is a violation of the appropriation process and limits legislative control. (Finding Code No. 2015-004)

RECOMMENDATION

We recommend the Department limit expenditures from appropriated line items to the purpose for which they are appropriated.

BOARD RESPONSE

We agree. IBHE staff will ensure all expenditures are paid from the appropriate line items. IBHE staff has implemented a cost sharing methodology among appropriation lines when the expenditures are allowable to be cost shared.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2015

A. **FINDING** (Inadequate controls over Agency Fee Imposition reporting)

During the prior examination, the Illinois Board of Higher Education (Board) did not exercise adequate controls over its Agency Fee Imposition reporting. Fees were not properly reported and the Fee Imposition Report was not submitted timely for Fiscal Year 2013.

During the current examination, the Board timely submitted the Fee Imposition Report for Fiscal Years 2014 and 2015. Additionally, we noted fewer instances when the Board did not include all required information on their Fee Imposition Reports; therefore, the issue is being reported in the Letter of Immaterial Findings. (Finding Code No. 2013-002)

B. **FINDING** (Inadequate controls over personal services)

During the prior examination, the Illinois Board of Higher Education (Board) did not perform and document employee performance evaluations as required. Of the five employees tested, two had not had evaluations since Fiscal Year 2008 and one employee had never received an evaluation.

During the current examination, the Board completed performance evaluations timely for the sample of employees tested. (Finding Code No. 2013-003, 11-2)

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015

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 Appropriations, Expenditures and Lapsed Balances - 2015
 - Schedule of Appropriations, Expenditures and Lapsed Balances - 2014
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Analysis of Significant Variations in Receipts
 - Analysis of Significant Lapse Period Spending

- Analysis of Operations (Not Examined):
 - Board Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)
 - Grant Allocations by Institution (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 8. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

Public Acts 98-0678 & 99-0001	Appropriations (Net of Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVEUNE FUND - 001</u>					
Personal Services	\$ 2,072,600	\$ 2,044,529	\$ 27,650	\$ 2,072,179	\$ 421
State Contributions to Social Security	30,100	28,260	401	28,661	1,439
Contractual Services	415,400	379,020	25,749	404,769	10,631
Travel	48,900	39,280	3,413	42,693	6,207
Commodities	5,900	3,565	271	3,836	2,064
Printing	3,300	902	-	902	2,398
Equipment	5,300	765	3,452	4,217	1,083
Telecommunications	34,200	23,140	8,809	31,949	2,251
Operation of Automotive Equipment Awards and Grants:	3,900	2,151	141	2,292	1,608
Higher Education Cooperation Act					
Quad-Cities Graduate Study Center	82,000	82,000	-	82,000	-
Chicago Area Health and Medical Careers Program	1,433,600	1,433,600	-	1,433,600	-
Illinois Mathematics and Science Academy Excellence 2000 Program in Mathematics and Science	106,500	106,500	-	106,500	-
University Center of Lake County Administration costs for the Diversifying Higher Education Faculty in Illinois Program	1,173,000	1,173,000	-	1,173,000	-
Cooperative Work Study Programs	1,456,500	1,349,911	-	1,349,911	106,589
Competitive Grants to Nursing Schools Nurse Educator Fellowships	1,089,400	1,089,397	-	1,089,397	3
Costs of the u.Select System	415,400	-	-	-	415,400
P-20 Longitudinal Education Data System Act	219,300	-	-	-	219,300
Washington Center Intern Program	203,700	203,700	-	203,700	-
Grow Your Own Teachers Program	424,200	405,863	9,325	415,188	9,012
	97,800	97,800	-	97,800	-
	1,466,300	1,458,916	-	1,458,916	7,384
Total General Revenue Fund	\$ 10,787,300	\$ 9,922,299	\$ 79,211	\$ 10,001,510	\$ 785,790

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

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

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

Public Acts 98-0678 & 99-0001	Appropriations (Net of Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Lapsed
<u>ACADEMIC QUALITY ASSURANCE FUND - 660</u>					
Administrative and enforcement costs	\$ 400,000	\$ 266,045	\$ 4,181	\$ 270,226	\$ 129,774
Total Academic Quality Assurance Fund	<u>\$ 400,000</u>	<u>\$ 266,045</u>	<u>\$ 4,181</u>	<u>\$ 270,226</u>	<u>\$ 129,774</u>
<u>PRIVATE COLLEGE ACADEMIC QUALITY ASSURANCE FUND - 661</u>					
Administrative and enforcement costs	\$ 80,000	\$ 45,057	\$ 11,711	\$ 56,768	\$ 23,232
Total Private College Academic Quality Assurance Fund	<u>\$ 80,000</u>	<u>\$ 45,057</u>	<u>\$ 11,711</u>	<u>\$ 56,768</u>	<u>\$ 23,232</u>
<u>PRIVATE BUSINESS AND VOCATIONAL SCHOOLS QUALITY ASSURANCE FUND - 751</u>					
Administrative and enforcement costs	\$ 550,000	\$ 242,354	\$ 16,108	\$ 258,462	\$ 291,538
Total Private Business and Vocational Schools Quality Assurance Fund	<u>\$ 550,000</u>	<u>\$ 242,354</u>	<u>\$ 16,108</u>	<u>\$ 258,462</u>	<u>\$ 291,538</u>
<u>BHE FEDERAL GRANTS FUND - 983</u>					
Awards and Grants:					
Federal Contracts and Grants	\$ 5,500,000	\$ 1,691,056	\$ 639,383	\$ 2,330,439	\$ 3,169,561
Total BHE Federal Grants Fund	<u>\$ 5,500,000</u>	<u>\$ 1,691,056</u>	<u>\$ 639,383</u>	<u>\$ 2,330,439</u>	<u>\$ 3,169,561</u>
TOTAL APPROPRIATED FUNDS	<u>\$ 17,317,300</u>	<u>\$ 12,166,811</u>	<u>\$ 750,594</u>	<u>\$ 12,917,405</u>	<u>\$ 4,399,895</u>

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

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

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2015

Fourteen Months Ended August 31, 2015

Public Acts 98-0678 & 99-0001	Appropriations (Net of Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01 - 8/31/15	Total Expenditures	Balances Lapsed
<u>NON-APPROPRIATED FUNDS</u>					
<u>BHE STATE PROJECTS FUND - 736</u>					
Advance Illinois		\$ -	\$ 571	\$ 571	
Early Childhood Education Prep Program		293,710	483	294,193	
Early Childhood Education Preparation Innovation Grant		42,493	5,992	48,485	
Common Core State Standards		114,338	192,799	307,137	
CDB Bond Monies for Grants		98,343,204	1,022,777	99,365,981	
PARCC - Department of Education		2,279	-	2,279	
Total BHE State Projects Fund		<u>\$ 98,796,024</u>	<u>\$ 1,222,622</u>	<u>\$ 100,018,646</u>	
		<u>\$ 98,796,024</u>	<u>\$ 1,222,622</u>	<u>\$ 100,018,646</u>	
TOTAL NON-APPROPRIATED FUNDS		<u>\$ 98,796,024</u>	<u>\$ 1,222,622</u>	<u>\$ 100,018,646</u>	
GRAND TOTAL ALL FUNDS		<u>\$ 110,962,835</u>	<u>\$ 1,973,216</u>	<u>\$ 112,936,051</u>	

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

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

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

Fourteen months ended August 31, 2014

	Appropriations (Net of Transfers)	Expenditures		Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
		Through 6/30/2014				
Public Act 98-0033						
<u>APPROPRIATED FUNDS</u>						
<u>GENERAL REVENUE FUND - 001</u>						
Personal Services	\$ 2,131,000	\$ 2,099,598	\$ 30,235	\$ 2,129,833	\$ 1,167	
State Contributions to Social Security	30,800	28,736	438	29,174	1,626	
Contractual Services	435,000	407,739	11,195	418,934	16,066	
Travel	50,000	46,256	2,032	48,288	1,712	
Commodities	6,200	3,931	1,859	5,790	410	
Printing	3,500	3,338	77	3,415	85	
Equipment	10,500	3,737	6,443	10,180	320	
Telecommunications	30,000	21,625	5,388	27,013	2,987	
Operation of Automotive Equipment	4,000	3,201	244	3,445	555	
Awards and Grants:						
Higher Education Cooperation Act						
Quad-Cities Graduate Study Center	83,900	83,900	-	83,900	-	
Chicago Area Health and Medical Careers Program	1,466,600	1,466,600	-	1,466,600	-	
Illinois Mathematics and Science Academy Excellence						
2000 Program in Mathematics and Science	109,000	109,000	-	109,000	-	
University Center of Lake County	1,200,000	1,200,000	-	1,200,000	-	
Administration costs for the Diversifying Higher						
Education Faculty in Illinois Program	1,490,000	1,482,072	2,991	1,485,063	4,937	
Cooperative Work Study Programs	1,114,500	1,092,940	8,690	1,101,630	12,870	
Competitive Grants to Nursing Schools	425,000	375,848	-	375,848	49,152	
Nurse Educator Fellowships	224,300	210,000	-	210,000	14,300	
Costs of the u.Select System	208,400	208,400	-	208,400	-	
P-20 Longitudinal Education Data System Act	434,000	372,317	33,387	405,704	28,296	
Washington Center Intern Program	100,000	100,000	-	100,000	-	
Grow Your Own Teachers Program	1,500,000	1,436,130	29,499	1,465,629	34,371	
Total General Revenue Fund	\$ 11,056,700	\$ 10,755,368	\$ 132,478	\$ 10,887,846	\$ 168,854	

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

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

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

Fourteen months ended August 31, 2014

Public Act 98-0033	Appropriations (Net of Transfers)	Expenditures Through 6/30/2014	Lapse Period Expenditures 7/01 - 8/31/14	Total Expenditures	Balances Lapsed
<u>ACADEMIC QUALITY ASSURANCE FUND - 660</u>					
Administrative and enforcement costs	\$ 400,000	\$ 202,282	\$ -	\$ 202,282	\$ 197,718
Total Academic Quality Assurance Fund	<u>\$ 400,000</u>	<u>\$ 202,282</u>	<u>\$ -</u>	<u>\$ 202,282</u>	<u>\$ 197,718</u>
<u>PRIVATE COLLEGE ACADEMIC QUALITY ASSURANCE FUND - 661</u>					
Administrative and enforcement costs	\$ 80,000	\$ 57,659	\$ 1,013	\$ 58,672	\$ 21,328
Total Private College Academic Quality Assurance Fund	<u>\$ 80,000</u>	<u>\$ 57,659</u>	<u>\$ 1,013</u>	<u>\$ 58,672</u>	<u>\$ 21,328</u>
<u>PRIVATE BUSINESS AND VOCATIONAL SCHOOLS QUALITY ASSURANCE FUND - 751</u>					
Administrative and enforcement costs	\$ 550,000	\$ 229,501	\$ 1,444	\$ 230,945	\$ 319,055
Total Private Business and Vocational Schools Quality Assurance Fund	<u>\$ 550,000</u>	<u>\$ 229,501</u>	<u>\$ 1,444</u>	<u>\$ 230,945</u>	<u>\$ 319,055</u>
<u>BHE FEDERAL GRANTS FUND - 983</u>					
Awards and Grants:					
Federal Contracts and Grants	\$ 5,500,000	\$ 1,752,952	\$ 737,697	\$ 2,490,649	\$ 3,009,351
Total BHE Federal Grants Fund	<u>\$ 5,500,000</u>	<u>\$ 1,752,952</u>	<u>\$ 737,697</u>	<u>\$ 2,490,649</u>	<u>\$ 3,009,351</u>
TOTAL APPROPRIATED FUNDS	<u>\$ 17,586,700</u>	<u>\$ 12,997,762</u>	<u>\$ 872,632</u>	<u>\$ 13,870,394</u>	<u>\$ 3,716,306</u>

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

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2014

Fourteen months ended August 31, 2014

Public Act 98-0033	Appropriations (Net of Transfers)	Expenditures Through 6/30/2014	Lapse Period		Total Expenditures	Balances Lapsed
			Expenditures 7/01 - 8/31/14	Expenditures		
NON-APPROPRIATED FUNDS						
BHE STATE PROJECTS FUND - 736						
Not-For-Profit/Complete College America	\$ -	\$ -	\$ 2,603	\$ -	\$ 2,603	
Longitudinal Data System	96,534	96,534	-	-	96,534	
Department of Education - Federal	15,224	15,224	-	-	15,224	
Early Childhood Education Prep Program	5,617	5,617	747	-	6,364	
Common Core State Standards	120,694	120,694	39,333	-	160,027	
CDB Bond Monies for Grants	88,605,337	88,605,337	3,266,733	-	91,872,070	
PARCC - Department of Education	24,102	24,102	20,152	-	44,254	
ISAC Grant Public Agenda	18,000	18,000	-	-	18,000	
Total BHE State Projects Fund	<u>\$ 88,885,508</u>	<u>\$ 88,885,508</u>	<u>\$ 3,329,568</u>	<u>\$ -</u>	<u>\$ 92,215,076</u>	
TOTAL NON-APPROPRIATED FUNDS						
	<u>\$ 88,885,508</u>	<u>\$ 88,885,508</u>	<u>\$ 3,329,568</u>	<u>\$ -</u>	<u>\$ 92,215,076</u>	
GRAND TOTAL ALL FUNDS						
	<u>\$ 101,883,270</u>	<u>\$ 101,883,270</u>	<u>\$ 4,202,200</u>	<u>\$ -</u>	<u>\$ 106,085,470</u>	

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

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

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

	Fiscal Year		
	2015	2014	2013
	Public Acts 98-0678 & 99-0001	Public Act 98-0033	Public Acts 97-0729 & 97-0685
<u>APPROPRIATED FUNDS</u>			
General Revenue Fund - 001			
Appropriations (Net After Transfers)	\$ 10,787,300	\$ 11,056,700	\$ 9,475,900
Expenditures			
Personal Services	\$ 2,072,179	\$ 2,129,833	\$ 2,124,324
State Contributions to Social Security	28,661	29,174	29,815
Contractual Services	404,769	418,934	388,805
Travel	42,693	48,288	37,540
Commodities	3,836	5,790	6,799
Printing	902	3,415	3,563
Equipment	4,217	10,180	9,689
Telecommunications	31,949	27,013	25,163
Operation of Automotive Equipment	2,292	3,445	2,176
Awards and Grants:			
Higher Education Cooperation Act			
Quad-Cities Graduate Study Center	82,000	83,900	83,900
Chicago Area Health and Medical Careers Program	1,433,600	1,466,600	731,000
Illinois Mathematics and Science Academy			
Excellence 2000 Program in Mathematics and Science	106,500	109,000	109,000
University Center of Lake County	1,173,000	1,200,000	1,200,000
Administration costs for the Diversifying Higher			
Education Faculty in Illinois Program	1,349,911	1,485,063	1,621,919
Cooperative Work Study Programs	1,089,397	1,101,630	1,114,500
Competitive Grants to Nursing Schools	-	375,848	425,000
Nurse Educator Fellowships	-	210,000	163,098
Costs of the u.Select System	203,700	208,400	208,400
P-20 Longitudinal Education Data System Act	415,188	405,704	-
Washington Center Intern Program	97,800	100,000	-
Grow Your Own Teachers Program	1,458,916	1,465,629	997,563
Total Expenditures	<u>\$ 10,001,510</u>	<u>\$ 10,887,846</u>	<u>\$ 9,282,254</u>
Lapsed Balances	<u>\$ 785,790</u>	<u>\$ 168,854</u>	<u>\$ 193,646</u>

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

	Fiscal Year		
	2015	2014	2013
	Public Acts 98-0678 & 99-0001	Public Act 98-0033	Public Acts 97-0729 & 97-0685
Academic Quality Assurance Fund - 660			
Appropriations	\$ 400,000	\$ 400,000	\$ 300,000
Expenditures			
Administrative and enforcement costs	\$ 270,226	\$ 202,282	\$ 277,717
Total Academic Quality Assurance Fund	\$ 270,226	\$ 202,282	\$ 277,717
Lapsed Balances	\$ 129,774	\$ 197,718	\$ 22,283
Private College Academic Quality Assurance Fund - 661			
Appropriations	\$ 80,000	\$ 80,000	\$ 80,000
Expenditures			
Administrative and enforcement costs	\$ 56,768	\$ 58,672	\$ 31,397
Total Private College Academic Quality Assurance Fund	\$ 56,768	\$ 58,672	\$ 31,397
Lapsed Balances	\$ 23,232	\$ 21,328	\$ 48,603
Private Business and Vocational Schools Quality Assurance Fund - 751			
Appropriations	\$ 550,000	\$ 550,000	\$ 550,000
Expenditures			
Administrative and enforcement costs	\$ 258,462	\$ 230,945	\$ 114,783
Total Private Business and Vocational Schools Quality Assurance Fund	\$ 258,462	\$ 230,945	\$ 114,783
Lapsed Balances	\$ 291,538	\$ 319,055	\$ 435,217
BHE Federal Grants Fund - 983			
Appropriations	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
Expenditures			
Awards and Grants			
Federal Contracts and Grants	\$ 2,330,439	\$ 2,490,649	\$ 2,936,518
Total BHE Federal Grants Fund	\$ 2,330,439	\$ 2,490,649	\$ 2,936,518
Lapsed Balances	\$ 3,169,561	\$ 3,009,351	\$ 2,563,482
GRAND TOTAL - ALL APPROPRIATED FUNDS			
Appropriations (Net of Transfers)	\$ 17,317,300	\$ 17,586,700	\$ 15,905,900
Total Appropriated Expenditures	\$ 12,917,405	\$ 13,870,394	\$ 12,642,669
Total Appropriated Lapsed Balances	\$ 4,399,895	\$ 3,716,306	\$ 3,263,231

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

	2015	Fiscal Year 2014	2013
	Public Acts 98-0678 & 99-0001	Public Act 98-0033	Public Acts 97-0729 & 97-0685
<u>NON-APPROPRIATED FUNDS</u>			
BHE State Projects Fund - 736			
Expenditures			
Not-for-Profit/Complete College America	\$ -	\$ 2,603	\$ -
Longitudinal Data System	-	96,534	118,721
Department of Education - Federal	-	15,224	536,749
Early Childhood Education Prep Program	294,193	6,364	-
Common Core State Standards	307,137	160,027	11,768
CDB Bond Monies for Grants	99,365,981	91,872,070	19,229,681
PARCC - Department of Education	2,279	44,254	-
ISAC Grant Public Agenda	-	18,000	6,165
Early Childhood Education Preparation Innovation Grant	48,485	-	-
Advance Illinois	571	-	-
	<u>571</u>	<u>-</u>	<u>-</u>
Total Expenditures BHE State Projects Fund	<u>\$100,018,646</u>	<u>\$ 92,215,076</u>	<u>\$ 19,903,084</u>
GRAND TOTAL - ALL FUNDS			
Total Appropriated Expenditures	\$ 12,917,405	\$ 13,870,394	\$ 12,642,669
Total Non-Appropriated Expenditures	\$100,018,646	\$ 92,215,076	\$ 19,903,084
Total Expenditures	<u>\$112,936,051</u>	<u>\$106,085,470</u>	<u>\$ 32,545,753</u>

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2015

	<u>Equipment</u>
Balance at July 1, 2013	\$ 306,883
Additions	9,033
Deletions	(340)
Net Transfers	<u>(12,713)</u>
Balance at June 30, 2014	<u><u>\$ 302,863</u></u>
Balance at July 1, 2014	\$ 302,863
Additions	33,936
Deletions	(14,036)
Net Transfers	<u>-</u>
Balance at June 30, 2015	<u><u>\$ 322,763</u></u>

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

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

<u>General Revenue - 001</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Miscellaneous Receipts	\$ 1,859	\$ 2,464	\$ 1,917
Prior Year Refunds	366,704	277,578	307,904
Total cash receipts per Agency	<u>368,563</u>	<u>280,042</u>	<u>309,821</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 368,563</u></u>	<u><u>\$ 280,042</u></u>	<u><u>\$ 309,821</u></u>
<u>Academic Quality Assurance - 660</u>			
Degree Granting Fees	\$ 257,250	\$ 155,800	\$ 290,000
Total cash receipts per Agency	<u>257,250</u>	<u>155,800</u>	<u>290,000</u>
Less - In transit at End of Year	13,450	6,500	12,150
Plus - In transit at Beginning of Year	6,500	12,150	8,000
Total cash receipts per State Comptroller's Records	<u><u>\$ 250,300</u></u>	<u><u>\$ 161,450</u></u>	<u><u>\$ 285,850</u></u>
<u>Private College Academic Quality Assurance - 661</u>			
Operating Authority Fees	\$ 48,000	\$ 64,250	\$ 38,500
Total cash receipts per Agency	<u>48,000</u>	<u>64,250</u>	<u>38,500</u>
Less - In transit at End of Year	250	5,000	-
Plus - In transit at Beginning of Year	5,000	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 52,750</u></u>	<u><u>\$ 59,250</u></u>	<u><u>\$ 38,500</u></u>
<u>Fiscal Year 2009 Budget Relief - 678</u>			
Refunds	\$ 2,222	\$ -	\$ -
Total cash receipts per Agency	<u>2,222</u>	<u>-</u>	<u>-</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u><u>\$ 2,222</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND RECONCILIATION
OF CASH RECEIPTS TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**
For the Fiscal Years Ended June 30, 2015, 2014, and 2013

Board of Higher Education State Projects - 736

Illinois State Board of Education American Recovery and Reinvestment Act Receipts	\$ -	\$ 476,517	\$ 108,114
Illinois State Board of Education Project Receipts	492,841	273,452	123,287
Capital Development Board Bond Fund Receipts	100,000,000	90,000,000	-
Illinois Student Assistance Commission Receipts	-	13,000	-
Illinois Community College Board Receipts	-	5,000	-
Complete College of America Receipts	-	2,603	-
Partnership for Assessment of College and Career Readiness - Florida Department of Education Receipts	2,279	44,254	-
Not-for-Profit Joyce Foundation Receipts	12,000	-	-
Midwest Higher Education Compact (MHEC) Military Credit Receipts	10,000	-	-
Prior Year Refunds	1,942	497,881	418,948
Total cash receipts per Agency	<u>100,519,063</u>	<u>91,312,706</u>	<u>650,349</u>
Less - In transit at End of Year	10,000	21,388	-
Plus - In transit at Beginning of Year	21,388	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 100,530,451</u>	<u>\$ 91,291,318</u>	<u>\$ 650,349</u>

Private Business and Vocational School Quality Assurance - 751

Private Business and Vocational Schools Fees	\$ 332,024	\$ 249,318	\$ 275,248
Total cash receipts per Agency	332,024	249,318	275,248
Less - In transit at End of Year	61,080	4,150	5,050
Plus - In transit at Beginning of Year	4,150	5,050	101,640
Total cash receipts per State Comptroller's Records	<u>\$ 275,094</u>	<u>\$ 250,218</u>	<u>\$ 371,838</u>

Board of Higher Education Federal Grants - 983

Receipts from Federal Government	\$ 2,346,478	\$ 2,549,703	\$ 2,890,714
Prior Year Refunds	60	-	-
Total cash receipts per Agency	<u>2,346,538</u>	<u>2,549,703</u>	<u>2,890,714</u>
Less - In transit at End of Year	-	82,214	1,930
Plus - In transit at Beginning of Year	82,214	1,930	-
Total cash receipts per State Comptroller's Records	<u>\$ 2,428,752</u>	<u>\$ 2,469,419</u>	<u>\$ 2,888,784</u>
TOTAL RECEIPTS - ALL FUNDS PER AGENCY	<u>\$ 103,873,660</u>	<u>\$ 94,611,819</u>	<u>\$ 4,454,632</u>

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Fiscal Years Ended June 30, 2015

Significant variances in expenditures were determined to be changes of \$5,000 and at least 20% between fiscal years. Explanations for items meeting these criteria appear below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014

General Revenue Fund - 001

Equipment

The Board's equipment purchases during Fiscal Year 2014 included server and network upgrades totaling \$6,400. Purchases of this type were not repeated in Fiscal Year 2015.

Competitive Grants to Nursing Schools

The Board did receive an appropriation for this program in Fiscal Year 2015. However, the appropriation was later reduced, and the grant funds were subsequently frozen. As a result, no grants of this type were awarded.

Nurse Educator Fellowships

The Board did receive an appropriation for this program in Fiscal Year 2015. However, the appropriation was later reduced, and the grant funds were subsequently frozen. As a result, no grants of this type were awarded.

Academic Quality Assurance Fund - 660

Administrative and Enforcement Costs

In Fiscal Year 2015, expenditures from the Academic Quality Assurance Fund increased due to increased cost sharing and additional staff payroll expenses.

BHE State Projects Fund - 736

Longitudinal Data System

The Board did not receive a Longitudinal Data System grant in Fiscal Year 2015.

Department of Education – Federal

The Board did not receive monies for this program during Fiscal Year 2015.

Early Childhood Education Prep Program

The Illinois State Board of Education granted additional funds to the Board of Higher Education during Fiscal Year 2015 for the Early Childhood Education Prep Program. The added funds went to various private and public universities for the early childhood grants. Increased expenditures were also due to an increase in travel from working with Southern Illinois University for early childhood activities.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014, (continued)

Common Core State Standards

The Illinois State Board of Education granted additional funds to the Board of Higher Education during Fiscal Year 2015 for the Common Core State Standards grant. The added funds were granted to various public universities to implement the Common Core State Standards program.

PARCC - Department of Education

Fiscal Year 2014 was the first year the Board received funds for the Partnership for Assessment of Readiness for College and Careers (PARCC) program. The Board did not expend the entire award during Fiscal Year 2014; therefore, the remaining funds were expended during Fiscal Year 2015.

ISAC Grant Public Agenda

During Fiscal Year 2014, the Public Agenda Program was completed. Therefore, no expenditures were necessary during Fiscal Year 2015.

Early Childhood Education Preparation Innovation Grant

Fiscal Year 2015 was the first year the Board received funds for the Early Childhood Education Preparation Innovation Grant program.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013

General Revenue Fund - 001

Travel

The increase in travel expenditures from Fiscal Year 2013 to Fiscal Year 2014 was due to an increase in the amount of travel by staff and the Board for additional meetings and conferences in Fiscal Year 2014.

Chicago Area Health and Medical Careers Program

The appropriations for this grant change from year to year. The increase in appropriations from \$731,000 in Fiscal Year 2013 to \$1,466,600 in Fiscal Year 2014 caused a proportionate increase in expenditures in the form of awards to eligible colleges and institutions.

Nurse Educator Fellowships

The appropriations for this grant change from year to year. The increase in appropriations from \$163,100 in Fiscal Year 2013 to \$224,300 in Fiscal Year 2014 caused a proportionate increase in expenditures in the form of awards to eligible colleges and institutions.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013, (continued)

P-20 Longitudinal Education Data System Act

The appropriations for this grant change from year to year. The increase in appropriations from \$0 in Fiscal Year 2013 to \$434,000 in Fiscal Year 2014 caused a proportionate increase in expenditures in the form of awards to eligible colleges and institutions.

Washington Center Intern Program

The appropriations for this grant change from year to year. The increase in appropriations from \$0 in Fiscal Year 2013 to \$100,000 in Fiscal Year 2014 caused a proportionate increase in expenditures in the form of scholarships to eligible students.

Grow Your Own Teachers Program

The appropriations for this grant change from year to year. The increase in appropriations from \$1,000,000 in Fiscal Year 2013 to \$1,500,000 in Fiscal Year 2014 caused a proportionate increase in expenditures in the form of awards to eligible teachers.

Academic Quality Assurance Fund - 660

Administrative and Enforcement Costs

During Fiscal Year 2013, there was an increase in expenditures from the Academic Quality Assurance Fund due to a required increase in personnel to administer the program. During Fiscal Year 2014, the need for additional staff had decreased; therefore, the expenditures declined.

Private College Academic Quality Assurance Fund - 661

Administrative and Enforcement Costs

Additional office expenditures assigned to the fund led to an increase in expenditures for the Private College Academic Quality Assurance Fund during Fiscal Year 2014. The additional office expenditures consisted of monies spent on the search for a new Executive Director.

BHE State Projects Fund - 736

Department of Education – Federal

The Board received monies for this program during multiple fiscal years, including Fiscal Years 2012, 2013, and 2014. Limited funds were received and expended during Fiscal Year 2014 as the multi-year program came to an end.

Early Childhood Education Prep Program

The Early Childhood Education Prep Program was a new grant created during Fiscal Year 2014 to align all early care and education programs with high-quality early learning and development standards.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013, (continued)

Common Core State Standards

Common Core State Standards was a grant to support common core implementation efforts. The availability of funding varies from year to year, and the amount of grants varies accordingly.

CDB Bond Monies for Grants

CDB Bond Monies were received for the purpose of providing capital funding to a number of private colleges and universities. The availability of funding varies from year to year, and the amount of grants varies accordingly.

PARCC - Department of Education

During Fiscal Year 2014, the Board began working with the Illinois Community College Board and the State Board of Education to implement the Partnership for Assessment of Readiness for College and Careers (PARCC) program in Illinois.

ISAC Grant Public Agenda

During Fiscal Year 2014, the Board had an increase in payments to the National Center for Higher Education Management Systems for a project to address current and future career and economic needs of Illinois.

Private Business and Vocational Schools Quality Assurance Fund - 751

Administrative and Enforcement Costs

Staff was added to the Private Business and Vocational Schools division during Fiscal Year 2014. The added staff salary and benefits caused an increase in expenditures in the Private Business and Vocational Schools Quality Assurance Fund. The Board also had an increase in temporary staffing costs in this division due to temporary staff being added to cover assignments until more full time staff could be hired.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2015

Significant variances in receipts were determined to be changes of \$10,000 and at least 20% between fiscal years. Explanations for items meeting these criteria appear below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015 AND 2014

General Revenue Fund (001)

Prior Year Refunds

The amount of prior year grant refunds varies each year depending on the grantee's expenditures of the awarded grant funds. In Fiscal Year 2015, the Budget Reduction Bill required a return of funds increasing the dollar amount of refunds. In Fiscal Year 2015, there were 31 total refunds with the largest refund of \$65,967 from the University of Illinois Longitudinal Data System Grant. In Fiscal Year 2014, there were 32 total refunds with the largest refund of \$50,134 from Governor State University with the Grow Your Own Grant Program.

Academic Quality Assurance Fund (660)

Degree Granting Fees

The amount of fees collected increased by \$101,450 due to the varying number and types of applications received by the Board pursuant to the Academic Degree Act. Fiscal Year 2015 had an increase in the number of requests for degree granting programs.

Private College Academic Quality Assurance Fund (661)

Operating Authority Fees

The amount of fees collected decreased by \$16,250 due to the varying number and types of applications received by the Board pursuant to the Private College Act.

Board of Higher Education State Projects Fund (736)

Illinois State Board of Education American Recovery and Reinvestment Act Receipts (ARRA)

The amount of project receipts decreased in Fiscal Year 2015 by \$476,517. The Illinois State Board of Education (ISBE) grants the money to the Board who then grants the money to colleges and universities. The amount of money that ISBE is able to grant the Board will vary each year based on the federal dollars that are granted to ISBE. In Fiscal Year 2015, no federal dollars were granted pursuant to ARRA.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015 AND 2014 (continued)

Illinois State Board of Education Project Receipts

The amount of project receipts increased in Fiscal Year 2015 due to additional Early Childhood Grant funds from ISBE. In Fiscal Year 2015, there were two Early Childhood Grant receipts, totaling \$290,610. In Fiscal Year 2014, there were two Early Childhood Grant receipts totaling, \$10,000.

Illinois Student Assistance Commission Receipts

The amount of project receipts decreased in Fiscal Year 2015 due to the Public Agenda Project only being funded in Fiscal Year 2014.

Partnership for Assessment of College and Career Readiness – Florida Department of Education Receipts

The amount of project receipts decreased in Fiscal Year 2015 due to the project beginning in Fiscal Year 2014 and ending halfway through Fiscal Year 2015. In Fiscal Year 2015, there was one receipt, totaling \$2,279. In Fiscal Year 2014, there were three receipts, totaling \$44,254.

Not-for-Profit Joyce Foundation Receipts

The amount of project receipts increased in Fiscal Year 2015. In Fiscal Year 2015, the Board received a grant from Advance Illinois for \$12,000. In Fiscal Year 2014, the Board did not receive grant funding.

Midwest Higher Education Compact (MHEC) Military Credit Receipts

The amount of project receipts increased in Fiscal Year 2015. In Fiscal Year 2015, the Board received a grant from the Midwest Higher Education Compact for \$10,000. In Fiscal Year 2014, the Board did not receive grant funding.

Prior Year Refunds

The amount of prior year grant refunds will vary each year depending upon the grantee's expenditures of the awarded grant funds. In Fiscal Year 2015, the Board received one prior year refund, totaling \$1,942, from one university for the Common Core Grant Program. In Fiscal Year 2014, the Board received two refunds, totaling \$497,881, the largest being from one college for the Independent Colleges Capital Program, totaling \$495,049.

Private Business and Vocational School Quality Assurance Fund (751)

Private Business and Vocational Schools Fees

The amount of fees collected increased by \$82,706 due to the varying number of transcripts requested and school applications received by the Board pursuant to the Private Business and Vocational Schools Act.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2014 AND 2013

Academic Quality Assurance Fund (660)

Degree Granting Fees

The amount of fees collected decreased by \$134,200 due to the varying number and types of applications received by the Board pursuant to the Academic Degree Act. Fiscal Year 2014 had a decrease in the number of requests for degree granting programs.

Private College Academic Quality Assurance Fund (661)

Operating Authority Fees

The amount of fees collected increased by \$25,750 due to the varying number and types of applications received by the Board pursuant to the Private College Act.

Board of Higher Education State Projects Fund (736)

Illinois State Board of Education American Recovery and Reinvestment Act Receipts (ARRA)

The amount of project receipts increased in Fiscal Year 2014 by \$368,403. The Illinois State Board of Education (ISBE) grants the money to the Board who then grants the money to colleges and universities. The amount of money that ISBE is able to grant the Board will vary each year based on the federal dollars that are granted to ISBE.

Illinois State Board of Education Project Receipts

The amount of project receipts increased in Fiscal Year 2014 due to additional Common Core State Standards Grant funds from ISBE. In Fiscal Year 2014, there were four Common Core State Standards Grant receipts, totaling \$129,962. In Fiscal Year 2013, there were two Common Core Standards Grant receipts totaling, \$14,250.

Capital Development Board Bond Fund Receipts

Public Act 96-0037 created a capital grant program for non-profit private colleges and universities. This Act was effective July 13, 2009, and created a formula for distributing the capital grants which are funded by an appropriation from the Build Illinois Bond Fund to the Capital Development Board. The Board is responsible for implementing this grant program. Grant funds are distributed as bond proceeds become available to the Board. In Fiscal Year 2013, the Board received \$0. In Fiscal Year 2014, the Board received \$90 million.

Illinois Student Assistance Commission Receipts

In Fiscal Year 2014, the Board received \$13,000 from the Illinois Student Assistance Commission to support the implementation of the Public Agenda. The Board did not receive this type of award during Fiscal Year 2013.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Fiscal Years Ended June 30, 2015

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2014 AND 2013 (continued)

Partnership for Assessment of College and Career Readiness – Florida Department of Education Receipts

The amount of project receipts increased in Fiscal Year 2014 due to the project beginning in Fiscal Year 2014 and ending halfway through Fiscal Year 2015.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Fiscal Years Ended June 30, 2015

Lapse period spending exceeding 20% of total annual expenditures and \$5,000 was determined to be significant. Explanations for items meeting these criteria appear below.

FISCAL YEAR 2015**General Revenue Fund - 001**Telecommunications

The lapse period expenditures were due to vendor invoices received and processed during the lapse period for video conference telecommunications items purchased during Fiscal Year 2015.

Private College Academic Quality Assurance Fund - 661Administrative and Enforcement Costs

The lapse period expenditures were for a staff year-end award and contracted legal and governmental consulting. The related invoices were received and processed during the lapse period.

BHE State Projects Fund - 736Common Core State Standards

The lapse period expenditures were due to the timing of reimbursement requests received from grantees.

BHE Federal Grants Fund - 983Federal Contracts and Grants

The lapse period expenditures were for payments to grantees for their fourth quarter reimbursement requests.

FISCAL YEAR 2014**General Revenue Fund - 001**Equipment

The lapse period expenditures were for vendor invoices received and processed during the lapse period for new server hardware and related EDP equipment for network operations. The items were ordered prior to the end of the fiscal year.

Telecommunications

The lapse period expenditures were for payments of the May and June telecommunications bills which were not received until the end of June and were processed during the lapse period.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Fiscal Years Ended June 30, 2015

FISCAL YEAR 2014 (continued)

BHE State Projects Fund - 736

PARCC-Department of Education

The Partnership for Assessment of Readiness for College and Careers (PARCC) lapse period expenditures were for contractual expense vouchers received and processed during the lapse period.

Common Core State Standards

The lapse period expenditures were due to the timing of reimbursement requests received from grantees.

BHE Federal Grant Fund - 983

Federal Contracts and Grants

The lapse period expenditures were for payments to grantees for their fourth quarter reimbursement requests.

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
BOARD FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2015

Functions

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

The Board of Higher Education consists of sixteen members:

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

The Board's statutory responsibilities include:

- Analyzing the aims, needs, and requirements of Illinois higher education and, as a result, modifying the policies that guide the development of the State's system of public and private colleges and universities.
- Recommending to the Governor and General Assembly budgetary needs for higher education institutions and agencies.
- Approving or denying proposals by public university governing boards and the Illinois Community College Board for new units of instruction, research, or public service; and reviewing existing instruction, research, and public service programs to determine their continued educational and economic justification.
- Authorizing independent and out-of-state institutions to operate and offer degree programs in Illinois, conducting on-going reviews to assure that these institutions maintain the conditions under which they were authorized to operate and grant degrees, and revoking operating authority as deemed necessary.
- Administering State and federal grant programs that provide financial assistance to public and non-public institutions of higher education which include the following programs:
 - Independent Colleges Capital Program
 - Grow Your Own Teacher Education
 - Illinois Cooperative Work Study Program
 - Diversifying Higher Education Faculty in Illinois Program
 - No Child Left Behind - Improving Teacher Quality State Grant Program
 - Nurse Educator Fellowship Program (cut in FY15)
 - Nursing School Grant Program (cut in FY15)
 - General Grants
 - Federal Grants

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
BOARD FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)
For the Two Years Ended June 30, 2015

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

Policy and Planning

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

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

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

STATE OF ILLINOIS
 BOARD OF HIGHER EDUCATION
AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)
 For the Years Ended June 30,

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

<u>Division</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Executive	4	4	4
Academic Affairs	13	10	11
Diversity and Outreach	2	2	2
Planning and Budgeting	19	22	19
Total average full-time employees	<u><u>38</u></u>	<u><u>38</u></u>	<u><u>36</u></u>

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2015

The Board has responsibility for program review and approval for public colleges and universities. During the examination period, the Board approved 37 degree programs, 1 department and 5 centers for 8 public universities and 105 degree programs for 35 community colleges.

The Board also has statutory responsibility to approve operating authority and degree-granting authority for independent and out-of-state institutions operating within the State of Illinois. During the period, the Board approved 124 degree programs for private institutions and operating authority to 13 private institutions.

GRANTS AWARDED

State grant programs administered by the Board play an important role in the implementation of Board goals and priorities. Grants made by the Board in Fiscal Year 2014 and Fiscal Year 2015 and paid from the General Revenue Fund (Fund 001) were for the programs and purposes as follows:

Direct Grants

The Board administers direct grants to certain schools for specific programs and facilities pursuant to appropriations received for those specifically named schools.

STEM Grants

The Board administers Science, Technology, Engineering and Math (STEM) grants for specific programs to enhance STEM programs for students from underrepresented groups.

u.Select Grants

The Board administers u.Select grants as part of a Statewide initiative designed to facilitate college transfers within Illinois. The system helps students find courses which transfer between institutions, degree requirements their courses satisfy, and different majors offered by institutions.

Federal Grant Programs

The Board also expends federal awards received directly from federal agencies and federal awards passed through other State agencies. The Improving Teacher Quality State Grants (also known as No Child Left Behind Grant) (CFDA No. 84.367) program provides grants to State educational agencies, local education agencies, State agencies for higher education, and to eligible partnerships in order to increase student academic achievement through such strategies as increasing the number of highly qualified teachers in the classroom.

Illinois Cooperative Work Study Program

The Board administers grants under the Illinois Cooperative Work Study Program Act (110 ILCS 225/1 *et seq.*). The Act authorizes the Board to award grants to public and nonpublic institutions of higher education to support education-related work experiences that benefit students academically and financially. Colleges and universities, in cooperation with public and

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2015

GRANTS AWARDED (continued)

not-for-profit agencies and private companies, provide paid work experiences to Illinois college and university students.

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

Diversifying Higher Education Faculty in Illinois (DFI)

The Diversifying Higher Education Faculty in Illinois Program (DFI) (110 ILCS 930) provides financial assistance to minority students pursuing graduate and professional degrees at Illinois public and private institutions. The purpose of the DFI Program is to advance the goal of increasing the number of minority faculty and staff employed at Illinois colleges and universities. As a condition of the award, recipients agree to accept a teaching or staff position in an Illinois higher education institution or governing board, or an education-related position in a State agency, equal to the number of years that he or she was a participant in the grant program.

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

Nursing School Grant Program

The purpose of the Nursing School Grant is to increase the number of nurses graduating from Illinois institutions of higher learning prepared for careers as registered nurses. The Nursing School Grant Program provides for competitive grants in two categories: (1) Expansion Grants that support high-performing nursing schools for the purpose of expanding nursing program capacity and increasing the number of students preparing for careers as registered nurses, and (2) Improvement Grants that support nursing schools in need of program improvements aimed at increasing institutional pass rates on the National Council Licensure Examination (NCLEX). These grants were paid out of the General Revenue Fund (001) for Fiscal Year 2014, and in Fiscal Year 2015, no appropriation was received for this program.

Nurse Educator Fellowship Program

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

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
For the Two Years Ended June 30, 2015

GRANTS AWARDED (continued)

used to supplement the salaries of the nursing faculty selected for the fellowship. These awards were paid out of the General Revenue Fund (001) for Fiscal Year 2014, and in Fiscal Year 2015, no appropriation was received for this program.

Grow Your Own Teacher Education

The Board administers grants under the Grow Your Own Teacher Education Act (GYO) (110 ILCS 48). The Act authorizes the Board to recruit and prepare parent and community leaders and paraeducators Statewide to become effective teachers in 1) hard-to-staff schools serving a substantial percentage of low-income students and 2) hard-to-staff teaching positions in schools serving a substantial percentage of low-income students. Prior to Fiscal Year 2011, the GYO Initiative was funded and administered by the Illinois State Board of Education.

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2015 GENERAL REVENUE FUND (FUND 001) GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(dollars in thousands)

Institution	Location	Direct Grant	STEM Grant	U.Select	Cooperative Work Study	DFI Grants	NCLB	General Grants	Nursing School Grants	Nurse Educator Fellowships	Grow Your Own Teacher	Total Grants
Public Universities												
Chicago State University	Chicago	\$ -	\$ -	\$ -	\$ 8.3	\$ 13.0	\$ -	\$ -	\$ -	\$ -	\$ 132.0	\$ 153.3
Eastern Illinois University	Charleston	-	-	-	31.6	-	-	-	-	-	-	31.6
Governors State University	Park Forest	-	-	-	29.6	-	-	-	-	-	33.0	62.6
Illinois State University	Normal	-	-	-	32.4	43.0	-	-	-	-	-	75.4
Northeastern Illinois University	Chicago	-	-	-	18.9	10.0	340.0	-	-	-	582.9	951.8
Northern Illinois University	DeKalb	-	-	-	38.6	111.0	-	-	-	-	-	149.6
Western Illinois University	Macomb	-	-	-	-	-	-	-	-	-	-	-
Southern Illinois University at Carbondale	Carbondale	-	-	-	11.2	78.0	421.8	-	-	-	96.4	607.4
Southern Illinois University at Edwardsville	Edwardsville	-	-	-	18.5	-	340.0	-	-	-	-	358.5
University of Illinois (Administration)	Urbana	-	-	203.7	-	-	-	-	-	-	-	203.7
University of Illinois at Chicago	Chicago	-	-	-	9.1	389.0	-	-	-	-	-	398.1
University of Illinois at Springfield	Springfield	-	-	-	23.1	-	-	-	-	-	-	23.1
University of Illinois at Urbana/Champaign	Urbana	-	-	-	21.9	346.0	-	-	-	-	-	367.9
Total, Public Universities		\$ -	\$ -	\$ 203.7	\$ 243.2	\$ 990.0	\$ 1,101.8	\$ -	\$ -	\$ -	\$ 844.3	\$ 3,383.0
Community Colleges												
City Colleges of Chicago	Chicago	\$ -	\$ -	\$ -	\$ 11.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.2
College of DuPage	Glen Ellyn	-	-	-	22.8	-	-	-	-	-	-	22.8
College of Lake County	Grayslake	-	-	-	20.7	-	-	-	-	-	-	20.7
Danville Area Community College	Danville	-	-	-	8.8	-	-	-	-	-	-	8.8
Elgin Community College	Elgin	-	-	-	6.8	-	-	-	-	-	-	6.8
Heartland Community College	Normal	-	-	-	7.9	-	-	-	-	-	-	7.9
Illinois Eastern Community Colleges	Lincoln Trail	-	-	-	13.2	-	-	-	-	-	-	13.2
John A. Logan College	Cartersville	-	-	-	17.4	-	-	-	-	-	-	17.4
John Wood Community College	Quincy	-	-	-	26.3	-	-	-	-	-	-	26.3
Joliet Junior College	Joliet	-	-	-	12.7	-	-	-	-	-	-	12.7
Kaskaskia College	Centralia	-	-	-	9.2	-	-	-	-	-	-	9.2
Lake Land College	Mattoon	-	-	-	21.6	-	-	-	-	-	-	21.6
Lewis & Clark Community College	Godfrey	-	-	-	19.4	-	-	-	-	-	-	19.4
Lincoln Land Community College	Springfield	-	-	-	14.7	-	-	-	-	-	-	14.7
McHenry County College	Crystal Lake	-	-	-	9.6	-	-	-	-	-	-	9.6
Oakton Community College	Des Plaines	-	-	-	24.6	-	-	-	-	-	-	24.6
Parkland College	Champaign	-	-	-	9.9	-	-	-	-	-	-	9.9
Rend Lake College	Ina	-	-	-	21.5	-	-	-	-	-	-	21.5
Richland Community College	Decatur	-	-	-	18.5	-	-	-	-	-	-	18.5
Shawnee Community College	Ullin	-	-	-	16.7	-	-	-	-	-	-	16.7
South Suburban College of Cook County	South Holland	-	-	-	4.6	-	-	-	-	-	-	4.6
Southwestern Illinois College	Belleville	-	-	-	14.0	-	-	-	-	-	-	14.0
Triton College	River Grove	-	-	-	20.2	-	-	-	-	-	-	20.2
Waubesa Community College	Sugar Grove	-	-	-	13.0	-	-	-	-	-	-	13.0
Total, Community Colleges		\$ -	\$ -	\$ -	\$ 365.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365.3
Total Public Institutions		\$ -	\$ -	\$ 203.7	\$ 608.5	\$ 990.0	\$ 1,101.8	\$ -	\$ -	\$ -	\$ 844.3	\$ 3,748.3

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2015 GENERAL REVENUE FUND (FUND 001) GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(dollars in thousands)

Institution	Location	Direct Grant	STEM Grant	U.Select	Cooperative Work Study	DFI Grants	NCLB	General Grants	Nursing School Grants	Nurse Educator Fellowships	Grow Your Own Teacher	Total Grants
Independent Institutions												
Argosy	Chicago	\$ -	\$ -	\$ -	\$ -	\$ 26.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26.0
Augustana College	Rock Island	-	-	-	36.8	-	-	-	-	-	-	36.8
Aurora	Aurora	-	-	-	10.5	-	-	-	-	-	-	10.5
Bradley University	Peoria	-	-	-	45.3	-	-	-	-	-	-	45.3
Chicago School of Professional Psychology	Chicago	-	-	-	-	10.0	-	-	-	-	-	10.0
Concordia University	River Forest	-	-	-	29.1	-	-	-	-	-	-	29.1
DePaul University	Chicago	-	-	-	-	62.0	-	-	-	-	-	62.0
Dominican University	River Forest	-	-	-	44.4	-	-	-	-	-	-	44.4
East-West University	Chicago	-	-	-	26.0	-	-	-	-	-	-	26.0
Elmhurst College	Elmhurst	-	-	-	35.1	-	-	-	-	-	-	35.1
Greenville College	Greenville	-	-	-	22.4	-	-	-	-	-	-	22.4
Illinois College	Jacksonville	-	-	-	21.3	-	-	-	-	-	-	21.3
Illinois Institute of Technology	Chicago	-	1,433.6	-	-	26.0	-	-	-	-	-	1,459.6
Illinois Wesleyan University	Bloomington	-	-	-	27.7	-	-	-	-	-	-	27.7
Lewis University	Romeoville	-	-	-	9.9	-	-	-	-	-	-	9.9
Loyola University of Chicago	Chicago	-	-	-	-	66.0	422.3	-	-	-	-	488.3
MacMurray College	Jacksonville	-	-	-	7.7	-	-	-	-	-	-	7.7
Methodist Medical Center	Peoria	-	-	-	18.0	-	-	-	-	-	-	18.0
Millikin University	Decatur	-	-	-	13.2	-	-	-	-	-	-	13.2
National-Louis University	Evanston	-	-	-	-	23.0	-	-	-	-	-	23.0
North Central College	Naperville	-	-	-	15.7	-	-	-	-	-	-	15.7
North Park University	Chicago	-	-	-	8.3	-	-	-	-	-	-	8.3
Northwestern University	Evanston	-	-	-	-	13.0	-	-	-	-	-	13.0
Quincy University	Quincy	-	-	-	28.7	-	-	-	-	-	-	28.7
Rockford University	Rockford	-	-	-	9.9	-	-	-	-	-	-	9.9
Roosevelt University	Chicago	-	-	-	19.0	13.0	421.3	-	-	-	-	453.3
School of the Art Institute of Chicago	Chicago	-	-	-	-	13.0	-	-	-	-	-	13.0
St. Xavier University	Chicago	-	-	-	9.6	-	-	-	-	-	-	9.6
Trinity Christian College	Palos Heights	-	-	-	13.2	-	-	-	-	-	-	13.2
University of Chicago	Chicago	-	-	-	-	98.0	380.0	-	-	-	-	478.0
University of St. Francis	Joliet	-	-	-	9.9	-	-	-	-	-	-	9.9
Total, Independent Institutions		\$ -	\$ 1,433.6	\$ -	\$ 461.7	\$ 350.0	\$ 1,223.6	\$ -	\$ -	\$ -	\$ -	\$ 3,468.9
Proprietary Institutions												
De Vry University - Chicago	Chicago	\$ -	\$ -	\$ -	\$ 19.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19.0
Total, Proprietary Institutions		\$ -	\$ -	\$ -	\$ 19.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19.0
Other Institutions												
East St. Louis District 189	East St. Louis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54.8	\$ 54.8
Hands That Help	Rockford	-	-	-	-	-	-	-	-	-	151.8	151.8
Illinois Mathematics & Science Academy	Aurora	-	106.5	-	-	-	-	-	-	-	-	106.5
One Northside	Chicago	-	-	-	-	-	-	-	-	-	176.8	176.8
Quad-Cities Graduate Study Center	Rock Island	82.0	-	-	-	-	-	-	-	-	-	82.0
Springfield School District	Springfield	-	-	-	-	-	-	-	-	-	126.3	126.3
University Center of Lake County	Grayslake	1,173.0	-	-	-	-	-	-	-	-	-	1,173.0
Washington Center Internships	Washington, D.C.	97.8	-	-	-	-	-	-	-	-	-	97.8
Youth Connection Charter	Chicago	-	-	-	-	-	-	-	-	-	37.4	37.4
Total, Other Institutions		\$ 1,352.8	\$ 106.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547.1	\$ 2,006.4
Grand Total		\$ 1,352.8	\$ 1,540.1	\$ 203.7	\$ 1,089.2	\$ 1,340.0	\$ 2,325.4	\$ -	\$ -	\$ -	\$ 1,391.4	\$ 9,242.6

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2014 GENERAL REVENUE FUND (FUND 001) GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(dollars in thousands)

Institution	Location	Direct Grant	STEM Grant	U.Select	NCLB	Cooperative Work Study	DFJ Grants	Nursing School Grants	Nurse Educator Fellowships	Grow Your Own Teacher	Total Grants
Public Universities											
Chicago State University	Chicago	\$ -	\$ -	\$ -	\$ -	\$ 8.7	\$ 27.5	\$ -	\$ -	\$ 123.2	\$ 159.4
Eastern Illinois University	Charleston	-	-	-	-	34.2	-	-	-	-	34.2
Governors State University	Park Forest	-	-	-	-	28.3	-	-	-	48.1	76.4
Illinois State University	Normal	-	-	-	-	33.2	59.5	-	20.0	-	112.7
Northeastern Illinois University	Chicago	-	-	-	352.4	28.5	42.5	-	-	542.4	965.8
Northern Illinois University	DeKalb	-	-	-	198.0	38.9	87.0	-	10.0	-	333.9
Western Illinois University	Macomb	-	-	-	-	-	-	-	10.0	36.9	46.9
Southern Illinois University at Carbondale	Carbondale	-	-	-	353.3	11.9	89.5	-	-	92.3	547.0
Southern Illinois University at Edwardsville	Edwardsville	-	-	-	336.3	17.7	-	255.8	20.0	-	629.8
University of Illinois (Administration)	Urbana	-	-	208.4	-	-	-	-	-	-	208.4
University of Illinois at Chicago	Chicago	-	-	-	-	9.3	405.4	-	20.0	-	434.7
University of Illinois at Springfield	Springfield	-	-	-	-	22.1	-	-	-	-	22.1
University of Illinois at Urbana/Champaign	Urbana	-	-	-	-	23.7	359.8	-	-	-	383.5
Total, Public Universities		\$ -	\$ -	\$ 208.4	\$ 1,240.0	\$ 256.5	\$ 1,071.2	\$ 255.8	\$ 80.0	\$ 842.9	\$ 3,954.8
Community Colleges											
City Colleges of Chicago	Chicago	\$ -	\$ -	\$ -	\$ -	\$ 11.9	\$ -	\$ -	\$ -	\$ -	\$ 11.9
College of DuPage	Glen Ellyn	-	-	-	-	23.0	-	-	-	-	23.0
College of Lake County	Grayslake	-	-	-	-	19.8	-	-	-	-	19.8
Danville Area Community College	Danville	-	-	-	-	8.5	-	-	-	-	8.5
Elgin Community College	Elgin	-	-	-	-	7.2	-	-	-	-	7.2
Hearthland Community College	Normal	-	-	-	-	7.9	-	-	-	-	7.9
Illinois Central College	East Peoria	-	-	-	-	-	-	40.0	-	-	40.0
Illinois Eastern Community Colleges	Lincoln Trail	-	-	-	-	12.7	-	-	-	-	12.7
John A. Logan College	Carterville	-	-	-	-	16.4	-	-	-	-	16.4
John Wood Community College	Quincy	-	-	-	-	26.3	-	-	-	-	26.3
Joliet Junior College	Joliet	-	-	-	-	14.2	-	-	-	-	14.2
Kaskaskia College	Centralia	-	-	-	-	8.8	-	-	-	-	8.8
Lake Land College	Mattoon	-	-	-	-	23.0	-	-	-	-	23.0
Lewis & Clark Community College	Godfrey	-	-	-	-	19.9	-	-	-	-	19.9
Lincoln Land Community College	Springfield	-	-	-	-	19.0	-	-	-	-	19.0
McHenry County College	Crystal Lake	-	-	-	-	11.9	-	-	-	-	11.9
Morton College	Cicero	-	-	-	-	-	-	-	10.0	-	10.0
Oakton Community College	Des Plaines	-	-	-	-	29.6	-	-	-	-	29.6
Prairie State College	Chicago Heights	-	-	-	-	-	-	40.0	-	-	40.0
Rend Lake College	Ina	-	-	-	-	22.0	-	-	-	-	22.0
Richland Community College	Decatur	-	-	-	-	19.0	-	-	-	-	19.0
Shawnee Community College	Ullin	-	-	-	-	18.0	-	-	-	-	18.0
South Suburban College of Cook County	South Holland	-	-	-	-	4.7	-	-	-	-	4.7
Southwestern Illinois College	Belleville	-	-	-	-	15.2	-	-	-	-	15.2
Triton College	River Grove	-	-	-	-	20.3	-	-	-	-	20.3
Waubensee Community College	Sugar Grove	-	-	-	-	13.6	-	-	-	-	13.6
Total, Community Colleges		\$ -	\$ -	\$ -	\$ -	\$ 372.9	\$ -	\$ 80.0	\$ 10.0	\$ -	\$ 462.9
Total Public Institutions		\$ -	\$ -	\$ 208.4	\$ 1,240.0	\$ 629.4	\$ 1,071.2	\$ 335.8	\$ 90.0	\$ 842.9	\$ 4,417.7

**BOARD OF HIGHER EDUCATION
FISCAL YEAR 2014 GENERAL REVENUE FUND (FUND 001) GRANT ALLOCATIONS BY INSTITUTION**
(not examined)
(dollars in thousands)

Institution	Location	Direct Grant	STEM Grant	U.Select	NCLB	Cooperative Work Study	DFJ Grants	Nursing School Grants	Nurse Educator Fellowships	Grow Your Own Teacher	Total Grants
Independent Institutions											
Argosy	Chicago	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43.5	\$ -	\$ -	\$ -	\$ 43.5
Augustana College	Rock Island	-	-	-	-	35.5	-	-	-	-	35.5
Benedictine University	Lisle	-	-	-	-	7.6	-	-	-	-	7.6
Blackburn College	Carlinville	-	-	-	-	7.2	-	-	-	-	7.2
Bradley University	Peoria	-	-	-	-	46.5	-	-	-	-	46.5
Concordia University	River Forest	-	-	-	-	30.0	-	-	-	-	30.0
DePaul University	Chicago	-	-	-	-	-	81.5	-	10.0	-	91.5
Dominican University	River Forest	-	-	-	-	45.6	-	-	-	-	45.6
East-West University	Chicago	-	-	-	-	26.9	-	-	-	-	26.9
Elmhurst College	Elmhurst	-	-	-	-	33.6	-	-	-	-	33.6
Greenville College	Greenville	-	-	-	-	23.8	-	-	-	-	23.8
Illinois College	Jacksonville	-	-	-	-	21.8	-	-	-	-	21.8
Illinois Institute of Technology	Chicago	-	1,466.6	-	-	-	27.5	-	-	-	1,494.1
Illinois Wesleyan University	Bloomington	-	-	-	-	28.5	-	-	20.0	-	48.5
Lewis University	Romeoville	-	-	-	-	9.5	-	-	20.0	-	29.5
Lexington College	Chicago	-	-	-	-	12.9	-	-	-	-	12.9
Loyola University of Chicago	Chicago	-	-	-	368.3	-	50.5	-	-	-	418.8
MacMurray College	Jacksonville	-	-	-	-	7.9	-	-	10.0	-	17.9
Methodist Medical Center	Peoria	-	-	-	-	16.9	-	-	10.0	-	26.9
Methodist College of Nursing	Peoria	-	-	-	-	-	-	40.0	-	-	40.0
Millikin University	Decatur	-	-	-	-	12.7	-	-	-	-	12.7
National-Louis University	Evanston	-	-	-	-	-	11.5	-	-	-	11.5
North Central College	Naperville	-	-	-	-	18.0	-	-	-	-	18.0
Northwestern University	Evanston	-	-	-	-	-	32.0	-	-	-	32.0
Quincy University	Quincy	-	-	-	-	29.4	-	-	-	-	29.4
Rockford University	Rockford	-	-	-	-	9.5	-	-	-	-	9.5
Roosevelt University	Chicago	-	-	-	372.8	19.5	11.5	-	-	-	403.8
Rush University	Chicago	-	-	-	-	-	11.5	-	20.0	-	31.5
School of the Art Institute of Chicago	Chicago	-	-	-	-	-	11.5	-	-	-	11.5
St. Xavier University	Chicago	-	-	-	-	10.0	-	-	20.0	-	30.0
Trinity Christian College	Palos Heights	-	-	-	-	12.6	-	-	-	-	12.6
University of Chicago	Chicago	-	-	-	368.2	-	126.0	-	-	-	494.2
University of St. Francis	Joliet	-	-	-	-	-	-	-	20.0	-	20.0
Total, Independent Institutions		\$ -	\$ 1,466.6	\$ -	\$ 1,109.3	\$ 465.9	\$ 407.0	\$ 40.0	\$ 130.0	\$ -	\$ 3,618.8
Proprietary Institutions											
DeVry University - Chicago	Chicago	\$ -	\$ -	\$ -	\$ -	\$ 19.8	\$ -	\$ -	\$ -	\$ -	\$ 19.8
Total, Proprietary Institutions		\$ -	\$ -	\$ -	\$ -	\$ 19.8	\$ -	\$ -	\$ -	\$ -	\$ 19.8
Other Institutions											
East St. Louis District 189	East St. Louis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63.4	\$ 63.4
Hands That Help	Rockford	-	-	-	-	-	-	-	-	141.7	141.7
Illinois Mathematics & Science Academy	Aurora	-	109.0	-	-	-	-	-	-	-	109.0
One Northside	Chicago	-	-	-	-	-	-	-	-	165.9	165.9
Quad-Cities Graduate Study Center	Rock Island	83.9	-	-	-	-	-	-	-	-	83.9
Springfield School District	Springfield	-	-	-	-	-	-	-	-	116.1	116.1
University Center of Lake County	Grayslake	1,200.0	-	-	-	-	-	-	-	-	1,200.0
Washington Center Internships	Washington, DC	100.0	-	-	-	-	-	-	-	-	100.0
Youth Connection Charter	Chicago	-	-	-	-	-	-	-	-	44.4	44.4
Total, Other Institutions		\$ 1,383.9	\$ 109.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531.5	\$ 2,024.4
Grand Total		\$ 1,383.9	\$ 1,575.6	\$ 208.4	\$ 2,349.3	\$ 1,115.1	\$ 1,478.2	\$ 375.8	\$ 220.0	\$ 1,374.4	\$ 10,080.7