



**STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020**

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

**STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
STATE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2020**

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**BOARD OFFICIALS**

Executive Director (12/01/18 – Present)	Dr. Brian Durham
Executive Director (07/01/18 – 11/30/18)	Dr. Karen Hunter Anderson
Deputy Executive Director (02/01/19 – Present)	Jennifer Foster
Deputy Executive Director (07/01/18 – 01/31/19)	Vacant
Chief of Staff (02/01/19 – Present)	Matt Berry
Chief of Staff (07/01/18 – 01/31/19)	Ellen Andres
Deputy Director for Academic Affairs and Institutional Effectiveness (02/16/19 – Present)	Nathan Wilson
Deputy Director for Academic Affairs (12/01/18 – 02/15/19)	Vacant
Deputy Director for Academic Affairs (07/01/18 – 11/30/18)	Dr. Brian Durham
Deputy Director for Workforce Education (01/16/21 – Present)	Whitney Thompson
Deputy Director for Adult Education and Workforce (02/01/19 – 01/15/21)	Vacant
Deputy Director for Adult Education and Workforce (07/01/18 – 01/31/19)	Jennifer Foster
Deputy Director for Finance and Administration (06/10/19 – Present)	Jennifer Franklin
Deputy Director for Finance and Administration (02/01/19 – 06/09/19) <sup>1</sup>	Vacant
Senior Director for Finance & Operations (02/16/21 – Present)	Zula Lee
Senior Director for Finance & Operations (04/16/19 – 02/15/21) <sup>2</sup>	Vacant
Senior Director for Finance & Operations (07/01/18 – 4/15/19)	Sarah Robinson
Deputy Director for Technology (02/16/19 – Present)	Jeff Newell
Deputy Director for Student Services and Technology (07/01/18 – 02/15/19)	Jeff Newell
Deputy Director for Legislative and External Affairs (07/01/18 – 01/31/19) <sup>3</sup>	Matt Berry
Associate Deputy Director for Research and Policy Studies (07/01/18 – 02/15/19) <sup>4</sup>	Nathan Wilson

<sup>1</sup> New position created following reorganization; duties previously fell under Chief of Staff.

<sup>2</sup> Position duties assigned to Zula Lee, Director for Finance & Operations (07/01/19 – 02/15/21).

<sup>3</sup> Position eliminated on 02/01/19.

<sup>4</sup> Position eliminated on 02/16/19.

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**BOARD OFFICERS**

Chair of the Board	Lazaro Lopez
Vice Chair of the Board (06/07/19 – Present)	Suzanne Morris
Vice Chair of the Board (07/01/18 – 06/06/19)	Terry Bruce

**BOARD MEMBERS**

Member (07/01/20 – Present)	Larry Peterson
Member (07/01/20 – Present)	Lynette Stokes
Member	Terry Bruce
Member	Teresa Garate
Member	Nicholas Kachiroubas
Member	J. Douglas Mraz
Member	Paige Ponder
Member (07/01/18 – 06/30/19)	Dustin Heuerman
Member (07/01/18 – 03/01/19)	John Bambenek
Member (07/01/18 – 01/28/19)	James Ayers
Student Member (07/01/20 – Present)	Enrique Velasquez
Student Member (07/01/19 – 06/30/20)	Isabella Hernandez
Student Member (07/01/18 – 06/30/19)	Oscar Sanchez

**BOARD OFFICES**

The Board's offices are located at:

401 East Capital Avenue  
Springfield, Illinois 62701

James R. Thompson Center  
100 West Randolph Street, Suite 2-010  
Chicago, Illinois 60601

Southern Illinois Collegiate Common Market  
3213 South Park Avenue  
Herrin, Illinois 62948



March 17, 2021

Adelfia LLC  
400 E. Randolph Street, Suite 700  
Chicago, Illinois 60601

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, Illinois Community College Board (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 specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2019 and June 30, 2020, the Board has materially complied with the specified requirements listed 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. Other than what has been previously disclosed and reported in the Schedule of Findings, 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.

Yours truly,

State of Illinois, Illinois Community College Board

**SIGNED ORIGINAL ON FILE**

Brian Durham  
Executive Director

**SIGNED ORIGINAL ON FILE**

Matt Berry  
Chief of Staff

**SIGNED ORIGINAL ON FILE**

Jennifer Franklin  
Deputy Director for  
Finance and Administration

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**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and 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 or disclaimers, but does contain a modified opinion on compliance and identifies a material weakness over internal control over compliance.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	7	7
Repeated Findings	3	6
Prior Recommendations Implemented or Not Repeated	4	3

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-001	9	2018/2012	Inadequate Controls over Initiating and Monitoring Grants	Material Weakness and Material Noncompliance
2020-002	14	2018/1996	Failure to Enforce Reporting Requirements	Significant Deficiency and Noncompliance
2020-003	16	New	Inadequate Controls over Contractual and Interagency Agreements	Significant Deficiency and Noncompliance
2020-004	18	New	Inadequate Controls over Reporting Requirements	Significant Deficiency and Noncompliance
2020-005	20	New	Board Member Vacancies	Significant Deficiency and Noncompliance

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<u>Item No.</u>	<u>Page</u>	<u>Last/First Report</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-006	21	2018/2006	Inadequate Controls over Personal Services	Significant Deficiency and Noncompliance
2020-007	23	New	Inadequate Review of User Access Rights	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A	25	2018/2008	Property Control Weaknesses
B	25	2018/2016	Inadequate Controls over Receipts
C	25	2018/2018	Inadequate Controls over Voucher Processing
D	25	2018/2012	Inadequate Controls over GAAP Reporting

**EXIT CONFERENCE**

The Board waived an exit conference in a correspondence from Jennifer Franklin, Deputy Director for Finance and Administration, on March 9, 2021. The responses to the recommendations were provided by Jennifer Franklin, Deputy Director for Finance and Administration, in a correspondence dated March 17, 2021.



**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

and

Governing Board  
State of Illinois, Illinois Community College Board

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined compliance by the State of Illinois, Illinois Community College Board (Board) with the specified 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, 2020. Management of the Board is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the Board's compliance with the specified requirements based on our examination.

The specified requirements are:

- 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.

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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Board complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Board complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Board's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Board during the two years ended June 30, 2020. As described in the accompanying Schedule of Findings as item 2020-001, the Board had not 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.

In our opinion, except for the material deviation from the specified requirement described in the preceding paragraph, the Board complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-002 through 2020-007.

The Board's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **Internal Control Over Compliance**

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Board's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Board's compliance with the specified requirements and to test and report on the Board's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness in internal control* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings as item 2020-001 to be a material weakness.

A *significant deficiency in internal control* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-002 through 2020-007 to be significant deficiencies.

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

The Board's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Board's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on the Board's compliance with the specified requirements. The accompanying supplementary information for the years ended June 30, 2020 and June 30, 2019, in Schedules 1 through 7 and the Analysis of Operations section are presented for purposes of additional analysis. Such information is the responsibility of Board management. We have applied certain limited procedures as prescribed by the *Audit Guide* to the accompanying supplementary information for the years ended June 30, 2020 and June 30, 2019, in Schedules 1 through 7. We have not applied procedures to the accompanying supplementary information for the year ended June 30, 2018, in Schedules 3 through 5 and 7 and in the Analysis of Operations Section. We do not express an opinion, a conclusion, nor provide any assurance on the accompanying supplementary information in Schedules 1 through 7 or the Analysis of Operations Section.

**SIGNED ORIGINAL ON FILE**

Chicago, Illinois  
March 17, 2021

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-001. **FINDING** (Inadequate Controls over Initiating and Monitoring Grants)

The Illinois Community College Board (Board) did not exercise adequate controls over initiating and monitoring grant agreements.

We selected a sample of 15 of the Board’s grant programs active during Fiscal Years 2019 and 2020 to test. These 15 grant programs resulted in 60 grant agreements between the Board and various entities. During our testing, we noted the following weaknesses:

- For 60 of 60 (100%) grant agreements tested, the agreements were not signed prior to the start of the grant period. The grants were signed between 7 and 358 days late. In addition, we noted the Board did not date one (2%) agreement.
- For 11 of 15 (73%) grant programs tested, the grantees either did not provide required documentation to the Board, required documentation did not meet the timeframes and/or specifications outlined in the grant agreement, or documentation was not retained by the Board to demonstrate the required documentation was received and met all related requirements. It is the Board’s responsibility to enforce the submission of all required documentation and maintain adequate record-keeping over its grant programs.

Grant Name & Purpose of Grant	Required Documentation Noted as Deficient
<p><b>Career and Technical Education – Leadership Grant</b></p> <p>Purpose: to conduct technical assistance, support, and professional development to create more equitable and effective pathways and programs of study for learners in Illinois</p>	<ul style="list-style-type: none"> <li>• Quarterly progress reports submitted by the 30<sup>th</sup> day of the month following the end of the quarter</li> <li>• Annual financial report submitted within 180 days after the Grantee’s fiscal year ending on or after June 30 which covers the same period as the audited financial statements</li> </ul>
<p><b>Career and Technical Education - Licensed Practical Nursing (CTE LPN) Grant</b></p> <p>Purpose: to provide funds for costs associated with administering Licensed Practical Nursing programs</p>	<ul style="list-style-type: none"> <li>• Quarterly progress reports submitted by the 30<sup>th</sup> day of the month following the end of the quarter</li> </ul>

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2020-001. **FINDING** (Inadequate Controls over Initiating and Monitoring Grants) -  
Continued

<b>Grant Name &amp; Purpose of Grant</b>	<b>Required Documentation Noted as Deficient</b>
<p><b>Adult Education Leadership (AEL) Grant</b></p> <p>Purpose: to provide comprehensive Professional Development (PD) services through evidence-based training, PD practices, and product development</p>	<ul style="list-style-type: none"> <li>• Quarterly financial and progress reports submitted by the 30<sup>th</sup> day of the month following the end of the quarter</li> <li>• Annual financial report submitted within 180 days after the Grantee’s fiscal year ending on or after June 30 which covers the same period as the audited financial statements</li> </ul>
<p><b>Early School Leavers Transition Project (ESLTP) Grant</b></p> <p>Purpose: to help at-risk students become re-oriented and motivated to complete their education by allowing students to participate in adult education instruction as well as career and work training activities</p>	<ul style="list-style-type: none"> <li>• Quarterly financial and progress reports submitted by the 30<sup>th</sup> day of the month following the end of the quarter</li> <li>• Annual financial report submitted within 180 days after the Grantee’s fiscal year ending on or after June 30 which covers the same period as the audited financial statements</li> <li>• Final expenditure and activity reports submitted by the 31<sup>st</sup> day of the month following the end of the grant period</li> </ul>
<p><b>Adult Education and Literacy Grant (Adult Ed)</b></p> <p>Purpose: to assist adults to become literate and obtain knowledge and skills necessary for employment and self-sufficiency</p>	<ul style="list-style-type: none"> <li>• Quarterly financial and progress reports submitted by the 30<sup>th</sup> day of the month following the end of the quarter</li> <li>• Semi-annual Enrollment/Generation Reports submitted by the 30<sup>th</sup> day of the month following the end of the semi-annual period</li> </ul>
<p><b>East St. Louis Grant</b></p> <p>Purpose: to support initiatives and opportunities to residents of East St. Louis and the surrounding area</p>	<ul style="list-style-type: none"> <li>• Annual financial report submitted within 180 days after the Grantee’s fiscal year ending on or after June 30 which covers the same period as the audited financial statements</li> <li>• Quarterly financial and progress reports submitted by the 15<sup>th</sup> day of the month following the end of the quarter</li> <li>• Final reports submitted by the 30<sup>th</sup> day of the month following the end of the grant period</li> </ul>

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2020-001. **FINDING** (Inadequate Controls over Initiating and Monitoring Grants) -  
Continued

<b>Grant Name &amp; Purpose of Grant</b>	<b>Required Documentation Noted as Deficient</b>
<p><b>Alternative Schools Network (ASN) Grant</b></p> <p>Purpose: to provide funding for the Re-Enrolled Student Project, which is designed to re-enroll out-of-school students between the ages of 14 and 21</p>	<ul style="list-style-type: none"> <li>• Annual financial report submitted within 180 days after the Grantee’s fiscal year ending on or after June 30 which covers the same period as the audited financial statements</li> <li>• Quarterly progress reports submitted by the 15<sup>th</sup> day of the month following the end of the quarter</li> <li>• Final reports submitted by the 30<sup>th</sup> day of the month following the end of the grant period</li> </ul>
<p><b>Gates Project Grant</b></p> <p>Purpose: for the grantee to perform a statistical analysis of the Board’s Centralized Data System to examine early leading indicators of undergraduate success</p>	<ul style="list-style-type: none"> <li>• Annual financial report submitted within 180 days after the Grantee’s fiscal year ending on or after June 30 which covers the same period as the audited financial statements</li> <li>• Quarterly progress reports submitted by the 30<sup>th</sup> day of the month following the end of the quarter</li> <li>• Final reports submitted by the 30<sup>th</sup> day of the month following the end of the grant period</li> </ul>
<p><b>Workforce Equity Initiative (WEI) Grant</b></p> <p>Purpose: to create, support and expand short-term programs that have an identified workforce gap</p>	<ul style="list-style-type: none"> <li>• Quarterly financial and progress reports submitted by the 30<sup>th</sup> day of the month following the end of the quarter</li> </ul>
<p><b>Apprenticeship Grant</b></p> <p>Purpose: for development of a statewide apprenticeship framework</p>	<ul style="list-style-type: none"> <li>• Monthly financial reports submitted by the 30<sup>th</sup> day of the month following the end of the month</li> <li>• Close-out reports submitted within 60 days following the end of the grant period</li> </ul>
<p><b>Transitional Instruction Math and English (TIME) Grant</b></p> <p>Purpose: to create, support and expand transitional Math and English Language Arts instruction and curriculum development</p>	<ul style="list-style-type: none"> <li>• Quarterly financial and progress reports submitted by the 30<sup>th</sup> day of the month following the end of the quarter</li> </ul>

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2020-001. **FINDING** (Inadequate Controls over Initiating and Monitoring Grants) -  
Continued

The Grant Accountability and Transparency Act (30 ILCS 708/45(g)) requires the Board to enhance its processes to monitor and address noncompliance with reporting requirements and with program performance standards. Where applicable, the process may include a corrective action plan. The monitoring process shall include a plan for tracking and documenting performance-based contracting decisions.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are used efficiently, effectively, and in compliance with applicable law. In addition, good business practices require the Board and its grantees to sign grant agreements prior to the beginning of the grant period covered by the agreement.

Further, the State Records Act (5 ILCS 160/9) requires the Board to establish and maintain an active, continuing program for the economical and efficient management of the records of the Board. Such program shall provide for effective controls over the creation, maintenance, and use of records.

This finding was first noted during the examination of the two years ended June 30, 2012. In subsequent years, the Board has been unsuccessful in implementing a corrective action plan.

During the prior examination, Board officials indicated the errors were caused by staff turnover, competing priorities, and inability to stop providing educational expenses while waiting for signatures for grant agreements. During the current examination period, Board officials indicated the Board was unable to obtain all signatures prior to the start of the grant period as the Board does not prepare grant agreements for grants beginning July 1<sup>st</sup> until funding is appropriated by the General Assembly and calculations for formulas finalized. The other exceptions were due to staff turnover and oversight.

Failure to adequately monitor the terms and conditions of grant agreements could result in improper use and payment of grant funds. In addition, failure to maintain supporting documentation represents noncompliance with the State Records Act. (Finding Code No. 2020-001, 2018-002, 2016-007, 2014-003, 12-4)

**RECOMMENDATION**

We recommend the Board ensure all reporting requirements are adhered to and ensure grant agreements are approved prior to the effective date of the agreement.

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2020-001. **FINDING** (Inadequate Controls over Initiating and Monitoring Grants) -  
Continued

**BOARD RESPONSE**

The Board concurs with the finding. Staff have drafted a Grants Management procedural manual and provided additional training to new staff. Additionally, the Board is in the process of implementing Amplifund, the state's Grants Management System, with technology efficiencies that will assist in monitoring grant reporting.

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2020-002. **FINDING** (Failure to Enforce Reporting Requirements)

The Illinois Community College Board (Board) failed to enforce compliance with its rules and regulations over the timely submission of required informational reports and schedules.

Informational reports and schedules are required to be prepared by the community colleges and community college districts and submitted to the Board to provide data necessary to determine funding and to provide assurance funds are being properly utilized. For example, some information gathered from these informational reports and schedules include spring and fall semester enrollment, square footage and acreage information, faculty and staff salary data, annual financial statements, and notice of publication. These reports are due at various times throughout the year.

During testing, we noted the following:

- 41 of 468 (9%) informational reports tested due in Fiscal Year 2019 (23 reports) and Fiscal Year 2020 (18 reports) were submitted to the Board between one and 667 days late.
- Four of 468 (1%) informational reports tested due in Fiscal Year 2019 (two reports) and Fiscal Year 2020 (two reports) were not submitted to the Board.

The Illinois Administrative Code (23 Ill. Admin. Code 1501.201) requires complete and accurate reports to be submitted by the community colleges and community college districts to the Board in accordance with the Board's requirements and on forms prescribed by the Board.

This finding was first noted during the examination of the two years ended June 30, 1996. In subsequent years, the Board has been unsuccessful in implementing a corrective action plan.

During the prior examination, Board officials stated the late submissions were due to the community college districts being unresponsive to the requests for submittal. During the current examination, Board officials indicated they continued to send reminders of due dates for reporting but the late or non-submissions occurred during periods of staff turnover within the community college districts and required additional outreach to request the information.

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2020-002. **FINDING** (Failure to Enforce Reporting Requirements) - Continued

The Board uses the informational reports to evaluate the effectiveness of grant programs and prepare for future budgets. Failure to receive the informational reports promptly could delay the Board's completion of its own internal summary reports and budget preparation. (Finding Code No. 2020-002, 2018-004, 2016-006, 2014-002, 12-3, 10-5, 08-7, 06-1, 04-1, 02-3, 00-1, 99-1, 98-1, 96-2)

**RECOMMENDATION**

We recommend the Board continue to work with each community college and community college district to ensure required reports are submitted timely.

**BOARD RESPONSE**

The Board concurs with the finding. Staff utilize a tracking system to enter report submission dates and will explore technology solutions for automated communication of reminders.

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2020-003. **FINDING** (Inadequate Controls over Contractual and Interagency Agreements)

The Illinois Community College Board (Board) had inadequate controls over its contractual and interagency agreements.

During our testing of interagency agreements, we noted three of four (75%) interagency agreements tested, totaling \$375,400, were not signed by all necessary parties before the effective date. The interagency agreements were signed between 27 and 112 days late.

During our testing of contractual agreements, we noted the following:

- Two of eight (25%) contracts tested, totaling \$24,700, were not signed prior to the start of the contract period. The contracts were signed four and eight days late.
- Three of eight (38%) contracts tested, totaling \$50,005, did not contain the standard certifications required. These contractual agreements did not include clauses for bribery certification, debt delinquency certification, drug free workplace certification, Environmental Protection Act certification, felons certification, prohibited bidders and contractors certification, Illinois Use Tax certification, International Anti-Boycott certification, and State Board of Elections certification.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Board to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are used efficiently, effectively, and in compliance with applicable law. In addition, prudent business practices require the approval of agreements prior to the effective date and services to be performed only after the agreement is approved by all parties.

The Statewide Accounting Management System (SAMS) Manual (Procedure 15.20.20) requires State contracts to include the following clauses: bribery clause certification, debt delinquency certification, drug free workplace certification, Environmental Protection Act certification, felons certification, prohibited bidders and contractors certification, Illinois Use Tax certification, International Anti-Boycott certification, and State Board of Elections certification.

Board officials stated the agreements were signed late due to the absences of key management but details of the agreements had been verbally agreed to before the effective date. The services could not be stopped in order to wait for approval. Further, Board officials stated the missing certifications were due to oversight.

**STATE OF ILLINOIS**  
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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-003. **FINDING** (Inadequate Controls over Contractual and Interagency Agreements) -  
Continued

In order to assess whether an agreement is reasonable, appropriate, and sufficiently documents the responsibilities of the appropriate parties, the agreement or contract needs to be approved prior to the effective date, and executed prior to the commencement of services. Lack of required disclosures within contracts may increase legal and financial risk to the Board. (Finding Code No. 2020-003)

**RECOMMENDATION**

We recommend the Board ensure contractual and interagency agreements are approved prior to the effective date of the agreement and prior to services being rendered. Further, we recommend the Board ensure contractual agreements contain the standard disclosures as required by SAMS.

**BOARD RESPONSE**

The Board concurs with the finding. Staff will work to ensure contractual agreements contain standard disclosures as required by SAMS.

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-004. **FINDING** (Inadequate Controls over Reporting Requirements)

The Illinois Community College Board (Board) did not comply with statutory reporting responsibilities.

During testing, we noted the following:

- The Board failed to timely submit a Fiscal Control and Internal Auditing Act (FCIAA) certification to the Office of the Auditor General (OAG) during Fiscal Year 2020. The FCIAA certification was submitted 89 days late.
- The Board could not provide documentation that the Fiscal Year 2019 FCIAA Internal Control Review Checklist (Checklist) was completed in order to support reviews performed of its system of internal fiscal and administration controls.

The FCIAA (30 ILCS 10/3003) requires the executive director to prepare and transmit to the OAG by May 1 of each year, a certification of the systems of internal fiscal and administrative controls of the Board. Further, the FCIAA (30 ILCS 10/3002) states the Comptroller, in consultation with the Department of Central Management Services, shall establish guidelines for the evaluation of State agencies of their systems of internal fiscal and administrative controls to determine whether the systems comply with the requirements of the Act. These guidelines were established with the Checklist, as referenced in the Statewide Accounting Management System's (SAMS) Manual, Section 2 Supplement, and have been prepared to aid Illinois State agencies in conducting reviews of their systems of internal fiscal and administrative controls to enable their chief executive officers to certify to the adequacy of their systems, as required by the Act. SAMS Manual (Procedure 02.10.20) states determination of the appropriate specific form and content of agency annual internal control evaluation is a matter of professional judgment. However, it should always provide pervasive evidence to support conclusions as to the effectiveness of existing controls and needed refinements.

- The Board did not provide and deposit with the State Library copies of all publications issued by the Board, including electronic publications, for its collection and exchange purposes during the examination period.

The State Library Act (15 ILCS 320/21(a)) requires all State agencies to provide and deposit with the Illinois State Library sufficient copies of all publications issued by such State agencies for its collection and for exchange purposes.

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-004. **FINDING** (Inadequate Controls over Reporting Requirements) - Continued

- The Board did not inform the Government Documents Section of the State Library in writing of the person responsible for the distribution of publications annually and within two weeks after any changes to the annual filing. The Board reported a change to the person responsible for the distribution of publications to the Government Documents Section of the State Library 49 days after the employee was appointed, or 35 days late.

The Illinois Administrative Code (23 Ill. Admin. Code 3020.150) (Code) states by July 15 of each year, each State agency shall inform the Government Documents Section in writing of the person, persons, or positions responsible for distribution of publications of that agency. In addition, the Code states the Government Documents Section shall be notified within two weeks after any changes to the annual filing.

Board officials stated the exceptions were due to employee turnover and oversight.

Failure to submit statutorily required reports in a timely manner, or at all, and update required Board information prevents the appropriate oversight authorities from receiving relevant feedback for monitoring of programs and can have an effect on future decisions. (Finding Code No. 2020-004)

**RECOMMENDATION**

We recommend the Board strengthen its controls to ensure required reports are prepared, completed timely, and properly supported.

**BOARD RESPONSE**

The Board concurs with the finding. Staff have received additional training on FCIAA. Additionally, Board staff recently received training and access to the electronic data interchange system and are implementing procedures to deposit publications with the State Library.

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-005. **FINDING** (Board Member Vacancies)

The Illinois Community College Board (Board) did not have the required number of Board members as mandated by the Public Community College Act (Act).

During testing, we noted the Board was not composed of the required number of members during the examination period. As of June 30, 2020 and 2019, the 12 member Board had four vacancies and one vacancy, respectively.

The Act (110 ILCS 805/2-1) states the Board shall consist of 12 members, including a nonvoting student member selected by the recognized advisory committee of students of the Illinois Community College Board, and 11 members, one of whom shall be a senior citizen age 60 or over, to be appointed by the Governor and with the advice and consent of the Senate.

Board officials stated Board members were not appointed by the Governor to fill vacancies resulting from expiring member appointments occurring during the examination period.

Failure to have the required number of Board members may affect the full and transparent exercise of the Board's appointed powers and responsibilities and represents noncompliance with the Act. (Finding Code No. 2020-005)

**RECOMMENDATION**

We recommend the Board coordinate with the Office of the Governor to ensure all Board member vacancies are filled in a timely manner.

**BOARD RESPONSE**

The Board concurs with the finding.

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**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-006. **FINDING** (Inadequate Controls over Personal Services)

The Illinois Community College Board (Board) did not maintain adequate controls over its personal services function.

During testing, we noted the following:

- Five performance evaluations were not completed timely for four of seven (57%) employees tested. The evaluations were completed three to 24 days late. In addition, one annual evaluation for Fiscal Year 2020 was not signed by the employee's supervisor.

Section 3.1.1 of the Board's employee guidebook requires all new employees to be evaluated by their immediate supervisors prior to the conclusion of their first three months and six months of employment in addition to the annual performance appraisal. The written evaluation will be reviewed and signed by the supervisor and employee and will be retained in the employee's personnel file.

- One of seven (14%) employees tested did not complete the initial ethics training and sexual harassment prevention training in Fiscal Year 2020 timely. The initial trainings were completed between 61 to 122 days late.

The State Officials and Employees Ethics Act (5 ILCS 430/5-10 thru 10.5) requires a person who fills a vacancy in an elective or appointed position that requires training must complete his or her initial ethics and sexual harassment prevention training within 30 days after commencement of his or her office or employment.

This finding was first noted during the examination of the two years ended June 30, 2006. There are multiple types of infractions of internal controls over personal services that could be reported in this finding. During the current examination, the Department improved its controls over the deficiencies noted in the prior engagement. As a result, exceptions were not noted related to the display of a notice of State employee protection under the Whistle Blower Protection Article of the State Officials and Employees Ethics Act or maintaining employee *Federal/Illinois W-4 Employee's Withholding Allowance Certificate* on file. While management has taken substantive steps to implement corrective action, exceptions regarding employee performance evaluations did persist in the current examination period, along with a newly reported weakness in controls over training requirements.

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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-006. **FINDING** (Inadequate Controls over Personal Services) - Continued

Board officials stated, as they did during the prior two examinations, that the exceptions noted over timely performance evaluations and required training were due to competing priorities.

Employee performance evaluations are a systematic and uniform approach for the development of employees and communication of performance expectations to employees. Employee performance evaluations serve as a foundation and documentation for salary adjustments, promotions, demotions, discharges, layoff, recall, or reinstatement decisions. Without timely completion of an employee performance evaluation, the employee would not be provided with formal feedback or assessment of his or her performance, and areas for improvement and current year's performance goals and objectives may not be identified and communicated in a timely manner. Further, failure to ensure employees receive timely training decreases awareness of ethics and sexual harassment prevention efforts and represents noncompliance with the Act. (Finding Code No. 2020-006, 2018-007, 2016-009, 2014-005, 12-9, 10-4, 08-5, 06-2)

**RECOMMENDATION**

We recommend the Board strengthen its procedures for monitoring performance evaluations to ensure performance evaluations are completed timely. Further, we recommend the Board strengthen its internal controls to ensure all employees complete the required training as required by State law.

**BOARD RESPONSE**

The Board concurs with the finding. Staff have implemented new employee onboarding procedures to require all mandated training to be completed on the first day of employment. Additionally, training requirements are communicated annually to employees with reminders emailed to staff for upcoming due dates. Performance evaluations are tracked and supervisors are reminded of upcoming due dates.

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-007. **FINDING** (Inadequate Review of User Access Rights)

The Illinois Community College Board (Board) lacked procedures to periodically review the appropriateness of user access rights to its systems.

During testing, we noted the following:

- All current users of the Accounting Information System (AIS) have the same level of authority, which represents incompatible access that could result in a segregation of duties issue.
- The Central Payroll System (CPS) access report included a State employee who had never been employed by the Board.
- Access reports to the AIS, the CPS, and the Resource Access Control Facility Security Report listed several employees who had been terminated.

Generally accepted information technology guidance endorses organizations to establish a standard procedure to conduct periodic user access reviews to ensure all users with access to network, systems or applications are authorized. Furthermore, generally accepted information technology indicates access creation, changing, or removal requests to be reviewed, evaluated, and approved by an authorized individual to ensure segregation of duties is enforced.

Board officials indicated the same level of authority of all current AIS users was intended by design due to the limited number of personnel needing to act as backup for each other to feasibly conduct their fiscal duties. Further, Board officials indicated the failure to timely remove access of terminated employees and the existence of access of a non-Board employee was collectively due to Board staff oversight and delay by the Department of Innovation and Technology in implementing approved access termination requests of the Board.

Without having established policies and procedures for periodic reviews of access to its applications, the Board could be exposed to the risk of undetected or unauthorized access that could result in incorrect or erroneous transactions. (Finding Code No. 2020-007)

**RECOMMENDATION**

We recommend the Board implement controls to ensure user access rights are regularly reviewed, at least annually, for appropriateness, segregation of duties, and access of terminated employees is timely revoked.

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**SCHEDULE OF FINDINGS – STATE COMPLIANCE**  
For the Two Years Ended June 30, 2020

2020-007. **FINDING** (Inadequate Review of Access Rights) - Continued

**BOARD RESPONSE**

The Board concurs with the finding. Information Technology security procedures are being revised to address annual reviews of state mainframe and ERP systems, approval of user access rights and prompt revocation if necessary.

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF FINDINGS - PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2020

A. **FINDING** (Property Control Weaknesses)

During the prior examination, the Board did not exercise adequate controls over its State property and equipment.

During the current examination, our sample testing indicated the Board's controls over State property and equipment significantly improved. (Finding Code No. 2018-001, 2016-001, 2014-001, 12-1, 10-1, 08-2)

B. **FINDING** (Inadequate Controls over Receipts)

During the prior examination, the Board did not maintain adequate controls over its receipts.

During the current examination, our sample testing indicated the Board's controls over receipts significantly improved. (Finding Code No. 2018-003, 2016-005)

C. **FINDING** (Inadequate Controls over Voucher Processing)

During the prior examination, the Board did not exercise adequate controls over voucher processing and did not perform reconciliations of their records to the Office of the State Comptroller's (State Comptroller) Monthly Status Report in a timely manner.

During the current examination, our sample testing indicated improvements had been made on voucher processing and the Board performed monthly State Comptroller reports timely. However, we did note immaterial conditions of noncompliance, which will be reported in the Board's *Report of Immaterial Findings*. (Finding Code No. 2018-005)

D. **FINDING** (Inadequate Controls over GAAP Reporting)

During the prior examination, the Board did not prepare and submit accurate accounting reports (Generally Accepted Accounting Principles (GAAP) reporting forms) to the Office of the State Comptroller (State Comptroller).

During the current examination, our testing indicated the Board prepared and submitted accurate accounting reports to the State Comptroller. (Finding Code No. 2018-006, 2016-008, 2014-004, 12-5)

**STATE OF ILLINOIS**  
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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Acts 101-0007 and 101-0637 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed September 30, 2020
<b>APPROPRIATED FUNDS</b>						
<b>GENERAL REVENUE FUND - 001</b>						
Personal Services	\$ 1,221,300	\$ 1,118,863	\$ -	\$ 1,118,863	\$ -	\$ 102,437
State University Retirement	410	-	408	408	-	2
State Contributions to Social Security	20,900	15,505	-	15,505	-	5,395
Contractual Services	351,200	260,146	11,451	271,597	-	79,603
Travel	36,400	23,319	2,866	26,185	-	10,215
Commodities	4,600	3,287	1,313	4,600	-	-
Printing	2,100	1,536	-	1,536	-	564
Equipment	3,700	2,436	-	2,436	-	1,264
Electronic Data Processing	422,900	408,387	12,587	420,974	-	1,926
Telecommunications	17,000	13,204	2,596	15,800	-	1,200
Operation of Auto Equipment	3,700	1,641	9	1,650	-	2,050
High School Equivalency Testing	1,147,690	505,989	527,386	1,033,375	-	114,315
P-20 Council Support	150,000	150,000	-	150,000	-	-
Illinois Longitudinal Data System	560,300	455,373	46,693	502,066	-	58,234
Grants to Alternative Schools Network and Payment of Grants to Other Providers for Educational Purposes or Bridge Programs	27,794,400	27,608,937	84,500	27,693,437	-	100,963
Scholarships to Graduates of the Lincoln's Challenge Program	60,200	14,852	-	14,852	-	45,348
City Colleges of Chicago for Educational-Related Expenses:	13,265,400	13,265,400	-	13,265,400	-	-
Small College Grants	548,400	548,386	-	548,386	-	14
Performance Funding Grants	359,000	358,990	-	358,990	-	10
Illinois Veterans' Reimbursement Grants	4,264,400	2,827,533	292,480	3,120,013	-	1,144,387
Educational Facility in East St. Louis	1,457,900	681,403	775,000	1,456,403	-	1,497
Career and Technical Education Activities	18,069,400	17,595,456	(1,313)	17,594,143	-	475,257
Providers for Adult Education and Literacy	22,651,000	22,596,815	34,673	22,631,488	-	19,512
Providers for Performance-Based Awards	11,236,700	10,933,950	(30,491)	10,903,459	-	333,241
Subtotal - Fund 001	<u>\$ 103,649,000</u>	<u>\$ 99,391,408</u>	<u>\$ 1,760,158</u>	<u>\$ 101,151,566</u>	<u>\$ -</u>	<u>\$ 2,497,434</u>
<b>EDUCATION ASSISTANCE FUND - 007</b>						
Base Operating Grants	\$ 74,370,200	\$ 74,370,200	\$ -	\$ 74,370,200	\$ -	\$ -
Equalization Grants	71,203,900	71,203,898	-	71,203,898	-	2
Subtotal - Fund 007	<u>\$ 145,574,100</u>	<u>\$ 145,574,098</u>	<u>\$ -</u>	<u>\$ 145,574,098</u>	<u>\$ -</u>	<u>\$ 2</u>

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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2020

For the Fifteen Months Ended September 30, 2020

Public Acts 101-0007 and 101-0637 FISCAL YEAR 2020	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 15 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed September 30, 2020
<b>ICCB INSTRUCTIONAL DEVELOPMENT AND ENHANCEMENT APPLICATIONS REVOLVING FUND - 070</b>						
Costs Associated with Maintaining and Updating Instructional Technology	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Subtotal - Fund 070	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<b>HIGH SCHOOL EQUIVALENCY TESTING FUND - 161</b>						
High School Equivalency Testing	\$ 100,000	\$ 71,154	\$ 3,731	\$ 74,885	\$ -	\$ 25,115
Subtotal - Fund 161	<u>\$ 100,000</u>	<u>\$ 71,154</u>	<u>\$ 3,731</u>	<u>\$ 74,885</u>	<u>\$ -</u>	<u>\$ 25,115</u>
<b>ICCB CONTRACTS AND GRANTS FUND - 339</b>						
Contracts and Grants	\$ 10,000,000	\$ 84,368	\$ 254,611	\$ 338,979	\$ -	\$ 9,661,021
Governor's Emergency Education Relief Grant	19,000,000	-	-	-	19,000,000	-
Subtotal - Fund 339	<u>\$ 29,000,000</u>	<u>\$ 84,368</u>	<u>\$ 254,611</u>	<u>\$ 338,979</u>	<u>\$ 19,000,000</u>	<u>\$ 9,661,021</u>
<b>ICCB FEDERAL TRUST FUND - 350</b>						
Ordinary and Contingent Expenses	\$ 525,000	\$ 90,899	\$ 47,560	\$ 138,459	\$ -	\$ 386,541
Subtotal - Fund 350	<u>\$ 525,000</u>	<u>\$ 90,899</u>	<u>\$ 47,560</u>	<u>\$ 138,459</u>	<u>\$ -</u>	<u>\$ 386,541</u>
<b>ICCB ADULT EDUCATION FUND - 692</b>						
Adult Education and Literacy Activities Administration	\$ 1,250,000	\$ 785,526	\$ 33,669	\$ 819,195	\$ -	\$ 430,805
Adult Education and Literacy Providers	23,250,000	12,911,138	8,547,136	21,458,274	-	1,791,726
Subtotal - Fund 692	<u>\$ 24,500,000</u>	<u>\$ 13,696,664</u>	<u>\$ 8,580,805</u>	<u>\$ 22,277,469</u>	<u>\$ -</u>	<u>\$ 2,222,531</u>
<b>CAREER AND TECHNICAL EDUCATION FUND - 772</b>						
Career and Technical Education Activities	\$ 20,000,000	\$ 9,766,357	\$ 8,250,825	\$ 18,017,182	\$ -	\$ 1,982,818
Subtotal - Fund 772	<u>\$ 20,000,000</u>	<u>\$ 9,766,357</u>	<u>\$ 8,250,825</u>	<u>\$ 18,017,182</u>	<u>\$ -</u>	<u>\$ 1,982,818</u>
<b>PERSONAL PROPERTY TAX REPLACEMENT FUND - 802</b>						
Base Operating Grants	\$ 105,570,000	\$ 105,570,000	\$ -	\$ 105,570,000	\$ -	\$ -
Subtotal - Fund 802	<u>\$ 105,570,000</u>	<u>\$ 105,570,000</u>	<u>\$ -</u>	<u>\$ 105,570,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>GRAND TOTAL - ALL APPROPRIATED FUNDS</b>	<u>\$ 429,018,100</u>	<u>\$ 374,244,948</u>	<u>\$ 18,897,690</u>	<u>\$ 393,142,638</u>	<u>\$ 19,000,000</u>	<u>\$ 16,875,462</u>

Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of September 30, 2020.

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

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**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
<b>FISCAL YEAR 2019</b>					
<b><u>APPROPRIATED FUNDS</u></b>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal Services	\$ 1,185,100	\$ 1,175,330	\$ -	\$ 1,175,330	\$ 9,770
State University Retirement	1,500	1,339	-	1,339	161
State Contributions to Social Security	19,900	16,422	-	16,422	3,478
Contractual Services	311,400	302,539	8,706	311,245	155
Travel	34,700	28,671	3,756	32,427	2,273
Commodities	4,400	3,351	56	3,407	993
Printing	2,000	323	-	323	1,677
Equipment	3,500	686	2,000	2,686	814
Electronic Data Processing	395,100	383,494	3,320	386,814	8,286
Telecommunications	29,600	15,088	2,079	17,167	12,433
Operation of Auto Equipment	3,000	2,198	373	2,571	429
High School Equivalency Testing	943,000	410,529	95,939	506,468	436,532
P-20 Council Support	150,000	150,000	-	150,000	-
Illinois Longitudinal Data System	439,900	408,511	4,740	413,251	26,649
Illinois Central College Apprenticeship Grants to Alternative Schools Network and Payment of Grants to Other Providers for Educational Purposes or Bridge Programs	265,000	198,750	66,250	265,000	-
Scholarships to Graduates of the Lincoln's Challenge Program	6,794,400	2,800,000	3,994,400	6,794,400	-
City Colleges of Chicago for Educational-Related Expenses	60,200	10,686	(843)	9,843	50,357
Small College Grants	12,633,700	12,633,696	-	12,633,696	4
Performance Funding Grants	548,400	548,400	-	548,400	-
Illinois Veterans' Reimbursement Grants	359,000	-	351,870	351,870	7,130
Educational Facility in East St. Louis	4,264,600	2,675,622	-	2,675,622	1,588,978
Career and Technical Education Activities	1,457,900	1,455,011	-	1,455,011	2,889
Providers for Adult Education and Literacy	18,069,400	17,775,074	41,000	17,816,074	253,326
Providers for Performance-Based Awards	21,572,400	21,419,228	(39,491)	21,379,737	192,663
Subtotal - Fund 001	10,701,600	10,377,454	(34,053)	10,343,401	358,199
	<u>\$ 80,249,700</u>	<u>\$ 72,792,402</u>	<u>\$ 4,500,102</u>	<u>\$ 77,292,504</u>	<u>\$ 2,957,196</u>
<b>EDUCATION ASSISTANCE FUND - 007</b>					
Base Operating Grants	\$ 66,066,900	\$ 66,066,900	\$ -	\$ 66,066,900	\$ -
Equalization Grants	67,813,200	67,813,200	-	67,813,200	-
Subtotal - Fund 007	<u>\$ 133,880,100</u>	<u>\$ 133,880,100</u>	<u>\$ -</u>	<u>\$ 133,880,100</u>	<u>\$ -</u>

**STATE OF ILLINOIS**  
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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2019

For the Sixteen Months Ended October 31, 2019

Public Act 100-0586 FISCAL YEAR 2019	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Lapse Period Expenditures July 1 to October 31, 2019	Total Expenditures 16 Months Ended October 31, 2019	Balances Lapsed October 31, 2019
<b>ICCB INSTRUCTIONAL DEVELOPMENT AND ENHANCEMENT APPLICATIONS REVOLVING FUND - 070</b>					
Costs Associated with Maintaining and Updating Instructional Technology	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Subtotal - Fund 070	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<b>HIGH SCHOOL EQUIVALENCY TESTING FUND - 161</b>					
High School Equivalency Testing	\$ 200,000	\$ 86,683	\$ 4,571	\$ 91,254	\$ 108,746
Subtotal - Fund 161	<u>\$ 200,000</u>	<u>\$ 86,683</u>	<u>\$ 4,571</u>	<u>\$ 91,254</u>	<u>\$ 108,746</u>
<b>ICCB CONTRACTS AND GRANTS FUND - 339</b>					
Contracts and Grants	\$ 12,500,000	\$ 75,969	\$ 98,725	\$ 174,694	\$ 12,325,306
Subtotal - Fund 339	<u>\$ 12,500,000</u>	<u>\$ 75,969</u>	<u>\$ 98,725</u>	<u>\$ 174,694</u>	<u>\$ 12,325,306</u>
<b>ICCB FEDERAL TRUST FUND - 350</b>					
Ordinary and Contingent Expenses	\$ 525,000	\$ 76,520	\$ 20,001	\$ 96,521	\$ 428,479
Subtotal - Fund 350	<u>\$ 525,000</u>	<u>\$ 76,520</u>	<u>\$ 20,001</u>	<u>\$ 96,521</u>	<u>\$ 428,479</u>
<b>ICCB ADULT EDUCATION FUND - 692</b>					
Adult Education and Literacy Activities Administration	\$ 1,250,000	\$ 787,293	\$ 18,587	\$ 805,880	\$ 444,120
Adult Education and Literacy Providers	23,250,000	13,329,949	4,906,014	18,235,963	5,014,037
Subtotal - Fund 692	<u>\$ 24,500,000</u>	<u>\$ 14,117,242</u>	<u>\$ 4,924,601</u>	<u>\$ 19,041,843</u>	<u>\$ 5,458,157</u>
<b>CAREER AND TECHNICAL EDUCATION FUND - 772</b>					
Career and Technical Education Activities	\$ 18,500,000	\$ 9,164,033	\$ 7,327,285	\$ 16,491,318	\$ 2,008,682
Subtotal - Fund 772	<u>\$ 18,500,000</u>	<u>\$ 9,164,033</u>	<u>\$ 7,327,285</u>	<u>\$ 16,491,318</u>	<u>\$ 2,008,682</u>
<b>PERSONAL PROPERTY TAX REPLACEMENT FUND - 802</b>					
Base Operating Grants	\$ 105,570,000	\$ 105,570,000	\$ -	\$ 105,570,000	\$ -
Subtotal - Fund 802	<u>\$ 105,570,000</u>	<u>\$ 105,570,000</u>	<u>\$ -</u>	<u>\$ 105,570,000</u>	<u>\$ -</u>
<b>GRAND TOTAL - ALL APPROPRIATED FUNDS</b>	<u><u>\$ 376,024,800</u></u>	<u><u>\$ 335,762,949</u></u>	<u><u>\$ 16,875,285</u></u>	<u><u>\$ 352,638,234</u></u>	<u><u>\$ 23,386,566</u></u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of October 31, 2019.

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  
ILLINOIS COMMUNITY COLLEGE BOARD  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b><u>APPROPRIATED FUNDS</u></b>			
<b>GENERAL REVENUE FUND - 001</b>			
Expenditure Authority	\$ 103,649,000	\$ 80,249,700	\$ 76,548,200
Expenditures:			
Personal Services	\$ 1,118,863	\$ 1,175,330	\$ 1,110,349
State University Retirement	408	1,339	-
State Contributions to Social Security	15,505	16,422	17,951
Contractual Services	271,597	311,245	280,492
Travel	26,185	32,427	26,651
Commodities	4,600	3,407	3,639
Printing	1,536	323	1,055
Equipment	2,436	2,686	2,114
Electronic Data Processing	420,974	386,814	373,869
Telecommunications	15,800	17,167	69,120
Operation of Auto Equipment	1,650	2,571	1,927
High School Equivalency Testing	1,033,375	506,468	316,437
P-20 Council Support	150,000	150,000	-
Illinois Longitudinal Data System	502,066	413,251	434,919
Illinois Central College Apprenticeship Grant	-	265,000	-
Grants to Alternative Schools Network and Payment of Grants to Other Providers for Educational Purposes or Bridge Programs	27,693,437	6,794,400	6,794,230
Scholarships to Graduates of the Lincoln's Challenge Program	14,852	9,843	-
City Colleges of Chicago for Educational-Related Expenses	13,265,400	12,633,696	12,386,000
Small College Grants	548,386	548,400	537,600
Performance Funding Grants	358,990	351,870	351,900
Illinois Veterans' Reimbursement Grants	3,120,013	2,675,622	1,318,350
Educational Facility in East St. Louis	1,456,403	1,455,011	1,134,678
Career and Technical Education Activities	17,594,143	17,816,074	17,745,169
Providers for Adult Education and Literacy	22,631,488	21,379,737	21,311,421
Providers for Performance-Based Awards	10,903,459	10,343,401	10,388,466
Total Expenditures	<u>\$ 101,151,566</u>	<u>\$ 77,292,504</u>	<u>\$ 74,606,337</u>
Balances Lapsed	<u>\$ 2,497,434</u>	<u>\$ 2,957,196</u>	<u>\$ 1,941,863</u>
<b>EDUCATION ASSISTANCE FUND - 007</b>			
Expenditure Authority	\$ 145,574,100	\$ 133,880,100	\$ 131,255,000
Expenditures:			
Base Operating Grants	\$ 74,370,200	\$ 66,066,900	\$ 64,606,979
Equalization Grants	71,203,898	67,813,200	66,281,416
Total Expenditures	<u>\$ 145,574,098</u>	<u>\$ 133,880,100</u>	<u>\$ 130,888,395</u>
Balances Lapsed	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 366,605</u>

STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES

For the Fiscal Year Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>ICCB INSTRUCTIONAL DEVELOPMENT AND ENHANCEMENT APPLICATIONS REVOLVING FUND - 070</b>			
Expenditure Authority	\$ 100,000	\$ 100,000	\$ 300,000
Expenditures:			
Costs Associated with Maintaining and Updating Instructional Technology	\$ -	\$ -	\$ 500
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>
Balances Lapsed	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 299,500</u>
<b>HIGH SCHOOL EQUIVALENCY TESTING FUND - 161</b>			
Expenditure Authority	\$ 100,000	\$ 200,000	\$ 500,000
Expenditures:			
High School Equivalency Testing	\$ 74,885	\$ 91,254	\$ 99,563
Total Expenditures	<u>\$ 74,885</u>	<u>\$ 91,254</u>	<u>\$ 99,563</u>
Balances Lapsed	<u>\$ 25,115</u>	<u>\$ 108,746</u>	<u>\$ 400,437</u>
<b>ICCB CONTRACTS AND GRANTS FUND - 339</b>			
Expenditure Authority	\$ 29,000,000	\$ 12,500,000	\$ 12,500,000
Expenditures:			
Contracts and Grants	\$ 338,979	\$ 174,694	\$ 564,515
Total Expenditures	<u>\$ 338,979</u>	<u>\$ 174,694</u>	<u>\$ 564,515</u>
Balances Reappropriated	<u>\$ 19,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Balances Lapsed	<u>\$ 9,661,021</u>	<u>\$ 12,325,306</u>	<u>\$ 11,935,485</u>
<b>ICCB FEDERAL TRUST FUND - 350</b>			
Expenditure Authority	\$ 525,000	\$ 525,000	\$ 525,000
Expenditures:			
Ordinary and Contingent Expenses	\$ 138,459	\$ 96,521	\$ 279,616
Total Expenditures	<u>\$ 138,459</u>	<u>\$ 96,521</u>	<u>\$ 279,616</u>
Balances Lapsed	<u>\$ 386,541</u>	<u>\$ 428,479</u>	<u>\$ 245,384</u>
<b>ICCB ADULT EDUCATION FUND - 692</b>			
Expenditure Authority	\$ 24,500,000	\$ 24,500,000	\$ 24,500,000
Expenditures:			
Adult Education and Literacy Activities Administration	\$ 819,195	\$ 805,880	\$ 873,081
Adult Education and Literacy Providers	21,458,274	18,235,963	17,388,282
Total Expenditures	<u>\$ 22,277,469</u>	<u>\$ 19,041,843</u>	<u>\$ 18,261,363</u>
Balances Lapsed	<u>\$ 2,222,531</u>	<u>\$ 5,458,157</u>	<u>\$ 6,238,637</u>

**STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES, AND LAPSED BALANCES**

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b>CAREER AND TECHNICAL EDUCATION FUND - 772</b>			
Expenditure Authority	\$ 20,000,000	\$ 18,500,000	\$ 18,500,000
Expenditures:			
Career and Technical Education Activities	\$ 18,017,182	\$ 16,491,318	\$ 15,356,199
Total Expenditures	\$ 18,017,182	\$ 16,491,318	\$ 15,356,199
Balances Lapsed	\$ 1,982,818	\$ 2,008,682	\$ 3,143,801
<b>PERSONAL PROPERTY TAX REPLACEMENT FUND - 802</b>			
Expenditure Authority	\$ 105,570,000	\$ 105,570,000	\$ 103,500,000
Expenditures:			
Base Operating Grants	\$ 105,570,000	\$ 105,570,000	\$ 103,500,000
Total Expenditures	\$ 105,570,000	\$ 105,570,000	\$ 103,500,000
Balances Lapsed	\$ -	\$ -	\$ -
<b><u>GRAND TOTAL - ALL FUNDS</u></b>			
Expenditure Authority	\$ 429,018,100	\$ 376,024,800	\$ 368,128,200
Expenditures	\$ 393,142,638	\$ 352,638,234	\$ 343,556,488
Balances Reappropriated	\$ 19,000,000	\$ -	\$ -
Balances Lapsed	\$ 16,875,462	\$ 23,386,566	\$ 24,571,712

- Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Board's records and have been reconciled to the State Comptroller's records as of September 30, 2020, and October 31, 2019.
- Note 2: Expenditure amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.
- Note 3: The Board received appropriations during Fiscal Year 2020 from Public Acts 101-0007 and 101-0637. In addition, the Board received appropriations during Fiscal Year 2019 from Public Act 100-0586.

**STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
COMPARATIVE SCHEDULE OF NET EXPENDITURES  
BY MAJOR ACTIVITY**

For the Fiscal Year Ended June 30,

	2020	2019	2018
<b><u>EXPENDITURE STATISTICS</u></b>			
<b>All State Treasury Funds</b>			
Total Operating Expenditures	\$ 4,581,518	\$ 4,487,666	\$ 4,955,790
Percentage of Total Expenditures:	1.2%	1.3%	1.4%
Personal Services	2,600,349	2,591,814	2,684,411
Other Payroll Costs	324,267	311,099	370,536
All Other Operating Expenditures	1,656,902	1,584,753	1,900,843
Total Awards and Grants Expenditures	\$ 388,561,120	\$ 348,150,568	\$ 338,600,698
Percentage of Total Expenditures:	98.8%	98.7%	98.6%
<b>GRAND TOTAL - ALL EXPENDITURES:</b>	<b>\$ 393,142,638</b>	<b>\$ 352,638,234</b>	<b>\$ 343,556,488</b>

Note 1: Expenditures were obtained from the Board's records and have been reconciled to the State Comptroller's records as of September 30, 2020, and October 31, 2019.

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  
ILLINOIS COMMUNITY COLLEGE BOARD  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
DEPOSITS INTO THE STATE TREASURY**

For the Fiscal Year Ended June 30,

<b>STATE TREASURY FUNDS</b>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>General Revenue Fund - 001</b>			
Receipt Sources:			
Miscellaneous	\$ -	\$ 17	\$ 3,296
Prior Year Refunds	73,556	1,338,818	56,162
Total Receipts, per the Board's Records	<u>\$ 73,556</u>	<u>\$ 1,338,835</u>	<u>\$ 59,458</u>
Receipts, per the Board's Records	\$ 73,556	\$ 1,338,835	\$ 59,458
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 73,556</u>	<u>\$ 1,338,835</u>	<u>\$ 59,458</u>
<b>Education Assistance Fund - 007</b>			
Receipt Sources:			
Prior Year Refunds	\$ -	\$ 721	\$ 1,033,401
Total Receipts, per the Board's Records	<u>\$ -</u>	<u>\$ 721</u>	<u>\$ 1,033,401</u>
Receipts, per the Board's Records	\$ -	\$ 721	\$ 1,033,401
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 721</u>	<u>\$ 1,033,401</u>
<b>ICCB Instructional Development and Enhancement Applications Revolving Fund - 070</b>			
Receipt Sources:			
Grant Allocations from Other States	\$ -	\$ -	\$ 2,960
Total Receipts, per the Board's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,960</u>
Receipts, per the Board's Records	\$ -	\$ -	\$ 2,960
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,960</u>
<b>High School Equivalency Testing Fund - 161</b>			
Receipt Sources:			
Grant Allocations from the State Board of Education	\$ -	\$ 40,823	\$ 62,333
Cook County High School Equivalency Fees	51,792	46,066	-
Total Receipts, per the Board's Records	<u>\$ 51,792</u>	<u>\$ 86,889</u>	<u>\$ 62,333</u>
Receipts, per the Board's Records	\$ 51,792	\$ 86,889	\$ 62,333
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 51,792</u>	<u>\$ 86,889</u>	<u>\$ 62,333</u>
<b>ICCB Contracts and Grants Fund - 339</b>			
Receipt Sources:			
Grant Allocations from the Department of Transportation	\$ -	\$ -	\$ 1,612,152
Grant Allocations from the State Toll Highway Authority	-	-	82,342
Grant Allocations from the U.S. Department of Labor	31,525	-	-
Grant Allocations from the State Board of Education	-	168,183	248,269
Grant Allocations from the Board of Higher Education	-	-	10,000
Grant Allocations from Other Organizations or Individuals	110,525	78,500	214,750
Prior Year Refunds	-	-	66
Miscellaneous	42,870	92,335	-
Total Receipts, per the Board's Records	<u>\$ 184,920</u>	<u>\$ 339,018</u>	<u>\$ 2,167,579</u>

STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
DEPOSITS INTO THE STATE TREASURY

For the Fiscal Year Ended June 30,

	2020	2019	2018
Receipts, per the Board's Records	\$ 184,920	\$ 339,018	\$ 2,167,579
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 184,920</u>	<u>\$ 339,018</u>	<u>\$ 2,167,579</u>
<b>ICCB Federal Trust Fund - 350</b>			
Receipt Sources:			
Indirect Cost Reimbursements	\$ 70,726	\$ 117,317	\$ 251,220
Total Receipts, per the Board's Records	<u>\$ 70,726</u>	<u>\$ 117,317</u>	<u>\$ 251,220</u>
Receipts, per the Board's Records	\$ 70,726	\$ 117,317	\$ 251,220
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 70,726</u>	<u>\$ 117,317</u>	<u>\$ 251,220</u>
<b>Fund for the Advancement of Education - 640</b>			
Receipt Sources:			
Prior Year Refunds	\$ -	\$ -	\$ 119,631
Total Receipts, per the Board's Records	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,631</u>
Receipts, per the Board's Records	\$ -	\$ -	\$ 119,631
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,631</u>
<b>ICCB Adult Education Fund - 692</b>			
Receipt Sources:			
Grant Allocations from U.S. Department of Education	\$ 18,578,806	\$ 20,061,044	\$ 20,870,114
Prior Year Refunds	31,743	12,334	12,496
Total Receipts, per the Board's Records	<u>\$ 18,610,549</u>	<u>\$ 20,073,378</u>	<u>\$ 20,882,610</u>
Receipts, per the Board's Records	\$ 18,610,549	\$ 20,073,378	\$ 20,882,610
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 18,610,549</u>	<u>\$ 20,073,378</u>	<u>\$ 20,882,610</u>
<b>Career and Technical Education Fund - 772</b>			
Receipt Sources:			
Transfers from the State Board of Education	\$ 17,085,824	\$ 16,671,441	\$ 15,206,095
Prior Year Refunds	-	3,108	268,392
Miscellaneous	-	4,500	-
Total Receipts, per the Board's Records	<u>\$ 17,085,824</u>	<u>\$ 16,679,049</u>	<u>\$ 15,474,487</u>
Receipts, per the Board's Records	\$ 17,085,824	\$ 16,679,049	\$ 15,474,487
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 17,085,824</u>	<u>\$ 16,679,049</u>	<u>\$ 15,474,487</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Receipts, per the Board's Records	\$ 36,077,367	\$ 38,635,207	\$ 40,053,679
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 36,077,367</u>	<u>\$ 38,635,207</u>	<u>\$ 40,053,679</u>

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**SCHEDULE OF CHANGES IN PROPERTY**  
For the Two Years Ended June 30, 2020

<b>FISCAL YEAR 2020</b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Property</b>				
Equipment	\$ 492,203	\$ 177,790	\$ 4,056	\$ 665,937
<b>Capital Leases</b>				
Equipment	\$ 6,787	\$ 5,043	\$ 6,787	\$ 5,043
Total	<u>\$ 498,990</u>	<u>\$ 182,833</u>	<u>\$ 10,843</u>	<u>\$ 670,980</u>
 <b>FISCAL YEAR 2019</b>				
<b>Property</b>				
Equipment	\$ 883,441	\$ 40,356	\$ 431,594	\$ 492,203
<b>Capital Leases</b>				
Equipment	\$ 22,645	\$ 6,787	\$ 22,645	\$ 6,787
Total	<u>\$ 906,086</u>	<u>\$ 47,143</u>	<u>\$ 454,239</u>	<u>\$ 498,990</u>

Note 1: These balances were obtained from the Board's records and have been reconciled to the Board's quarterly *Agency Report of State Property* reports submitted to the Office of the State Comptroller for the two years ended June 30, 2020.

Note 2: This schedule was prepared from the State property records as required by the Illinois Administrative Code (Code) and the Statewide Accounting Management System (SAMS).

**STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
SCHEDULE OF INDIRECT COST REIMBURSEMENTS**

For the Fiscal Year Ended June 30,

<u>STATE TREASURY FUNDS</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>ICCB Adult Education Fund - 692</b>			
Federal Program #1: Adult Education			
Indirect Cost Rate	19.90%	15.20%	12.60%
Beginning Balance, Uncollected Reimbursements	\$ 45,470	\$ 16,476	\$ 12,822
New Indirect Cost Claims			
General Government	160,633	126,542	100,195
Indirect Cost Reimbursements Received	45,470	97,548	96,541
Ending Balance, Uncollected Reimbursements	<u>\$ 160,633</u>	<u>\$ 45,470</u>	<u>\$ 16,476</u>
<b>Career and Technical Education Fund - 772</b>			
Federal Program #2: Career and Technical Education			
Indirect Cost Rate	19.90%	15.20%	12.60%
Beginning Balance, Uncollected Reimbursements	\$ 25,256	\$ 9,332	\$ 6,053
New Indirect Cost Claims			
General Government	54,723	35,692	33,855
Indirect Cost Reimbursements Received	25,256	19,768	30,576
Ending Balance, Uncollected Reimbursements	<u>\$ 54,723</u>	<u>\$ 25,256</u>	<u>\$ 9,332</u>
<b>ICCB Contracts and Grants Fund - 339</b>			
State Program #1: Department of Transportation Grant			
Indirect Cost Rate	19.90%	15.20%	12.60%
Beginning Balance, Uncollected Reimbursements	\$ -	\$ -	\$ 1,539
New Indirect Cost Claims			
General Government	-	-	122,564
Indirect Cost Reimbursements Received	-	-	124,103
Ending Balance, Uncollected Reimbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

- Note 1: The Board negotiates indirect cost reimbursement rates with the U.S. Department of Education, which is used to support claims for indirect costs pertaining to grants and contracts with the federal government.
- Note 2: The cost base used for the Board's federal grants is calculated as modified total direct cost, which is total direct cost excluding equipment, capital expenditures, participant support costs, pass-through funds, and the portion of each subaward (subcontract or grant) above \$25,000 (each award; each year).
- Note 3: The Board pursues all possible indirect cost recoveries. The Board's ending balance of uncollected reimbursements is considered collectible.

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Functions**

The Illinois Community College Board (Board) was established in 1965 to administer the Public Community College Act (Act) (110 ILCS 805) in order to create a system of community colleges that would be accessible to every resident of Illinois. Today, the Illinois Community College System (System) covers the entire state with 48 community colleges and one multi-community college center in 39 community college districts.

The Board has the following powers and duties as defined by the Act (110 ILCS 805/2-12):

1. Provide Statewide planning for community colleges as institutions of higher education and coordinate the programs, services, and activities of all community colleges in the State so as to encourage and establish a system of locally initiated and administered comprehensive community colleges;
2. Organize and conduct feasibility surveys for new community colleges or for the inclusion of existing institutions as community colleges and the locating of new institutions;
3. Cooperate with the community colleges in continuing studies of student characteristics, admission standards, grading policies, performance of transfer students, qualification and certification of facilities, and any other problems of community college education;
4. Enter into contracts with other governmental agencies and eligible providers; to accept federal funds, and to plan with other State agencies when appropriate for the allocation of such federal funds for instructional programs and student services including such funds for adult education and adult literacy, vocational and technical education, and retraining as may be allocated by State and federal agencies for the aid of community colleges; and, to receive, receipt for, hold in trust, expend, and administer, for all purposes of this Act, funds and other aid made available by the federal government or by other agencies public or private, subject to appropriation by the General Assembly;
5. Determine efficient and adequate standards for community colleges for the physical plant, heating, lighting, ventilation, sanitation, safety, equipment and supplies, instruction and teaching, curriculum, library, operation, maintenance, administration and supervision, and to grant recognition certificates to community colleges meeting such standards;

**STATE OF ILLINOIS**  
**ILLINOIS COMMUNITY COLLEGE BOARD**  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

6. Determine the standards for establishment of community colleges and the proper location of the site in relation to existing institutions of higher education offering academic, occupational and technical training curricula, possible enrollment, assessed valuation, industrial, business, agricultural, and other conditions reflecting educational needs in the area to be served; however, no community college may be considered as being recognized nor may the establishment of any community college be authorized in any district which shall be deemed inadequate for the maintenance, in accordance with the desirable standards thus determined, of a community college offering the basic subjects of general education and suitable vocational and semiprofessional and technical curricula;
7. Approve or disapprove new units of instruction, research or public service submitted by the Boards of Trustees of the respective community college districts of this State. In addition, the Board may discontinue programs which fail to reflect the educational needs of the area being served. The community college district shall be granted 60 days following the Board's staff recommendation and prior to the Board's action to respond to concerns regarding the program in question. If the Board acts to abolish a community college program, the community college district has a right to appeal the decision in accordance with administrative rules promulgated by the Board pursuant to the Illinois Administrative Procedure Act;
8. Participate in, to recommend approval or disapproval, and to assist in the coordination of the programs of community colleges participating in programs of inter-institutional cooperation with other public or nonpublic institutions of higher education. If the Board does not approve a particular cooperative agreement, the community college district has a right to appeal the decision in accordance with administrative rules promulgated by the Board pursuant to the Illinois Administrative Procedure Act;
9. Establish guidelines regarding sabbatical leaves;
10. Establish guidelines for the admission into special, appropriate programs conducted or created by the community colleges for elementary and secondary school dropouts who have received truant status from the school districts of this State in compliance with the School Code (105 ILCS 5/26-14);
11. Conduct a study of community college teacher education courses to determine how the community college system can increase its participation in the preparation of elementary and secondary teachers;
12. Create and participate in the conduct and operation of any corporation, joint venture, partnership, association, or other organizational entity that has the power (a) to acquire land, buildings, and other capital equipment for the use and benefit of the

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**ANALYSIS OF OPERATIONS**  
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(NOT EXAMINED)

- community colleges or their students; (b) to accept gifts and make grants for the use and benefit of the community colleges or their students; (c) to aid in the instruction and education of students of community colleges; and, (d) to promote activities to acquaint members of the community with the facilities of the various community colleges;
13. Ensure the effective teaching of adults and to prepare them for success in employment and lifelong learning by administering a network of providers, programs, and services to provide adult basic education, adult secondary and high school equivalency testing education, English as a second language, and any other instruction designed to prepare adult students to function successfully in society and to experience success in postsecondary education and the world of work; and,
  14. Supervise the administration of adult education and adult literacy programs, to establish the standards for such courses of instruction and supervise the administration thereof, to contract with other State and local agencies and eligible providers, for the purpose of promoting and establishing classes for instruction under these programs, to contract with other State and local agencies to accept and expend appropriations for educational purposes to reimburse local eligible providers for the cost of these programs, and to establish an advisory council consisting of all categories of eligible providers, agency partners, and other stakeholders to identify, deliberate, and make recommendations to the Board on adult education policy and priorities.

**Service Efforts and Achievements**

The Board is the Statewide coordinating board for the Illinois Community College System (System). Its mission is to administer the Public Community College Act (110 ILCS 805) in a manner that maximizes the ability of community college districts to serve their communities, to promote System-wide cooperation, and to accommodate State initiatives that are appropriate for community colleges.

As an integral part of the State's system of higher education, community colleges are committed to providing high-quality, accessible, and cost-effective educational opportunities for the individuals and the communities they serve. Community colleges serve nearly one million residents each year in credit and noncredit courses.

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<b><u>Output Indicators</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
Fall Term Headcount Enrollment:			
System Total	271,336	283,415	293,417
Twelve-Month Unduplicated Headcount:			
All Students Enrolled for Credit, Occupational, and Vocational Programs	500,477	519,387	553,174
All Students Enrolled in Non-Credit Courses	164,496	169,902	167,958
Percentage of College Students Seeking a Degree or Certificate	53.1%	52.8%	52%
Pre-Baccalaureate Degree Completions by Race/Ethnicity:			
African American	6,951	7,093	7,728
Latino	12,181	12,145	11,506
White	36,697	39,050	40,472
All Other	6,413	6,383	6,437
Pre-Baccalaureate Degree Completions by Gender:			
Male	29,014	30,188	30,590
Female	33,228	34,483	35,553

**Planning**

The Board coordinated a Strategic Plan (Plan) entitled “Promise for Illinois Revisited” for the System in 2001, which was last evaluated in 2006. The Plan is a product of discussions with thousands of individuals which occurred across the State with community, business, and labor leaders, executive branch and legislative leaders, workforce and economic development entities, educational partners, and representatives from all groups within the System.

The Plan includes the following six pledges, which serve as representations by the Board as items of action:

1. Emphasize high quality in all programs, services, and operations;
2. Deliver affordable and accessible learning opportunities for all residents of the State;
3. Address workforce and economic development needs with flexible, responsive, and progressive programs and services;

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4. Offer rigorous courses, programs, and services designed to enable students to transition from one learning environment and level to another;
5. Enhance adult education and literacy programs necessary for individuals and families to have high-quality standards of living in Illinois; and,
6. Provide programs and services to assist students succeed in their educational endeavors.

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**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
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(NOT EXAMINED)

The Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances is presented on Schedule 3 of this report. Included are explanations for variances greater than \$120,000 and 10%. Explanations were prepared by Illinois Community College Board (Board) management and are presented for additional analysis purposes only.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 001**

High School Equivalency Testing

The increase of \$526,907 or 104% was due to higher appropriations in the General Revenue Fund for high school equivalency testing with the consequent decrease in appropriations for the High School Equivalency Testing Fund in Fiscal Year 2020. The High School Equivalency Testing Fund was previously fee-supported but currently no longer being collected, with more of the expenditures transferred to the General Revenue Fund in Fiscal Year 2020.

Illinois Central College Apprenticeship Grant

The decrease of \$265,000 or 100% was due to close out of the one-time grant (Bridging the Gap) between the Board and the Illinois State Board of Higher Education in Fiscal Year 2019.

Grants to Alternative Schools Network and Payment of Grants to Other Providers for Educational Purposes or Bridge Programs

The increase of \$20,899,037 or 308% was due to a new appropriation for all costs associated with bridge programs and the competitive grant program for student support services in Fiscal Year 2020.

Illinois Veterans' Reimbursement Grants

The increase of \$444,391 or 17% is due to revisions made by the General Assembly to the Fiscal Year 2020 State operating budget, specifically for the inclusion of reimbursement consideration for the Illinois National Guard grant, among other revisions.

**Education Assistance Fund - 007**

Base Operating Grants

The increase of \$8,303,300 or 13% was due to higher appropriations for the Education Assistance Fund in Fiscal Year 2020, with a significant portion of the increase going to the Base Operating Grants expenditures.

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**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**ICCB Contracts and Grants Fund - 339**

Contracts and Grants

The increase of \$164,285 or 94% was due to a grant from the U.S. Department of Labor for apprenticeships entitled H-1B Job Training Grants (Scaling Apprenticeship) received in Fiscal Year 2020, which was in turn awarded to community colleges.

**ICCB Adult Education Fund - 692**

Adult Education and Literacy Providers

The increase of \$3,222,311 or 18% was due to extension of the due date for final payment requests of federal grants and carryover balances in response to the COVID-19 pandemic in Fiscal Year 2020.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund - 001**

High School Equivalency Testing

The increase \$190,031 or 60% was due to higher payroll and operational expenditures in Fiscal Year 2019 compared to Fiscal Year 2018.

P-20 Council Support

The increase of \$150,000 or 100% was due to the Board receiving appropriations for P-20 Council operations in Fiscal Year 2019. No appropriations were received in Fiscal Year 2018.

Illinois Central College Apprenticeship Grant

The increase of \$265,000 or 100% was due to the receipt of Bridging the Gap grant in Fiscal Year 2019. No such grant was received in Fiscal Year 2018.

Illinois Veterans' Reimbursement Grants

The Illinois veterans' grant expenditures are based on the enrolled veterans and national guards in schools, which will vary from year to year. The enrollment claims are sent by the Illinois Student Assistance Commission to the Board. The increase of \$1,357,272 or 103% was due to increased appropriations in Fiscal Year 2019, compared to Fiscal Year 2018.

Educational Facility in East St. Louis

The increase \$320,333 or 28% was due to appropriated funds for Fiscal Year 2019 having been fully expended in comparison to Fiscal Year 2018.

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**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**ICCB Contracts and Grants Fund - 339**

Contracts and Grants

The decrease of \$389,821 or 69% was due to programs with the Illinois Department of Transportation and the Illinois State Toll Highway Authority ending in Fiscal Year 2019.

**ICCB Federal Trust Fund - 350**

Ordinary and Contingent Expenses

Expenditures relating to this fund may vary from year to year due to multiple factors, such as payroll, operational expenditures, and indirect cost rates. Indirect costs are based on total expenses (except equipment and awards and grants) of the ICCB Adult Education Fund and the Career and Technical Education Fund, with their balances being dependent on other factors as well. The decrease of \$183,095 or 65% was mainly due to changes in personnel. The Board had paid two employees more in Fiscal Year 2018 compared to Fiscal Year 2019.

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**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Comparative Schedule of Cash Receipts and Deposits into State Treasury is presented on Schedule 5 of this report. Included are explanations for variances greater than \$120,000 and 10%. Explanations were prepared by Illinois Community College Board (Board) management and are presented for additional analysis purposes only.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund - 001**

Prior Year Refunds

This account varies from year to year based on grantee expenditures. The decrease of \$1,265,262 or 95% was due to unexpended and overpaid grant payments which were refunded back to the Board in Fiscal Year 2019 resulting in significantly higher revenues, as compared to Fiscal Year 2020.

**ICCB Contracts and Grants Fund – 339**

Grant Allocations from the State Board of Education

The decrease of \$168,183 or 100% was due to the grant program ending in Fiscal Year 2019.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund - 001**

Prior Year Refunds

This account varies from year to year based on grantee expenditures. The increase of \$1,282,656 or 2,284% was due to unexpended and overpaid grant payments which were refunded back to the Board in Fiscal Year 2019 resulting in significantly higher revenues, as compared to Fiscal Year 2018.

**Education Assistance Fund - 007**

Prior Year Refunds

The Board experienced higher refunds in Fiscal Year 2018 (\$1,032,680 or 100%) since grantees received both funding for Fiscal Years 2018 and 2017 at the same time and are allowed to spend all the funding before the expiration of the grants.

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**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**ICCB Contracts & Grants Fund – 339**

Grant Allocations from the Department of Transportation

The decrease of \$1,612,152 or 100% was due to the grant program with the Department of Transportation ending in Fiscal Year 2018 and having no activity in Fiscal Year 2019.

**ICCB Federal Trust Fund - 350**

Indirect Cost Reimbursements

The receipt amount varies for this line item depending on the indirect cost calculations from federal grant program expenses wherein certain percentage goes into this fund. The decrease of \$133,903 or 53% was mainly due to the transfer of indirect costs from Fund 339 to Fund 350, which relates to the Board's programs being closed in Fiscal Year 2019. Before the Fund 339 program closure, Fund 350 used to receive indirect costs from Funds 339, 692, and 772. Since then, the indirect cost rate receipts are only from Fund 692 and 772 resulting in a decrease in the indirect cost reimbursement amount.

**Fund for the Advancement of Education - 640**

Prior Year Refunds

Refund amounts vary from year to year depending on the amount of grantee expenditures. The decrease of \$119,631 or 100% was due to any overpayments returned going into the General Revenue Fund, thus the zero balance in Fiscal Year 2019.

**Career and Technical Education Fund - 772**

Transfers from the State Board of Education

Receipt of federal funds from the Illinois State Board of Education depends on the amount of payment requests submitted by grantees to the Board. The balance per year may vary depending on grantees' needs. The increase of \$1,465,346 or 10% was due to more payment requests received by the Board from grantees in Fiscal Year 2019 compared to Fiscal Year 2018.

Prior Year Refunds

Refund amounts vary from year to year depending on the college and number of students served. These refunds are expected to fluctuate between fiscal years. The decrease of \$265,284 or 99% was due to more refunds in Fiscal Year 2018 compared to Fiscal Year 2019.

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**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

The Schedule of Appropriations, Expenditures, and Lapsed Balances for Fiscal Years 2020 and 2019 are presented on Schedules 1 and 2, respectively, of this report. Included are explanations for Lapse Period spending greater than \$120,000 and 10% of the total expenditures for the year. Explanations were prepared by Illinois Community College Board (Board) management and are presented for additional analysis purposes only.

**Fiscal Year 2020**

**General Revenue Fund – 001**

High School Equivalency Testing

The Board received and processed payments for a high school equivalency testing contract during the Lapse Period resulting in significant spending.

Educational Facility in East St. Louis

Related expenditures were vouchered within Fiscal Year 2020 and processed by the Board for payment during the Lapse Period.

**ICCB Contracts and Grants Fund – 339**

Contracts and Grants

The Board received a new grant from the U.S. Department of Labor in Fiscal Year 2020 to further award to community colleges. The significant spending during the Lapse Period was primarily due to extensions to submit final payment requests due to the COVID-19 pandemic.

**ICCB Federal Trust Fund - 350**

Ordinary and Contingent Expenses

Most of the expenditures in this line item were related to a corrected error in the grant formula for Adult Education. An error was discovered in the data used to calculate the funding formula mid-year of Fiscal Year 2020, and the correction resulted in additional distributions to providers, thus the significant spending during the Lapse Period.

**ICCB Adult Education Fund - 692**

Adult Education and Literacy Providers

The Board extended the due date for final payment requests of federal grants in Fiscal Year 2020 in response to the COVID-19 pandemic resulting in significant spending during the Lapse Period.

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**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2020

(NOT EXAMINED)

**Career and Technical Education Fund - 772**

Career and Technical Education Activities

The Board extended the due date for final payment requests of federal grants in Fiscal Year 2020 in response to the COVID-19 pandemic, resulting in significant spending in the Lapse Period.

**Fiscal Year 2019**

**General Revenue Fund – 001**

Grants to Alternative Schools Network and Payment of Grants to Other Providers for Educational Purposes or Bridge Programs

The significant spending during the Lapse Period was due to payments related to the Illinois Bridge and Transition Program grant which were incorrectly vouchered under the Contracts and Grants Fund. The Board performed expenditure transfers to the General Revenue Fund to correct the error during the Lapse Period.

Performance Funding Grants

Performance funding grants were processed during the Lapse Period to ensure the Board would not need to draw back previously issued payments to grantees within Fiscal Year 2019, as may be required by budget reserves being implemented by the Governor's office.

**ICCB Adult Education Fund - 692**

Adult Education and Literacy Providers

The Board received and processed requests for payment from providers for Adult Education and Literacy Programs during the Lapse Period. These are federal grants wherein grantees are paid on a reimbursement basis. Timing of expenditures is dependent on payment request submissions by providers.

**Career and Technical Education Fund - 772**

Career and Technical Education Activities

The Board received and processed requests for payment from providers for Career and Technical Education Programs during the Lapse Period. These are federal grants wherein grantees are paid on a reimbursement basis. Timing of expenditures is dependent on payment request submissions by providers.

**STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
NUMBER OF EMPLOYEES**

(NOT EXAMINED)

For the Fiscal Year Ended June 30,

<u>AVERAGE FULL-TIME EMPLOYEES</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Executive	7	7	11
Academic Affairs and Institutional Effectiveness	8	8	11
Adult Education, Workforce Development and Career and Technical Education	15	17	12
Fiscal Compliance and Office Operations	<u>12</u>	<u>12</u>	<u>11</u>
 Total Average Full-Time Employees	 <u>42</u>	 <u>44</u>	 <u>45</u>

Note 1: This schedule presents the average number of full-time employees, by function, at the Board.