

**STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2010

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
COMPLIANCE EXAMINATION  
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**AGENCY OFFICIALS**

**COMMUNITY COLLEGE BOARD**

President/Chief Executive Officer	Mr. Geoffrey Obrzut
Vice President for Academic Affairs & Workforce Development	Ms. Elaine Johnson
Associate Vice President for External Affairs (2/16/09 to present)	Mr. Steve Morse
Associate Vice President for External Affairs (7/1/08 to 2/15/09)	Vacant
Vice President for Adult Education & Institutional Support	Ms. Karen Hunter-Anderson
Chief Operating Officer	Ms. Ellen Andres

Agency offices are located at:

401 E. Capitol Ave  
Springfield, IL 62701

James R. Thompson Center  
100 W. Randolph St., Ste. 2-010  
Chicago, IL 60601

Adult Education Regional Office—Southern Region  
951 Fairfax St.  
Carlyle, IL 62231

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

# Illinois Community College Board



Guy H. Alongi  
Chairman

Geoffrey S. Obrzut  
President/CEO

*proudly serving the*

## Illinois Community College System

April 14, 2011

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

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Illinois Community College 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 Illinois Community College Board's compliance with the following assertions during the two-year period ended June 30, 2010. Based on this evaluation, we assert that during the years ended June 30, 2010 and June 30, 2009, the Illinois Community College Board has materially complied with the assertions below.


- A. The Illinois Community College 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 Illinois Community College 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 Illinois Community College 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 Illinois Community College 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 very truly,

Illinois Community College Board

  
Geoffrey Obrzut, President/CEO

  
Ellen Andres, Chief Financial Officer

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANTS' REPORTS**

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

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	6	7
Repeated findings	5	2
Prior recommendations implemented or not repeated	2	1

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
10-1	9	Property control weakness	Significant Deficiency and Noncompliance
10-2	11	Inaccurate grant calculations used	Significant Deficiency and Noncompliance
10-3	12	Inadequate controls over contractual agreements	Significant Deficiency and Noncompliance
10-4	15	Inadequate controls over personal services	Significant Deficiency and Noncompliance
10-5	17	State and Federal grant reporting by Illinois community college districts	Significant Deficiency and Noncompliance

10-6	18	FCIAA Certification not filed	Significant Deficiency and Noncompliance
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**PRIOR FINDINGS NOT REPEATED**

A	19	Inadequate controls over GAAP reporting
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B	19	Inadequate controls over interagency agreements
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**EXIT CONFERENCE**

The Illinois Community College Board waived an exit conference in correspondence dated April 13, 2011. Responses to findings were provided by the Chief Executive Officer in a letter April 13, 2011.

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

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

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

We have examined the State of Illinois Community College Board's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2010. The management of the State of Illinois Community College Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Community College Board's compliance based on our examination.

- A. The State of Illinois Community College 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 State of Illinois Community College 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 State of Illinois Community College 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 State of Illinois Community College 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.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor



General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois Community College Board's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Community College Board's compliance with specified requirements.

In our opinion, the State of Illinois Community College Board complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2010. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 10-1, 10-2, 10-3, 10-4, 10-5 and 10-6.

### **Internal Control**

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

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies as described in the accompanying schedule of findings as items 10-1, 10-2, 10-3, 10-4, 10-5 and 10-6. A *significant deficiency over compliance* is a deficiency, or combination of deficiencies, in

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

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


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

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

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2010 and 2009 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2008 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

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

April 14, 2011

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-1. **FINDING** (Property control weakness)

The Illinois Community College Board (Board) did not exercise adequate control over the recording and reporting of its State property. We noted the following during our testing:

- Two of eight (25%) Quarterly Reports of State Property (C-15's) prepared by the Board and submitted to the Office of the Comptroller did not accurately reflect the Board's equipment transactions. The Board recorded two leased vehicles (installment purchases) at the wrong amount resulting in a \$17,367 understatement between amounts reported on the C-15's and the Board's property records. In addition, the Board classified the vehicles as capital lease equipment when it should have been classified as equipment. Also, the Board did not include these vehicles on the Annual Inventory Certifications submitted to the Department of Central Management Services (DCMS) resulting in these reports being inaccurate and incomplete. Statewide Accounting Management System (SAMS) (Procedure 29.10.30) states the C-15 should present the total cost of State property, by category, reflected on the agency's records as of the reporting date. Also, installment purchases are not to be placed in the capital lease category. In addition, good internal controls require an agency to review all reported information for accuracy before submission to outside parties.
- The Board did not complete and submit the Accounting for Leases-Lessee Form (SCO-560) with the Office of the Comptroller for two copiers totaling \$65,500. SAMS Procedure 27.20.60 requires all agencies that lease property complete Form SCO-560 for each multiple period lease in which the asset being leased has a fair market value greater than \$5,000.
- Equipment tested, totaling \$229,140, was not properly identified. The Board used a four digit identification number for equipment items. The Illinois Administrative Code (44 Ill. Adm. Code 5010.210) requires agencies to mark each piece of State-owned equipment in their possession with a unique six digit identification number to be assigned by the agency holding the property.
- Seven of 50 (14%) property items, totaling \$7,031, were located within the Board; however, the physical locations differed from the locations specified on the Board's property records. SAMS (Procedure 29.10.10) requires an agency to maintain current property information at a summary level, which includes a description of each asset and its location.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

- One of 50 (2%) property items tested, totaling \$391, could not be located within the Board. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance property and other assets are safeguarded against waste, loss, unauthorized use and misappropriation.
- The Board's property records do not indicate both a purchase date and tagged/inventory date. Therefore, we were unable to determine if property items were added to the Board's records in a timely manner. The Illinois Administrative Code (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 30 days of acquisition, change or deletion of equipment items. In addition, SAMS (Procedure 29.10.10) requires records include acquisition date and date placed in service.

Board personnel stated the misplaced and missing items were due to flooding in the basement and construction to the building and they were unaware SCO-560s must be filed for leases for which they never receive title to the property. Board personnel stated the remaining issues were due to oversight.

Failure to exercise adequate control over property and maintain accurate property control records increases the potential for fraud and possible loss or theft of State property. In addition, inaccurate capital asset reporting reduces the reliability of statewide capital asset information. (Finding Code No. 10-1, 08-2)

**RECOMMENDATION**

We recommend the Board strengthen controls over the recording and reporting of State property by reviewing their inventory and recordkeeping practices to ensure compliance with statutory and regulatory requirements. We also recommend the Board ensure all equipment is accurately and timely recorded on the Board's property records and properly tagged. Lastly, we recommend the Board thoroughly review all reports prepared from internal records for accuracy before submission to the State Comptroller.

**BOARD RESPONSE**

The Board concurs with the finding, and it has made corrections to inventory and recordkeeping to ensure compliance with statutory and regulatory compliance.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-2. **FINDING** (Inaccurate grant calculations used)

The Illinois Community College Board (Board) misallocated grants to community college districts paid from the Base Operating Grants.

We noted the Board was appropriated \$198,746,699 in fiscal year 2010 for Base Operating Grants. The Board's Base Operating Grant allocation was inaccurate for fiscal year 2010. The Board Base Operating Grant consists of two components (Square Footage and Credit Hour). Component information is provided by various reports and the respective external audits performed annually at each community college. The Square Footage Calculation was incorrect for one district by \$39. Also, the Credit Hour component of the grant was calculated incorrectly. Specifically, the Adjusted Unit Cost formula line was incorrect when the Board transferred the grant allocation formula between the old database and the new database. The errors in the formula line caused misallocations to each district ranging from an over allocation of \$288,269 to an under allocation of \$3,262,655; however, the total dollar allocation for the credit hour grant remained the same despite the error.

The Public Community College Act (110 ILCS 805/2-16.02) states Base Operating Grants shall be paid based on rates per funded semester credit hour or equivalent calculated by the State Board for funded instructional categories using cost of instruction, enrollment, inflation, and other relevant factors. A portion of the Base Operating Grant shall be allocated on the basis of non-residential gross square footage of space maintained by the district.

Board personnel stated the error was caused by staff oversight and an error in transferring the data from one database to another.

Failing to allocate the appropriate funds caused 39 of 39 districts to be incorrectly funded. (Finding Code No. 10-2, 08-3)

**RECOMMENDATION**

We recommend the Board ensure proper calculations are used in awarding grant amounts for the appropriate college districts.

**BOARD RESPONSE**

The Board concurs with the finding. Staff found the miscalculation through the Board's internal audit process and reported it the Auditor General's staff during the audit review. Corrections have already been made to the grant allocations.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-3. **FINDING** (Inadequate controls over contractual agreements)

The Illinois Community College Board (Board) did not have adequate controls over its contractual agreements. We noted the following:

- Three of 25 (12%) contracts, totaling \$60,125, were incomplete and did not comply with laws, rules and regulations regarding contract content. We noted the following:
  - Two of the three contracts did not contain the State Board of Elections Certification (30 ILCS 500/20-160(b)).

The Illinois Procurement Code (Code) (30 ILCS 500/20-160(b)) requires every bid submitted to and every contract executed by the State on or after the effective date of this amendatory Act of the 95th General Assembly shall contain (1) a certification by the bidder or contractor that either (i) the bidder or contractor is not required to register as a business entity with the State Board of Elections pursuant to this Section or (ii) the bidder or contractor has registered as a business entity with the State Board of Elections and acknowledges a continuing duty to update the registration and (2) a statement that the contract is voidable under Section 50-60 for the bidder's or contractor's failure to comply with this Section.

- One of the three contracts did not contain the collect and remit Illinois Use Tax Certification (30 ILCS 500/50-12).

The Illinois Procurement Code (Code) (30 ILCS 500/50-12) requires every bid submitted and contract executed by the State and every subcontract subject to Section 20-120 of the Code shall contain a certification by the bidder, contractor, or subcontractor, respectively, that the bidder, contractor, or subcontractor is not barred from bidding for or entering into a contract because the person or all affiliates of the person did not collect and remit Illinois Use Tax on all sales of tangible personal property into the State of Illinois in accordance with the provisions of the Illinois Use Tax Act.

- Eighteen of 25 (72%) contract obligation documents (COD), totaling \$5,185,823, were not properly completed. The CODs were missing required information on the award code for exemption from bidding. The Board coded the CODs with a "Z" code which indicates that the contract was exempt from competitive procurement. When using code "Z", an agency is to specify the exemption on the COD. The Board did not specify the exemption for any of the 18 CODs. Therefore, it was not clear why the procurements were exempt from a competitive procurement process.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

The Statewide Accounting Management System (SAMS) Procedure 15.20.10 requires an agency to indicate the applicable award code and if “exempt” the reason for the exemption.

- Two of 25 (8%) contracts, totaling \$150,355, were not approved by the Department of Central Management Services (DCMS). One contract was for a server and one contract was for EDP professional and artistic services.

Administrative Code 44 Section 1.1040 requires the Chief Procurement Officer to procure all supplies exceeding \$25,000 and Electronic data processing services including, but not limited to, consulting and professional and artistic services, exceeding \$25,000.

- Two of 25 (8%) contracts, totaling \$2,135,037, were not signed or approved in writing by all three required management personnel. The contracts were only approved by the Chief Executive Officer.

The State Finance Act (Act) (30 ILCS 105/9.02) requires any new contract or contract renewal in the amount of \$250,000 or more in a fiscal year, or any order against a master contract in the amount of \$250,000 or more in a fiscal year, or any contract amendment or change to an existing contract that increases the value of the contract to or by \$250,000 or more in a fiscal year, shall be signed or approved in writing by the chief executive officer of the agency, and shall also be signed or approved in writing by the agency's chief legal counsel and chief fiscal officer.

Board personnel stated all required certifications were not obtained and the COD documents were not complete due to competing priorities and oversight. In addition, Board personnel stated they were unaware DCMS needed to approve purchases over \$25,000 and the approval of the chief executive officer, chief legal counsel and chief fiscal officer must have been misplaced as the Comptroller’s Office would not have approved the contracts otherwise.

Failure to exercise adequate control over contractual agreements may result in loss of State funds and may subject the State to unnecessary legal risks.

In addition, during the prior engagement, we noted 10 of 18 contracts were not published in the Procurement Bulletin. During the current engagement, we noted all contracts selected for testing were published in the Procurement Bulletin. (Finding Code No. 10-3, 08-4)

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

**RECOMMENDATION**

We recommend the Department strengthen controls to ensure contractual agreements and CODs are properly completed and approved and contain all required elements.

**BOARD RESPONSE**

The Board concurs with the finding. Staff will continue to work to ensure contractual agreements and contract obligation documents are properly completed and contain all required elements.



STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-4. **FINDING** (Inadequate controls over personal services)

The Illinois Community College Board (Board) did not have adequate controls over its personal services function. We noted the following:

- The Board did not conduct employee performance appraisals for four of 26 (15%) appraisals tested in accordance with the Illinois Administrative Code (Code) (80 Ill. Adm. Code 302.270) and Board Employee Policy. The Code requires the Board to prepare an evaluation on employees not less often than annually. Additionally, Board policy states new personnel are to be evaluated at their three and six month periods of hire date.
- The Board did not approve employee leave time within a reasonable amount of time after the time was taken. We noted nine out of 13 employees tested had leave time approved one to 36 days after the time was taken. Board policies require vacation time and personal time to be approved before the time is taken.

Board personnel stated the evaluations were not completed due to oversight. Board personnel also stated employees always get verbal preapproval from their supervisors to take time off but may not get written approval until they turn in their monthly timesheets.

Performance appraisals are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance appraisals should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. Failure to timely approve requests for employee absences limits management's ability to disapprove the time if necessary and is noncompliance with Board policies and procedures.

In addition, during the prior engagement, we noted the Board did not have a distinctive methodology for paying Board personnel and the Board did not properly approve employee work schedules. During the current engagement, the Board developed and implemented a methodology for paying all Board personnel and all work schedules were approved for those employees in our sample. (Finding Code No. 10-4, 08-5, 06-2)

**RECOMMENDATION**

We recommend the Board perform appraisals timely for all employees and maintain a system of record keeping ensuring all evaluations are properly maintained. Additionally, we recommend the Board timely approve leave requests.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

**BOARD RESPONSE**

The Board concurs with the finding. Staff will continue to communicate with management on the importance of timely evaluations. The Board will review leave requests rules and develop new procedures.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-5. **FINDING** (State and Federal grant reporting by Illinois community college districts)

The Illinois Community College Board (Board) failed to enforce compliance with the Rules and Regulations over timely submission of required informational reports and schedules. Informational reports and schedules are required to be prepared by the districts/colleges and submitted to the Board to provide data necessary to determine funding and to ensure the funds are being properly utilized. A few examples of the informational reports and schedules include spring and fall enrollment surveys, square footage and acreage information, faculty and staff salary data and annual financial statements and notice of publication. These reports are due at various times throughout the year. We noted:

- 108 of 270 (40%) informational reports due in fiscal year 2009 were submitted to the Board between one and 314 days late. Six reports were not received by the end of our fieldwork.
- 89 of 270 (33%) informational reports due in fiscal year 2010 were submitted to the Board between one and 188 days late. Six reports were not received by the end of our fieldwork.

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

Board personnel stated they will look at developing other ways to hold colleges responsible but, at this time the Board has no power other than continual follow-up with each district.

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

**RECOMMENDATION**

We recommend the Board review the adequacy of their policies and procedures regarding the submission of audit reports and other required reports. We further recommend the Board continue to work with each district to ensure required reports are submitted timely.

**BOARD RESPONSE**

The Board concurs with the finding and will review procedures to determine if any other methods of enforcement can be used within the statutory guidelines.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-6. **FINDING** (FCIAA Certification not filed)

The Illinois Community College Board (Board) did not complete or file its internal control certification for Fiscal Year 2010 with the Office of the Auditor General.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3003) requires each chief executive officer of each State agency to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1 of each year.

Board personnel stated the certification was not completed and filed with the Auditor General's Office due to oversight.

Timely evaluations of internal controls are necessary to determine whether existing controls are adequate to prevent or detect potential risks. (Finding Code No. 10-6)

**RECOMMENDATION**

We recommend the Board perform timely evaluations of its systems of internal fiscal and administrative controls and timely file annual certifications regarding the evaluation with the Auditor General as required by the Fiscal Control and Internal Auditing Act.

**BOARD RESPONSE**

The Board concurs with the finding. Staff will ensure compliance with the filing of the FCIAA certification with the Auditor General.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2010

A. Inadequate controls over GAAP reporting

During the prior engagement, the Illinois Community College Board (Board) did not prepare and submit accurate accounting reports (Generally Accepted Accounting Principles (GAAP) reporting forms) to the Office of the Comptroller. We noted three funds with errors resulting in an understatement of \$99,000 in the ICCB Contracts and Grants Fund, an overstatement of \$655,000 in the ICCB Adult Education Fund and an overstatement of \$9,000 in the Career and Technical Education Fund. We also noted discrepancies in the amounts reported as provided to subrecipients on the reporting forms and the underlying supporting documentation.

During the current engagement, the Board improved its controls over the preparation and submission of accounting reports. However, we did note one fund where the Board reported \$19,637,223 as the amount provided to subrecipients but the Board only reported \$18,616,000 on the SCO-563 form resulting in an understatement of approximately \$1,021,000. Therefore, this issue has been reported in our immaterial letter. (Finding Code No. 08-1)

B. Inadequate controls over interagency agreements

During the prior engagement, the Board did not have adequate controls over its interagency agreements. We noted both interagency agreements entered into by the Board were not signed by all necessary parties before the effective date. The agreements were with the Illinois Department of Employment Security and their Career Resource Network to provide the Board with labor market and career information through the update of Career Information System and Countdown. The agreements were signed from 255 to 284 days after the effective date of the agreement.

During the current engagement, the Board entered into one interagency agreement with the Illinois Department of Employment Security. The agreement was not signed by all necessary parties until 168 days after the effective date of the agreement. Payment was not made until the agreement was signed. Therefore, this issue has been reported in our immaterial letter. (Finding Code No. 08-6)

## **SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

### **SUMMARY**

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

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

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Service Efforts and Accomplishments (Not Examined)
- Description of State Grant Programs
- Schedule of Grant Awards

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

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Fiscal Year Ended June 30, 2010  
(Expressed in Thousands)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>	<u>Amount Provided to Subrecipients</u>
<u>U.S. Department of Education</u>			
Adult Education - Basic Grants to States	84.002	\$ 20,524	\$ 19,637
Passed through the Illinois State Board of Education			
Career and Technical Education - Basic Grants to States	84.048	16,697	16,555
Tech-Prep Education	84.243	3,626	3,626
State Fiscal Stabilization Fund - Education State Grants, ARRA	84.394	5,463	5,463
State Fiscal Stabilization Fund - Government Services, ARRA	84.397	1,511	1,511
<u>U.S. Department of Labor</u>			
Passed through Department of Commerce and Economic Opportunity			
WIA Adult Program	17.258	116	91
WIA Youth Activities	17.259	126	101
WIA Dislocated Workers	17.260	159	118
Incentive Grants - WIA Section 503	17.267	<u>1,503</u>	<u>511</u>
TOTAL		<u>\$ 49,725</u>	<u>\$ 47,613</u>

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

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Fiscal Year Ended June 30, 2009  
(Expressed in Thousands)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>	<u>Amount Provided to Subrecipients</u>
<u>U.S. Department of Education</u>			
Adult Education - State Grant Program	84.002	\$ 22,010	\$ 20,137
Passed through the Illinois State Board of Education			
Career and Technical Education - Basic Grants to States	84.048	17,711	17,569
Tech-Prep Education	84.243	3,896	3,896
<u>U.S. Department of Labor</u>			
Passed through the Department of Commerce and Economic Opportunity			
WIA Adult Program	17.258	64	62
WIA Youth Activities	17.259	68	64
WIA Dislocated Workers	17.260	104	99
Incentive Grants - WIA Section 503	17.267	823	792
TOTAL		<u>\$ 44,676</u>	<u>\$ 42,619</u>

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



STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2010

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the federal award programs administered by the State of Illinois Community College Board (Board). The Schedule of Expenditures of Federal Awards includes the expenditure of awards received directly from federal agencies and awards passed through other State and local agencies.

The Schedule of Expenditures of Federal Awards was prepared for State compliance purposes only. A separate single audit of the Board was not conducted. A separate single audit of the entire State of Illinois (which includes the Board) was performed and released under separate cover for FY09. The FY10 statewide single audit has not been released as of the date of this report.

**2. BASIS OF ACCOUNTING**

The Schedule of Expenditures of Federal Awards has been prepared in accordance with accounting principles generally accepted in the United States of America on the cash basis of accounting as prescribed in pronouncements issued by the Governmental Accounting Standards Board.

**3. INDIRECT COSTS**

In Fiscal Years 2008 and 2009, the Illinois Community College Board contracted with a consulting firm to update the indirect cost plan the Board utilized for its federal programs for Fiscal Years 2009 and 2010. The plan was submitted to the U.S. Department of Education (DOE) in December for each year. The U.S. DOE approved the rate of 17.2% for Fiscal Year 2009 and 14.5% for Fiscal Year 2010.

The Illinois Community College Board Federal Trust Fund – 0350 was created by statute through 110 ILCS 805/2-16.08 to receive indirect cost monies recovered from federal programs administered by the Board. Monies in the fund are used for operating expenses of the Board, subject to appropriation by the General Assembly.

During Fiscal Years 2009 and 2010, \$226,292 and \$206,602, respectively, was received from the U.S. DOE and deposited by the Board into Fund 0350.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2010

**4. DESCRIPTION OF SIGNIFICANT FEDERAL AWARD PROGRAMS**

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

U.S. Department of Education

A. Adult Education – State Grant Program CFDA No. 84.002

The purpose of this program is to fund local programs of adult education and literacy services, family literacy services, and English literacy and civics education programs. Participation in these programs is limited to adults and out-of-school youths aged 16 and older.

B. Career and Technical Education – Basic Grants to States CFDA No. 84.048

The purpose of this program is to develop more fully the academic, vocational, and technical skills of secondary and postsecondary students who elect to enroll in vocational and technical programs.

C. Tech-Prep Education CFDA No. 84.243

The purpose of this program is to provide assistance to States to award grants to consortia of local agencies and postsecondary education institutions for the development and operation of programs consisting of the last two years of secondary education and at least two years of postsecondary education, designed to provide tech prep education to the student leading to an associate degree or two-year certificate. The program is also designed to strengthen links between secondary and postsecondary schools.

D. State Fiscal Stabilization Fund – Education State Grants, ARRA CFDA No. 84.394

The purpose of this program is to support and restore funding for elementary, secondary, and postsecondary education and, as applicable, early childhood education programs and services in States and local education agencies.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2010

E. State Fiscal Stabilization Fund – Government Services, ARRA CFDA No. 84.397

The purpose of this program is to support public safety and other government services, which may include assistance for elementary and secondary education and public institutions of higher education (IHEs), and for modernization, renovation or repair of public school facilities and IHE facilities.

U.S. Department of Labor

F. WIA Adult Program CFDA No. 17.258

The purpose of this program is to enhance the productivity and competitiveness of the nation's workforce by providing workforce investment activities that increase the employment, retention, and earnings of participants, and increase occupational skill attainment by the participants. This program is designed to increase employment, as measured by entry into unsubsidized employment, retention in unsubsidized employment after entry into employment, and earnings. The program serves individuals and helps employers meet their workforce needs. The employment goals will be measured using Unemployment Insurance Wage Records systems and customer satisfaction goals will be measured by sampling.

G. WIA Youth Activities CFDA No. 17.259

The purpose of this program is to help low income youth, between the ages of 14 and 21, acquire the educational and occupational skills, training, and support needed to achieve academic and employment success and successfully transition to careers and productive adulthood.

H. WIA Dislocated Workers CFDA No. 17.260

The purpose of this program is to reemploy dislocated workers, improve the quality of the workforce, and enhance the productivity and competitiveness of the nation's economy by providing workforce investment activities that increase the employment, retention, and earnings of participants, and increase occupational skill attainment by the participants. This program is designed to increase employment, as measured by entry into unsubsidized employment, retention in unsubsidized employment after entry into employment, and earnings. This program serves individuals and helps employers meet their workforce needs. The employment goals will be measured using Unemployment Insurance Wage Records systems and customer satisfaction goals will be measured by sampling.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2010

I. Incentive Grants – WIA Section 503 CFDA No. 17.267

The purpose of this program is to carry out innovative programs consistent with the purposes of Title I of WIA, Title II of WIA, and the Carl D. Perkins Vocational and Applied Technology Education Amendments of 1998 or a combination of two or more of these acts.

**5. Non-cash Awards**

The Board did not receive any non-cash awards.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period Expenditures July 1 to August 31	Approximate Total Expenditures 14 Months Ended August 31	Balances Reappropriated July 1, 2010	Approximate Balances Lapsed August 31
<b>General Revenue Fund - 0001</b>						
Personal Services for Bargaining Unit Employees	\$ 447,500	\$ 445,829	\$ 219	\$ 446,048	\$ -	\$ 1,452
State Contributions to Social Security for Bargaining Unit Employees	5,600	5,572	3	5,575	-	25
Personal Services for Non-Bargaining Unit Employees	776,700	775,359	-	775,359	-	1,341
State Contributions to Social Security for Non-Bargaining Unit Employees	10,700	10,622	-	10,622	-	78
Operational Expenses	1,403,900	846,078	22,631	868,709	-	535,191
Operational Expenses, Awards, Grants, and Permanent Improvements	24,181,800	24,120,637	35,541	24,156,178	-	25,622
Base Operating Grants - American Recovery and Reinvestment Act	5,463,400	5,463,400	-	5,463,400	-	-
Base Operating Grants - American Recovery and Reinvestment Act	1,510,500	1,510,500	-	1,510,500	-	-
Small College Grants	840,000	780,000	-	780,000	-	60,000
Equilization Grants	76,933,000	76,933,000	-	76,933,000	-	-
Retirees Health Insurance Grant	626,600	626,600	-	626,600	-	-
Workforce Development Grants	3,311,300	3,311,300	-	3,311,300	-	-
Discretionary Grants	24,600,600	22,183,485	2,385,115	24,568,600	-	32,000
Governors Discretionary Appropriation to ICCB	39,723,200	26,093,425	13,079,492	39,172,917	-	550,283
Total General Revenue Fund	\$ 179,834,800	\$ 163,105,807	\$ 15,523,001	\$ 178,628,808	\$ -	\$ 1,205,992
<b>Education Assistance Fund - 0007</b>						
Base Operating Grants	\$ 191,837,100	\$ 191,837,099	\$ -	\$ 191,837,099	\$ -	\$ 1
Total Education Assistance Fund	\$ 191,837,100	\$ 191,837,099	\$ -	\$ 191,837,099	\$ -	\$ 1
<b>ICCB Instructional Development and Enhancement Applications Revolving Fund - 0070</b>						
Costs Associated with Maintaining and Updating Instructional Technology	\$ 300,000	\$ 61,010	\$ 9,788	\$ 70,798	\$ -	\$ 229,202
Total Instructional Development and Enhancement Applications Revolving Fund	\$ 300,000	\$ 61,010	\$ 9,788	\$ 70,798	\$ -	\$ 229,202
<b>SBE GED Testing Fund - 0161</b>						
Costs Associated with Administering GED Tests	\$ 750,000	\$ 340,500	\$ -	\$ 340,500	\$ -	\$ 409,500
Total GED Testing Fund	\$ 750,000	\$ 340,500	\$ -	\$ 340,500	\$ -	\$ 409,500
<b>ICCB Contracts &amp; Grants Fund - 0339</b>						
Contracts and Grants	\$ 5,000,000	\$ 916,571	\$ 1,131,613	\$ 2,048,184	\$ -	\$ 2,951,816
Total Contracts & Grants Funds	\$ 5,000,000	\$ 916,571	\$ 1,131,613	\$ 2,048,184	\$ -	\$ 2,951,816
<b>AFDC Opportunities Fund - 0349</b>						
Grants to Colleges for Workforce Training	\$ 30,000	\$ 4,863	\$ 76	\$ 4,939	\$ -	\$ 25,061
Total AFDC Opportunities Fund	\$ 30,000	\$ 4,863	\$ 76	\$ 4,939	\$ -	\$ 25,061

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2010

	Appropriations (Net of Transfers)		Expenditures		Approximate Lapse Period Expenditures		Approximate Total Expenditures		Balances		Approximate Balances Lapsed August 31	
			Through June 30	July 1 to August 31	July 1 to August 31	14 Months Ended August 31	Reappropriated July 1, 2010					
P.A. 96-0035, 96-0042, 96-0046, 96-0114 FISCAL YEAR 2010												
<b>ICCB Federal Trust Fund - 0350</b>												
Ordinary and Contingent Expenses	\$	415,000	\$	60,191	\$	1,386	\$	61,577	\$	-	\$	353,423
Higher Education Shared Services		-		-		-		-				-
Total Federal Trust Fund	\$	415,000	\$	60,191	\$	1,386	\$	61,577	\$	-	\$	353,423
<b>ICCB Adult Education Fund - 0692</b>												
Adult Education and Literacy Operations	\$	1,500,000	\$	915,026	\$	24,182	\$	939,208	\$	-	\$	560,792
Adult Education and Literacy Providers		25,000,000		17,676,348		1,734,217		19,410,565				5,589,435
Total Adult Education Fund	\$	26,500,000	\$	18,591,374	\$	1,758,399	\$	20,349,773	\$	-	\$	6,150,227
<b>Career and Technical Education Fund - 0772</b>												
Career and Technical Education Programs	\$	23,607,100	\$	18,715,779	\$	2,771,038	\$	21,486,817	\$	-	\$	2,120,283
Total Career and Technical Education Fund	\$	23,607,100	\$	18,715,779	\$	2,771,038	\$	21,486,817	\$	-	\$	2,120,283
<b>Build Illinois Bond Fund - 0971</b>												
Remodeling Facilities in Compliance with Americans with Disabilities Act	\$	-	\$	1,292,226	\$	-	\$	1,292,226	\$	1,292,226	\$	-
Total Build Illinois Bond Fund	\$	-	\$	1,292,226	\$	-	\$	1,292,226	\$	1,292,226	\$	-
<b>Grand Total All Funds</b>	\$	428,274,000	\$	394,925,420	\$	21,195,301	\$	416,120,721	\$	1,292,226	\$	13,445,505

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

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

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

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2009

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Reappropriated July 1, 2009	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31			
<b>General Revenue Fund - 0001</b>							
Personal Services	\$ 1,127,000	\$ 1,126,804	\$ (54)	\$ 1,126,750	\$ -	\$ 250	
State Contributions to Social Security	15,900	14,596	2	14,598	-	1,302	
Contractual Services	298,200	281,303	6,413	287,716	-	10,484	
Travel	56,500	45,943	2,653	48,596	-	7,904	
Commodities	7,500	3,307	25	3,332	-	4,168	
Printing	9,800	3,809	36	3,845	-	5,955	
Equipment	2,000	1,590	-	1,590	-	410	
Electronic Data Processing	416,000	351,439	40,665	392,104	-	23,896	
Telecommunications	33,500	18,929	2,561	21,490	-	12,010	
Operation of Automotive Equipment	8,000	3,657	274	3,931	-	4,069	
Educational Facility in East St. Louis	1,589,100	1,503,449	79,332	1,582,781	-	6,319	
Base Operating Grants	197,818,000	192,872,550	-	192,872,550	-	4,945,450	
Small College Grants	840,000	780,000	-	780,000	-	60,000	
Equalization Grants	77,383,700	75,449,108	-	75,449,108	-	1,934,592	
Equalization Grants - American Recovery and Reinvestment Act	-	-	-	-	-	-	
Retirees Health Insurance Grant	626,600	626,600	-	626,600	-	-	
Workforce Development Grants	3,311,300	3,311,300	-	3,311,300	-	-	
Providers for Adult Education and Literacy	16,026,200	15,596,935	54,806	15,651,741	-	374,459	
Providers for Performance Based Awards	10,701,600	10,426,397	7,668	10,434,065	-	267,535	
Recipients of Public Assistance	8,080,500	8,008,882	71,617	8,080,499	-	1	
Career and Technical Education Activities	12,149,900	11,832,752	285,979	12,118,731	-	31,169	
City of Chicago Colleges for Educational Related Expenses	15,000,000	14,625,000	-	14,625,000	-	375,000	
Scholarships to Graduates of the Lincoln Challenge Program	120,100	103,097	814	103,911	-	16,189	
Costs Associated with Administering GED Tests	807,600	745,638	48,950	794,588	-	13,012	
Higher Education Shared Services	170,000	166,311	76	166,387	-	3,613	
Illinois Veterans Grants	7,261,500	773,351	5,318,002	6,091,353	-	1,170,147	
Grant for ICCB	20,000	-	-	-	-	20,000	
Career Readiness Pilot Program	750,000	697,912	42,719	740,631	-	9,369	
Moraine Valley Community College Healthcare Professional Program	1,000,000	500,000	500,000	1,000,000	-	-	
Discretionary Grants	-	-	-	-	-	-	
Total General Revenue Fund	\$ 355,630,500	\$ 339,870,659	\$ 6,462,538	\$ 346,333,197	\$ -	\$ 9,297,303	
<b>Education Assistance Fund - 0007</b>							
Base Operating Grants	-	-	-	-	-	-	
Total Education Assistance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>ICCB Instructional Development and Enhancement Applications Revolving Fund - 0070</b>							
Costs Associated with Maintaining and Updating Instructional Technology	\$ 300,000	\$ 119,155	\$ 12,520	\$ 131,675	\$ -	\$ 168,325	
Total Instructional Development and Enhancement Applications Revolving Fund	\$ 300,000	\$ 119,155	\$ 12,520	\$ 131,675	\$ -	\$ 168,325	

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2009

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Reappropriated July 1, 2009	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31			
<b>P.A. 95-0734</b>						
<b>FISCAL YEAR 2009</b>						
<b>SBE GED Testing Fund - 0161</b>						
Costs Associated with Administering GED Tests	\$ 750,000	\$ 370,500	\$ -	\$ 370,500	\$ -	\$ 379,500
Total GED Testing Fund	\$ 750,000	\$ 370,500	\$ -	\$ 370,500	\$ -	\$ 379,500
<b>ICCB Contracts &amp; Grants Fund - 0339</b>						
Contracts and Grants	\$ 5,000,000	\$ 1,311,092	\$ 1,196,607	\$ 2,507,699	\$ -	\$ 2,492,301
Total Contracts & Grants Funds	\$ 5,000,000	\$ 1,311,092	\$ 1,196,607	\$ 2,507,699	\$ -	\$ 2,492,301
<b>AFDC Opportunities Fund - 0349</b>						
Grants to Colleges for Workforce Training	\$ 100,000	\$ 92,356	\$ 130	\$ 92,486	\$ -	\$ 7,514
Total AFDC Opportunities Fund	\$ 100,000	\$ 92,356	\$ 130	\$ 92,486	\$ -	\$ 7,514
<b>ICCB Federal Trust Fund - 350</b>						
Ordinary and Contingent Expenses	\$ 300,000	\$ 96,460	\$ 675	\$ 97,135	\$ -	\$ 202,865
Higher Education Shared Services	115,000	97,175	-	97,175	-	17,825
Total Federal Trust Fund	\$ 415,000	\$ 193,635	\$ 675	\$ 194,310	\$ -	\$ 220,690
<b>ICCB Adult Education Fund - 0692</b>						
Adult Education and Literacy Activities Administration	\$ 1,500,000	\$ 1,035,245	\$ 22,440	\$ 1,057,685	\$ -	\$ 442,315
Adult Education and Literacy Providers	25,000,000	19,308,746	2,131,006	21,439,752	-	3,560,248
Total Adult Education Fund	\$ 26,500,000	\$ 20,343,991	\$ 2,153,446	\$ 22,497,437	\$ -	\$ 4,002,563
<b>Career and Technical Education Fund - 0772</b>						
Career and Technical Education Programs	\$ 23,607,100	\$ 19,835,074	\$ 1,893,170	\$ 21,728,244	\$ -	\$ 1,878,856
Total Career and Technical Education Fund	\$ 23,607,100	\$ 19,835,074	\$ 1,893,170	\$ 21,728,244	\$ -	\$ 1,878,856
<b>Build Illinois Bond Fund - 0971</b>						
Remodeling Facilities in Compliance with Americans with Disabilities Act	\$ -	\$ -	\$ -	\$ -	\$ 1,292,226	\$ 1,292,226
Total Build Illinois Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,292,226	\$ 1,292,226
<b>Grand Total All Funds</b>	\$ 412,302,600	\$ 382,136,462	\$ 11,719,086	\$ 393,855,548	\$ 1,292,226	\$ 19,739,278

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.



STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2010	2009	2008
	P.A. 96-0035, 96-0042, 96-0046, 96-0114	P.A. 95-0734	P.A. 95-0348
<b>General Revenue Fund - 0001</b>			
Appropriations (Net of Transfers)	\$ 179,834,800	\$ 355,630,500	\$ 357,709,500
<u>Expenditures</u>			
Personal Services	\$ -	\$ 1,126,750	\$ 1,065,428
State Contributions to Social Security	-	14,598	14,155
Personal Services for Bargaining Unit Employees	446,048	-	-
State Contributions to Social Security for Bargaining Unit Employees	5,575	-	-
Personal Services for Non-Bargaining Unit Employees	775,359	-	-
State Contributions to Social Security for Non-Bargaining Unit Employees	10,622	-	-
Operational Expenses	868,709	-	-
Operational Expenses, Awards, Grants, and Permanent Improvements	24,156,178	-	-
Contractual Services	-	287,716	296,293
Travel	-	48,596	44,454
Commodities	-	3,332	4,364
Printing	-	3,845	4,642
Equipment	-	1,590	1,590
Electronic Data Processing	-	392,104	429,249
Telecommunications	-	21,490	30,200
Operation of Automotive Equipment	-	3,931	3,585
Educational Facility in East St Louis	-	1,582,781	1,589,100
Base Operating Grants	-	192,872,550	197,758,000
Base Operating Grants - American Recovery and Reinvestment Act	5,463,400	-	-
Base Operating Grants - American Recovery and Reinvestment Act	1,510,500	-	-
Small College Grants	780,000	780,000	840,000
Equalization Grants	76,933,000	75,449,108	77,383,700
Equalization Grants - American Recovery and Reinvestment Act	-	-	-
Retirees Health Insurance Grant	626,600	626,600	626,600
Workforce Development Grants	3,311,300	3,311,300	3,311,300
P-16 Initiative Grants	-	-	2,775,897
Providers for Adult Education and Literacy	-	15,651,741	16,005,306
Providers for Performance Based Awards	-	10,434,065	10,682,650
Recipients of Public Assistance	-	8,080,499	8,079,268
Career and Technical Education Activities	-	12,118,731	11,702,668
City of Chicago Colleges for Educational Related Expenses	-	14,625,000	15,000,000
Scholarships to Graduates of the Lincoln Challenge Program	-	103,911	103,511
Costs Associated with Administering GED Tests	-	794,588	802,087
Higher Education Shared Services	-	166,387	162,210
Illinois Veterans Grants	-	6,091,353	5,486,167
Grant for ICCB	-	-	-
Career Readiness Pilot Program	-	740,631	741,187
Moraine Valley Community College Healthcare Professional Program	-	1,000,000	-
Discretionary Grants	24,568,600	-	-
Governors Discretionary Appropriation	39,172,917	-	-
Total Expenditures	<u>\$ 178,628,808</u>	<u>\$ 346,333,197</u>	<u>\$ 354,943,611</u>
Lapsed Balances	<u>\$ 1,205,992</u>	<u>\$ 9,297,303</u>	<u>\$ 2,765,889</u>

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2010	2009	2008
<b>Education Assistance Fund - 0007</b>			
Appropriations (Net of Transfers)	\$ 191,837,100	\$ -	\$ -
Base Operating Grants	191,837,099	-	-
Total Expenditures	\$ 191,837,099	\$ -	\$ -
Lapsed Balances	\$ 1	\$ -	\$ -
<b>ICCB Instructional Development and Enhancement Applications Revolving Fund - 0070</b>			
Appropriations (Net of Transfers)	\$ 300,000	\$ 300,000	\$ 550,000
Costs Associated with Maintaining and Updating Instructional Technology	70,798	131,675	71,200
Total Expenditures	\$ 70,798	\$ 131,675	\$ 71,200
Lapsed Balances	\$ 229,202	\$ 168,325	\$ 478,800
<b>SBE GED Testing Fund - 0161</b>			
Appropriations (Net of Transfers)	\$ 750,000	\$ 750,000	\$ 500,000
Costs Associated with Administering GED Tests	340,500	370,500	418,375
Total Expenditures	\$ 340,500	\$ 370,500	\$ 418,375
Lapsed Balances	\$ 409,500	\$ 379,500	\$ 81,625
<b>ICCB Contracts &amp; Grants Fund - 0339</b>			
Appropriations (Net of Transfers)	\$ 5,000,000	\$ 5,000,000	\$ 10,000,000
Contracts and Grants	2,048,184	2,507,699	1,375,385
Total Expenditures	\$ 2,048,184	\$ 2,507,699	\$ 1,375,385
Lapsed Balances	\$ 2,951,816	\$ 2,492,301	\$ 8,624,615
<b>AFDC Oppurtunities Fund - 0349</b>			
Appropriations (Net of Transfers)	\$ 30,000	\$ 100,000	\$ 539,000
Grants to Colleges for Workforce Training	4,939	92,486	185,685
Total Expenditures	\$ 4,939	\$ 92,486	\$ 185,685
Lapsed Balances	\$ 25,061	\$ 7,514	\$ 353,315
<b>ICCB Federal Trust Fund - 0350</b>			
Appropriations (Net of Transfers)	\$ 415,000	\$ 415,000	\$ 400,000
Ordinary and Contingent Expenses	61,577	97,135	274,439
Higher Education Shared Services	-	97,175	105,906
Total Expenditures	\$ 61,577	\$ 194,310	\$ 380,345
Lapsed Balances	\$ 353,423	\$ 220,690	\$ 19,655

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2010	2009	2008
<b>ICCB Adult Education Fund - 0692</b>			
Appropriations (Net of Transfers)	\$ 26,500,000	\$ 26,500,000	\$ 26,500,000
Adult Education and Literacy Activities Administration	939,208	1,057,685	803,843
Adult Education and Literacy Providers	19,410,565	21,439,752	22,569,533
Total Expenditures	<u>\$ 20,349,773</u>	<u>\$ 22,497,437</u>	<u>\$ 23,373,376</u>
Lapsed Balances	<u>\$ 6,150,227</u>	<u>\$ 4,002,563</u>	<u>\$ 3,126,624</u>
<b>Career and Technical Education Fund - 0772</b>			
Appropriations (Net of Transfers)	\$ 23,607,100	\$ 23,607,100	\$ 23,607,100
Career and Technical Education Programs	21,486,817	21,728,244	21,860,936
Total Expenditures	<u>\$ 21,486,817</u>	<u>\$ 21,728,244</u>	<u>\$ 21,860,936</u>
Lapsed Balances	<u>\$ 2,120,283</u>	<u>\$ 1,878,856</u>	<u>\$ 1,746,164</u>
<b>Build Illinois Bond Fund - 0971</b>			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 1,606,823
Grants for Americans with Disabilities			
Act Compliance - Reappropriations	\$ 1,292,226	\$ -	\$ -
Total Expenditures	<u>\$ 1,292,226</u>	<u>\$ -</u>	<u>\$ -</u>
Reappropriation:	<u>\$ 1,292,226</u>	<u>\$ 1,292,226</u>	<u>\$ 1,606,823</u>
Lapsed Balances:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Grand Total All Funds			
Appropriations (Net of Transfer)	\$ 428,274,000	\$ 412,302,600	\$ 421,412,423
Expenditures	416,120,721	393,855,548	402,608,913
Reappropriations	1,292,226	1,292,226	1,606,823
Lapsed Balances	<u>\$ 13,445,505</u>	<u>\$ 19,739,278</u>	<u>\$ 17,196,687</u>

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2010

	Equipment
Balance at July 1, 2008	\$ 1,171,663
Additions	66,044
Deletions	(29,463)
Net Transfers	-
Balance at June 30, 2009	\$ 1,208,244
Balance at July 1, 2009	\$ 1,208,244
Additions	81,828
Deletions	(176,811)
Net Transfers	(38,566)
Balance at June 30, 2010	\$ 1,074,695

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

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
For the Fiscal Years Ended June 30,

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>General Revenue Fund (001)</b>			
Miscellaneous	\$ 324	\$ 32	\$ 400
Total General Revenue Fund	<u>\$ 324</u>	<u>\$ 32</u>	<u>\$ 400</u>
<b>Instructional Development &amp; Enhancement Applications Revolving Fund (IDEA) (070)</b>			
Grant Allocations from Other States	\$ 73,530	\$ 128,605	\$ 61,750
Total IDEA Fund	<u>\$ 73,530</u>	<u>\$ 128,605</u>	<u>\$ 61,750</u>
<b>GED Testing Fund (161)</b>			
Grant Allocations from Illinois State Board of Education	\$ 457,549	\$ 374,062	\$ 344,084
Total GED Testing Fund	<u>\$ 457,549</u>	<u>\$ 374,062</u>	<u>\$ 344,084</u>
<b>Contracts and Grants Fund (339)</b>			
Grant Allocations from IDOT	\$ 1,489	\$ 0	\$ 0
Grant Allocations from DCEO	1,905,428	1,060,009	702,618
Grant Allocations from Other Organizations or Individuals	<u>5,000</u>	<u>200,000</u>	<u>625,000</u>
Total Contracts and Grants Fund	<u>\$ 1,911,917</u>	<u>\$ 1,260,009</u>	<u>\$ 1,327,618</u>

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
For the Fiscal Years Ended June 30,

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Federal Trust Fund (350)</b>			
Indirect Cost Reimbursements from U.S. Department of Education	<u>\$ 206,602</u>	<u>\$ 226,292</u>	<u>\$ 128,332</u>
Total Federal Trust Fund	<u>\$ 206,602</u>	<u>\$ 226,292</u>	<u>\$ 128,332</u>
<b>Adult Education Fund (692)</b>			
Grant Allocations from U.S. Department of Education	<u>\$ 20,723,476</u>	<u>\$ 22,364,667</u>	<u>\$ 23,547,685</u>
Total Adult Education Fund	<u>\$ 20,723,476</u>	<u>\$ 22,364,667</u>	<u>\$ 23,547,685</u>
<b>Career and Technical Education Fund (CTE) (772)</b>			
Transfers from Illinois State Board of Education	<u>\$ 20,603,715</u>	<u>\$ 21,880,665</u>	<u>\$ 21,349,619</u>
Total CTE Fund	<u>\$ 20,603,715</u>	<u>\$ 21,880,665</u>	<u>\$ 21,349,619</u>
<b>Total Receipts</b>	<u><u>\$ 43,977,113</u></u>	<u><u>\$ 46,234,332</u></u>	<u><u>\$ 46,759,488</u></u>

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS**  
**REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Year Ended June 30, 2010

	Combined	General Revenue (001)	Instructional Development & Finance (070)	GED Testing (161)	Contracts & Grants (339)	ICCB Federal Trust (350)	Adult Education (692)	Career & Technical Education (772)
Telephone Reimbursements	\$ 224	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jury Duty	15	15	-	-	-	-	-	-
Miscellaneous	85	85	-	-	-	-	-	-
Grant Allocations	23,166,472	-	73,530	457,549	1,911,917	-	20,723,476	-
Indirect Cost Reimbursements	206,602	-	-	-	-	206,602	-	-
Transfers from Board of Education	20,603,715	-	-	-	-	-	-	20,603,715
<b>Total - Per Agency Records</b>	<b>\$ 43,977,113</b>	<b>\$ 324</b>	<b>\$ 73,530</b>	<b>\$ 457,549</b>	<b>\$ 1,911,917</b>	<b>\$ 206,602</b>	<b>\$ 20,723,476</b>	<b>\$ 20,603,715</b>
Prior Year Refunds	\$ 53,059	\$ 34,110	\$ -	\$ -	\$ -	\$ -	\$ 13,896	\$ 5,053
Deposits in Transit to Comptroller	-	-	-	-	-	-	-	-
Beginning of Period	-	-	-	-	-	-	-	-
End of Period	-	-	-	-	-	-	-	-
<b>Total - Per State Comptroller Records</b>	<b>\$ 44,030,172</b>	<b>\$ 34,434</b>	<b>\$ 73,530</b>	<b>\$ 457,549</b>	<b>\$ 1,911,917</b>	<b>\$ 206,602</b>	<b>\$ 20,737,372</b>	<b>\$ 20,608,768</b>

STATE OF ILLINOIS  
ILLINOIS COMMUNITY COLLEGE BOARD  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Year Ended June 30, 2009

	General Revenue (001)	Instructional Development & Finance (070)	GED Testing (161)	Contracts & Grants (339)	ICCB Federal Trust (350)	Adult Education (692)	Career & Technical Education (772)
Telephone Reimbursements	-	-	-	-	-	-	-
Jury Duty	32	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Grant Allocations	24,127,343	128,605	374,062	1,260,009	-	22,364,667	-
Indirect Cost Reimbursement	226,292	-	-	-	226,292	-	-
Transfers from Board of Education	-	-	-	-	-	-	-
Total - Per Agency Records	<u>\$ 46,234,332</u>	<u>\$ 128,605</u>	<u>\$ 374,062</u>	<u>\$ 1,260,009</u>	<u>\$ 226,292</u>	<u>\$ 22,364,667</u>	<u>\$ 21,880,665</u>
Prior Year Refunds	\$ 221,400	\$ -	\$ -	\$ 2,563	\$ -	\$ 63,649	\$ 19,379
Deposits in Transit to Comptroller							
Beginning of Period	5,609	-	5,459	-	-	-	-
End of Period	-	-	-	-	-	-	-
Total - Per State Comptroller Records	<u>\$ 46,461,341</u>	<u>\$ 135,991</u>	<u>\$ 379,521</u>	<u>\$ 1,262,572</u>	<u>\$ 226,292</u>	<u>\$ 22,428,316</u>	<u>\$ 21,900,044</u>



STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

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

**General Revenue Fund (0001)**

Personal Services for Bargaining Unit Employees

State Contributions to Social Security for Bargaining Unit Employees

Personal Services for Non-Bargaining Unit Employees

State Contributions to Social Security for Non-Bargaining Unit Employees

Operational Expenses

Operational Expenses, Awards, Grants, and Permanent Improvements

For Fiscal Year 2010, the appropriation process was changed for the above line items that were paid from the General Revenue Fund. The Community College Board received a lump sum appropriation for these line items, rather than individual appropriations designated for specific purposes.

Educational Facility in East St. Louis

City of Chicago Colleges for Educational Related Expenses

Illinois Veterans Grants

Career Readiness Pilot Program

The decrease in the above expenditures was due to these line items being appropriated in the Discretionary Grants appropriation in Fiscal Year 2010.

Base Operating Grants

The decrease in Base Operating Grant expenditures was due to this line item being appropriated from the Education Assistance Fund (0007) in Fiscal Year 2010.

Base Operating Grants-American Recovery and Reinvestment Act 0000

The increase in Base Operating Grants-American Recovery and Reinvestment Act 0000 expenditures was due to the grant being a one-time appropriation from the federal American Recovery and Reinvestment Act of 2009.

Base Operating Grants-American Recovery and Reinvestment Act 0200

The increase in Base Operating Grants-American Recovery and Reinvestment Act 0200 expenditures was due to the grant being a one-time appropriation from the federal American Recovery and Reinvestment Act of 2009.

Higher Education Shared Services

The decrease in Higher Education Shared Services expenditures was due to the General Assembly not funding the Shared Services program in Fiscal Year 2010.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

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

Moraine Valley Community College Healthcare Professional Program

The decrease in Moraine Valley Community College Healthcare Professional Program expenditures was due to the General Assembly not funding the Healthcare Professional program in Fiscal Year 2010.

Providers for Adult Education and Literacy

Providers for Performance Based Awards

Recipients of Public Assistance

Career and Technical Education (CTE) Activities

Costs Associated with Administering GED Tests

The decrease in the above expenditures was due to these line items being appropriated between the Operational Expenses, Awards, Grants, and Permanent Improvements lump sum appropriation and the Governors Discretionary Appropriation in Fiscal Year 2010.

Discretionary Grants

The increase in Discretionary Grants expenditures was due to the General Assembly funding this line item for the first time in Fiscal Year 2010. The Discretionary Grants appropriation included funding for the Educational Facility in East St. Louis, the City of Chicago Colleges for Educational Related Expenses, the Illinois Veterans Grants, and the Career Readiness Pilot Program.

Governors Discretionary Appropriation

The increase in Governors Discretionary Appropriation expenditures was due to the General Assembly funding this line item for the first time in Fiscal Year 2010. The Governors Discretionary Appropriation included funding for GED, Adult Education and Family Literacy (AEFL) Basic Grants, AEFL Performance Grants, AEFL Public Aid Grants, CTE Formula Grants, CTE Program Improvement Grants, CTE University Program Improvement Grants, CTE Early School Leaver Grants, CTE Correctional Grants, and Student Success Grants.

**Education Assistance Fund (0007)**

Base Operating Grants

The increase in Base Operating Grant expenditures was due to this line item being appropriated from the General Revenue Fund (0001) in Fiscal Year 2009.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

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

**ICCB Instructional Development and Enhancement Applications Revolving Fund (0070)**

Costs Associated with Maintaining and Updating Instructional Technology

The decrease in Costs Associated with Maintaining and Updating Instructional Technology expenditures was due to a decrease in receipts from the selling of the GED Illinois Online licenses. The fund will fluctuate based on the licenses sold for the GED Illinois Online licenses. The GED Illinois Online was developed by Western Illinois University and funds deposited into the fund are paid out to Western Illinois University.

**AFDC Opportunities Fund (0349)**

Grants to Colleges for Workforce Training

The decrease in AFDC Opportunities Fund expenditures was due to no new funds being deposited into the fund in Fiscal Year 2010. The remaining funds were being used for payroll and operational expenses of the Senior Director for Workplace Development. Fiscal Year 2010 was the last year for the fund.

**ICCB Federal Trust Fund (0350)**

Ordinary and Contingent Expenses

The decrease in ordinary and contingent expenditures was due to moving two employees to other payrolls, a decrease in rent, and the cancellation of a professional services contract in Fiscal Year 2010.

**Build Illinois Bond Fund (0971)**

Grants for Americans with Disabilities Act Compliance

The increase in Build Illinois Bond Fund expenditures was due to the Chicago City College and Southwestern Illinois College expending funds for approved projects in Fiscal Year 2010. No projects were approved in Fiscal Year 2009.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2009 AND 2008**

**General Revenue Fund (0001)**

Telecommunications

The decrease in telecommunications expenditures was due to a reserve set aside by the Governor's office. ICCB chose to have part of the reserve set aside from the Telecommunications appropriation.

P-16 Initiative Grants

The decrease in P-16 Initiative Grant expenditures was due to the General Assembly not funding this grant in Fiscal Year 2009.

Moraine Valley Community College Healthcare Professional Program

The increase in Moraine Valley Community College Healthcare Professional Program expenditures was due to the General Assembly funding this grant for the first time in Fiscal Year 2009.

**ICCB Instructional Development and Enhancement Applications Revolving Fund (0070)**

Costs Associated with Maintaining and Updating Instructional Technology

The increase in Costs Associated with Maintaining and Updating Instructional Technology expenditures was due to an increase in receipts from the selling of the GED Illinois Online licenses. The fund will fluctuate based on the licenses sold for the GED Illinois Online licenses. The GED Illinois Online was developed by Western Illinois University and funds deposited into the fund are paid out to Western Illinois University.

**ICCB Contracts and Grants Fund (0339)**

Contracts and Grants

The increase in contracts and grants expenditures was due to yearly fluctuations based on grant funding. The fund consists of a large donation from one foundation and grants awarded from the Department of Commerce and Economic Opportunity.

**AFDC Opportunities Fund (0349)**

Grants to Colleges for Workforce Training

The decrease in grants to colleges for workforce training expenditures was due to no new funds being deposited into the fund. The remaining funds were being used for payroll and operational expenses of the Senior Director for Workplace Development.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2009 AND 2008 (continued)**

**ICCB Federal Trust Fund (0350)**

Ordinary and Contingent Expenses

The decrease in ordinary and contingent expenditures was due to moving four employees to other payrolls as well as a decrease in benefits, rent, travel, and association dues in Fiscal Year 2009.

**ICCB Adult Education Fund (0692)**

Adult Education and Literacy Operations

The increase in adult education and literacy operations expenditures was due to a payroll increase for staff, the addition of the Vice President of Adult Education and Family Literacy for six months as well as an increase in benefits, rent, and travel in Fiscal Year 2009.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2010

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

**General Revenue Fund (0001)**

Miscellaneous

The Board receives minimal receipts. The receipts consist of copy charges, refunds, and reimbursement for jury duty and personal phone calls. These receipts are expected to fluctuate between fiscal years.

**Instructional Development and Enhancement Applications Revolving Fund (0070)**

Grant Allocations from Other States

The decrease in grant allocations from other states was due to the decrease in the number of sales of the General Education Degree Illinois online curriculum systems (System) by Western Illinois University (WIU). WIU, in conjunction with the Board, developed the System and has sold licenses to use to other State colleges.

**State Board of Education's General Education Degree Testing Fund (0161)**

Grant Allocations from the Illinois State Board of Education (SBE)

The increase in grant allocations was due to an increase in the fee charged to take the exam. The fee increased from \$35 to \$50.

**Contracts and Grants Fund (0339)**

Grant Allocations from the Illinois Department of Transportation (IDOT)

The increase in grant allocations from IDOT was due to the award of the Highway Careers Training Program Grant during Fiscal Year 2010.

Grant Allocations from the Illinois Department of Commerce and Economic Opportunity (DCEO)

The increase in grant allocations from DCEO was due to the award of a Workforce Investment Act grant for \$1,434,312. In addition, the number and dollar amount of grants available from the DCEO change from year to year.

Grant Allocations from Other Organizations or Individuals

The decrease in grant allocations from other organizations or individuals was due to a pre-agreed decrease in grant funding from a specific foundation. The foundation provided \$625,000 in Fiscal Year 2008, \$200,000 in Fiscal Year 2009 and \$0 in Fiscal Year 2010.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2010

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2009 AND 2008**

**General Revenue Fund (0001)**

Miscellaneous

The Board receives minimal receipts. The receipts consist of copy charges, refunds, and reimbursement for jury duty and personal phone calls. These receipts are expected to fluctuate between fiscal years.

**Instructional Development and Enhancement Applications Revolving Fund (0070)**

Grant Allocations from Other States

The increase in grant allocations from other states was due to the increase in the number of sales of the General Education Degree Illinois online curriculum systems (System) by Western Illinois University (WIU). WIU, in conjunction with the Board, developed the System and has sold the license to use to other State colleges.

**Contracts and Grants Fund (0339)**

Grant Allocations from the Illinois Department of Commerce and Economic Opportunity (DCEO)

The increase in grant allocations from DCEO was due to the award of a new grant for \$565,252. In addition, the number and dollar amount of grants available from the DCEO change from year to year.

Grant Allocations from Other Organizations or Individuals

The decrease in grant allocations from other organizations or individuals was due to a pre-agreed decrease in grant funding from a specific foundation. The foundation provided \$625,000 in Fiscal Year 2008 but only \$200,000 in Fiscal Year 2009.

**Federal Trust Fund (0350)**

Indirect Cost Reimbursements from the U.S. Department of Education (USDE)

The increase in indirect cost reimbursements from USDE was due to an increase in the amount of Adult Education and Career and Technical Education (CTE) program expenditures the Board was able to have charged against the indirect rate. The Board also had an increase in the amount of indirect costs from the IDOT Highway Transportation Grant and the DCEO grants.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2010

**FISCAL YEAR 2010**

**General Revenue Fund (0001)**

Governors Discretionary Appropriation

Governors Discretionary Appropriation expenditures totaling \$13,079,492 during the lapse period were primarily due to the Board not being notified by the Governor's office until late in the fiscal year that they had received the grant. The related Student Success Grant payments and GED invoices were not processed until the lapse period.

**ICCB Contracts & Grants Fund (0339)**

Contracts and Grants

Contracts and Grants expenditures totaling \$1,131,613 during the lapse period were primarily due to payment to providers that submitted requests for payment late in the fiscal year. The related invoices were not processed until the lapse period.

**FISCAL YEAR 2009**

**General Revenue Fund (0001)**

Illinois Veterans Grants

Illinois Veterans Grant expenditures totaling \$5,318,002 during the lapse period were primarily due to the Board having to obtain the claim information from the Illinois Student Assistance Commission. The information was received late in the fiscal year and the related invoices were not processed until the lapse period.

Moraine Valley Community College Healthcare Professional Program

Moraine Valley Community College Healthcare Professional Program expenditures totaling \$500,000 during the lapse period were due to a claim for the second payment of a \$1,000,000 grant. The related invoice was received late in the fiscal year and not processed until the lapse period.

**ICCB Contracts & Grants Fund (0339)**

Contracts and Grants

Contracts and Grants expenditures totaling \$1,196,607 during the lapse period were primarily due to providers that submitted requests for payment late in the fiscal year. The related invoices were not processed until the lapse period.



STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

**FUNCTIONS AND PLANNING PROGRAM**

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 covers the entire State with 48 community colleges and one multi-community college center in 39 community college districts.

The Board members at June 30, 2010 were as follows:

- Guy Alongi, Chair
- Suzanne Morris, Vice Chair
- James Dumas
- Victor Henderson
- Rudolph Papa
- Thomas Pulver
- Judith Rake
- Jake Rendleman
- Melissa Gamber
- Addison Woodward, Jr.

**Functions**

The Board has the following powers and duties as defined by the Public Community College Act (110 ILCS 805/2-1 et seq.).

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. Approve all locally held funded capital projects for which no State monies are required, in accordance with standards established by rule;
4. Cooperate with the community colleges in continuing studies of student characteristics, admission standards, grading policies, performance of transfer

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

students, qualification and certification of facilities, and any other problems of community college education;

5. 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 vocational and technical education and retraining as may be allocated by State and Federal agencies for the aid of community colleges; 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;
6. 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;
7. 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;
8. 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. The State 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 State Board staff recommendation and prior to the State Board's action to respond to concerns regarding the program in question. If the State 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 State Board under the provision of the Illinois Administrative Procedure Act;
9. 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

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

- cooperation with other public or nonpublic institutions of higher education. If the State 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 State Board under the provisions of the Illinois Administrative Procedure Act;
10. Establish guidelines regarding sabbatical leaves;
  11. 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 Section #26-14 of the School Code;
  12. 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;
  13. Establish uniform financial accounting and reporting standards and principles for community colleges and develop procedures and systems for community colleges for reporting financial data to the State Board;
  14. 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 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;
  15. Ensure the effective teaching of adults and to prepare them for success in employment and lifelong learning adult basic education, adult secondary / general education development, English as a second language, and any other instruction designed to prepare adult students to function successfully in society and to experience success in post secondary education and the world of work; and
  16. 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

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

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 State Board on adult education policy and priorities.

**Planning Program**

The Board coordinated a Strategic Plan (Plan) entitled “Promise for Illinois Revisited” for the Illinois Community College 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 of Illinois 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 community college 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 Illinois;
3. Address workforce and economic development needs with flexible, responsive, and progressive programs and services;
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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 For the Two Years Ended June 30, 2010

**AVERAGE NUMBER OF EMPLOYEES**

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

<u>Division</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Executive	4	4	4
Academic Affairs and Workforce Development	12	11	13
Adult Education and Institutional Support	19	19	16
System Finances and Office Operations	14	14	13
	-----	-----	-----
Total average full-time employees	<u>49</u>	<u>48</u>	<u>46</u>

STATE OF ILLINOIS  
 COMMUNITY COLLEGE BOARD  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
 For the Two Years Ended June 30, 2010  
 (Not Examined)

**SERVICE EFFORTS AND ACCOMPLISHMENTS**

The Illinois Community College Board (Board) is the statewide coordinating board for the Illinois Community College System (System). Its mission is to administer the Public Community College Act in a manner that maximizes the ability of community college districts to serve their communities, to promote systemwide cooperation, and to accommodate State of Illinois 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. The System covers the entire state with forty-eight colleges and one multi-community college center in thirty nine districts. Community colleges serve nearly one million Illinois residents each year in credit and noncredit courses.

<b><u>Output Indicators</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>
Fall Term Headcount Enrollment:			
Community College System Total	383,960	357,157	347,277
Twelve-Month Unduplicated Headcount:			
All Students Enrolled for Credit, Occupational and Vocational Programs	700,072	682,607	684,964
All Students Enrolled in Non-Credit Courses	254,324	251,033	247,424
Percentage of College Students Seeking a Degree or Certificate	49%	47%	44%
Pre-Baccalaureate Degree Completions by Race/Ethnicity:			
African American	7,836	7,515	7,794
Latino	5,026	4,538	4,589
White	36,043	35,735	35,485
All Other	4,148	3,527	3,454
Pre-Baccalaureate Degree Completions by Gender:			
Male	23,224	22,537	22,030
Female	29,829	28,778	29,292

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**DESCRIPTION OF STATE GRANT PROGRAMS**  
For the Two Years Ended June 30, 2010

**1. Unrestricted Grants to Colleges**

Base Operating Grants

The Base Operating Grants are divided into the Credit Hour and Gross Square Footage (GSF) Allocations.

Credit Hour Grants are allocated to all of the districts based upon credit hour enrollment in six funding categories: Baccalaureate, Business, Technical, Health, Remedial, and ABE/ASE. The hours utilized for the grant amounts to each district are the greater of the:

- Average of the past three fiscal years, which for Fiscal Year 2010 were Fiscal Years 2006, 2007, and 2008; or,
- Two years prior fiscal year's actual credit hours, which for Fiscal Year 2010 was Fiscal Year 2008.

The total hours in each funding category are multiplied by the grant rate in each category to arrive at the total credit hour grant for each district. The rate utilized is the past completed fiscal year (Fiscal Year 2008 for the Fiscal Year 2010 grants) net instructional weighted unit cost, less non-ICCB revenues. If necessary to arrive at the total appropriated grant amount, a rate adjustment amount is added to the grant rate.

Each year by August 1, the districts are required to submit their gross square footage data to the ICCB. This data is utilized to calculate a statewide average GSF. The GSF grants are allocated to each district as follows:

- The GSF per student is calculated by dividing the total GSF of the district by student headcount.
- If the district's GSF per student is greater than the statewide average, then a weighted GSF is utilized in the calculation.
- A weighted GSF is calculated by dividing the amount that the district's GSF is greater than the statewide average by 2 and then multiplying it by the district's headcount. This amount is then added to the district's total GSF.
- Using this calculation, the ICCB allocates the total appropriation for GSF grants to the various districts.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**DESCRIPTION OF STATE GRANT PROGRAMS**  
For the Two Years Ended June 30, 2010

Small College Grants

These grants are distributed to the districts with less than 2,500 non-correctional full-time equivalent students. A non-correctional student is one that is not being educated in a State of Illinois Department of Corrections facility. A full-time equivalent student is one that carries a course load of 15 hours per semester, or 30 hours per year. The districts must submit their annual enrollment data by August 1 of each year. The allocation of the appropriation is made based on the number of districts that qualify divided by the total appropriated grant amount.

Equalization Grants

The Equalization Grants are the State's attempt to reduce the inequality throughout the State of the local property tax revenues available per student. The allocation includes many steps. First, the equalized assessed value (EAV) threshold per full-time equivalent student is calculated as follows:

- The lesser of the 2008 statewide EAV or two year average of 2007 and 2008 is divided by the Fiscal Year 2008 in-district and chargeback (a student who is enrolled in a college outside of its district due to curriculum choices) FTE students. This calculation equals the EAV per FTE.
- The EAV per FTE is then multiplied by the statewide weighted average actual tax rate. The total is the EAV threshold per FTE.
- Then, the corporate personal property replacement tax revenue (CPPRT) threshold per FTE student is calculated by dividing the lesser of the Fiscal Year 2008 net operating CPPRT revenue or the two year average by the fiscal year in-district and chargeback FTE students.
- The EAV threshold per FTE student is added to the CPPRT threshold per FTE student, and then multiplied by any necessary threshold proration to arrive at the Fiscal Year 2010 equalization threshold.
- The district's local tax revenue per FTE student is subtracted from the equalization threshold, and then multiplied by the district's FTE students. Only amounts greater than zero are utilized for the grant. If the district has an amount greater than zero prior to any proration factor being used and the proration factor causes it to become less than zero, the district will receive the minimum grant, which is \$50,000.



STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**DESCRIPTION OF STATE GRANT PROGRAMS**  
For the Two Years Ended June 30, 2010

**2. Restricted Grants to Colleges**

Workforce Development Grants

These grants provide funds for community colleges to expand opportunities for additional noncredit training for incumbent employees at businesses, industry, and other employers, specifically to provide financial assistance for small and mid-size employers who need to upgrade or enhance the skills of their employees. The goal is to present the community college as a training system that is responsible to the business community's training requirements in order to improve employees' productivity and wages and the local and State economies.

This grant recognizes the importance of the community college system in assisting local businesses, associations, labor, government and others to develop and enhance a qualified, well trained labor force. The grant funds are dedicated to the operation of a business assistance center and/or involvement with State and local economic development efforts.

Retirees' Health Insurance Grant

The City Colleges of Chicago is the only district that receives this grant, which is intended to provide health insurance for the district's annuitants. If more than one district qualified, the grant would be distributed proportionately to each eligible district based on the number of that district's annuitants as certified by the State Universities Retirement System as of July 1 of the fiscal year in which the appropriation is made. An eligible district is defined as those not eligible for participation in the retirees' health insurance plan administered through the Department of Central Management Services.

Student Success Grants

This grant is intended to provide needed supplemental services to assist students in developing the academic skills necessary to remedy or correct educational deficiencies to allow the attainment of college educational goals. This grant did not contain appropriated funds in Fiscal Year 2009 but was appropriated funds in Fiscal Year 2010.

**3. Statewide Initiative & Other Grants**

Additional Designated Grants

The General Assembly traditionally includes additional designated grants within the Board's appropriations to cover specific initiatives. During Fiscal Years 2009 and 2010, the additional designated grants included funds for education related expenses of the City

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COMMUNITY COLLEGE BOARD  
**DESCRIPTION OF STATE GRANT PROGRAMS**  
For the Two Years Ended June 30, 2010

Colleges of Chicago, funds for the East St. Louis Higher Education Center, additional legislative add-ons, and grants to cover the claims for Illinois Veterans Grants.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF GRANT AWARDS**  
For the Two Years Ended June 30, 2010

Fiscal Year 2010 Operating (Unrestricted) Grants to Colleges

	Base Operating Grant					Total		
	ARRA Credit Hour	ARRA Credit Hour	Credit Hour	Square Footage	Total	Small College Grants	Equilization Grant	Unrestricted Grants
Black Hawk	\$ 110,631	\$ 32,657	\$ 3,835,880	\$ 48,707	\$ 4,027,875	\$ -	\$ 4,035,214	\$ 8,063,089
Chicago	1,062,115	281,149	36,917,120	377,054	38,637,438	-	-	38,637,438
Danville	50,424	14,790	1,732,060	38,473	1,835,747	60,000	1,725,764	3,621,511
DuPage	361,699	95,744	12,560,295	140,086	13,157,824	-	-	13,157,824
Elgin	134,555	35,618	4,650,571	74,083	4,894,827	-	-	4,894,827
Harper	192,969	51,080	6,664,275	111,474	7,019,798	-	-	7,019,798
Heartland	58,615	15,558	2,025,092	33,071	2,132,336	-	49,958	2,182,294
Highland	39,534	11,016	1,362,584	25,592	1,438,726	60,000	658,676	2,157,402
Illinois Central	171,670	47,738	5,937,432	90,449	6,247,289	-	2,746,411	8,993,700
Illinois Eastern	190,878	57,428	6,645,415	56,924	6,950,645	-	8,256,531	15,207,176
Illinois Valley	72,481	19,269	2,512,530	32,490	2,636,770	60,000	99,685	2,796,455
Joliet	202,478	53,598	7,034,756	74,886	7,365,718	-	-	7,365,718
Kankakee	78,526	23,054	2,723,844	33,431	2,858,855	-	2,712,990	5,571,845
Kaskaskia	101,194	31,317	3,518,425	34,815	3,685,751	-	5,420,190	9,105,941
Kishwaukee	60,633	17,424	2,090,986	38,043	2,207,086	-	1,643,540	3,850,626
Lake County	207,359	54,889	7,187,498	93,510	7,543,256	-	-	7,543,256
Lake Land	152,767	44,928	5,327,188	36,957	5,561,840	-	5,371,071	10,932,911
Lewis & Clark	99,154	29,289	3,421,804	59,795	3,610,042	-	3,639,494	7,249,536
Lincoln Land	103,939	28,172	3,599,449	50,181	3,781,741	-	787,741	4,569,482
Logan	133,911	43,077	4,650,849	51,181	4,879,018	-	9,129,564	14,008,582
McHenry	76,217	20,175	2,637,499	38,729	2,772,620	-	-	2,772,620
Moraine Valley	218,871	57,978	7,614,970	70,292	7,962,111	-	49,958	8,012,069
Morton	46,595	13,171	1,612,996	23,106	1,695,868	-	1,001,038	2,696,906
Oakton	157,616	41,722	5,474,364	60,013	5,733,715	-	-	5,733,715
Parkland	140,875	38,720	4,884,367	62,186	5,126,148	-	1,710,027	6,836,175
Prairie State	71,479	18,963	2,468,458	41,405	2,600,305	-	49,958	2,650,263
Rend Lake	91,377	28,693	3,165,051	43,470	3,328,591	-	5,390,532	8,719,123
Richland	63,442	17,050	2,200,638	27,006	2,308,136	60,000	306,880	2,675,016
Rock Valley	115,924	30,728	4,007,859	62,611	4,217,122	-	49,958	4,267,080
Sandburg	53,752	15,985	1,863,820	23,589	1,957,146	60,000	2,102,055	4,119,201
Sauk Valley	43,887	12,710	1,510,043	30,976	1,597,616	60,000	1,308,063	2,965,679
Shawnee	51,894	16,711	1,805,854	16,311	1,890,770	120,000	3,559,056	5,569,826
South Suburban	96,018	27,011	3,312,630	58,872	3,494,531	-	1,907,371	5,401,902
SouthEastern	60,599	18,797	2,104,432	23,389	2,207,217	120,000	3,297,715	5,624,932
SouthWestern	201,184	59,621	6,988,808	75,376	7,324,989	-	7,617,386	14,942,375
Spoon River	34,572	9,717	1,193,287	20,650	1,258,226	120,000	676,273	2,054,499
Triton	191,692	50,784	6,646,611	84,284	6,973,371	-	49,958	7,023,329
Waubonsee	123,148	32,598	4,258,143	65,967	4,479,856	-	-	4,479,856
Wood	38,726	11,571	1,339,216	20,566	1,410,079	60,000	1,579,943	3,050,022
Totals	5,463,400	1,510,500	189,487,099	2,350,000	198,810,999	780,000	76,933,000	276,523,999
Rounding	-	-	-	-	-	-	-	-
Differences*	-	-	1	-	-	60,000	-	60,001
Total Appropriation	5,463,400	1,510,500	189,487,100	2,350,000	198,810,999	840,000	76,933,000	276,584,000

(Continued)

Notes:

ARRA - American Recovery and Reinvestment Act

Differences\* - These amounts result from differences between appropriated and expended amounts.

This schedule includes normal reoccurring grants and does not include all discretionary grants.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF GRANT AWARDS**  
For the Two Years Ended June 30, 2010

Fiscal Year 2010 Total Grants to Colleges

	Total Unrestricted Grants	Workforce Development Grants	Retirees' Health Insurance Grants	Additional Designated Grants	Total Grants to Colleges
Black Hawk	\$ 8,063,089	\$ 71,310	\$ -	\$ -	\$ 8,134,399
Chicago	38,637,438	233,880	626,600	15,000,000	54,497,918
Danville	3,621,511	58,937	-	-	3,680,448
DuPage	13,157,824	166,029	-	-	13,323,853
Elgin	4,894,827	85,243	-	-	4,980,070
Harper	7,019,798	90,595	-	-	7,110,393
Heartland	2,182,294	49,708	-	-	2,232,002
Highland	2,157,402	50,391	-	-	2,207,793
Illinois Central	8,993,700	99,860	-	-	9,093,560
Illinois Eastern	15,207,176	144,284	-	-	15,351,460
Illinois Valley	2,796,455	66,882	-	-	2,863,337
Joliet	7,365,718	121,281	-	-	7,486,999
Kankakee	5,571,845	62,710	-	-	5,634,555
Kaskaskia	9,105,941	83,762	-	-	9,189,703
Kishwaukee	3,850,626	57,418	-	-	3,908,044
Lake County	7,543,256	95,722	-	-	7,638,978
Lake Land	10,932,911	122,105	-	-	11,055,016
Lewis & Clark	7,249,536	75,882	-	-	7,325,418
Lincoln Land	4,569,482	72,456	-	-	4,641,938
Logan	14,008,582	102,422	-	-	14,111,004
McHenry	2,772,620	53,447	-	-	2,826,067
Moraine Valley	8,012,069	113,162	-	-	8,125,231
Morton	2,696,906	51,455	-	-	2,748,361
Oakton	5,733,715	89,265	-	-	5,822,980
Parkland	6,836,175	90,181	-	-	6,926,356
Prairie State	2,650,263	58,583	-	-	2,708,846
Rend Lake	8,719,123	80,325	-	-	8,799,448
Richland	2,675,016	67,941	-	-	2,742,957
Rock Valley	4,267,080	78,090	-	-	4,345,170
Sandburg	4,119,201	58,347	-	-	4,177,548
Sauk Valley	2,965,679	53,916	-	-	3,019,595
Shawnee	5,569,826	53,884	-	-	5,623,710
South Suburban	5,401,902	75,467	-	-	5,477,369
SouthEastern	5,624,932	70,326	-	-	5,695,258
SouthWestern	14,942,375	132,725	-	-	15,075,100
Spoon River	2,054,499	48,847	-	-	2,103,346
Triton	7,023,329	100,384	-	-	7,123,713
Waubonsee	4,479,856	73,023	-	-	4,552,879
Wood	3,050,022	51,055	-	-	3,101,077
Totals	<u>276,523,999</u>	<u>3,311,300</u>	<u>626,600</u>	<u>15,000,000</u>	<u>295,461,899</u>
Rounding	-	-	-	-	-
Differences*	60,001	-	-	-	60,001
Total Appropriation	<u>\$ 276,648,300</u>	<u>\$ 3,311,300</u>	<u>\$ 626,600</u>	<u>\$ 15,000,000</u>	<u>\$ 295,521,900</u>

(Concluded)

Differences\* - These amounts result from differences between appropriated and expended amounts.

Note: This schedule includes normal reoccurring grants and does not include all discretionary grants.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF GRANT AWARDS**  
For the Two Years Ended June 30, 2010

Fiscal Year 2009 Operating (Unrestricted) Grants to Colleges

	Base Operating Grant			Small College Grants	Equalization Grants	Total Unrestricted Grants
	Credit Hour	Square Footage	Total			
Black Hawk	\$ 4,019,196	\$ 48,352	\$ 4,067,548	\$ -	\$ 4,232,498	\$ 8,300,046
Chicago	37,346,465	413,085	37,759,550	-	-	37,759,550
Danville	1,623,904	36,892	1,660,796	60,000	1,744,002	3,464,798
DuPage	12,349,976	140,028	12,490,004	-	-	12,490,004
Elgin	4,861,095	76,262	4,937,357	-	-	4,937,357
Harper	6,844,889	111,393	6,956,282	-	-	6,956,282
Heartland	2,043,458	23,897	2,067,355	-	48,750	2,116,105
Highland	1,417,879	26,591	1,444,470	60,000	850,723	2,355,193
Illinois Central	6,221,175	81,564	6,302,739	-	3,127,281	9,430,020
Illinois Eastern	6,741,131	56,620	6,797,751	-	7,433,981	14,231,732
Illinois Valley	2,509,794	32,179	2,541,973	60,000	411,965	3,013,938
Joliet	6,733,424	75,680	6,809,104	-	-	6,809,104
Kankakee	2,786,017	30,177	2,816,194	-	2,564,320	5,380,514
Kaskaskia	3,448,870	33,116	3,481,986	-	5,140,149	8,622,135
Kishwaukee	2,139,557	39,014	2,178,571	-	1,686,419	3,864,990
Lake County	6,824,904	94,503	6,919,407	-	-	6,919,407
Lake Land	5,434,169	36,825	5,470,994	-	5,317,459	10,788,453
Lewis & Clark	3,275,343	57,137	3,332,480	-	3,437,082	6,769,562
Lincoln Land	3,624,680	50,715	3,675,395	-	588,120	4,263,515
Logan	4,532,289	51,724	4,584,013	-	8,544,955	13,128,968
McHenry	2,316,585	39,347	2,355,932	-	-	2,355,932
Moraine Valley	7,506,914	71,020	7,577,934	-	48,750	7,626,684
Morton	1,683,036	23,351	1,706,387	-	985,784	2,692,171
Oakton	5,580,852	60,650	5,641,502	-	-	5,641,502
Parkland	4,995,881	60,843	5,056,724	-	2,030,956	7,087,680
Prairie State	2,425,147	42,184	2,467,331	-	48,750	2,516,081
Rend Lake	2,946,728	36,444	2,983,172	-	4,258,133	7,241,305
Richland	2,279,512	25,466	2,304,978	60,000	424,772	2,789,750
Rock Valley	4,167,511	63,615	4,231,126	-	478,152	4,709,278
Sandburg	2,073,366	24,881	2,098,247	60,000	2,525,515	4,683,762
Sauk Valley	1,502,073	31,193	1,533,266	60,000	1,181,911	2,775,177
Shawnee	1,696,252	16,484	1,712,736	120,000	2,981,020	4,813,756
South Suburban	3,621,681	59,708	3,681,389	-	2,161,247	5,842,636
SouthEastern	2,217,131	23,637	2,240,768	120,000	3,190,574	5,551,342
SouthWestern	6,987,912	69,247	7,057,159	-	7,670,192	14,727,351
Spoon River	1,069,849	20,010	1,089,859	120,000	669,209	1,879,068
Triton	7,023,921	85,178	7,109,099	-	48,750	7,157,849
Waubonsee	4,258,369	60,284	4,318,653	-	-	4,318,653
Wood	1,391,615	20,704	1,412,319	60,000	1,617,689	3,090,008
Totals	190,522,550	2,350,000	192,872,550	780,000	75,449,108	269,101,658
Rounding	-	-	-	-	-	-
Differences*	-	-	-	60,000	-	60,000
Total						
Appropriation	\$ 190,522,550	\$ 2,350,000	\$ 192,872,550	\$ 840,000	\$ 75,449,108	\$ 269,161,658

(Continued)

Differences\* - These amounts result from differences between appropriated and expended amounts.

STATE OF ILLINOIS  
COMMUNITY COLLEGE BOARD  
**SCHEDULE OF GRANT AWARDS**  
For the Two Years Ended June 30, 2010

Fiscal Year 2009 Total Grants to Colleges

	Total Unrestricted Grants	Workforce Development Grants	Retirees' Health Insurance Grants	Additional Designated Grants	Total Grants to Colleges
Black Hawk	\$ 8,300,046	\$ 72,406	\$ -	\$ -	\$ 8,372,452
Chicago	37,759,550	233,460	626,600	14,625,000	53,244,610
Danville	3,464,798	56,292	-	-	3,521,090
DuPage	12,490,004	168,256	-	-	12,658,260
Elgin	4,937,357	87,116	-	-	5,024,473
Harper	6,956,282	92,655	-	-	7,048,937
Heartland	2,116,105	48,863	-	-	2,164,968
Highland	2,355,193	50,573	-	-	2,405,766
Illinois Central	9,430,020	102,699	-	-	9,532,719
Illinois Eastern	14,231,732	143,427	-	-	14,375,159
Illinois Valley	3,013,938	65,632	-	-	3,079,570
Joliet	6,809,104	116,490	-	-	6,925,594
Kankakee	5,380,514	62,958	-	-	5,443,472
Kaskaskia	8,622,135	83,515	-	-	8,705,650
Kishwaukee	3,864,990	57,567	-	-	3,922,557
Lake County	6,919,407	93,108	-	-	7,012,515
Lake Land	10,788,453	124,417	-	-	10,912,870
Lewis & Clark	6,769,562	74,214	-	-	6,843,776
Lincoln Land	4,263,515	72,326	-	-	4,335,841
Logan	13,128,968	99,480	-	-	13,228,448
McHenry	2,355,932	53,743	-	-	2,409,675
Moraine Valley	7,626,684	111,366	-	-	7,738,050
Morton	2,692,171	52,148	-	-	2,744,319
Oakton	5,641,502	90,277	-	-	5,731,779
Parkland	7,087,680	89,523	-	-	7,177,203
Prairie State	2,516,081	60,327	-	-	2,576,408
Rend Lake	7,241,305	74,405	-	-	7,315,710
Richland	2,789,750	68,531	-	-	2,858,281
Rock Valley	4,709,278	80,173	-	-	4,789,451
Sandburg	4,683,762	62,126	-	-	4,745,888
Sauk Valley	2,775,177	53,416	-	-	2,828,593
Shawnee	4,813,756	53,788	-	-	4,867,544
South Suburban	5,842,636	80,795	-	-	5,923,431
SouthEastern	5,551,342	72,071	-	-	5,623,413
SouthWestern	14,727,351	132,380	-	-	14,859,731
Spoon River	1,879,068	45,851	-	-	1,924,919
Triton	7,157,849	101,502	-	-	7,259,351
Waubonsee	4,318,653	71,971	-	-	4,390,624
Wood	3,090,008	51,453	-	-	3,141,461
Totals	<u>269,101,658</u>	<u>3,311,300</u>	<u>626,600</u>	<u>14,625,000</u>	<u>287,664,558</u>
Rounding	-	-	-	-	-
Differences*	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
Total					
Appropriation	<u>\$ 269,161,658</u>	<u>\$ 3,311,300</u>	<u>\$ 626,600</u>	<u>\$ 14,625,000</u>	<u>\$ 287,724,558</u>

(Concluded)

Differences\* - These amounts result from differences between appropriated and expended amounts.