

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY**

COMPLIANCE EXAMINATION
(In Accordance With the Single Audit Act
and OMB Circular A-133)
For the Year Ended June 30, 2010

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance With the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2010**

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FINANCIAL STATEMENT REPORT

The University's financial statement report for the year ended June 30, 2010, which includes the report of independent auditors, management discussion and analysis, basic financial statements and notes, and the independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards* has been issued separately.

**STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY
 COMPLIANCE EXAMINATION
 (In Accordance With the Single Audit Act and OMB Circular A-133)
 For the Year Ended June 30, 2010**

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

Northern Illinois University Financial Statements - June 30, 2010
 Northern Illinois University - Report Required Under *Government
 Auditing Standards* for the Year Ended June 30, 2010

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY**

AGENCY OFFICIALS

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

Financial Staff

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

Agency offices are located at:

300 Altgeld Hall
DeKalb, Illinois 60115



March 8, 2011

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

DIVISION OF FINANCE AND FACILITIES
DEKALB, ILLINOIS 60115-2828
(815) 753-1508

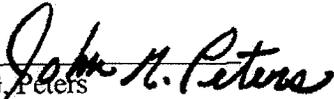
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of Northern Illinois University (University). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the one-year period ended June 30, 2010. Based on this evaluation, we assert that during the year ended June 30, 2010, the University has materially complied with the assertions below.

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

Yours very truly,

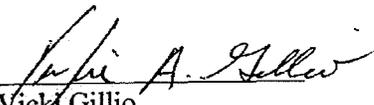
Northern Illinois University



John G. Peters
President



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



Vicki Gillio
Interim General Counsel

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2010**

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

ACCOUNTANT’S REPORTS

The Independent Accountants’ Report on State Compliance, on Internal Control over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant nonstandard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	5	6
Repeated findings	3	3
Prior recommendations implemented or not repeated	3	1

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
Findings (Governmental Auditing Standards)			
No matters were reported.			
Findings and Questioned Costs (Federal Compliance)			
No matters were reported.			
Findings (State Compliance)			
10-1	21	Time Reporting	Significant Deficiency and Noncompliance
10-2	22	Inadequate Disaster Contingency Planning	Significant Deficiency and Noncompliance
10-3	23	Inappropriate Emergency Purchase	Significant Deficiency and Noncompliance
10-4	25	Weaknesses Regarding the Security and Control of Confidential Information	Significant Deficiency and Noncompliance
10-5	27	Computer Security Weaknesses	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPLIANCE REPORT SUMMARY
For the Year Ended June 30, 2010**

Item No.	<u>Page</u>	<u>Description</u>
Prior Findings Not Repeated		
A	29	Untimely Return of Student Financial Aid Refunds
B	29	Financial Information Correction of Errors
C	29	Locally Held Funds Reporting

EXIT CONFERENCE

The University waived an exit conference in correspondence dated February 1, 2011. Responses to the recommendations were provided by Keith R. Jackson in correspondence dated February 15, 2011.

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

Honorable William G. Holland
Auditor General
State of Illinois

and

Cherilyn G. Murer, Honorable Chair of the
Legislation, Audit, and External Affairs Committee

Compliance

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

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

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

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

Internal Control

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

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 consider to be significant deficiencies, as described in the accompanying schedule of findings and questioned costs as items 10-1, 10-2, 10-3, 10-4, and 10-5. 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 to your office.

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

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Northern Illinois University and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2010, which collectively comprise the University's basic financial statements, and have issued our report thereon dated December 6, 2010. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. The accompanying supplementary information, as listed in the table of contents as Supplementary Information for State Compliance Purposes, is presented for purposes of additional analysis and is not a required part of the basic financial statements of Northern Illinois University. The 2010 Supplementary Information for State Compliance Purposes, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2010 taken as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, Northern Illinois University's basic financial statements for the years ended June 30, 2009 and June 30, 2008. In our reports dated January 27, 2010 and March 30, 2009, we expressed unqualified opinions on the respective financial statements of the business-type activities of Northern Illinois University and its aggregate discretely presented component units. In our opinion, the 2009 and 2008 Supplementary Information for State Compliance Purposes, except for the portion marked "unaudited," is fairly stated in all material respects in relation to the basic financial statements for the years ended June 30, 2009 and June 30, 2008, taken as a whole.

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

Clifton Gundersen LLP

Peoria, Illinois
March 8, 2011

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

Honorable William G. Holland
Auditor General
State of Illinois

and

Cherilyn G. Murer, Honorable Chair of the
Legislation, Audit and External Affairs Committee

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Northern Illinois University (University) and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2010, which collectively comprise the University's financial statements, and have issued our report thereon dated December 6, 2010. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. This report does not include the results of other auditors' testing of internal controls over financial reporting or compliance with other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

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

Compliance and Other Matters

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

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

Clifton Gundersen LLP

Peoria, Illinois
December 6, 2010

**Independent Auditor's Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major Program, and
on Internal Control Over Compliance, and the Schedule of Expenditures
of Federal Awards in Accordance With OMB Circular A-133**

Honorable William G. Holland
Auditor General
State of Illinois

and

Cherilyn G. Murer, Honorable Chair of the
Legislation, Audit, and External Affairs Committee

Compliance

We have audited the compliance of Northern Illinois University (University) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

The Schedule of Expenditures of Federal Awards and our audit described below does not include expenditures of federal awards for those entities determined to be component units of the University for financial statement purposes.

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

In our opinion, the University complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of Northern Illinois University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the business-type activities of Northern Illinois University and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2010, and have issued our report thereon dated December 6, 2010. Our report was modified to include a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Northern Illinois University's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Clifton Gundersen LLP

Peoria, Illinois
March 8, 2011, except for the Schedule of
Expenditures of Federal Awards, as to
which the date is December 6, 2010

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR'S RESULTS
For the Year Ended June 30, 2010**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? _____ Yes x No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Student Financial Assistance Cluster	84.007 84.033 ARRA 84.033 84.038 84.063 84.375 84.376 84.268 84.379
Research and Development Cluster	(See Schedule of Expenditures of Federal Awards for detail list of all CFDA numbers included in this cluster.) 84.010
Title I, Part A Cluster	
State Fiscal Stabilization Fund Cluster:	
State Fiscal Stabilization Fund - Education State Grants Recovery Act - ARRA	ARRA 84.394
State Fiscal Stabilization Fund - Government Services Recovery Act - ARRA	ARRA 84.397

Dollar threshold used to distinguish between Type A and Type B programs: \$894,840

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-1. Finding: Time Reporting

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

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

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

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

By not requiring appropriate time sheets from all of its employees, the University does not have complete documentation of the time spent by faculty and staff on official state business as contemplated by the Act. (Finding Code Nos. 10-1, 09-4, 08-4, 07-7, 06-4, 05-6)

Recommendation:

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

University Response:

The University agrees with the finding and in an effort to work toward compliance, the University initiated a pilot program in January 2008, leading to an online solution for all civil service and supportive professional staff effective January 1, 2011. The University continues to work toward full implementation of the program.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-2. Finding: Inadequate Disaster Contingency Planning

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

The University had over \$23.5 million invested in computer software and hardware. Many of the University's systems, such as financial aid, student records, accounting and human resources records, are critical to its daily operations and functions and resides on the University's mainframe system. The University was in the process of migrating the mainframe-based systems to the new client server platform. However, at the time of our review, the University was still relying heavily on some components of the mainframe-based system, including reliance on the mainframe for admissions, student records, student financials and student financial aid processing.

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

- The University was redeveloping its disaster recovery/business continuity plan to appropriately reflect its current operating environment. We noted updates to the plan related to the financial system were performed in 2010 and are currently ongoing.
- The last disaster recovery test was performed before the University started migrating to the client server platform. A comprehensive test had never been performed.
- Off-site backups were maintained. However, the proximity of the offsite backup location to the primary computer room was not adequate. Since backups are located reasonably close to the original data, there is a risk that a disaster may damage both the original data and the backup data.
- An alternative recovery location was established; however, the facility was a cold site and had never been tested.

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

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-2. Finding: Inadequate Disaster Contingency Planning (Continued)

University personnel stated contingency planning efforts were focused on enhancing the existing alternate recovery site to provide dual data centers for recovery purposes. Recovery testing was put on hold whereas the disaster recovery and business continuity plan have not yet been finalized.

Failure to establish a comprehensive and thoroughly tested disaster contingency plan leaves the University exposed to the possibility of major disruptions of University services (Finding Code Nos. 10-2, 09-5).

Recommendation:

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

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

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

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

University Response:

The University agrees and the contingency plan will be completed, tested and backup data will be moved further away from the primary site. The University has continued to work on addressing business continuity and disaster recovery with the recent approval and purchase of hardware needed for dual data centers. The Plan will be updated as backup and duplicated hardware systems are scheduled to be installed during the 1st half of 2011. This installation process will include testing. Implementation of the newly approved hardware will allow for geo-diversity.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-3. Finding: Inappropriate Emergency Purchase

The University made a \$93,050 emergency purchase for media advertising that did not meet the criteria for the emergency purchase exception allowed under the Illinois Procurement Code.

During our examination, we noted the University purchased \$93,050 of media advertising under the emergency purchase exception of the Illinois Procurement Code in an effort to boost declining enrollment for the spring 2010 semester.

According to the Illinois Procurement Code (30 ILCS 500/20-30), a purchasing agency may make emergency procurements without competitive sealed bidding or prior notice when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State property, to prevent or minimize serious disruption in State services, or to ensure the integrity of State records.

University officials stated the unprecedented economic conditions of the State made it necessary to aggressively market the University in order to maintain current student enrollment levels. A decrease in the student enrollment levels, combined with the State's inability to make timely payments to the University, would have a detrimental impact on both the short-term and long-term ability of the University to maintain its operations. In the opinion of the University's Procurement Services, Legal Counsel, the transaction was processed "to prevent or minimize serious disruptions in State services".

By purchasing media advertising on an emergency basis the University failed to comply with the competitive bidding requirements of the Illinois Procurement Code. Failure to competitively procure services could result in the procurement from lesser qualified vendors at higher prices. (Finding Code No. 10-3)

Recommendation:

We recommend the University reevaluate its use of the emergency purchase exception of the Illinois Procurement Code to properly identify purchases which qualify as emergency purchases. For purchases that do not qualify as an emergency, we recommend the University plan purchases in advance in order to competitively procure those purchases in accordance with the Illinois Procurement Code.

University Response:

The University disagrees with the finding. In addition to the internal review described above, the transaction was reviewed by the State's Procurement Policy Board and the Office of the Auditor General. No feedback was received by the University that suggested this transaction was unacceptable or not in compliance with Illinois Procurement Code.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-3. Finding: Inappropriate Emergency Purchase (Continued)

Auditor's Comment:

While the Illinois Procurement Code requires agencies to file a copy of emergency purchase affidavits with the Office of the Auditor General, the Office of the Auditor General has no authority or requirement to authorize or pre-approve emergency purchases made by State agencies including the University. Auditors believe that the University purchase of media advertising failed to meet the criteria of preventing or minimizing serious disruption in State services and purchases of media advertising should be competitively procured in accordance with the Illinois Procurement Code.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-4. Finding: Weaknesses Regarding the Security and Control of Confidential Information

The University continued to have weaknesses with its security and control over confidential information.

Although our review did not find any inadequate disposal of confidential information, we found the University did not formally assess its procedures for safeguarding and ensuring subsequent disposal of confidential information, and had not periodically communicated procedures for disposing confidential information to all University personnel.

In addition, we found the University:

- Had not performed a comprehensive risk assessment for identifying all confidential systems and data to ensure they were adequately secured had not been performed. The Personal Information Protection Act requires that entities identify and protect all nonpublic personal information;
- Had not ensured confidential data was encrypted or redacted.

Generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data. Effective computer security controls provide for safeguarding, securing, and controlling access to hardware, software, and personal confidential information stored in the computer system.

University personnel stated they believed their security procedures were adequate.

The University has the responsibility to ensure confidential information is protected from accidental or unauthorized disclosure. Effective controls help minimize the potential impact and costs resulting from identity thefts (Finding Code Nos. 10-4, 09-6).

Recommendation:

We recommend the University:

- Assess its procedures for safeguarding and subsequent disposal of all confidential information and ensure procedures are periodically communicated to all University personnel.
- Perform a comprehensive risk assessment to identify all forms of confidential or personal information and ensure adequate security controls, including adequate physical and logical access restrictions, have been established to safeguard data and resources.
- Ensure confidential information is adequately secured with methods such as encryption or redaction, including such data maintained on backup media.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-4. Finding: Weaknesses Regarding the Security and Control of Confidential Information
(Continued)

University Response:

The University disagrees with the finding. The University agrees to assess its procedures for safeguarding and subsequent disposal of all confidential information and ensure procedures are periodically communicated to all university personnel. The University has already completed a risk assessment and implemented policy and procedure changes based upon that review. Confidential information is currently secured with adequate methods and when removed from secured locations encryption and redaction are used by policy / procedure.

Auditor Comment:

Although requested during the course of the audit, University personnel never provided a formal documented comprehensive risk assessment for our review. As outlined in the finding, the University was not always using methods such as encryption or redaction to secure confidential information. For example, backup tapes containing confidential information were not encrypted.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-5. Finding: Computer Security Weaknesses

The University had not ensured established access and monitoring controls were adequate for its Enterprise Resource Planning (ERP) financial systems.

During our review, we found:

- The capability to bypass access controls. Although the University had established single-sign-on authentication for accessing its network systems, including the ERP system, we found access to the ERP system was permitted via ERP application-specific security features, which circumvented the networks single-sign-on authentication process. In addition, we noted the ERP application-specific security features were inconsistent with the network security defaults. For example, we found the ERP application-specific security requirements did not require minimum password length, did not establish a password change interval and bypassed any password complexity requirements.
- The University had not performed documented periodic reviews of user access rights and University firewalls or ERP security logs.

In addition, we found the University did not have an adequately trained backup for the ERP security administrator.

Generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data. Effective computer security controls provide for safeguarding, securing, controlling, and monitoring access to hardware, software, and the information stored in the computer system.

University personnel stated they believed security procedures were adequate.

The University had the responsibility to ensure access controls and monitoring practices adequately protected information and computer systems from accidental or unauthorized disclosure. (Finding Code No. 10-5).

Recommendation:

We recommend the University enforce standard authentication requirements for access to the ERP system. The University should also perform periodically documented reviews of user access rights and firewall and ERP security logs.

We also recommend the University assure adequate backup exists for key personnel. Cross-training should be performed to ensure security issues are promptly addressed in the event the Security Administrator is unavailable.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT FINDINGS - STATE COMPLIANCE
For the Year Ended June 30, 2010**

10-5. Finding: Computer Security Weaknesses (Continued)

University Response:

The University disagrees with this finding. Users do not use, have no access to, and cannot change application specific credentials. Documented security reviews are performed and proactive changes are made based on HR triggered events. eDir is the authoritative access control for ERP access. eDir logs are reviewed as required. The University has at least six people trained in PeopleSoft Security Administration and these individuals are able to manage day to day security administration tasks as needed.

Auditor Comment:

As outlined in the finding, we identified a “backdoor” security vulnerability that provided the capability to bypass access controls.

With regard to adequate backup for the Security Administrator, we found that backup security administration personnel were not able to perform more complex responsibilities. For example, during the course of our work, University personnel stated they were not able to readily complete our requests for routine security access reports due to the Security Administrator being out on a leave of absence.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2010**

A. Finding: Untimely Return of Student Financial Aid Refunds

During the prior examination, we noted that the University did not return refunds to the required programs within 45 days of the student's withdrawal. (Finding Code Nos. 09-1, 08-2)

Disposition:

In the current year, our sample audit testing did not detect any refunds not returned to the required programs within 45 days of the student's withdrawal.

B. Finding: Financial Information Correction of Errors

During the prior examination, we noted that financial information in the June 30, 2009 and 2008 compliance reports contained corrections to opening fund balances due to accruals and additions to cost centers the University failed to identify. (Finding Code No. 09-2)

Disposition:

In the current year, we noted no corrections to opening fund balances in financial information contained in the June 30, 2010 compliance report.

C. Finding: Locally Held Funds Reporting

During the prior examination, we noted the cash and investment balances reported to the Illinois Office of the Comptroller on the quarterly Report of Receipts and Disbursements - Locally Held Funds (Form C17) for June 30, 2009, did not agree to cash and investment balances reported on its financial statements. (Finding Code Nos. 09-3, 08-3, 07-5)

Disposition:

In the current year, the University filed a revised quarterly Report of Receipts and Disbursements - Locally Held Funds (Form C17) for June 30, 2010 in order that the cash and investment balances included in this report agree to those reported in its financial statements.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
For the Year Ended June 30, 2010**

**SUPPLEMENTARY INFORMATION FOR
STATE COMPLIANCE PURPOSES
SUMMARY**

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

- Fiscal Schedules and Analysis:

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

- Analysis of Operations:

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
For the Year Ended June 30, 2010**

**SUPPLEMENTARY INFORMATION FOR
STATE COMPLIANCE PURPOSES
SUMMARY**

- University Guidelines 1982 as Amended and Other University Matters:

Entity Financial Statements:

Other Entities:

Condensed Financial Information:

Balance Sheet

Statement of Revenues, Expenditures, and Changes in Fund Balances

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

Condensed Financial Information:

Balance Sheet

Statement of Revenues, Expenditures, and Changes in Fund Balances

Auxiliary Enterprises - Revenue Bond Funds:

Condensed Financial Information:

Balance Sheet

Statement of Revenues, Expenditures, and Changes in Fund Balances

Schedule of Indentured Capital Reserves

Indirect Cost Support - Sources and Application of Indirect Cost Recoveries

Calculation Sheet for Indirect Cost Support Carryforward

Calculation Sheet for Current Excess Funds:

Other Entities

Auxiliary Business Operations

Service Departments

Auxiliary Enterprises - Revenue Bond Funds

Description of Accounting Entities

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

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

Summary of Foundation Payments to/from the University

Summary of Alumni Association Payments to/from the University

Summary of Research Foundation payments to/from University

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

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

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

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

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
MAJOR PROGRAM - STUDENT FINANCIAL ASSISTANCE CLUSTER				
<u>DEPARTMENT OF EDUCATION</u>				
Federal Supplemental Educational Opportunity Grants G7B69994	84.007	P007A091243	\$ 836,864	\$ -
Federal Work-Study Program G7B69911	84.033	P033A091243	759,306	-
Federal Work-Study Program ARRA G7B69911	84.033	P033A091243	164,255	-
Administrative Cost Allowance 45DC60100	84.038		68,750	-
Federal Pell Grant Program ARRA G7B69995	84.063	P063P091370	25,368,832	-
Academic Competitiveness Grant G7B69996	84.375	P375A091370	687,021	-
National Science and Mathematics Access to Retain Talent (SMART) G7B69997	84.376	P376S091370	359,588	-
Teacher Education Assistance for College and Higher Education Grants (TEACH) G7B70000	84.379	P379T091370	69,410	-
Total Student Financial Assistance Cluster			28,314,026	-
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER				
<u>NATIONAL SCIENCE FOUNDATION</u>				
Engineering Grants:				
NUE: Undergraduate Curricular Integration of Nanotechnology's Principles, Applications, Marketing, Health, Safety and Ethics Aspects G1A62321	47.041	EEC-0836653	89,964	-
			89,964	-
Mathematical and Physical Sciences:				
Collaborative Proposal: Quadratic Inverse Eigenvalue Problems for Model Updating in Science and Engineering: Theory and Computation G1A62217	47.049	DMS-0505784	29,864	-
Metallacarboranes: Syntheses, Structures & Reactivities G1A62232	47.049	CHE-0601023	46,245	-
Searches for New Phenomena with High Energy Particle Colliders G1A62234	47.049	PHY-0555286	29,682	-
Magnetic Vortices in Shaped Superconducting Mesocrystals G1A62244	47.049	DMR-0605748	35,187	-
Structure & Dynamics of Fluid Interface Studies by X-Ray and Neuron Scattering G1A62277	47.049	706369	42,240	-
MRI: Acquisition of High Brilliance X-ray Optical Components for ChemMatCARS Synchrotron X-ray Resource at the Advanced Photon Source G1A62284	47.049	722557	588,392	-
New Pathways to Strongly Correlated and Multi-Functional Transition Metal Perovskites: Phase Stability and Properties by Design G1A62304	47.049	DMR-0706610	196,013	-
Superflectronic Considerations in Heterocyclic Chemistry G1A62310	47.049	CHE-0749907	50,286	-
Research in High Energy Physics: Theory and Phenomenology of Supersymmetry G1A62311	47.049	PHY-0757325	48,648	-
Mixed Finite Elements and Smooth Approximations for Partial Differential Equations G1A62314	47.049	DMS-0811052	51,023	-
Collaborative Research: Synchrotron X-Ray Scattering Experiments on Solid Helium G1A62329	47.049	DMR-0804591	12,980	-
Nano-Magnetic Nano & G1A62365	47.049	CHE-0906179	70,322	-
Matrix-like Representations G1A62370	47.049	DMS-0908239	47,657	-
Detector Research for ILD G1A62372	47.049	PHY-0935322	5,022	-
Passed-Through University of Illinois at Chicago:				
X-Ray Scattering Studies of Interfaces Between Two Immiscible Electrolyte Solutions G6A63866	47.049	CHE-0615929	373	-
Passed-Through University of Oregon:				
Univ Based Detector Research and Development for the International Linear Collider G6A63887	47.049	43422-7332	27,991	-
Passed-Through University of Illinois:				
X-Ray Scattering Studies G6A63958	47.049	0910825	9,457	-
Passed-Through Columbia University:				
ATLAS Operations G6A63963	47.049	SUB 19 (5-24324)	42,915	-
Passed-Through Johns Hopkins University				
LHC Theory Initiative Research Fellowship G6A63977	47.049	2000884975	3,713	-
			1,338,010	-

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)				
<u>NATIONAL SCIENCE FOUNDATION (CONTINUED)</u>				
Geosciences:				
Experimental Study of HC1 in Magmatic-Hydrothermal Systems G1A62239	47.050	EAR-0609880	\$ 20,245	\$ -
MARGINS: Collaborative Research: Origins of Local Variations in Subduction-Related Fluids G1A62301	47.050	742458.000	15,221	-
Benthic Foraminifer as Tracers of Marine Biogeochemical Cycles and Circulation G1A62302	47.050	OCE 0752107	<u>45,107</u>	-
			<u>80,573</u>	-
Biological Sciences:				
Collaborative Research: Assembling the Tree of Life--An Integrative Approach to Investigating Cnidarian Phylogeny G1A62223	47.074	EF-0531654	26,375	-
Subgenomic RNAs in Genetic Reco G1A62366	47.074	MCB-0920617	98,818	-
CAREER: Library Based Design of Linked Equilibria to Control Protein Interactions G1A62395	47.074	MCB-0953323	26,468	-
LTREB: Climatic Change & Community Organization Across Three Trophic Levels: Long-Term Research at a sentinel site in semiarid north-central Chili G1A62396	47.074	DEB-0947224	<u>16,572</u>	-
			<u>168,233</u>	-
Social, Behavioral, and Economic Sciences:				
Social Complexity Late Archaic Fortaleza Valley, Peru G1A62230	47.075	BCS-0542088	19,761	-
AOC: A regional Approach to Spatial Analysis of Tai Toponyms in Southern China and Southeast Asia Using GIS G1A62246	47.075	BCS-0623108	24,005	6,635
Collaborative Research: Climatological and Event-Based Radar Delineation of UHI Convection for multi-Scaled urban Corridors within the Southeastern US G1A62252	47.075	BCS-0649343	20,095	-
COLLABORATIVE RESEARCH: Latino Labor Migration and the Transformation of Post-Katrina New Orleans G1A62278	47.075	723398	4,046	-
Impact of Simulated Climate Change on Sugar Maple at the Hardwood/Boreal Forest Ecotone G1A62281	47.075	724256	58,628	-
Collaborative Research: Spekeothem Proxies for Interactions of Climate and Culture in the Ancient Maya Lowlands G1A62291	47.075	BCS-0716048	3,553	-
Collaborative Research: Paleontological Investigation of Early Primate Evolution in Asia G1A62324	47.075	BCS-0820485	14,218	-
Collaborative Research: Terrorism as Theater: Political Violence as Communication G1A62350	47.075	SES-0854256	10,123	-
Effects of Simulated Climate Change on Soil Microbial Diversity and Plant-Microbe Association in Lake Superior Provincial Park Canada G1A62374	47.075	BCS-0924009	24,016	-
Collaborative Research: Gender Composition & Decision Making: The Impact of HF243 G1A62389	47.075	SES-1015391	<u>19,948</u>	-
			<u>198,393</u>	<u>6,635</u>
Education and Human Resources:				
Teaching Dynamic Systems and Control with a Video Game to Mechanical Engineering Undergraduates G1A62250	47.076	633162.000	14,914	-
Dev & Field Test of Internet-Based Multimedia Simulation and Remote Laboratory of Laser Cladding for In-Service Technicians G1A62255	47.076	DUE 0703123	212,080	121,442
Looking Inside High School Science Classrooms: An Exploration of Males' & Females' Subjective Experience G1A62322	47.076	HRD-0827526	156,357	-
Development of a Cognitive Tutor for Training Social and Behavioral Science Students in Research Methods Fundamentals G1A62335	47.076	DUE-0737068	29,367	-
Universal Environment for Delivering Remote-Laboratories within the STEM Disciplines G1A62356	47.076	DUE-0837138	86,169	-
Passed-Through Boston College: Urban Ecology Course Materials Created with a universal Design for Learning Framework G6A63888	47.076	0-930-1	<u>11,752</u>	-
			<u>510,639</u>	<u>121,442</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)				
<u>NATIONAL SCIENCE FOUNDATION (CONTINUED)</u>				
Polar Programs:				
Passed-Through University of Nebraska at Lincoln:				
Collaborative Research: ANDRILL- MIS Project G6A63809/ G6A63867/G6A63869	47.078	25-0550-0001-005	\$ 367,886	\$ 284,728
Holocene and Modern Climate Change in the high Arctic, Svalbard, Norway: A Research Experience for Undergraduates (REU) Program G6A63908	47.078	SUB ARC-0649006	21,061	-
Antarctic Drilling Contamination Effects on Pristine Microbial Communities and Geochemical Conditions: Implications for Extraterrestrial Exploration G6A63943	47.078	25-0550-0001-128	17,775	-
			<u>406,722</u>	<u>284,728</u>
International Science and Engineering (OISE):				
Planning Visit for Collaborative Efforts in research and Education in Advanced Manufacturing between NIU and the CSIR in South Africa G1A62401	47.079	None	8,435	-
			<u>8,435</u>	-
Office of Cyberinfrastructure:				
Collaborative Research: Scalable Multiscale Models for the Cerebrovasculature: Algorithms, Software and Petaflop Simulations G1A62371	47.080	OCI-0904500	19,745	-
Passed-Through American University				
VOSS: Developing a Comparative Meta-Analytical Model for Evaluating & Facilitating Accessible CI-Enabled Virtual Organizations G6A63972	47.080	None	13,222	-
			<u>32,967</u>	-
Trans-NSF Recovery Act Research Support:				
Hi Energy Particle Colliders - ARRA G1A62354	47.082	PHY-0855405	240,143	-
Upgrade of a 500 MHZ NMR Console - ARRA G1A62363	47.082	CHE-0840504	379,150	-
Creating Minimal Video Games for Engineering Education Research ARRA G1A62367	47.082	EEC-0935225	9,353	-
RAGES-Collaborative Research: Integrative Study of Marine Ice Sheet Stability and Subglacial Life Habitats-Robotic Access to Grounding Zones - ARRA G1A62368	47.082	ANT-0839107	56,637	-
LISSARD-Collaborative Research: Integrative Study of Marine Ice Sheet Stability and Subglacial Life Habitats-Lake & Ice Stream Subglacial Access- ARRA G1A62369	47.082	ANT-0839059	1,718	-
Total NSF Recovery Act Research Support			<u>687,001</u>	-
Total National Science Foundation			<u>3,520,937</u>	<u>412,805</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Injury Prevention and Control Research and State and Community Based Programs:				
National Research Service Award in Primary Care Medicine Thoughtful Parenting for Mothers and Fathers: Does Gender Matter? G1A62288	93.136	1 R01 CE001185-01	158,379	-
			<u>158,379</u>	-
Mental Health Research Grants:				
Risk and Protective Factors for Adjustment of College Women After a Mass Shooting G1A62328	93.242	1 R21 MH085436-01	160,876	-
Behavioral, Autonomic, and Endocrine Regulation in Depression and Heart Disease G1A62332	93.242	5R21MH077581-3	82,171	-
			<u>243,047</u>	-

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
Trans-National Institute of Health-Recovery Act Research Support National Institute of Neurological Disorders and Stroke Long-Term Outcomes of Childhood Onset Epilepsy-ARRA G1A62377	93.701	3R37N031146-17S1	\$ 38,833	\$ -
Passed-Through University of Minnesota Recovery Act Funding An Innovative Hearing Loss Prevention Approach in Infant Incubator ARRA G6A63957	93.701	D000202601	50,000	-
Total National Institute of Health Recovery Act Funding			<u>88,833</u>	<u>-</u>
Extramural Research Programs in the Neurosciences and Neurological Disorders:				
Role of the Cholinergic System in Spatial Orientation G1A62229	93.853	1 R15 NS051218	2,840	-
Long-Term Outcomes of Childhood-Onset Epilepsy G1A62270	93.853	5 R01 NS031146	685,884	511,497
			<u>688,724</u>	<u>511,497</u>
Allergy, Immunology and Transplantation Research:				
Pile MRNA Analysis in Gonococci G1A62273	93.855	1R15 AI072720-01A1	36,183	-
Study of the Mechanism of Action of VeA, a novel fungal-specific global regulator that controls secondary metabolism G1A62340	93.855	1R15AI081232-01	79,423	-
			<u>115,606</u>	<u>-</u>
Biomedical Research and Research Training:				
Investigating the Structural Basis of Antibody Steroselectivity G1A62231	93.859	1 R15GM076000	12,077	-
Electron Transfer in Dynamic Protein Complexes G1A62347	93.859	2 R15 GM059740	39,163	-
Electrophiles in Synthetic Studies and Biologically Relevant Processes G1A62348	93.859	1 R15 GM085736-	60,554	-
			<u>111,794</u>	<u>-</u>
Child Health and Human Development Extramural Research:				
Sexual Revictimization: Affect Regulation as a Mediator G1A62235	93.865	1 R15 HD049907	3,061	-
Total Department of Health and Human Services			<u>1,409,444</u>	<u>511,497</u>
<u>DEPARTMENT OF EDUCATION</u>				
Fund for the Improvement of Postsecondary Education:				
Development of Acceleration and Detector Technologies G1A62214	84.116	P116Z050086	97,286	-
Vibration and Acoustics Center at NIU G1A62305	84.116	P116Z080102	13,672	-
			<u>110,958</u>	<u>-</u>
Education Research, Development and Dissemination:				
Assessing Reading Comprehension with Verbal Protocols G1A62185	84.305	R305G040055	39,011	13,741
Creating a Usable Environment for Teaching Argument Comprehension and Production Skills G1A62211	84.305	R305H50133	39,826	15,329
Post-Doctoral Research Fellowship G1A62276	84.305	R305B070349	512,834	246,416
			<u>591,671</u>	<u>275,486</u>
Total Department of Education			<u>702,629</u>	<u>275,486</u>
<u>DEPARTMENT OF AGRICULTURE</u>				
Agricultural Research-Basic and Applied Research:				
Identification of Regulatory Genes in A. Flavous and A. Nidulans that are Involved in Mycotoxin Production, Morphogenesis, and Virulence G2A62358	10.001	58-6435-9-386	12,704	-
Assessing the Manufacturing Potential for Ethanol Processing Residue Streams G2A62219	10.001	58-5447-5-319	7,135	-
			<u>19,839</u>	<u>-</u>

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)				
<u>DEPARTMENT OF AGRICULTURE (CONTINUED)</u>				
Agricultural and Rural Economic Research:				
Passed-Through the University of California-Davis:				
Fruit and Vegetable Availability among WIC Vendors G6A63903	10.250	Sub0700229	\$ 442	\$ -
			<u>442</u>	<u>-</u>
Cooperative Extension Service:				
Development of a New Family Needs Screener For Males				
G6A63883	10.500	S08147	5,122	-
FASOR Data Base: Management Assistance & Data Analysis				
Project Phase V G6A63936	10.500	S08135.01	133,547	-
Passed-Through Kansas State University:				
KSU/Airforce Family Advocacy G6A63965	10.500	2009-48353-06045	14,000	-
			<u>152,669</u>	<u>-</u>
Total Department of Agriculture			<u>172,950</u>	<u>-</u>
<u>NATIONAL OCEANIC & ATMOSPHERIC ADMINISTRATION</u>				
Climate and Atmospheric Research:				
Development of an Analytical Center for Climate & Environmental				
Change G2A62226	11.431	NA05OAR4311117	786,335	584,500
			<u>786,335</u>	<u>584,500</u>
Special Oceanic and Atmospheric Projects:				
ACCEC G2A62197	11.460	NA04OAR4600167	333,172	-
			<u>333,172</u>	<u>-</u>
Total National Oceanic & Atmospheric Administration			<u>1,119,507</u>	<u>584,500</u>
<u>DEPARTMENT OF DEFENSE</u>				
Passed-Through Rock Island Arsenal:				
Manufacturing & Engineering Advisory Services G2A62331	12.000	S09016	68,062	-
Illinois Center for Defense Manufacturing (ICDM) G2A62378	12.000		12,965	-
Department of the Navy				
Passed-Through Kalman & Company:				
Survey of Recruits Behaviors, Phase III G6A63933	12.000	W911QY-08-C-0063	204,970	-
Passed through Kansas State University:				
Domestic Violence Risk Assessment Project Phase III G6A63938	12.000	W56HZV-09-C-0656	35,876	-
			<u>321,873</u>	<u>-</u>
Basic and Applied Scientific Research:				
Mitigating the Influence of Space Charge in High-Average-Power-				
Free Electron Lasers: Phase I G2A62238	12.300	N00014-06-1-0587	18,926	-
			<u>18,926</u>	<u>-</u>
Basic Scientific Research-Combating Weapons of Mass Destruction				
Experimental & Numerical Investigation of Compact Dielectric Wakefield				
Accelerators G2A62397	12.351	HDTRA-1-10-1-0051	2,977	-
			<u>2,977</u>	<u>-</u>
Department of the Army				
Military Medical Research and Development:				
Northern Illinois Proton Treatment and Research Center G2A62275	12.420	W81XWH-08-1-0205	2,088,948	1,000,000
			<u>2,088,948</u>	<u>1,000,000</u>
Basic, Applied, and Advanced Research in Science and Engineering:				
ROCK - Rapid Optimization of Commercial Knowledge for Army				
Vehicles G2A62196	12.630	W56HZV-04-C-0783	3,584,955	2,046,687
			<u>3,584,955</u>	<u>2,046,687</u>
Total Department of Defense			<u>6,017,679</u>	<u>3,046,687</u>

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)				
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Early Doctoral Student Research Grants:				
Increasing Affordable Rental Housing in Suburban Communities G2A62337	14.517	H-21545SG	\$ 4,377 <u>4,377</u>	\$ - <u>-</u>
Total Department of Housing and Urban Development			<u>4,377</u>	<u>-</u>
<u>DEPARTMENT OF INTERIOR</u>				
Marine Benthic Habitat Mapping in Muir Inlet, Glacier Bay National Park G2A62339	15.000	P2380085513	562	-
Passed-Through Ohio Department of Natural Resources:				
Enhancing LEWS Recovery Through Population Monitoring & Public Outreach G6A63948	15.000	Sub to NGSCW-09-41	14,895 <u>15,457</u>	- <u>-</u>
Applied Science Program Cooperative Agreements Related to Coal Mining and Reclamation:				
Modeling the Hydrologic Effects of Longwall Mining on the Shallow Aquifer System using MODFLOW with Telescopic Mesh Refinement G2A62287	15.255	S07AC12493	6,420 <u>6,420</u>	- <u>-</u>
Cooperative Endangered Species Conservation Fund:				
Annual Census of Lake Erie Water snakes G2A62293	15.615	301817G072	42,022 <u>42,022</u>	- <u>-</u>
Total Department of Interior			<u>63,899</u>	<u>-</u>
<u>DEPARTMENT OF TRANSPORTATION</u>				
Transit Cross-Cutting Section:				
Passed-Through Argonne National Laboratory:				
Improvements of the TRANSIMS Chicago Metropolitan Area Network G2A62349	20.000	9F-31244	55,281 <u>55,281</u>	- <u>-</u>
Federal Railroad Development				
Graphical Evaluation of Wheel/Rail Profile for Railroad Vehicle Simulation G2A62392	20.314	2006-05792-02-00	21,834 <u>21,834</u>	- <u>-</u>
Total Department of Transportation			<u>77,115</u>	<u>-</u>
<u>OFFICE OF PERSONNEL MANAGEMENT</u>				
Intergovernmental Personnel Act Mobility Program:				
USAMEDCOM 6 Month Appointment G2A62391	27.011	None	39,333 <u>39,333</u>	- <u>-</u>
Total Office of Personnel Management			<u>39,333</u>	<u>-</u>
<u>DEPARTMENT OF NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
Total Reflection X-Ray Fluorescence Measurements of Contamination Levels on Genesis Samples G2A62346	43.000	1370487	16	-
Passed-Through Applied Material Systems Engineering, Inc:				
Low Outgassing Carborane-Siloxane Polymer Synthesis and BN Nanomesh Synthesis G6A63947	43.000	PO-09-009	2,141 <u>2,157</u>	- <u>-</u>

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER (CONTINUED)				
DEPARTMENT OF NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONTINUED)				
Science:				
Global GIS Database of Drainage on Mars G2A62307 Passed-Through George Mason University:	43.001	NNX08AM98G	\$ 136,870	\$ 34,335
Earth Science REASON: Research, Education and Applications Solutions Network G6A63802	43.001	NNG04GE61A	533	-
			137,403	34,335
Aeronautics:				
Genesis Sample Analysis G2A62279	43.002	NNX07AL96G	(6)	-
Genesis Sample Analysis via Synchrotron X-Ray Techniques: Discrimination & Quantification of Implanted Solar Wind Versus Terrestrial Contamination G2A62251	43.002	NNX07AG02G	27,819	-
			27,813	-
Total Department of National Aeronautics and Space Administration			167,373	34,335
DEPARTMENT OF ENERGY				
Office of Science Financial Assistance Program:				
Polarized X-Rays as a Probe of Spin Polarization G2A62156	81.049	DE-FG02-03ER46097	173,677	-
One-Dimensional Mesostructures of NbSe2 and NbN Superconductors G2A62243	81.049	DE-FG02-06ER46334	20,695	-
Longitudinal Phase Space Monitors for the ILC Injectors and Bunch Compressors G2A62248	81.049	DE-FG02-06ER41435	21,141	-
Nonlinear Dynamics & Phase Space Manipulations of High- Brightness Electron Beams G2A62296	81.049	DE-FG02-08ER41532	112,006	-
Design and Prototyping of a High Granularity Scintillator Calorimeter G2A62357	81.049	DE-SC0001934	50,149	-
Nanostructured Superconductors G2A62364	81.049	DE-FG02-06ER46334	141,809	-
Passed-Through University of Oregon:				
Design & Prototyping of a Scintillator-Based Semi-Digital Hadron Calorimeter G6A63840	81.049	234151K (Project 6.1)	2,224	-
Scintillator Based Muon System R&D G6A63881	81.049	234151K (Project 7.2)	9,837	-
Passed-Through Princeton University:				
Theoretical Calculations of the Fermi Contours for Two-Dimensional Hole Systems G6A63931	81.049	00001557	17,948	-
			549,486	-
Renewable Energy Research and Development:				
Passed-Through Packer Engineering, Inc.:				
On-Farm Conversion of BioMass to SynGas G6A63924	81.087	Sub 68-3A75-7-607	73,780	-
			73,780	-
Fossil Energy Research and Development:				
Energy Conservation Projects Between Northern Illinois University and Norfolk Southern Railroad G2A62318	81.089	DE-NT0004801	212,230	-
			212,230	-
ARGONNE NATIONAL LABORATORY:				
Department of Energy 12 mo. Appointment G2A62269	81.000	None	9,472	-
Hydraulics and Aerodynamics Research in Transportation Applications G2A62285	81.000	7F-01561	217,717	-
Chicago Metropolitan Evacuation Scenario G2A62292	81.000	8F-00101	(14,178)	-
Modeling & Simulation of an Emergency Evacuation Scenario for the Globus Support Project G2A62300	81.000	4J-00121-0017A	7,174	-
Performance Regression Test Suite Development G2A62303	81.000	8F-01161	182,580	-
Characterization of Meso-Superconducting Structures G2A62316	81.000	4J-00121-0020A	2,363	-
Advancement of Multilayer Laue Lens & Advancement of Oxidation of Si G2A62317	81.000	4J-00121-0022A	9,998	-
Joint Appointment G2A62320	81.000	Amendment #4	26,506	-

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MAJOR PROGRAM - RESEARCH AND DEVELOPMENT CLUSTER				
(CONTINUED)				
DEPARTMENT OF ENERGY (CONTINUED)				
RDI Internship G2A62323	81.000	PO 581841	\$ 29,522	\$ -
Appointment for Jeffery Hill G2A62325	81.000	PO 576191	3,687	-
JT Appointment for Philippe Piot G2A62326	81.000	po 583375	2,106	-
Salary Support G2A62330	81.000	8F-02041	10,832	-
Appointment G2A62333	81.000	JAA Ext Amend #7	7,012	-
Nonlinear Analysis of Cable-Stay Bridge Cables G2A62336	81.000	9F-30021	118,254	-
Nanoscale Studies of Structure and Function of Oxide and Nitride Films G2A62338	81.000	9F-30361	23,535	-
Support for Tim Maxwell G2A62341	81.000	PO 584001	33,474	-
ATLAS Project G2A62342	81.000	9F-30581	10,862	-
Dzero Experiment G2A62344	81.000	584446	21,557	-
Density-Functional Studies of X-Ray Experiments G2A62345	81.000	4J-00121-0023A	36,122	-
Development of Fast X-ray Spectroscopy Measurements G2A62351	81.000	4J-00121-0024A	13,445	-
POWGEN Testing & Calibration G2A62352	81.000	4000081046	5,877	-
Meso-Superconducting Structure G2A62353	81.000	4J-00121-0020B	19,621	-
ATLAS Project G2A62359	81.000	9F-31981	47,683	-
Appointment for Zhili Xiao G2A62360	81.000	JAA Ext Amend #7	79,765	-
Jt Appt for Bela Erdelyi G2A62361	81.000	Amendment #5	65,195	-
Salary for Daniel Mihalcea G2A62362	81.000	9F-31842	94,086	-
Jt Appt for Philippe Piot G2A62373	81.000	PO 589180	37,976	-
Enhancing the Capabilities of the code COSY Infinity G2A62375	81.000	4J-00121-0025A	32,232	-
Simulations of Transistor Amplifier Circuits G2A62376	81.000	4J-00121-0026A	6,525	-
Department of Energy 12 mo. Appointment G2A62379	81.000	None	106,406	-
Resistive Plate Chambers G2A62381	81.000	9J-30261-0001A	13,097	-
Multilayer Laue Lens G2A62382	81.000	9J-30261-0002A	11,340	-
New Materials for Energy Efficiency and Environmental Application G2A62383	81.000	9J-30261-0003A	6,507	-
Geospatial Infrastructure Tech G2A62384	81.000	9J-30261-0006A	181,328	-
Modeling and Evaluation of Beamline Components G2A62387	81.000	9J-30261-0004A	10,841	-
Novel Thermoelectric Transition Metal Oxides G2A62388	81.000	9J-30261-0005A	24,613	-
Support for Dychkant for the DZero Experiment G2A62390	81.000	PO 590863	21,854	-
Density - Functional Studies of X-Ray Experiments G2A62393	81.000	9J-30261-0008A	8,498	-
Fabrication and Characterization of Superconducting and Nanostructures G2A62394	81.000	9J-30261-0007A	4,635	-
Nanoscale Studies of Structure and Function of Oxide and nitride Films G2A62398	81.000	9J-30261-0009A	8,086	-
Integrated Circuit Design Related to a Semiconductor Based X-Ray Detector G2A62399	81.000	9J-30261-0011A	3,426	-
Composition and Development of Small Scale Bio-Fuel Production Facilities and New Educational Initiatives G2A62402	81.000	DE-EE0003975	424	-
Globus Support Project G2A62403	81.000	9J-30261-0010A	13,632	-
Solar Thermoelectric Energy Conservation in Porous Nanocomposites G5A63886	81.000	4J-00121 - 0013A	31,805	-
			<u>1,587,492</u>	-
Total Department of Energy			<u>2,422,988</u>	-
Total Research and Development Cluster			<u>15,718,231</u>	<u>4,865,310</u>
MAJOR PROGRAM - TITLE I, PART A CLUSTER				
DEPARTMENT OF EDUCATION				
Passed through Illinois State Board of Education:				
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)				
Interactive Illinois Report Card G3B67307	84.010	000MY04601	1,280	-
Interactive Illinois Report Card Amendment G4B67361	84.010	MY04601	1,291,809	-
			<u>1,293,089</u>	-
Total Title I, Part A Cluster			<u>1,293,089</u>	-

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MAJOR PROGRAM - STATE FISCAL STABILIZATION FUND CLUSTER				
<u>DEPARTMENT OF EDUCATION</u>				
Formula Grants				
Passed through from the State of Illinois:				
State Fiscal Stabilization Fund - Education State Grants Recovery Act Appropriation Code: 001-64487-1120-98-00 ARRA	84.394	Voucher # PR000C2	\$ 2,754,900	\$ -
			<u>2,754,900</u>	<u>-</u>
Formula Grants				
Passed through from the State of Illinois:				
State Fiscal Stabilization Fund - Government Services Recovery Act Appropriation Code: 001-64487-1120-99-00 ARRA	84.397	Voucher # PR000C2	1,701,300	-
			<u>1,701,300</u>	<u>-</u>
Total State Fiscal Stabilization Fund Cluster			<u>4,456,200</u>	<u>-</u>
TRIO CLUSTER				
<u>DEPARTMENT OF EDUCATION</u>				
TRIO - Student Support Services G1B66670	84.042	P042A051074-06	371,678	-
			<u>371,678</u>	<u>-</u>
TRIO - Upward Bound G1B66684	84.047	P047A070966	354,062	-
			<u>354,062</u>	<u>-</u>
Total Trio Cluster			<u>725,740</u>	<u>-</u>
WIA CLUSTER				
<u>DEPARTMENT OF LABOR</u>				
WIA Pilots, Demonstrations, and Research Projects:				
Passed-Through University of Baltimore				
Welfare to Work Dynamics Study G6A63578	17.261	NIU-OSP 00-126	(15,000)	-
Passed-Through the State of Colorado Department of Labor and Employment:				
Creation of an e-Learning Knowledge Center for the State of Colorado G6B69589	17.261	06 KAA 00012	73,674	-
Passed-Through the State of Colorado Department of Labor and Employment:				
Colorado E-Learning Knowledge Center G6B69827	17.261	CMS# 1425	67,121	-
			<u>125,795</u>	<u>-</u>
Total WIA Cluster			<u>125,795</u>	<u>-</u>
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
<u>DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction:				
Passed-Through the Illinois Department of Transportation:				
Revise and Reprint IDOT District Bicycle Maps G3B67228	20.205	DOT05-DOH-07	62,072	-
West Access Road G3B67292	20.205	FHWA	572,704	-
CMAQ Community Data Internet Mapping System (IMS) G6B69793	20.205	09-SC-039	9,324	-
			<u>644,100</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>644,100</u>	<u>-</u>

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HIGHWAY SAFETY CLUSTER				
<u>DEPARTMENT OF TRANSPORTATION</u>				
State and Community Highway Safety: Northwest Regional Occupant Protection Coordinator G4B67407	20.600	OP0-1435-274	\$ 105,079 105,079	\$ - -
Total Highway Safety Cluster			<u>105,079</u>	<u>-</u>
SPECIAL EDUCATION CLUSTER				
<u>DEPARTMENT OF EDUCATION</u>				
Special Education-Preschool Grants: Passed-Through School Assoc. for Special Education in DuPage County: Project CHOICES G6B69757/G6B69803	84.173	SASED	230,589 230,589	- -
Total Special Education Cluster			<u>230,589</u>	<u>-</u>
CCDF Cluster				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Administration for Children and Families Child Care and Development Block Grant 41-30140 / 41-24596	93.575	None	28,000 28,000	- -
ARRA - Child Care and Development Block Grant Passed-Through Illinois Department of Human Services CCDBG DISCR STIMLS GFY09 ARRA 41-30140 / 41-24596	93.713	None	2,000 2,000	- -
Total CCDF Cluster			<u>30,000</u>	<u>-</u>
OTHER PROGRAMS				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Laboratory Training, Evaluation, and Quality Assurance Programs: Passed-Through Joint Commission on Accreditation of Healthcare Org. Rapid Influenza Testing Survey G6A63932	93.064	1U47C1000581-01	(622)	
Evaluating the Use of Rapid Influenza Testing in Outpatient Medical Settings G6B69841	93.064	1U47C1000581-01	69,796 69,174	- -
State Rural Hospital Flexibility Program: Passed-Through Illinois Critical Access Hospital Network EMS Sustainability in Rural Communities G4B67404	93.241	#1790A	8,904 8,904	- -
Centers for Disease Control and Prevention Investigations and Technical Assistance: Passed-Through Illinois Department of Public Health Behavioral Risk Factor Surveillance System - Illinois G3B67401	93.283	#92400049	387,600 387,600	- -
Advanced Nursing Education Traineeships Advance Education Nursing Traineeship G1B66710	93.358	2 A10HP00175-10-00	28,693 28,693	- -
Developmental Disabilities Basic Support and Advocacy Grants: Passed-Through Illinois Council on Developmental Disabilities Hear MY VOICE: Youth Self Advocacy G3B67341	93.630	1041	111,336 111,336	22,500 22,500

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OTHER PROGRAMS (CONTINUED)				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
Health Information Technology Regional Extension Centers Program Illinois Health Information Technology Exchange Program Collaborative G1B66725	93.718	90RC0023/01	\$ 65,410 <u>65,410</u>	\$ - <u>-</u>
Preventive Health and Health Services Block Grant: Passed-Through Illinois Department of Public Health Illinois County Behavioral Risk Factor Surveys G3B67387	93.991	#92400027	350,520 <u>350,520</u>	- <u>-</u>
Total Department of Health and Human Services			<u>1,021,637</u>	<u>22,500</u>
<u>DEPARTMENT OF EDUCATION</u>				
RTI Project G6B69838 Passed-Through Aurora East School District #131: Smaller Learning Communities Grant Evaluation G6B69780	84.000 84.000	None S215L080463	39,821 15,070 <u>54,891</u>	- - <u>-</u>
Adult Education - Basic Grants to States: Passed-Through Illinois Community College Board: Adult Education and Family Literacy G4B67390 Adult Education and Family Literacy G4B67411	84.002 84.002	AEL09010 AEL10010	364 24,962 <u>25,326</u>	- - <u>-</u>
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program: National Resource Center at Northern Illinois University G1B66672/ G1B66676/G1B66702/66712	84.015	P015B060158	450,644 <u>450,644</u>	- <u>-</u>
International Research and Studies: SEAsite: Web Site Infrastructure Improvements for the Next Decade G1B66705 Multimedia Online Learners Dictionary of Malay G1B66719	84.017 84.017	P017A080050 P017A090353	94,176 62,922 <u>157,098</u>	- - <u>-</u>
Career and Technical Education - Basic Grants to States Passed-Through Illinois State Board of Education STEMming Career Pathways Through Sustainability Service-Learning Projects G3A63050 Passed-Through Illinois State Board of Education Data Matching 41-26615	84.048 84.048	RSP #09D250.03 None	7,765 5,000 <u>12,765</u>	- - <u>-</u>
Rehabilitation Long-Term Training: Certificate Program in Rehabilitation of Persons Who are Deaf-Blind G1B66698 Rehabilitation of Individuals who are Deaf or Hard of Hearing G1B66701 Preparation of Rehabilitation Teachers and Orientation & Mobility of Specialists to Serve Adults with Visual Disabilities G166711 Rehabilitation of Individuals Who are Deaf or Hard of Hearing G1B66716 Certificate Program in Rehabilitation of Persons Who are Deaf-Blind G1B66718	84.129 84.129 84.129 84.129 84.129	H129Q080006 H129Q05000508 H129P090006 H129Q050005 H129Q080006-09	(423) 7,371 60,445 87,030 76,408 <u>230,831</u>	- - - - - <u>-</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
OTHER PROGRAMS (CONTINUED)				
<u>DEPARTMENT OF EDUCATION (Continued)</u>				
Safe and Drug-Free Schools and Communities National Programs:				
NIU: Making Emergency Management a Shared Campus Responsibility G1B66703	84.184	Q184T080040	\$ 328,538	\$ -
School Emergency Response to Violence G1B66707	84.184	Q184S080008	130,821	-
Passed-Through the Community Schools in Aurora:				
Mentoring Grant Evaluation for East/West Aurora School Districts G6B69502	84.184	None	161	-
Passed-Through Decatur Public Schools #61: REMS--Decatur G6B69800	84.184	None	4,000	-
			<u>463,520</u>	<u>-</u>
Bilingual:				
Project Success G1B66690	84.195	T195N070106	261,288	-
			<u>261,288</u>	<u>-</u>
Twenty-First Century Community Learning Centers:				
Passed-Through Illinois State Board of Education:				
Comprehensive Statewide Evaluation of 21st Century Community Learning Centers Program G3B67333	84.287	MY06621	123,508	-
21st Century After School Grant Evaluation at Hermes, Oak Park and Beaupre Elementary Schools G6B69586	84.287	None	24,028	-
21st Century Community Learning Center Grant: Jefferson, Washington, Waldo & Simmons G6B69716	84.287	None	30,552	-
21st Century Community Learning Center Grant: Cowherd and Brady Schools G6B69500	84.287	None	620	-
21st Century Learning Center: Gates & Rollins Schools G5B69385	84.287	None	279	-
21st Century Community Learning Center Grant for Herget Middle School G6B69839	84.287	None	52	-
21st Century Community Learning Centers Grant Evaluation Plan G6B69840	84.287	None	10,000	-
			<u>189,039</u>	<u>-</u>
Special Education - State Personnel Development:				
Passed-Through Illinois ASPIRE - North Regional Training Center Graduate Externship with ASPIRE North Regional Training Center ASPIRE G4B67409	84.323	None	51,148	-
			<u>51,148</u>	<u>-</u>
Special Education Personnel Development to Improve Services and Results for Children With Disabilities:				
Orientation & Mobility Training G1B66668	84.325	H325K052002-06	160,229	-
Combined Priority for Personnel Development G1B66713	84.325	H325K090232	16,254	-
			<u>176,483</u>	<u>-</u>
Child Care Access Means Parents in School:				
NIU Campus Child Care Tuition Assistance Program G1B66681	84.335	P335A060040-01	12,735	-
			<u>12,735</u>	<u>-</u>
Teacher Quality Partnership Grants:				
Rockford Education Alliance: Project REAL G1B66704	84.336	P336B030021	66,867	-
			<u>66,867</u>	<u>-</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
OTHER PROGRAMS (CONTINUED)				
<u>DEPARTMENT OF EDUCATION (Continued)</u>				
International Education-Technological Innovation and Cooperation for Foreign Information Access: The Southeast Asia Digital Library G1B66658	84.337	P337A050006	\$ 100,274	\$ 27,186
Building Capacity for the Digitization Dissemination and Preservation of Southeast Asian Resources G1B66724	84.337	P337A090018	111,743	17,578
			<u>212,017</u>	<u>44,764</u>
English Language Acquisition Grants Passed-Through Illinois State Board of Education Data Workshops 41-17583	84.365	None	11,000	-
			<u>11,000</u>	<u>-</u>
Mathematics and Science Partnerships: Passed-Through the Illinois State Board of Education: Integrated Technology and Engineering to Advance Math & Science G4B67372	84.366	4936-71-16	263,609	30,441
Excellence in the Middle: Enhancing Mathematics Pedagogy with the Connections in Science and Engineering G4B67376	84.366	4936-70-16	254,211	18,320
Mastering Biology Teaching with Content, Pedagogy, and Technology G4B67380	84.366	4936-80-16	233,093	-
			<u>750,913</u>	<u>48,761</u>
Thurgood Marshall Legal Educational Opportunity Program: Passed-Through the Council on Legal Education Opportunity: CLEO Summer Institute G6B69804	84.936	None	(124)	-
			<u>(124)</u>	<u>-</u>
Total Department of Education			<u>3,126,441</u>	<u>93,525</u>
<u>DEPARTMENT OF AGRICULTURE FOOD & NUTRITION SERVICE</u>				
Passed-Through Illinois State Board of Education Child and Adult Care Food Program 41-30140 / 41-24596	10.558	None	52,000	-
			<u>52,000</u>	<u>-</u>
Total Department of Agriculture Food & Nutrition Service			<u>52,000</u>	<u>-</u>
<u>DEPARTMENT OF COMMERCE</u>				
Measurement and Engineering Research and Standards Passed-Through the Illinois Manufacturing Extension Center Illinois Manufacturing Extension Center	11.609	None	8,000	-
			<u>8,000</u>	<u>-</u>
Manufacturing Extension Partnership: Passed-Through the Illinois Manufacturing Extension Center Bradley University: Illinois Manufacturing Extension Center G6B69774 Regional Development Inst. G6B69823	11.611 11.611	None	314,745 195,751	- -
			<u>510,496</u>	<u>-</u>
Total Department of Commerce			<u>518,496</u>	<u>-</u>
<u>DEPARTMENT OF DEFENSE</u>				
Department of the Army Passed-Through Mott Community College: Development of Two Web Based Training Modules G6B69794	12.000	PO B0010584	29,329	-
			<u>29,329</u>	<u>-</u>
Total Department of Defense			<u>29,329</u>	<u>-</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
OTHER PROGRAMS (CONTINUED)				
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Community Development Block Grants/Small Cities Program: Passed-Through the City of DeKalb:				
FY10 Community Development Block Grant G6B69826	14.219	None	\$ 2,000	\$ -
			<u>2,000</u>	<u>-</u>
Total Department of Housing and Urban Development			<u>2,000</u>	<u>-</u>
DEPARTMENT OF JUSTICE				
Antiterrorism Emergency Reserve: Mass Shooting that Occurred February 14 in Cole Hall Lecture Auditorium G2B66709				
	16.321	2008-RF-GX-0003	537,494	-
			<u>537,494</u>	<u>-</u>
Public Safety Partnership and Community Policing Grants:				
Emergency Medical Technician Equipment G2B66708	16.710	2008CKWX0542	48,839	-
			<u>48,839</u>	<u>-</u>
Total Department of Justice			<u>586,333</u>	<u>-</u>
DEPARTMENT OF LABOR				
Occupational Safety and Health Administration Susan Harwood Training Grants Passed-Through the Illinois Manufacturing Extension Center at Bradley University:				
Regional Development Inst. G6B69823	17.502	None	5,236	-
			<u>5,236</u>	<u>-</u>
Total Department of Labor			<u>5,236</u>	<u>-</u>
DEPARTMENT OF STATE				
Bridging the Gap 2008 Program G2B66699	19.000	ECAPY-08-GR-115	11,874	1,198
Bridging the Gap 2008-Administration G2B66700	19.000	ECAPY-08-GR-115	13,527	-
Philippine Youth Leadership Progra:Building a New generation of Citizens as Catalysts for Social Change G2B66714/G2B66715	19.000	S-ECAPY-09-GR-098	221,960	93,075
Passed-Through Council for International Exchange of Scholars Fulbright Fellowship G6B69717	19.000	None	10,012	-
			<u>257,373</u>	<u>94,273</u>
Professional and Cultural Exchange Programs - Citizen Exchanges:				
Cultural Citizens and North-South Dialogue G2B66693/G2B66694	19.415	S-ECAPE-07-GR	21,014	-
SE Asian Youth Leadership Program G2B66720/G2B66721	19.415	S-ECAPY-09-GR-123	206,835	-
The Past is Always Ahead of Us: Empowering Indigenous and Minority Leaders in the Southern Philippines G2B66722/G2B66723	19.415	S-ECAPE-09-GR-118	207,290	143,382
			<u>435,139</u>	<u>143,382</u>
Total Department of State			<u>692,512</u>	<u>237,655</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development:				
The Mississippi Valley in the Nineteenth Century: A Materials Development Project G2B66683	45.162	EE-50479-07	42,011	-
			<u>42,011</u>	<u>-</u>
Total National Endowment for the Humanities			<u>42,011</u>	<u>-</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
OTHER PROGRAMS (CONTINUED)				
<u>NATIONAL SCIENCE FOUNDATION</u>				
Mathematical and Physical Sciences:				
Passed-Through University of Notre Dame Quarknet Ctr-Yr 1 G6B69820	47.049	NSF 0715396	\$ 6,944	\$ -
The Quarknet Project G6B69865	47.049		80	-
Passed-Through American Physical Society LaserFest on the Road G6B69843	47.049	PHY-0900403	2,125	-
			<u>9,149</u>	<u>-</u>
Geosciences:				
Enhancing Diversity Track 2: Intensive Field Experience in Northern IL & Central Mexico for Middle & High School Teachers Serving Large Hispanic Populations G1B66692	47.050	703541	125,241	-
			<u>125,241</u>	<u>-</u>
Computer and Information Science and Engineering:				
Passed-Through University of Chicago SCI: ETF Grid Infrastructure Group: Providing System Management & Integration of the Teragrid G6A69582	47.070	30085-N	89,208	-
			<u>89,208</u>	<u>-</u>
Education and Human Resources:				
Planning Grant for a Midwest Center of Excellence in Wind Energy & Biofuel Technician Education G1B66717	47.076	DUE-0903266	20,623	9,197
			<u>20,623</u>	<u>9,197</u>
Total National Science Foundation			<u>244,221</u>	<u>9,197</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
Environmental Education Grants:				
Training Teachers to Integrate NCLI within NCLB to Promote Environmental Education G2B66706	66.951	NE-00E69601-0	20,177	-
			<u>20,177</u>	<u>-</u>
Total Environmental Protection Agency			<u>20,177</u>	<u>-</u>
<u>DEPARTMENT OF ENERGY</u>				
State Energy Program				
Passed-Through the Illinois Manufacturing Extension Center at Bradley University:				
Regional Development Inst. G6B69823	81.041	None	1,827	-
Thermal Efficiency for Public Facilities ARRA G4B67426	81.041	09-468044	82,814	-
Total Department of Energy ARRA			<u>84,641</u>	<u>-</u>
Renewable Energy Research and Development:				
Passed-Through Growth Dimensions:				
New Uses Information and Entrepreneur Development G6B69818	81.087	DE-FG36-04G014231	39,148	-
			<u>39,148</u>	<u>-</u>
Passed-Through the Illinois Manufacturing Extension Center at Bradley University:				
Regional Development Inst. G6B69823	81.128	None	22,997	-
			<u>22,997</u>	<u>-</u>
Total Department of Energy			<u>146,786</u>	<u>-</u>

STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2010

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2010 Expenditures	To Subrecipients
OTHER PROGRAMS (CONTINUED)				
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Passed-Through IL Emergency Management Agency IEMA Public Assistance Program 41-36565	97.036	None	\$ 2,000	\$ -
Passed-Through IL Emergency Management Agency IEMA Federal Disaster Declarations 41-34525	97.036	None	<u>10,000</u>	<u>-</u>
			<u>12,000</u>	<u>-</u>
Total Department of Homeland Security			<u>12,000</u>	<u>-</u>
Total Other Programs			<u>6,499,179</u>	<u>362,877</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 58,142,028</u>	<u>\$ 5,228,187</u>

NONCASH FEDERAL FINANCIAL ASSISTANCE

<u>Federal Loans</u>	CFDA Number	2010
Federal Perkins Loan Program - Federal Capital Contributions (1)	84.038	\$ 937,835
Federal Direct Loans Program (2)	84.268	123,596,148

(1) Amount represents loans advanced during the year ended June 30, 2010. Loans outstanding as of June 30, 2010 total \$9,625,174

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICY

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

NOTE 2 - NATURE OF PROGRAMS

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

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

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

	<u>(In Thousands)</u>
Total expenditures as shown on the Schedule of Expenditures of Federal Awards	\$ 58,142
Add the following:	
Direct state grants/contracts	<u>8,741</u>
Total federal and state grants and other contracts and Pell Grants revenues shown on the Statement of Revenues, Expenses, and Changes in Net Assets	<u>\$ 66,883</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CROSS-REFERENCE TABLE OF REPORTING REQUIREMENTS
June 30, 2010**

Reference Number from T. Loobey's Memorandum Dated July 25, 2000, on <u>University Guidelines</u>	Report and Page Number Where Information is Disclosed Supplementary Information for State Compliance Purposes
13a. Violation of <i>University Guidelines, 1982 as Amended</i>	N/A
13b. Sources and Application of Indirect Cost Recoveries	80
13c. Calculation Sheet for Indirect Cost Support Carryforward	81
13d. Amount of Tuition Diverted to Auxiliary Enterprise Operations	88
13e. List of Accounting Entity and Description of Sources and Purpose of Revenues	86-87
13f. Financial Statements for Each Accounting Entity	73-78
13g. Calculations of Current Excess Funds for Each Accounting Entity	82-85
13h. Support to Auxiliary Enterprise from State Appropriated Funds	88
13i. Statement of Receipts and Disbursements for Bond Indentures	93
13j. Conformity of Bond Fund Accounting to Terms of Bond Issues	79, 88
13k. List of Noninstructional Facilities Reserves	88
13l. List of Organizations Recognized as University Related Organizations (UROs)	89
13m. Amounts Paid by UROs to the University for Services Provided by the University	90-91
13n. Amounts Paid by the University to UROs for Services Provided by the URO	90-92
13o. Amount of Unreimbursed Subsidies to UROs	N/A
13p. Debt Financing of UROs	70
13q. Schedule of Cash and Investments Held by the University	51-52
13r. Allocation Method on Interest from Pooled Investments	89
13s. Costs Per Full-Time Equivalent Student	66
13t. Acquisition of Real Estate by University or URO Greater Than \$250,000 and Not Specifically Funded	71
13u. Issuance of Certificates of Participation (COPs) or Participation in Lease or Purchase Arrangements Involving COPs	89

Other Financial Related Schedules for Universities

1. Schedule of Appropriations, Expenditures, and Lapsed Balances by Major Line Item	46
2. Schedule of Income Fund Revenues and Expenses	49
3. Schedule of Tuition and Fee Waivers	69

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES*
APPROPRIATIONS FOR FISCAL YEAR 2010
Fourteen Months Ended August 31, 2010**

	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through June 30, 2010</u>	<u>Approximate Lapse Period Expenditures July 1 to August 31, 2010</u>	<u>Approximate Total Expenditures</u>	<u>Approximate Balances Lapsed</u>
<u>PUBLIC ACT 96-0114 and 96-0046</u>					
GENERAL REVENUE FUND					
Ordinary and contingent expenses	\$ 102,974,900	\$ 101,522,925	\$ 1,451,975	\$ 102,974,900	\$ -
Personal services - Education State Grants Recovery Act	2,754,900	2,754,900	-	2,754,900	-
Personal services - Government Services Grants Recovery Act	<u>1,701,300</u>	<u>1,701,300</u>	<u>-</u>	<u>1,701,300</u>	<u>-</u>
Total General Revenue Fund	<u>107,431,100</u>	<u>105,979,125</u>	<u>1,451,975</u>	<u>107,431,100</u>	<u>-</u>
STATE COLLEGE AND UNIVERSITY TRUST FUND					
Scholarship Grant Awards	<u>36,000</u>	<u>21,216</u>	<u>3,386</u>	<u>24,602</u>	<u>11,398</u>
TOTAL APPROPRIATED FUNDS	<u>\$ 107,467,100</u>	<u>\$ 106,000,341</u>	<u>\$ 1,455,361</u>	<u>\$ 107,455,702</u>	<u>\$ 11,398</u>

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

Note 1: Expenditure amounts are vouchers approved for payment by the University and submitted to the State Comptroller for payment to the vendor.

Note 2: 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
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
AND LAPSED BALANCES*
For the Years Ended June 30, 2010, 2009, and 2008**

	Fiscal Years		
	<u>2010</u> <u>PA96-0114</u> <u>and PA96-0046</u>	<u>2009</u> <u>PA95-0734</u>	<u>2008</u> <u>PA95-0348</u>
GENERAL REVENUE FUND - 001			
Appropriations (net after transfers)	\$ 107,431,100	\$ 107,431,100	\$ 105,867,700
Expenditures:			
Personal services	-	90,748,800	90,168,600
Contributions to Social Security and Medicare	-	861,400	883,500
Contractual services	-	6,355,192	6,523,000
Travel	-	159,500	159,500
Commodities	-	1,444,346	1,484,800
Awards and grants and matching funds	-	185,700	185,700
Equipment and library books	-	1,136,300	1,145,800
Telecommunications services	-	758,300	797,300
Automotive	-	134,384	138,500
Capital repairs and improvements	-	-	1,343,700
CMS health insurance	-	2,278,900	2,337,300
C.H.A.N.C.E.	-	682,500	700,000
Ordinary and contingent expenses	102,974,900	-	-
Personal services - Education State Grants Recovery Act	2,754,900	-	-
Personal services - Government Services Grants Recovery Act	1,701,300	-	-
Total expenditures	<u>107,431,100</u>	<u>104,745,322</u>	<u>105,867,700</u>
Lapsed balances	<u>\$ -</u>	<u>\$ 2,685,778</u>	<u>\$ -</u>
	<u>PA96-0114</u> <u>and PA96-0046</u>	<u>PA95-0734</u>	<u>PA95-0348</u>
STATE COLLEGE AND UNIVERSITY TRUST FUND - 417			
Appropriations (net after transfers)	\$ 36,000	\$ 36,000	\$ 10,000
Expenditures - scholarship grant awards	<u>24,602</u>	<u>34,050</u>	<u>10,000</u>
Lapsed balances	<u>\$ 11,398</u>	<u>\$ 1,950</u>	<u>\$ -</u>

STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY
 COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES,
 AND LAPSED BALANCES*
 For the Years Ended June 30, 2010, 2009, and 2008

	Fiscal Years		
	<u>2010</u> <u>PA96-0114</u> <u>and PA96-0046</u>	<u>2009</u> <u>PA95-0734</u>	<u>2008</u> <u>PA95-0348</u>
GRAND TOTAL - ALL FUNDS			
Appropriations (net after transfers)	\$ 107,467,100	\$ 107,467,100	\$ 105,877,700
Total expenditures	<u>107,455,702</u>	<u>104,779,372</u>	<u>105,877,700</u>
Lapsed balances	<u>\$ 11,398</u>	<u>\$ 2,687,728</u>	<u>\$ -</u>

* Fiscal year 2010 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF INCOME FUND
REVENUES AND EXPENSES
For the Years Ended June 30, 2010 and 2009**

	<u>2010</u>	<u>2009</u>
INCOME FUND REVENUES		
Tuition, net of waivers	\$ 130,826,197	\$ 118,391,861
Material fees	7,209,877	5,916,180
Other	<u>758,880</u>	<u>1,756,315</u>
 TOTAL INCOME FUND REVENUES	 <u>\$ 138,794,954</u>	 <u>\$ 126,064,356</u>
 INCOME FUND EXPENSES		
Personal services	\$ 71,751,156	\$ 75,784,830
FICA/Medicare	2,094,446	2,056,738
Contractual services	23,290,426	26,043,984
Travel	938,780	1,057,185
Commodities	2,175,497	1,928,898
Award/grants and matching funds	2,279,551	2,811,190
Equipment and library books	10,773,099	2,382,563
Telecommunications	1,328,549	1,174,748
Automotive	445,050	260,977
Capital repairs and permanent improvements	5,200,455	13,643,687
CMS health insurance	1,204,000	1,262,400
Unemployment compensation benefits	<u>125,467</u>	<u>74,988</u>
 TOTAL INCOME FUND EXPENSES	 <u>\$ 121,606,476</u>	 <u>\$ 128,482,188</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF CHANGES IN CAPITAL ASSETS*
For the Years Ended June 30, 2010 and 2009**

	<u>Balance June 30, 2008</u>	<u>Additions</u>	<u>Transfers</u>	<u>Deductions</u>	<u>Balance June 30, 2009</u>	<u>Additions</u>	<u>Transfers</u>	<u>Deductions</u>	<u>Balance June 30, 2010</u>
Land	\$ 19,280,619	\$ -	\$ -	\$ -	\$ 19,280,619	\$ -	\$ -	\$ -	\$ 19,280,619
Land improvements	58,042,665	-	3,062,794	9,659	61,095,800	149,821	4,596,085	-	65,841,706
Buildings	444,433,515	-	11,023,693	-	455,457,208	-	6,159,227	162,128	461,454,307
Equipment	229,960,507	11,556,681	-	4,369,256	237,147,932	11,599,013	(93,840)	8,768,963	239,884,142
Intangible assets	3,820,547	-	-	-	3,820,547	-	-	-	3,820,547
Construction in progress	<u>17,322,931</u>	<u>16,379,729</u>	<u>(14,086,487)</u>	<u>1,081,388</u>	<u>18,534,785</u>	<u>14,044,465</u>	<u>(10,661,472)</u>	<u>1,310,125</u>	<u>20,607,653</u>
TOTALS	<u>\$ 772,860,784</u>	<u>\$ 27,936,410</u>	<u>\$ -</u>	<u>\$ 5,460,303</u>	<u>\$ 795,336,891</u>	<u>\$ 25,793,299</u>	<u>\$ -</u>	<u>\$10,241,216</u>	<u>\$ 810,888,974</u>

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE SCHEDULE OF CASH AND TEMPORARY
CASH EQUIVALENTS, AT COST
(EXCLUDING FOUNDATION AND ALUMNI ASSOCIATION)
June 30, 2010 and 2009**

	<u>2010</u>	<u>2009</u>
CASH ON HAND	\$ 114,809	\$ 110,895
 CHECKING ACCOUNTS (1)		
Resource Bank, DeKalb, Illinois	100	1,661
Community Bank of Oregon, Oregon, Illinois	1,000	5,902
National Bank and Trust Co. of Sycamore, Sycamore, Illinois	48,965,653	25,309,179
Amalgamated Bank, Chicago, Illinois	55,182	55,301
American National Bank, DeKalb, Illinois	4,015,478	4,004,696
Northern Trust Company, Chicago, Illinois	25,000	2,302
US Bank, Minneapolis, Minnesota	5	5
Castle Bank, DeKalb, Illinois	9,651,831	5,011,229
Compass Bank, Austin, Texas	5,351	3,364
Illinois Funds - U.S. Bank, Springfield, Illinois	200,027	200,030
 TEMPORARY CASH INVESTMENTS (1)		
Illinois Funds - U.S. Bank, Springfield, Illinois	1,445,335	3,017,694
Money market funds:		
The Bank of New York Mellon Trust Co., NA, Chicago, Illinois:		
Hoffman Estates Debt Reserves Fund and Communications Ducts Reserve Fund	650,170	650,170
The Bank of New York Mellon Trust Co., NA, Chicago, Illinois:		
Hoffman Estates Construction Fund and Communications Ducts Construction Fund	164	11,637
	<u>\$ 65,130,105</u>	<u>\$ 38,384,065</u>

(1) These amounts represent bank balances.

**STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY
 COMPARATIVE SCHEDULE OF INVESTMENTS, AT COST
 June 30, 2010 and 2009**

	<u>2010</u>	<u>2009</u>
U.S. Treasury obligations, U.S. agency obligations, treasury notes and strips, 1.0 to 3.4 percent	\$ 35,090,330	\$ 44,778,975
Commercial paper	<u>6,609,432</u>	<u>6,609,431</u>
	<u>\$ 41,699,762</u>	<u>\$ 51,388,406</u>

Note: Interest rates for June 30, 2010.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF RECEIVABLES AND INVENTORIES
June 30, 2010 and 2009**

RECEIVABLES

Reported receivables as of June 30, 2010 and 2009 are summarized below (\$000s):

	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
Accounts receivable	\$ 35,696	\$ 38,821
Less allowance for doubtful accounts	<u>(9,169)</u>	<u>(7,329)</u>
Net accounts receivable	<u>\$ 26,527</u>	<u>\$ 31,492</u>
Student loans receivable	\$ 9,626	\$ 10,029
Less allowance for doubtful accounts	<u>(87)</u>	<u>(141)</u>
Net student loans receivable	<u>\$ 9,539</u>	<u>\$ 9,888</u>

Accounts receivable consists primarily of amounts due from students (\$21.3 million in 2010 and \$19.0 million in 2009) and other agencies (\$14.4 million and \$19.8 million in 2010 and 2009, respectively).

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

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

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

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF RECEIVABLES AND INVENTORIES
June 30, 2010 and 2009**

INVENTORIES

Reported inventories as of June 30, 2010 and 2009 are summarized below (\$000s):

	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
Food	\$ 389	\$ 501
Books	1,583	1,639
Inventories for resale	826	955
Commodities and supplies	213	269
Other miscellaneous items	<u>33</u>	<u>33</u>
Total	<u>\$ 3,044</u>	<u>\$ 3,397</u>

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENSES
For the Years Ended June 30, 2010 and 2009
(In Thousands)**

Following are explanations for significant variances between expense accounts reported in the Statement of Revenues, Expenses, and Changes in Net Assets in the financial audit report exceeding \$1,825,000 and 10%:

	<u>2010</u>	<u>Increase (Decrease)</u>	<u>2009</u>	<u>Percent Change</u>	<u>Comments</u>
Academic support	\$ 30,568	\$ 3,575	\$ 26,993	13.24%	The increase is due to the use of the Hoffman Estates conference center, increased expenses targeted at increasing admissions to the school of law, and increased research expenses.
Operations and maint. of plant	26,739	(4,103)	30,842	-13.30%}	The University is trying to make cutbacks in expenditures to offset the issues with the State's untimely funding. These expenditures are some what controllable in the short term. Auxiliary expenses include utility expenses. The University buys gas in advance, allowing them to secure lower prices when the price of gas falls. The University also experimented with a four day work weekend other efforts to conserve energy.
Auxiliary enterprises	73,567	(9,504)	83,071	-11.44%}	
Staff benefits	91,308	19,304	72,004	26.81%	Staff benefits increased with the increase in state paid benefits.
Student aid	24,013	6,862	17,151	40.01%	Pell grants are issued at the federal level are outside of the control of the University.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUES
For the Years Ended June 30, 2010 and 2009
(In Thousands)**

Following are explanations for significant variances between revenue accounts reported in the Statement of Revenues, Expenses, and Changes in Net Assets in the financial audit report exceeding \$1,825,000 and 10%:

	<u>2010</u>	<u>Increase (Decrease)</u>	<u>2009</u>	<u>Percent Change</u>	<u>Comments</u>
Tuition and fees, net	\$138,526	\$ 12,644	\$ 125,882	10.04%	Student tuition and student fees increased in the current year. Fees increased to \$6.25/credit hour to a maximum of 12 credit hours as a campus improvement fee, student fee: 3.37% increase for those who pay health insurance coverage, 4.95% increase for all others, room rate increase of 8.67% and tuition increase of 8%.
Other sources	5,929	1,952	3,977	49.08%	Other sources increased due to \$1 million generated by the College of Business's Stock Market Game and the College of Engineering providing fee for services to area businesses. Both of these services were offered in 2009 but participation increased in 2010. The University also started a contract with Pepsi in 2010 in the amount of \$270,000. MBA fees increased by \$278,000, and students paying tuition through an installment plan increased by \$483,000.
State appropriations on-behalf payments	88,330	19,245	69,085	27.86%	State appropriations on behalf payments increased with the increase in staff benefits. The increase in staff benefits is nearly equal to the state appropriations increase.
PELL Grants	25,369	8,508	16,861	50.46%	The increase in tuition noted above also increases the need for financial aid, therefore, causing an increase in PELL grants.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
For the Years Ended June 30, 2010 and 2009
(In Thousands)**

Following are explanations for significant variances between account balances reported in the Statement of Net Assets in the financial audit report exceeding \$1,825,000 and 10%:

	<u>2010</u>	<u>Increase (Decrease)</u>	<u>2009</u>	<u>Percent Change</u>	<u>Comments</u>
Cash and cash equivalents	\$ 60,220	\$ 27,552	\$ 32,668	84.34%	Total cash and investments has increased \$16.4 million because of the increase in accounts payable attributable to all areas or university operations. Student tuition fees were increased and the University cut back on expenditures, thus increasing cash.
Investments and marketable securities, current	8,133	(3,117)	11,250	-27.72%	
Investments and marketable securities, noncurrent	35,238	(8,042)	43,280	-18.58%	
Accounts receivable, net	26,527	(4,965)	31,492	-15.77%	Accounts receivable, net decreased for the following reasons: The University increased its allowance in the current year by \$1.8 million due to the University's calculation performed based on the accounts receivable aging schedule. University received \$2.9 million receivable from the Foundation in the current year to pay off the balance that was on the books at year end in the prior year.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
For the Years Ended June 30, 2010 and 2009
(In Thousands)**

	<u>2010</u>	<u>Increase (Decrease)</u>	<u>2009</u>	<u>Percent Change</u>	<u>Comments</u>
Appropriations receivable from State	\$ 27,894	\$ 22,833	\$ 5,061	451.16%	The State is late in reimbursing University for expenditures against appropriations.
Performance contracts payable	23,801	3,408	20,393	16.71%	The University signed a new performance contract in the current year, therefore, increasing the amount payable at year end.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
Year Ended June 30, 2010**

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

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

Description of Planning System

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

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

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

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

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

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

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

Location, Address, and Head of the University

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE EMPLOYMENT STATISTICS*
Years Ended June 30, 2010 and 2009**

	<u>Instructional Activities</u>	<u>Organized Research</u>	<u>Public Service</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Institutional Support</u>	<u>Operation and Maintenance Physical Plant</u>	<u>Independent Operations</u>	<u>Total All Functions</u>
Year ended June 30, 2010:									
Appropriated funds:									
Facility/administrative	1,304.0	36.4	30.8	136.1	85.4	81.6	9.9	-	1,684.2
Civil service	300.9	3.0	33.1	159.0	48.3	182.6	216.5	-	943.4
Student employees	41.4	0.2	0.5	24.5	16.3	4.5	5.7	-	93.1
Miscellaneous contracts	13.4	-	0.1	6.0	5.4	2.7	11.1	-	38.7
	<u>1,659.7</u>	<u>39.6</u>	<u>64.5</u>	<u>325.6</u>	<u>155.4</u>	<u>271.4</u>	<u>243.2</u>	<u>-</u>	<u>2,759.4</u>
Nonappropriated funds:									
Facility/administrative	69.3	145.0	134.1	32.1	101.4	15.7	2.9	54.6	555.1
Civil service	9.3	10.8	21.3	21.0	71.7	44.8	49.1	298.3	526.3
Student employees	38.9	18.8	24.9	11.0	113.3	13.4	1.1	212.0	433.4
Miscellaneous contracts	10.1	20.4	28.1	6.2	8.3	5.0	2.4	72.0	152.5
	<u>127.6</u>	<u>195.0</u>	<u>208.4</u>	<u>70.3</u>	<u>294.7</u>	<u>78.9</u>	<u>55.5</u>	<u>636.9</u>	<u>1,667.3</u>
TOTAL ALL FUNDS	<u>1,787.3</u>	<u>234.6</u>	<u>272.9</u>	<u>395.9</u>	<u>450.1</u>	<u>350.3</u>	<u>298.7</u>	<u>636.9</u>	<u>4,426.7</u>
Year ended June 30, 2009:									
Appropriated funds:									
Facility/administrative	1,299.2	38.6	30.2	146.7	97.5	79.8	8.9	-	1,700.9
Civil service	304.8	3.0	31.3	159.0	52.3	186.4	221.1	-	957.9
Student employees	43.5	-	0.5	28.1	15.8	4.9	8.1	-	100.9
Miscellaneous contracts	15.4	-	0.1	5.3	4.9	4.5	11.4	-	41.6
	<u>1,662.9</u>	<u>41.6</u>	<u>62.1</u>	<u>339.1</u>	<u>170.5</u>	<u>275.6</u>	<u>249.5</u>	<u>-</u>	<u>2,801.3</u>
Nonappropriated funds:									
Facility/administrative	73.4	141.5	125.0	35.6	107.8	12.4	3.3	52.3	551.3
Civil service	10.3	7.3	23.0	22.3	69.5	42.3	48.3	300.6	523.6
Student employees	38.0	23.0	8.4	9.3	87.0	15.9	0.4	199.0	381.0
Miscellaneous contracts	6.9	27.1	22.8	6.3	8.9	2.8	0.9	70.0	145.7
	<u>128.6</u>	<u>198.9</u>	<u>179.2</u>	<u>73.5</u>	<u>273.2</u>	<u>73.4</u>	<u>52.9</u>	<u>621.9</u>	<u>1,601.6</u>
TOTAL ALL FUNDS	<u>1,791.5</u>	<u>240.5</u>	<u>241.3</u>	<u>412.6</u>	<u>443.7</u>	<u>349.0</u>	<u>302.4</u>	<u>621.9</u>	<u>4,402.9</u>

*Provided by the Office of Budget and Planning.

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

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
EMERGENCY PURCHASES
June 30, 2010**

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

Morning Star Media Group, Ltd. - Actual Cost: \$93,050

The services of Morning Star Media Group, Ltd. were engaged to reach potential students in the fastest and most efficient manner for the Spring 2010 semester to be competitive with other institutions. Not placing the advertisements in a timely manner would have had a serious negative impact on a scheduled recruiting open house and an undergraduate application deadline, resulting in a detrimental loss of potential students and the resulting income to the university.

Oracle USA - Actual Cost: \$65,063

Maintenance services on the University's PeopleSoft software were necessary for the financial and student computerized systems. The contract for these services must be continuous. Due to a delay by the vendor in providing a correct contractual document, this continuity in maintenance services was jeopardized.

Air Fax Inc. - Actual Cost: \$110,525

The services of Air Fax Inc. were engaged for charter service to transport members of the University football team to the International Bowl in Toronto, Ontario on December 29, 2009 and January 2, 2010. There was insufficient time to bid this purchase from the time the University was invited to participate in the bowl game.

Oracle USA - Actual Cost: \$1,315,864

The services of Oracle USA were engaged for software and maintenance of the University's Enterprise Resource Planning System which were necessary to upgrade and maintain the Human Resource, financial, and student computerized systems. A purchase order had to be immediately issued to obtain package pricing before Oracle's deadline.

CIBER - Actual Cost: \$96,000

The services of CIBER, Inc. were engaged for emergency technical consulting and advisory services related to the University's PeopleSoft Enterprise Portal project for which CIBER has been the lead contractor. The University's in-house technical lead has resigned and the project had a go live date of August 28, 2010. This engagement was required to provide an experienced technical and development resource that is knowledgeable of the product and project in order to meet the University's go live date for the Fall term.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
EMERGENCY PURCHASES
June 30, 2010**

Sheraton Centre Toronto - Actual Cost: \$140,134

The services of Sheraton Centre Toronto were engaged for lodging and meals for the University's football team (four nights) and lodging for the band, cheerleaders, and fan package (two nights) while the team played in the International Bowl on January 2, 2010 in Toronto, Ontario. There was insufficient time to bid this purchase from the time the University was invited to participate in the bowl game.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ILLINOIS FIRST PROJECTS
June 30, 2010**

(Unaudited)

Following is a list of Illinois FIRST grants received by the University outstanding as of June 30, 2010:

Grant Award No.:	01-128106
Grant Amount:	\$7,800,000
Grant Period:	January 1, 2002 through December 31, 2009
Grant Purpose:	All costs associated with the Chiller Project.
Grant Description:	Grant funds will be used for the construction of a chilled water plant including chillers, cooling towers, chilled water piping to campus buildings, pumps for water distribution, and controls necessary to run all equipment.
Amount Expended:	\$7,800,000 (as of June 30, 2010)

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

(Unaudited)

	For the Year Ended June 30,			
	2009		2008	
	<u>Total</u>	<u>Costs Per</u>	<u>Total</u>	<u>Costs Per</u>
	<u>Costs</u>	<u>Full-Time</u>	<u>Costs</u>	<u>Full-time</u>
		<u>Equivalent</u>		<u>Equivalent</u>
Direct salary	\$ 47,019,132	\$ 1,050	\$ 45,543,913	\$ 1,012
Indirect instruction	4,757,605	106	4,534,464	101
Departmental research	9,638,103	215	9,064,826	201
Departmental overheads	27,948,943	624	29,239,363	650
College or school overheads	<u>19,764,876</u>	<u>441</u>	<u>17,872,990</u>	<u>397</u>
Subtotal of department and college costs	109,128,659	2,436	106,255,556	2,361
Overhead support unique to a function	14,900,724	333	16,491,787	366
All other academic support	17,962,909	401	17,109,692	380
Student services	7,825,464	175	7,697,664	171
Institutional support	<u>37,340,645</u>	<u>834</u>	<u>38,751,503</u>	<u>861</u>
Subtotal of department and college costs with University overheads	187,158,401	4,179	186,306,202	4,139
Operation and maintenance of physical plant	<u>29,455,235</u>	<u>658</u>	<u>28,374,287</u>	<u>631</u>
TOTAL OF ALL COSTS	<u>\$216,613,636</u>	<u>\$ 4,837</u>	<u>\$214,680,489</u>	<u>\$ 4,770</u>

* Cost information for the year ended June 30, 2010 not yet available.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES,
AND NEW LOANS
For the Year Ended June 30, 2010
(Accrual Basis)
(Expressed in Thousands)**

Schedule A - Federal Financial Component

Total federal expenditures reported on SEFA schedule	\$ 58,142
Total new loans made not included on SEFA schedule	123,596
Amount of federal loan balances at beginning of the year (not included on the SEFA schedule) and continued compliance required	10,027
Other noncash federal award expenditures (not included on SEFA schedule)	<u>-</u>
Total Schedule A	<u>\$ 191,765</u>

Schedule B - Total Financial Component

Total operating expenses (from financial statements)	\$ 493,393
Total nonoperating expenses (from financial statements)	8,721
Total new loans made	123,596
Amount of federal loan balances at beginning of year	10,027
Other noncash federal award expenditures	<u>-</u>
Total Schedule B	<u>\$ 635,737</u>

<u>Schedule C</u>	<u>Amount</u>	<u>Percent</u>
Total Schedule A	\$ 191,765	30.0%
Total nonfederal expenses	<u>443,972</u>	<u>70.0</u>
Total Schedule B	<u>\$ 635,737</u>	<u>100.0%</u>

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMPARATIVE ENROLLMENT STATISTICS*
June 30, 2010**

(Unaudited)

	Semesters					
	Summer 2009	Fall 2009	Spring 2010	Summer 2008	Fall 2008	Spring 2009
On-Campus:						
Undergraduate	2,490	16,228	14,728	2,599	16,350	14,921
Graduate	1,723	2,409	2,337	1,789	2,325	2,289
Professional	<u>51</u>	<u>382</u>	<u>368</u>	<u>39</u>	<u>367</u>	<u>358</u>
Subtotal	<u>4,264</u>	<u>19,019</u>	<u>17,433</u>	<u>4,427</u>	<u>19,042</u>	<u>17,568</u>
Off-Campus:						
Undergraduate	292	242	255	237	216	223
Graduate	<u>1,589</u>	<u>844</u>	<u>856</u>	<u>1,608</u>	<u>852</u>	<u>826</u>
Subtotal	<u>1,881</u>	<u>1,086</u>	<u>1,111</u>	<u>1,845</u>	<u>1,068</u>	<u>1,049</u>
TOTAL	<u><u>6,145</u></u>	<u><u>20,105</u></u>	<u><u>18,544</u></u>	<u><u>6,272</u></u>	<u><u>20,110</u></u>	<u><u>18,617</u></u>

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

Fall and Spring semesters:

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

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

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

Summer sessions:

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

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

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SCHEDULE OF TUITION AND FEE WAIVERS
For the Year Ended June 30, 2010
(In Thousands)**

(Unaudited)

	<u>Tuition Waivers</u>			<u>Fee Waivers</u>		
	<u>Undergraduate</u>	<u>Graduate</u>	<u>Total</u>	<u>Undergraduate</u>	<u>Graduate</u>	<u>Total</u>
Mandatory waivers:						
Teacher/special education	\$ 298.6	\$ 106.6	\$ 405.2	\$ 108.7	\$ 19.0	\$ 127.7
General Assembly	649.3	60.4	709.7	6.5	0.3	6.8
ROTC	299.1	6.0	305.1	3.9	-	3.9
DCFS	88.6	-	88.6	15.6	-	15.6
Children of employees	574.1	-	574.1	-	-	-
Senior citizens	1.6	1.6	3.2	-	-	-
Veterans grants and scholarships	1,067.3	171.1	1,238.4	363.6	40.6	404.2
Discretionary waivers:						
Faculty/administrative	15.1	382.6	397.7	6.1	116.9	123.0
Civil service	133.9	140.5	274.4	47.6	46.0	93.6
Academic/other talent	1,743.6	2,409.7	4,153.3	-	3.0	3.0
Athletic	774.2	7.4	781.6	-	-	-
Gender equity in intercollegiate athletics	1,173.6	4.9	1,178.5	-	-	-
Foreign students	-	198.1	198.1	-	-	-
Cooperating professionals	16.4	1,204.3	1,220.7	-	-	-
Graduate assistants	32.4	11,327.7	11,360.1	-	-	-
Interinstitutional/related agencies	7.3	25.2	32.5	-	-	-
Retired University employees	1.6	18.8	20.4	0.6	6.4	7.0
Children of deceased employees	13.2	-	13.2	4.4	-	4.4
Student need - financial aid	231.1	-	231.1	-	-	-
Student need - special programs	-	39.0	39.0	-	-	-
Fellowships	-	252.0	252.0	-	-	-
Contract/training grants	-	1,622.9	1,622.9	-	-	-
TOTAL	<u>\$ 7,121.0</u>	<u>\$ 17,978.8</u>	<u>\$ 25,099.8</u>	<u>\$ 557.0</u>	<u>\$ 232.2</u>	<u>\$ 789.2</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
DEBT FINANCED BY UNIVERSITY-RELATED ORGANIZATION
Year Ended June 30, 2010**

The Northern Illinois Foundation had obtained a loan in connection with the construction of the Barsema Alumni & Visitors Center. This loan was paid in full during the year ended June 30, 2010. The note called for interest at prime less .75 percent and was originally due in January 2012. Assignment of existing and future donor pledges secured this note.

The Northern Illinois University Foundation has also issued bonds in connection with the construction of the Jeffrey and Kimberly Yordon Center. At June 30, 2010, the amount of outstanding bonds was \$4,863,250. The bonds were issued at an effective interest rate of 4.66 percent and are due in August 2016. A ten-year operating lease with the University secures these bonds.

The Northern Illinois Research Foundation (NIRF) established a credit agreement, for an amount not to exceed \$7.25 million, to provide short-term financing as preparations are being made to issue long-term debt for the project. At June 30, 2010, the outstanding balance under the credit agreement was \$7,250,000. The credit agreement calls for interest under the Eurodollar Loan Option elected by NIRF at a variable rate of LIBOR plus 3 percent, paid monthly, and is due October 15, 2010.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ACQUISITION OF REAL ESTATE COSTING IN EXCESS OF
\$250,000 AND NOT FUNDED BY A SEPARATE APPROPRIATION
Year Ended June 30, 2010**

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
BOOKSTORE OPERATIONS
Year Ended June 30, 2010**

(Unaudited)

Contracted/rents to students/University operated	University operated
Contractor	N/A
Contract term	N/A
Amount of gross sales for Bookstore in FY 10	\$5,230,000
Amount (if any) to be paid to Bookstore for FY 10 by University	N/A
Commissions	N/A
Commission terms	N/A
Given exclusive rights	No
Competition/"other" nearby/on-campus bookstores	Yes

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
OTHER ENTITIES
CONDENSED FINANCIAL INFORMATION
June 30, 2010**

	Continuing Education Contract Courses	Continuing Education and Public Service	Sales and Services of Educational Activities	Student Programs and Services	Field Trips and Foreign Study Activities
BALANCE SHEET					
ASSETS					
Current fund:					
Cash and cash equivalents	\$ 4,226,323	\$ 6,402,589	\$ 5,127,951	\$ 10,722,072	\$ 3,429
Other assets	<u>216,640</u>	<u>447,299</u>	<u>706,614</u>	<u>80,679</u>	<u>-</u>
Total current fund	4,442,963	6,849,888	5,834,565	10,802,751	3,429
Plant fund:					
Plant fund assets	<u>63,437</u>	<u>125,080</u>	<u>120,436</u>	<u>321,981</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 4,506,400</u>	<u>\$ 6,974,968</u>	<u>\$ 5,955,001</u>	<u>\$ 11,124,732</u>	<u>\$ 3,429</u>
LIABILITIES					
Accounts payable and accrued expenses	\$ 45,573	\$ 172,618	\$ 966,994	\$ 726,784	\$ -
Deferred income	<u>183,691</u>	<u>534,405</u>	<u>316,897</u>	<u>305,670</u>	<u>-</u>
Total liabilities	229,264	707,023	1,283,891	1,032,454	-
FUND BALANCES					
Current fund	4,213,699	6,142,865	4,550,674	9,770,297	3,429
Plant fund	<u>63,437</u>	<u>125,080</u>	<u>120,436</u>	<u>321,981</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,506,400</u>	<u>\$ 6,974,968</u>	<u>\$ 5,955,001</u>	<u>\$ 11,124,732</u>	<u>\$ 3,429</u>

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

BEGINNING CURRENT FUND BALANCES					
Revenues	\$ 2,761,918	\$ 4,252,538	\$ 5,080,132	\$ 6,176,651	\$ 3,213
Expenditures	2,836,799	10,251,242	7,796,073	25,381,199	-
Transfers	(1,486,215)	(7,723,341)	(8,375,044)	(22,112,461)	(3,284)
	<u>101,197</u>	<u>(637,574)</u>	<u>49,513</u>	<u>324,908</u>	<u>3,500</u>
ENDING CURRENT FUND BALANCES	<u>\$ 4,213,699</u>	<u>\$ 6,142,865</u>	<u>\$ 4,550,674</u>	<u>\$ 9,770,297</u>	<u>\$ 3,429</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
OTHER ENTITIES
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN PLANT FUND BALANCES
For the Year Ended June 30, 2010

	Continuing Education Contract Courses	Continuing Education and Public Service	Sales and Services of Educational Activities	Student Programs and Services	Field Trips and Foreign Study Activities
Beginning fund balances	\$ 65,482	\$ 219,838	\$ 102,070	\$ 1,764,456	\$ -
Revenues	16,405	57,112	57,525	90,672	-
Expenditures	<u>(18,450)</u>	<u>(151,870)</u>	<u>(39,159)</u>	<u>(1,533,147)</u>	<u>-</u>
Ending fund balances	<u>\$ 63,437</u>	<u>\$ 125,080</u>	<u>\$ 120,436</u>	<u>\$ 321,981</u>	<u>\$ -</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY BUSINESS OPERATIONS, SERVICE DEPARTMENTS,
AND INDIRECT COST SUPPORT
CONDENSED FINANCIAL INFORMATION
June 30, 2010**

	<u>Auxiliary Business Operations</u>	<u>Service Departments</u>	<u>Indirect Cost Support</u>
BALANCE SHEET			
ASSETS			
Current fund:			
Cash and cash equivalents	\$ 2,557,254	\$ 11,628,149	\$ 2,267,023
Accounts receivable	74,868	152,081	2,909
Inventories	7,376	710,728	-
Other assets	-	<u>10,354</u>	-
Total current fund assets	<u>2,639,498</u>	<u>12,501,312</u>	<u>2,269,932</u>
Plant fund:			
Plant fund assets	<u>36,641</u>	<u>4,597,391</u>	<u>475,500</u>
TOTAL ASSETS	<u>\$ 2,676,139</u>	<u>\$ 17,098,703</u>	<u>\$ 2,745,432</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ 533,650	\$ 2,814,130	\$ 110,602
Deferred income	<u>13,510</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>547,160</u>	<u>2,814,130</u>	<u>110,602</u>
FUND BALANCES			
Current fund	2,092,338	9,687,182	2,159,330
Plant fund	<u>36,641</u>	<u>4,597,391</u>	<u>475,500</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,676,139</u>	<u>\$ 17,098,703</u>	<u>\$ 2,745,432</u>

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

BEGINNING CURRENT FUND BALANCES	\$ 2,416,771	\$ 6,531,433	\$ 1,361,021
Revenues	8,824,460	29,897,114	4,440,507
Expenditures	(8,837,955)	(26,715,748)	(4,084,881)
Transfers	<u>(310,938)</u>	<u>(25,617)</u>	<u>442,683</u>
ENDING CURRENT FUND BALANCES	<u>\$ 2,092,338</u>	<u>\$ 9,687,182</u>	<u>\$ 2,159,330</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY BUSINESS OPERATIONS, SERVICE DEPARTMENTS,
AND INDIRECT COST SUPPORT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN PLANT FUND BALANCES
For the Year Ended June 30, 2010

	<u>Auxiliary Business Operations</u>	<u>Service Departments</u>	<u>Indirect Cost Support</u>
Beginning fund balances	\$ 41,128	\$ 5,085,223	\$ 479,773
Revenues	7,776	1,009,863	159,952
Expenditures	<u>(12,263)</u>	<u>(1,497,695)</u>	<u>(164,225)</u>
Ending fund balances	<u>\$ 36,641</u>	<u>\$ 4,597,391</u>	<u>\$ 475,500</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
CONDENSED FINANCIAL INFORMATION
June 30, 2010**

	<u>Residence Halls</u>	<u>Student Services</u>	<u>Recreation Facilities</u>	<u>Parking</u>
BALANCE SHEET				
ASSETS				
Current Fund:				
Cash and cash equivalents	\$ 42,867,838	\$ 4,223,831	\$ 1,575,178	\$ (378,775)
Accounts receivable	208,012	228,503	3,201	-
Inventories	599,006	1,527,650	-	-
Other assets	<u>700</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current fund	43,675,556	5,979,984	1,578,379	(378,775)
Plant fund:				
Plant fund assets	<u>122,397,002</u>	<u>40,522,403</u>	<u>62,119,362</u>	<u>9,281,093</u>
TOTAL ASSETS	<u>\$ 166,072,558</u>	<u>\$ 46,502,387</u>	<u>\$ 63,697,741</u>	<u>\$ 8,902,318</u>
LIABILITIES				
Accounts payable and accrued expenses	\$ 10,838,570	\$ 368,308	\$ 3,378	\$ 4,630
Deferred income	7,626	123,945	126,912	-
Plant Fund:				
Debt	<u>107,861,274</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	118,707,470	492,253	130,290	4,630
FUND BALANCES				
Current fund	32,829,360	5,487,731	1,448,089	10,975
Plant fund	<u>14,535,728</u>	<u>40,522,403</u>	<u>62,119,362</u>	<u>8,886,713</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 166,072,558</u>	<u>\$ 46,502,387</u>	<u>\$ 63,697,741</u>	<u>\$ 8,902,318</u>

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

BEGINNING CURRENT FUND BALANCES, AS PREVIOUSLY REPORTED	\$ 28,109,281	\$ 5,466,731	\$ 1,448,089	\$ (383,405)
Correction of the other assets/debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>394,380</u>
BEGINNING CURRENT BALANCES, AS RESTATED	28,109,281	5,466,731	1,448,089	10,975
Revenues	52,975,448	15,451,761	6,274,160	2,370,540
Expenditures	<u>(48,255,369)</u>	<u>(15,430,761)</u>	<u>(6,274,160)</u>	<u>(2,370,540)</u>
ENDING CURRENT FUND BALANCES	<u>\$ 32,829,360</u>	<u>\$ 5,487,731</u>	<u>\$ 1,448,089</u>	<u>\$ 10,975</u>

STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN PLANT FUND BALANCES
For the Year Ended June 30, 2010

	<u>Residence Halls</u>	<u>Student Services</u>	<u>Recreation Facilities</u>	<u>Parking</u>
BEGINNING PLANT FUND BALANCES, AS PREVIOUSLY REPORTED	\$ 8,248,449	\$ 40,478,236	\$ 62,085,086	\$ 9,098,689
Correction of other assets/debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>(394,380)</u>
BEGINNING PLANT FUND BALANCES, AS RESTATED	8,248,449	40,478,236	62,085,086	8,704,309
Revenues	18,271,763	581,565	307,770	419,112
Expenditures	<u>(11,984,484)</u>	<u>(537,398)</u>	<u>(273,494)</u>	<u>(236,708)</u>
ENDING PLANT FUND BALANCES	<u>\$ 14,535,728</u>	<u>\$ 40,522,403</u>	<u>\$ 62,119,362</u>	<u>\$ 8,886,713</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
SCHEDULE OF INDENTURED CAPITAL RESERVES
June 30, 2010**

Replacement cost of buildings	\$ 545,827,030
Replacement cost of equipment	<u>48,048,682</u>
TOTAL REPLACEMENT COST OF BUILDINGS AND EQUIPMENT	<u>\$ 593,875,712</u>
Allowable indentured capital reserves - 5 percent of total replacement cost of buildings and equipment	\$ 29,693,786
Less actual indentured capital reserve at June 30	<u>6,690,182</u>
MARGIN OF COMPLIANCE	<u>\$ 23,003,604</u>

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

**STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY
 INDIRECT COST SUPPORT
 SOURCES AND APPLICATION OF INDIRECT COST RECOVERIES
 For the Year Ended June 30, 2010**

BALANCE AT BEGINNING OF YEAR	<u>\$ 1,361,021</u>
SOURCES	
Federal and state grants and contracts	<u>4,440,507</u>
APPLICATIONS	
Research	1,709,752
Instruction	45,746
Public service	47,884
Academic support	515,265
Student services	5,989
Operation and maintenance of plant	1,113,748
Institutional support	<u>646,497</u>
Total applications	<u>4,084,881</u>
TRANSFERS	<u>442,683</u>
Net increase	<u>798,309</u>
BALANCE AT END OF YEAR	<u>\$ 2,159,330</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CALCULATION SHEET FOR INDIRECT COST
SUPPORT CARRYFORWARD
June 30, 2010**

1. Cash and cash equivalents balance:

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

Add:

Cash and cash equivalents	<u>\$ 2,267,023</u>
---------------------------	---------------------

2. Allocated reimbursements:

Enter the total indirect cost reimbursements allocated
for expenditure for the fiscal year completed:
\$5,711,274. Enter 30 percent of this amount.

1,713,382

3. Unallocated reimbursements:

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

444,051

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

Enter the amount of:

Current liabilities	110,602
---------------------	---------

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

Total	<u>110,602</u>
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Indirect cost carryforward:

Enter the total of Items 2, 3, and 4	<u>2,268,035</u>
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Subtract from Item 1	<u>(1,012)</u>
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If a positive number results, enter here and remit for
deposit in the Income Fund

\$ -

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
OTHER ENTITIES
CALCULATION SHEET FOR CURRENT EXCESS FUNDS
June 30, 2010**

	<u>Continuing Education Contract Courses</u>	<u>Continuing Education and Public Service</u>	<u>Sales and Services of Educational Activities</u>	<u>Student Programs and Services</u>	<u>Field Trips and Foreign Study Activities</u>
1. Current available funds:					
Add:					
Cash	\$ 4,226,323	\$ 6,402,589	\$ 5,127,951	\$ 10,722,072	\$ 3,429
Total current available funds	A. <u>4,226,323</u>	<u>6,402,589</u>	<u>5,127,951</u>	<u>10,722,072</u>	<u>3,429</u>
2. Working capital allowance:					
Add:					
Highest month's expenditures	1,303,496	4,520,670	2,229,103	8,236,763	3,429
Encumbrances and current liabilities paid in lapse period	45,572	172,617	966,994	726,784	-
Deferred income	<u>183,691</u>	<u>534,405</u>	<u>316,897</u>	<u>305,670</u>	<u>-</u>
Working capital allowance	B. <u>1,532,759</u>	<u>5,227,692</u>	<u>3,512,994</u>	<u>9,269,217</u>	<u>3,429</u>
3. Current excess funds:					
Deduct B from A and enter here.	C. 2,693,564	1,174,897	1,614,957	1,452,855	-
4. Calculation of income fund remittance:					
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here.	D. <u>(2,723,782)</u>	<u>(1,206,704)</u>	<u>(1,827,980)</u>	<u>(1,490,200)</u>	<u>-</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the Income Fund.	<u>\$ (30,218)</u>	<u>\$ (31,807)</u>	<u>\$ (213,023)</u>	<u>\$ (37,345)</u>	<u>\$ -</u>

Excess Funds Offset

Buildings	<u>\$ 35,124,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Equipment	<u>\$ 4,837,901</u>	<u>\$ 6,033,521</u>	<u>\$ 9,139,900</u>	<u>\$ 7,450,999</u>
Maximum - 5 percent for buildings	\$ 1,756,202	\$ -	\$ -	\$ -
Maximum - 20 percent for equipment	<u>967,580</u>	<u>1,206,704</u>	<u>1,827,980</u>	<u>1,490,200</u>
Total excess funds offset	<u>\$ 2,723,782</u>	<u>\$ 1,206,704</u>	<u>\$ 1,827,980</u>	<u>\$ 1,490,200</u>

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY BUSINESS OPERATIONS
CALCULATION SHEET FOR CURRENT EXCESS FUNDS
June 30, 2010**

1. Current available funds:

Add:		
Cash and cash equivalents	\$	<u>2,557,254</u>
Total current available funds	A.	<u>2,557,254</u>

2. Working capital allowance:

Add:		
Highest month's expenditures	4,577,342	
Encumbrances and current liabilities paid in lapse period	533,650	
Deferred income	<u>13,510</u>	
Working capital allowance	B.	<u>5,124,502</u>

3. Current excess funds:

Deduct B from A and enter here	C.	(2,567,248)
--------------------------------	----	-------------

4. Calculation of income fund remittance:

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

Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the Income Fund.		<u>\$ (2,567,248)</u>
--	--	-----------------------

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SERVICE DEPARTMENTS
CALCULATION SHEET FOR CURRENT EXCESS FUNDS
June 30, 2010**

1. Current available funds:

Add:		
Cash and cash equivalents		<u>\$ 11,628,149</u>
Total current available funds	A.	<u>11,628,149</u>

2. Working capital allowance:

Add:		
Highest month's expenditures		5,442,345
Encumbrances and current liabilities paid in lapse period		2,814,130
Deferred income		<u>-</u>
Working capital allowance	B.	<u>8,256,475</u>

3. Current excess funds:

Deduct B from A and enter here	C.	3,371,674
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4. Calculation of income fund remittance:

An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here.	D.	<u>(8,746,605)</u>
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Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the Income Fund.		<u>\$ (5,374,931)</u>
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**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS
CALCULATION SHEET FOR CURRENT EXCESS FUNDS
June 30, 2010**

	<u>Residence Halls</u>	<u>Student Services</u>	<u>Recreation Facilities</u>	<u>Parking</u>
1. Current available funds:				
Add:				
Cash	\$ 42,867,838	\$ 4,223,831	\$ 1,575,178	\$ (378,775)
Total current available funds	A. <u>42,867,838</u>	<u>4,223,831</u>	<u>1,575,178</u>	<u>(378,775)</u>
2. Working capital allowance:				
Add:				
Highest month's expenditures	31,974,033	4,476,864	942,440	237,395
Encumbrances and current liabilities paid in lapse period	10,838,570	368,308	3,378	4,630
Deferred income	<u>7,626</u>	<u>123,945</u>	<u>126,912</u>	<u>-</u>
Working capital allowance	B. <u>42,820,229</u>	<u>4,969,117</u>	<u>1,072,730</u>	<u>242,025</u>
3. Current excess funds:				
Deduct B from A and enter here.	C. 47,609	(745,286)	502,448	(620,800)
Capital offset	D. <u>(47,609)</u>	<u>-</u>	<u>(502,448)</u>	<u>-</u>
SUM	<u>\$ -</u>	<u>\$ (745,286)</u>	<u>\$ -</u>	<u>\$ (620,800)</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
DESCRIPTION OF ACCOUNTING ENTITIES
June 30, 2010**

A listing of the University's auxiliary enterprise accounting entities, their purpose, and their sources of revenue as of June 30, 2010 is provided below:

AUXILIARY ENTERPRISES

Revenue Bond Funds

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

Auxiliary Business Operations

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

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

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

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

SERVICE DEPARTMENTS

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

INDIRECT COST SUPPORT

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
DESCRIPTION OF ACCOUNTING ENTITIES
June 30, 2010**

OTHER ENTITIES

Continuing Education Contract Courses

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

Continuing Education and Public Service

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

Sales and Services of Educational Activities

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

Student Programs and Services

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

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

Field Trips and Foreign Study Activities

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMMENTS ON CERTAIN MATTERS REGARDING AUXILIARY
ENTERPRISES, ACTIVITIES, AND ACCOUNTING ENTITIES,
AND TUITION, CHARGES, AND FEES
June 30, 2010**

AUXILIARY ENTERPRISES, ACTIVITIES, AND ACCOUNTING ENTITIES

1. All employer contributions, except for certain restricted federal funds, to the University retirement system are made from the General Revenue Fund appropriation to the State Universities Retirement System for this purpose. Accordingly, the portion of the retirement contribution attributable to employees in auxiliary enterprise operations is paid from appropriated funds and amounted to approximately \$4,750,000 and \$3,164,000 for the years ended June 30, 2010 and June 30, 2009, respectively.
2. The University's governing board has established no noninstructional facilities (development) reserves.

TUITION, CHARGES, AND FEES

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

BOND INDENTURE FUNDING REQUIREMENTS

	Required as of June 30, 2010		Amount of Cash, Investments, and Accrued Interest at June 30, 2010
	<u>Minimum</u>	<u>Maximum</u>	
Repair and replacement reserve	<u>\$ 1,015,703</u>	<u>\$ 29,693,786</u>	<u>\$ 6,690,182</u>

BOND COVENANTS

There were no violations of revenue bond covenants noted during the audit of Northern Illinois University for the year ended June 30, 2010.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
COMMENTS ON CERTAIN MATTERS REGARDING
UNIVERSITY-RELATED ORGANIZATIONS
AND OTHER MATTERS
June 30, 2010**

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

Comment on Other Topics

1. Income from investments of pooled funds is allocated and credited monthly to the original sources of the funds based on their respective cash balances.
2. In August 1993, the University issued \$8,485,000 of Certificates of Participation to refinance an educational center occupied by Northern Illinois University in Hoffman Estates, Illinois, payable through installments commencing in 1994, for a period of twenty-three years. Balance at June 30, 2010 was \$4,165,000.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SUMMARY OF FOUNDATION PAYMENTS
TO/FROM THE UNIVERSITY
For the Year Ended June 30, 2010**

During fiscal year 2010, the University engaged the Foundation, under contract, to provide fundraising services. As provided in the contract agreement, the University paid \$597,868 for fundraising services. Additionally, the University provided services to the Foundation valued at \$697,924. As required by the contract, the Foundation fully repaid the University for the services provided, using funds considered unrestricted for purpose of the University Guidelines computations.

Presented below is a summary of all funds that the Foundation gave to the University during fiscal year 2010:

Funds considered unrestricted for purposes of the Guidelines computations:	
Totally unrestricted - administrative services	\$ 697,924
Restricted only as to campus, college, or department and generally available for ongoing University operations:	
Support for University programs and departments	3,009,276
Administrative and office expense	1,415,194
Provided for library books, equipment, and property and improvements	<u>1,018,872</u>
Total funds considered unrestricted	<u>6,141,266</u>
Funds considered restricted for purposes of the Guidelines computations:	
Provided for scholarships and awards	916,526
Provided for library books, equipment, and property and improvements	89,878
Other restricted funds provided to the University:	
Restricted Fund	2,019,317
Endowment Fund	<u>190,377</u>
Total funds considered restricted	<u>3,216,098</u>
Total funds provided to the University by the Foundation	<u>\$ 9,357,364</u>

**STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY
 SUMMARY OF ALUMNI ASSOCIATION PAYMENTS
 TO/FROM THE UNIVERSITY
 For the Year Ended June 30, 2010**

In accordance with a memorandum of understanding between the University and the Alumni Association with regard to funding staffing costs in the alumni relations area, the Alumni Association contributed \$500 during 2010. There were no amounts paid by the University to the Alumni Association.

Presented below is a summary of all funds that the Association gave to the University during fiscal year 2010:

Funds considered unrestricted for purposes of the Guidelines computations:	
Restricted only as to campus, college, or department and generally available for ongoing University operations:	
Support of University programs and departments	<u>\$ 429,028</u>
Total funds considered unrestricted	<u>429,028</u>
Funds considered restricted for purposes of the Guidelines computations:	
Endowment Fund	<u>23,500</u>
Total funds considered restricted	<u>23,500</u>
Total funds provided to the University by the Association	<u>\$ 452,528</u>

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SUMMARY OF RESEARCH FOUNDATION PAYMENTS
TO/FROM UNIVERSITY
For the Year Ended June 30, 2010**

During fiscal year 2010, the University engaged the Research Foundation, under contract, to provide services to aid the University in its economic development, public service/research and educational missions, valued at \$68,000.

Presented below is a summary of all funds that the Research Foundation gave to the University during fiscal year 2010:

Funds considered unrestricted for purposes of the
Guidelines computations:

Total unrestricted - administrative services	<u>\$ 68,000</u>
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**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
AUXILIARY ENTERPRISES - REVENUE BOND FUNDS -
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS
For the Year Ended June 30, 2010**

REVENUES

Food and other merchandise sales	\$ 20,691,602
Room and other rentals	36,652,369
Parking revenue	2,507,900
Student fees	15,179,474
Interest in investments	702,582
Other revenues	<u>1,712,521</u>
Total revenues	<u>77,446,448</u>

EXPENSES

Cost of food and other merchandise sales	8,870,261
Personal services	20,161,260
Student services	3,518,655
Counseling room and board	226,971
Employee meals furnished	280,391
Insurance	97,666
General and administrative	10,474,336
Repairs and other services	8,939,909
Telephone service - student rooms	771,348
Utilities	5,790,271
Depreciation	<u>5,333,525</u>
Total expenses	<u>64,464,593</u>

INCREASE IN NET ASSETS

\$ 12,981,855

**STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY
 CURRENT UNRESTRICTED FUNDS - AUXILIARY ENTERPRISES -
 REVENUE BOND FUNDS - OCCUPANCY REPORT
 OF RESIDENCE HALLS
 For the Fiscal Year 2010**

(Unaudited)

	<u>Design Capacity</u>	<u>Fall Semester Occupancy</u>	<u>Spring Semester Occupancy</u>	<u>Average Occupancy</u>	<u>Room and Board Rate</u>
Neptune Complex	1,117	1,008	804	906	\$ 8,948
Lincoln Hall	966	890	775	833	\$ 8,948
Douglas Hall	1,000	904	719	812	\$ 8,948
Grant Towers	1,789	1,280	1,504	1,392	\$ 8,948
Stevenson Towers	<u>1,280</u>	<u>1,111</u>	<u>1,072</u>	<u>1,092</u>	\$ 9,930
TOTAL RESIDENCE HALLS	<u>6,152</u>	<u>5,193</u>	<u>4,874</u>	<u>5,035</u>	

Based on 9 month occupancy.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
CURRENT UNRESTRICTED FUNDS - AUXILIARY ENTERPRISES -
REVENUE BOND FUNDS - INSURED VALUE SUMMARY
For the Year Ended June 30, 2010**

(Unaudited)

	<u>Insured Value</u>		
	<u>Building</u>	<u>Contents</u>	<u>Business Interruption</u>
Barsema Alumni & Visitors Center	\$ 7,451,000	\$ 446,000	\$ -
Black Studies	610,000	-	-
Campus Life Building	8,560,000	1,489,000	-
Central Stores	-	1,932,000	-
Child Care Center	2,890,000	239,000	-
Convocation Center	34,010,000	5,893,000	-
Douglas Hall	33,739,000	1,827,000	-
Evans Field House	11,522,000	1,061,000	-
Grant Complex	84,580,000	2,466,000	-
Holmes Student Center	54,338,000	6,305,000	-
Huskie Stadium:			
Stadium	27,291,000	1,220,000	-
Field Turf	1,000,000	-	-
Latino Center	784,000	196,000	-
Lincoln Hall	33,739,000	1,827,000	-
Lincoln Highway Multi-purpose Property	1,901,000	-	-
Neptune Complex	42,196,000	2,714,000	-
Parking Services:			
Office	166,000	197,000	-
Parking Structure	10,066,000	-	-
Stevenson Complex	84,580,000	7,797,000	-
Student Recreation Center	13,312,000	840,000	-
University Apartments	4,777,000	117,000	-
University Resources for Women	378,000	-	-
Business Interruption	-	-	<u>27,225,000</u>
TOTAL	<u>\$ 457,890,000</u>	<u>\$ 36,566,000</u>	<u>\$ 27,225,000</u>

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