

**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, 2011**

**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, 2011**

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**FINANCIAL STATEMENT REPORT**

The University's financial statement report for the year ended June 30, 2011, which includes the report of independent auditors, management discussion and analysis, basic financial statements and notes, and the independent auditors' 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, 2011**

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**State of Illinois**  
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**OTHER REPORTS ISSUED UNDER SEPARATE COVER**

Northern Illinois University Financial Statements - June 30, 2011  
 Northern Illinois University - Report Required Under *Government Auditing Standards* for the Year Ended June 30, 2011

**State of Illinois  
Northern Illinois University**

**Agency Officials**

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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, University Relations	Kathryn Buettner
Vice President and General Counsel	Jerry D. Blakemore
Director of Internal Audit	Danielle Schultz

**Financial Staff**

Associate Vice President, Finance and Facilities	Robert Albanese
Controller	Keith Jackson
Assistant Controller	Barbara Seldal
Director of Treasury Operations	Tamara Farley
Bursar	Kinga Mauger

Agency offices are located at:

300 Altgeld Hall  
DeKalb, Illinois 60115



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

May 10, 2012

McGladrey LLP  
20 N. Martingale Rd., Ste. 500  
Schaumburg, IL 60173-2420

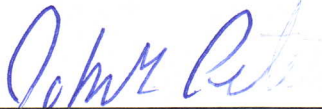
Ladies and Gentlemen:

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 year ended June 30, 2011. Based on this evaluation, we assert that during the year ended June 30, 2011, 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. 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.

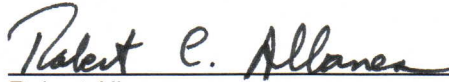
Yours very truly,

Northern Illinois University



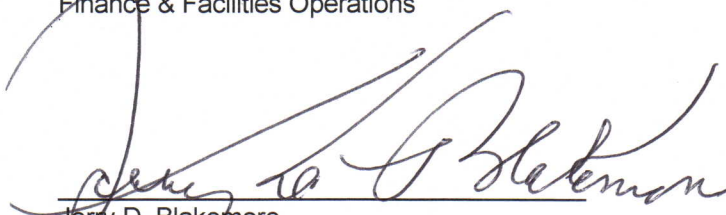
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John G. Peters  
President



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Robert Albanese  
Associate Vice President  
Finance & Facilities Operations



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Jerry D. Blakemore  
Vice President and General Counsel



**State of Illinois  
Northern Illinois University**

**Compliance Report Summary  
For the Year Ended June 30, 2011**

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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.

**ACCOUNTANTS' REPORT**

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**

<b><u>Number of</u></b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	5	5
Repeated findings	3	3
Prior recommendations implemented or not repeated	2	3

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

***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

<b><u>Item No.</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b>Findings (Government Auditing Standards)</b>			
11-1	18	Financial Reporting Process	Significant Deficiency
<b>Findings and Questioned Costs (Federal Compliance)</b>			
11-2	20	Inadequate Cash Management Procedures	Significant Deficiency and Noncompliance

**State of Illinois  
Northern Illinois University**

**Compliance Report Summary (Continued)  
For the Year Ended June 30, 2011**

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<b>Item No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
<b>Findings (State Compliance)</b>			
11-3	22	Failure to Submit Proper Time Reporting	Significant Deficiency and Noncompliance
11-4	23	Inadequate Disaster Contingency Planning	Significant Deficiency and Noncompliance
11-5	24	Weaknesses Regarding the Security and Control of Confidential Information	Significant Deficiency and Noncompliance

In addition, the following finding which is reported as a current finding relating to *Government Auditing Standards* also meets the reporting requirements for State Compliance.

11-1	18	Financial Reporting Process	Significant Deficiency and Noncompliance
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**Prior Findings Not Repeated**

A	26	Inappropriate Emergency Purchases
B	26	Computer Security Weakness

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with University officials at an exit conference on April 27, 2012. Attending the exit conference were:

Northern Illinois University

Robert Albanese	Associate Vice-President, Finance and Facilities-Operations
Keith Jackson	Controller
Barbara Seldal	Assistant Controller

McGladrey LLP

Joseph Evans	Partner
Jeremy Creamean	Manager
Linda Dolezalek	Manager
Dan Harker	Information Systems Auditor

Office of the Auditor General

Jon Fox	Audit Manager
Joe Gudge	Information Systems Audit Manager

Responses to the recommendations were provided by Keith Jackson, Controller, in correspondence dated May 8, 2012.



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

Honorable William G. Holland  
Auditor General  
State of Illinois

and

Anthony A. Iosco, 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, 2011. 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, 2011. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as items 11-1, 11-3, 11-4, and 11-5.

### **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 11-1, 11-3, 11-4, and 11-5. *A significant deficiency in an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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, 2011, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 17, 2012. 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 2011 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, 2011 taken as a whole. The University's basic financial statements for the years ended June 30, 2010 and 2009 were audited by other auditors whose reports thereon dated December 6, 2010 and January 27, 2010, respectively, expressed unqualified opinions. Their reports on the 2010 and 2009 Supplementary Information for State Compliance Purposes stated that, in their opinion, except for the information marked "unaudited", such information was fairly stated in all material respects in relation to the basic financial statements for the years ended June 30, 2010 and 2009 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.

*McGladrey LLP*

Schaumburg, Illinois  
May 10, 2012, except for the Supplementary Information  
for State Compliance Purposes, as to which the date  
is February 17, 2012



**Independent Auditors' 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

Anthony A. Iosco, 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, 2011, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 17, 2012. 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**

Management of the University is responsible for establishing and maintaining effective 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. However, we identified a deficiency in internal control over financial reporting described in finding 11-1 in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* 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.

### **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*.

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

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.



Schaumburg, Illinois  
February 17, 2012



**Independent Auditors' 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

Anthony A. Iosco, Honorable Chair of the  
Legislation, Audit, and External Affairs Committee

### **Compliance**

As Special Assistant Auditors for the Auditor General, 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, 2011. 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, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying *Schedule of Findings and Questioned Costs* as item 11-2.

### **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. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 11-2. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

### **Schedule of Expenditures of Federal Awards**

As Special Assistant Auditors for the Auditor General, 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, 2011, and have issued our report thereon dated February 17, 2012. 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.

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

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.

*McGladrey LLP*

Schaumburg, Illinois  
May 10, 2012, except for the Schedule of Expenditures of  
Federal Awards, as to which the date is February 17, 2012

**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Summary of Auditors' Results  
For the Year Ended June 30, 2011**

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**Financial Statements**

Type of auditors' 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)?   X   Yes \_\_\_\_\_ None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal control over major programs:

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

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

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

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Student Financial Assistance Cluster	84.007 84.033 84.038 84.063 84.268 84.375 84.376 84.379
TRIO Cluster	84.042 84.047
Broadband Technology Opportunities Program - ARRA	ARRA 11.557
Manufacturing Extension Partnership	11.611
Mathematics and Science Partnerships	84.366
Health Information Technology Regional Extension Centers - ARRA	ARRA 93.718
Child Abuse and Neglect Discretionary Activities	93.670

Dollar threshold used to distinguish between Type A and Type B programs: \$898,647

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   No

**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Current Findings – Government Auditing Standards  
For the Year Ended June 30, 2011**

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**Finding 11-1 Financial Reporting Process**

Northern Illinois University (the University) needs to improve internal control over financial reporting.

During our review of the draft financial statements of the University provided to the auditors, several errors and omissions relating to the draft financial statements and note disclosures were identified and corrected. Some of the more significant items were as follows:

- In January 2011, the University issued \$67,135,000 of Auxiliary Facilities System Revenue Bonds (Series 2011) to refund the outstanding principal amount of the Series 1999 and the Series 2001 Auxiliary Facilities System Revenue Bonds. In relation to the issuance of the Series 2011 Bonds, the University did not disclose the economic gain resulting from the transaction of \$500,000 or the difference in debt service between the new and old debt, a loss of \$1,200,000, as required by generally accepted accounting principles (GAAP).
- Part of the restricted investments and marketable securities balance related to proceeds from bonds that will be used for capital additions, improvements and renovations was not properly classified between the current and noncurrent assets on the Statement of Net Assets, resulting in a reclassification of \$42,160,000 in restricted investments and marketable securities from current assets to noncurrent assets.
- The University did not include “Unpaid state appropriation revenue” totaling \$45,307,000 and the “Cost of capital assets not being depreciated included in accounts payable” totaling \$1,193,000 as “Noncash investing, capital, noncapital and investing activities” in the Statement of Cash Flows, as required by GAAP.
- The University did not disclose a related party lease of a facility from the Northern Illinois University Foundation as required by GAAP. The ten year lease that began in August 2007 requires the University to make semi-annual lease payments of approximately \$349,500 to the Foundation. The University is also responsible for the insurance and maintenance costs of the building during the term of the lease.

Government Accounting Standards Board Statement No. 7, *Advance Refundings Resulting in Defeasance of Debt*, states “governmental entities that defease debt through an advance refunding should provide a general description of the transaction in the notes to financial statements in the year of the refunding. At a minimum, the disclosures should include (a) the difference between the cash flows required to service the old debt and the cash flows required to service the new debt and complete the refunding and (b) the economic gain or loss resulting from the transaction.”

Accounting Research Bulletin, No. 43, *Restatement and Revision of Accounting Research Bulletins*, states that “...the nature of current assets contemplates the exclusion from that classification of such resources as cash and claims to cash which are restricted as to withdrawal or use for other than current operations, are designated for expenditure in the acquisition or construction of noncurrent assets...”

Governmental Accounting Standards Board Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, states that “Information about all investing, capital, and financing activities of a governmental enterprise during a period that affect recognized assets or liabilities but do not result in cash receipts or cash payments in the period should be reported.”

**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Current Findings – Government Auditing Standards  
For the Year Ended June 30, 2011**

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**Finding 11-1 Financial Reporting Process (Continued)**

National Council on Governmental Accounting Statement No. 5, *Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments*, requires that "...the disclosure requirements of Statement of Financial Accounting Standard (SFAS) No. 13 be followed for financial reporting purposes." SFAS No. 13, *Accounting for Leases*, states that "the nature and extent of leasing transactions with related parties shall be disclosed."

Further, the Fiscal Control and Internal Auditing Act, 30 ILCS 10/3001 requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

According to University management, the missing disclosures were due to an oversight by management when the draft financial statements were prepared.

Submitting incomplete and inaccurate draft financial statements delays completion of the audit process and delays the timely release of the University's financial reports to users. Also, insufficient and/or ineffective controls over financial reporting could lead to significant reporting inaccuracies in the financial statements and notes to the financial statements. (Finding Code No. 11-1)

**Recommendation**

We recommend the University improve controls over financial reporting to ensure accurate presentation and disclosure of the University's annual financial statements.

**University Response**

The University agrees.

**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Current Findings - Federal Compliance  
For the Year Ended June 30, 2011**

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**Finding 11-2: Inadequate Cash Management Procedures**

**Federal Agency:** US Department of Education

**Federal Program Title:** Math and Science Partnerships (MSP)

**CFDA Number:** 84.366

**Questioned Costs:** None

Northern Illinois University Math and Science Partnerships grants had monthly cash balances exceeding the average monthly expenditures for the following month for 50 of the 60 months tested for the eight grants received during the fiscal year ended June 30, 2011.

The University received eight MSP grants during fiscal year 2011 as a pass through from the Illinois State Board of Education (ISBE). We tested the federal cash management compliance for all 60 months pertaining to the eight MSP grants and determined that ending month fund balances exceeded expenditures for the following month by an average of \$4,739 for 50 of the 60 months tested.

Office of Management and Budget (OMB) Circular A-110, Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, and 34 Code of Federal Regulations (CFR) 74.22 (b) require recipients that are paid in advance to maintain:

- (1) Written procedures that minimize the time elapsing between the transfer of funds and disbursement to the recipient.
- (2) Cash advances to a recipient organization are limited to the minimum amounts needed and be timed in accordance with actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project.
- (3) The timing and amount of cash advances are as close as is administratively feasible to the actual disbursements by the recipient organization for direct program or project costs and the proportionate share of any allowable indirect costs.

In addition, the ISBE Fiscal Procedures Handbook requires that "payments should be requested to meet actual monthly cash needs of the project. All payment requests should be based on the projected date of expenditures." The ISBE Fiscal Procedures Handbook also states "when a revision of the amount shown on the original payment schedule is necessary, a revision may be included on an amendment or a request can be submitted to ISBE."

University officials stated that they believe ISBE manages the cash balances of the MSP grants according to the terms of the contract. The University never made a cash draw against these grants and filed quarterly reports with ISBE detailing the cash position of each award.

Carrying excess cash may cause ISBE to "freeze" subsequent payments. Failure to draw funds in accordance with Federal regulations and ISBE policy may result in an interest liability to ISBE. (Finding Code No. 11-2)

**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Current Findings - Federal Compliance  
For the Year Ended June 30, 2011**

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**Finding 11-2: Inadequate Cash Management Procedures (continued)**

**Recommendation:**

We recommend that the University improve controls over MSP cash management procedures to ensure that cash draws are performed in accordance with Federal regulations and ISBE policies.

**University Response:**

The University agrees.

**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Current Findings - State Compliance  
For the Year Ended June 30, 2011**

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**Finding 11-3: Failure to Submit Proper Time Reporting**

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

We noted that the University had not fully implemented the requirement to collect data from all employees to be in compliance with the Act. For hourly employees tested, a timesheet broken down to the nearest quarter hour was submitted. For non-faculty salaried employees tested, the State Officials and Employees Ethics Act (SOEEA) payroll report was submitted showing the employee's time reported to the nearest quarter hour. We tested 40 hourly and non-faculty employee time sheets. These employee groups are considered to be in compliance with the Act. University management informed us that the SOEEA payroll reporting system has not been extended to all faculty members and substantially all faculty members are non-compliant.

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."

University officials noted that they continue to explore options to track time reporting for faculty members.

By not requiring appropriate time sheets from all of its employees, the University does not have complete documentation of the time spent by faculty on official state business as contemplated by the Act. (Finding Code Nos. 11-3, 10-1, 09-4, 08-4, 07-7, 06-4, 05-6)

**Recommendation:**

We recommend the University continue its efforts to develop and implement a program to require all employees, including faculty, to submit time sheets in accordance with the Act.

**University Response:**

The University agrees with the recommendation and will continue to explore options for faculty.

**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Current Findings - State Compliance  
For the Year Ended June 30, 2011**

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**Finding 11-4: 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 \$20.5 million invested in computer software and hardware, and relied on several critical systems (including those associated with financial aid, student records, accounting, and human resources records) for its daily operations and functions.

During our review of the University's contingency planning efforts, we found the University was redeveloping its disaster recovery and business continuity plan to appropriately reflect its current operating environment. The Plan is expected to be completed by July 2013.

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

University personnel stated contingency planning efforts were focused on enhancing the existing alternate recovery site and backup requirements for providing dual data centers for recovery purposes. Recovery testing was put on hold until the University finalizes its disaster recovery and business continuity plan.

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. 11-4, 10-2, 09-5).

**Recommendation:**

We recommend the University finalize its disaster contingency plan. Once finalized, we recommend the plan be adequately tested to assure it meets the University's recovery needs.

**University Response:**

The University agrees.



**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Current Findings - State Compliance  
For the Year Ended June 30, 2011**

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**Finding 11-5: Weaknesses Regarding the Security and Control of Confidential Information**

The University continued to have weaknesses with its security and control over confidential information. Although weaknesses were identified in the two prior audits, the University disagreed with the prior findings and failed to take appropriate action for assuring its confidential information was adequately protected.

The University had not formally assessed its procedures for safeguarding and ensuring subsequent disposal of confidential information, and had not effectively communicated procedures for disposing confidential information to all University personnel.

During our review, 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 ensured confidential data was adequately secured with methods such as encryption or redaction.
- Had a breach of confidential information. Specifically, confidential information (including affidavits with names, addresses, social security numbers, and checking account information) was found in a file cabinet sent to surplus by the University. The file cabinet was subsequently auctioned to a vendor, and the unlocked cabinet was placed on the side of a road for sale. After being informed of the breach, the University regained control of the existing information, and notified affected individuals of the breach.

The Personal Information Protection Act requires that entities identify and protect all nonpublic personal information. 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 have been taking action to assure their confidential information is secure. A risk assessment had been initiated and the University plans to perform a refreshed risk assessment every five years.

The University had the responsibility to ensure confidential information was protected from accidental or unauthorized disclosure. Effective controls help minimize the potential impact and costs resulting from identity thefts (Finding Code Nos. 11-5, 10-4, 09-6).

**State of Illinois  
Northern Illinois University  
Schedule of Findings and Questioned Costs  
Current Findings - State Compliance  
For the Year Ended June 30, 2011**

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**Finding 11-5: Weaknesses Regarding the Security and Control of Confidential Information  
(continued)**

**Recommendation:**

We recommend the University assure its confidential information is adequately secured at all times and properly disposed when no longer needed. In addition, 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.

**University Response:**

The University agrees and in fact has already undertaken several measures to address this need.

**State of Illinois  
Northern Illinois University  
Prior Year Findings Not Repeated  
For the Year Ended June 30, 2011**

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**A. Finding: Inappropriate Emergency Purchase**

During the prior examination, it was noted that the University made an emergency purchase that did not meet the criteria for the emergency purchase exception allowed under the Illinois Procurement Code. (Finding Code No. 10-3)

**Disposition**

In the current fiscal year, our compliance testing determined that all emergency purchases in fiscal year 2011 appeared to meet the criteria for the emergency purchase exception allowed under the Illinois Procurement Code.

**B. Finding: Computer Security Weakness**

During the prior examination, it was noted that the University had not established adequate access and monitoring controls for its Enterprise Resource Planning (ERP) financial systems. (Finding Code No. 10-5)

**Disposition**

In the current fiscal year, our testing determined that the University had addressed the capability to bypass access controls. However, the University had not performed documented periodic reviews of user access rights and that control weakness continues to be reported in immaterial finding IM11-4.

**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
- 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)

**Supplementary Information for State Compliance Purposes  
Summary (Continued)**

- 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 Current Fund Balances
        - Statement of Revenues, Expenditures and Changes in Plant Fund Balances
      - Auxiliary Business Operations, Service Departments, and Indirect Cost Support:
        - Condensed Financial Information:
          - Balance Sheet
          - Statement of Revenues, Expenditures and Changes in Current Fund Balances
          - Statement of Revenues, Expenditures and Changes in Plant Fund Balances
        - Auxiliary Enterprises - Revenue Bond Funds:
          - Condensed Financial Information:
            - Balance Sheet
            - Statement of Revenues, Expenditures and Changes in Current Fund Balances
            - Statement of Revenues, Expenditures and Changes in Plant 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 accountants' 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, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>MAJOR PROGRAM - STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				
<u>DEPARTMENT OF EDUCATION</u>				
Federal Supplemental Educational Opportunity Grants G7B70006	84.007	P007A091243	\$ 836,864	\$ -
Federal Work-Study Program G7B69911/69990/69991/69993/70003/70004	84.033	P033A091243	985,872	-
Federal Pell Grant Program G7B70007/G7B69995/G7B69984	84.063	P063P091370	31,391,827	-
Byrd Honors Scholarships G7B70012	84.185	P116P100028	20,000	-
Academic Competitiveness Grant G7B70008	84.375	P375A091370	945,794	-
National Science and Mathematics Access to Retain Talent (SMART) G7B70009	84.376	P376S091370	679,500	-
Teacher Education Assistance for College and Higher Education Grants (TEACH) G7B70011	84.379	P379T091370	76,834	-
<b>Total Student Financial Assistance Cluster</b>			<u>34,936,691</u>	<u>-</u>
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
<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	<u>80,097</u>	<u>4,678</u>
			<u>80,097</u>	<u>4,678</u>
Mathematical and Physical Sciences:				
Magnetic Vortices in Shaped Superconducting Mesocrystals G1A62244	47.049	DMR-0605748	204	-
Structure & Dynamics of Fluid Interface Studies by X-Ray and Neuron Scattering G1A62277	47.049	706369	2,562	-
MRI: Acquisition of High Brilliance X-ray Optical Components for ChemMatCARS Synchrotron X-ray Resource at the Advanced Photon Source G1A62284	47.049	722557	58,558	-
New Pathways to Strongly Correlated and Multi-Functional Transition Metal Perovskites: Phase Stability and Properties by Design G1A62304	47.049	DMR-0706610	25,859	-
Superflectrochic Considerations in Heterocyclic Chemistry G1A62310	47.049	CHE-0749907	78,803	-
Research in High Energy Physics: Theory and Phenomenology of Supersymmetry G1A62311	47.049	PHY-0757325	33,776	-
Mixed Finite Elements and Smooth Approximations for Partial Differential Equations G1A62314	47.049	DMS-0811052	25,705	-
Collaborative Research: Synchrotron X-Ray Scattering Experiments on Solid Helium G1A62329	47.049	DMR-0804591	20,395	-
Nano-Magnetic Nano & G1A62365	47.049	CHE-0906179	183,480	-
Matrix-like Representations G1A62370	47.049	DMS-0908239	35,136	-
Detector Research for ILD G1A62372	47.049	PHY-0935322	57,289	-
Passed-Through University of Oregon: Univ Based Detector Research and Development for the International Linear Collider G6A63887	47.049	43422-7332	12,844	-
Passed-Through University of Illinois: X-Ray Scattering Studies G6A63958	47.049	0910825	20,047	-
Passed-Through Columbia University: ATLAS Operations G6A63963	47.049	SUB 19 (5-24324)	55,447	-
Passed-Through Johns Hopkins University LHC Theory Initiative Research Fellowship G6A63977	47.049	2000884975	<u>23,300</u>	<u>-</u>
			<u>633,405</u>	<u>-</u>
Geosciences:				
MARGINS: Collaborative Research: Origins of Local Variations in Subduction-Related Fluids G1A62301	47.050	742458.000	3,954	-
Benthic Foraminifer as Tracers of Marine Biogeochemical Cycles and Circulation G1A62302	47.050	OCE 0752107	<u>6,300</u>	<u>-</u>
			<u>10,254</u>	<u>-</u>

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
<b>(CONTINUED)</b>				
<u>NATIONAL SCIENCE FOUNDATION (CONTINUED)</u>				
Computer and Information Science and Engineering:				
EAGER: A Collaborative Scientific Workflow Compulsion Tool Supporting Scientific Collaboration G1A62380	47.070	IIS-0959215	\$ 26,724	\$ -
			<u>26,724</u>	<u>-</u>
Biological Sciences:				
Collaborative Research: Assembling the Tree of Life--An Integrative Approach to Investigating Cnidarian Phylogeny G1A62223	47.074	EF-0531654	12,873	-
Subgenomic RNAs in Genetic Reco G1A62366	47.074	MCB-0920617	164,005	-
CAREER: Library Based Design of Linked Equilibria to Control Protein Interactions G1A62395	47.074	MCB-0953323	108,676	-
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	20,666	-
			<u>306,220</u>	<u>-</u>
Social, Behavioral, and Economic Sciences:				
Social Complexity Late Archaic Fortaleza Valley, Peru G1A62230	47.075	BCS-0542088	30,784	-
AOC: A regional Approach to Spatial Analysis of Tai Toponyms in Southern China and Southeast Asia Using GIS G1A62246	47.075	BCS-0623108	7,472	-
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	36,601	-
Impact of Simulated Climate Change on Sugar Maple at the Hardwood/Boreal Forest Ecoton G1A62281	47.075	724256	34,760	-
Evolution in Asia G1A62324	47.075	BCS-0820485	35,176	-
Effects of Simulated Climate Change on Soil Microbial Diversity and Plant-Microbe Association in Lake Superior Provincial Park Canada G1A62374	47.075	BCS-0924009	7,527	-
Collaborative Research: Gender Composition & Decision Making: The Impact of HF243 G1A62389	47.075	SES-1015391	40,601	-
Operation CRETE: Fostering Collaborations, Expanding Research Horizons and Establishing Networks for Biogeographers G1A62421	47.075	BCS-1022868	15,000	-
			<u>207,921</u>	<u>-</u>
Education and Human Resources:				
Teaching Dynamic Systems and Control with a Video Game to Mechanical Engineering Undergraduates G1A62250	47.076	633162	23,927	-
Dev & Field Test of Internet-Based Multimedia Simulation and Remote Laboratory of Laser Cladding for In-Service Technicians G1A62255	47.076	DUE 0703123	19,249	16,185
Looking Inside High School Science Classrooms: An Exploration of Males' & Females' Subjective Experience G1A62322	47.076	HRD-0827526	103,747	-
Development of a Cognitive Tutor for Training Social and Behavioral Science Students in Research Methods Fundamentals G1A62335	47.076	DUE-0737068	58,351	-
Universal Environment for Delivering Remote-Laboratories within the STEM Disciplines G1A62356	47.076	DUE-0837138	42,353	-
Collaborative Research: Modern Manufacturing Education - Collaborative Teaching and Learning Experiment G1A62409	47.076	0941079	37,786	-
Navigate, Balance and Retain: Developing Success in Mid-Career for Female STEM Faculty G1A62428	47.076	1015932	63,401	-
Passed-Through Highland Community College: The Development & Field Test of a Remote Laboratory & Web-Based Learning Modules for Wind Turbine Technician Training G6A63985	47.076	1003448-NIU-1	43,236	-
			<u>392,050</u>	<u>16,185</u>

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
(CONTINUED)				
<u>NATIONAL SCIENCE FOUNDATION (CONTINUED)</u>				
Polar Programs:				
Southern Ocean Diatom Taphonomy & Paleoproductivity: A Laboratory Study of Silica Degradation and Export G1A62430	47.078	ANT-1043690	\$ 39,348	\$ -
Fate of Drilling Fluids During the South McMurdo Sound Project of the Antarctic Geological Drilling Program G1A62434	47.078	ANT-1043740	29,050	-
Passed-Through University of Nebraska at Lincoln: Collaborative Research: ANDRILL- MIS Project G6A63809/ G6A63867/G6A63869	47.078	25-0550-0001-005	134,269	120,157
Holocene and Modern Climate Change in the high Arctic, Svalbard, Norway: A Research Experience for Undergraduates (REU) Program G6A63908	47.078	SUB ARC-0649006	9,360	-
Antarctic Drilling Contamination Effects-Pristine Microbial Communities and Geochemical Conditions: Implications for Extraterrestrial Exploration G6A63943	47.078	25-0550-0001-128	3,358	-
			<u>215,385</u>	<u>120,157</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	3,996	-
			<u>3,996</u>	<u>-</u>
Office of Cyberinfrastructure:				
Collaborative Research: Scalable Multiscale Models for the Cerebrovasculature: Algorithms, Software and Petaflop Simulations G1A62371	47.080	OCI-0904500	11,547	-
Passed-Through University of Chicago: TeraGrid Extension : Bridging to XD G6A63970	47.080	41994-F	5,431	-
Passed-Through American University VOSS: Developing a Comparative Meta-Analytical Model for Evaluating & Facilitating Accessible CI-Enabled Virtual Organizations G6A63972	47.080	None	4,350	-
			<u>21,328</u>	<u>-</u>
<b>Trans-NSF Recovery Act Research Support:</b>				
Hi Energy Particle Colliders - ARRA G1A62354	47.082	PHY-0855405	232,098	-
Upgrade of a 500 MHZ NMR Console - ARRA G1A62363	47.082	CHE-0840504		-
Creating Minimal Video Games for Engineering Education Research ARRA G1A62367	47.082	EEC-0935225	45,357	-
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	23,699	-
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	1,886	-
Passed Through California State University, Fresno Foundation MRI-R2 Consortium: Development of the US ATLAS Physics Analysis Instrument for Analysis of Data from the Hedron Collider G6A63986	47.082	SC360025-10-06	73,663	-
			<u>376,703</u>	<u>-</u>
<b>Total NSF Recovery Act Research Support</b>				
<b>Total National Science Foundation</b>			<u>2,274,083</u>	<u>141,020</u>



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<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
(CONTINUED)				
<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	\$ 220,847 <u>220,847</u>	\$ - <u>-</u>
Human Genome Research: Micro-Inversions and Improvement of Alignment Quality G1A62415	93.172	1R15HG005913-01	71,824 <u>71,824</u>	- <u>-</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	73,197	-
Behavioral, Autonomic, and Endocrine Regulation in Depression and Heart Disease G1A62332	93.242	5R21MH077581-3	78,975 <u>152,172</u>	- <u>-</u>
Cancer Cause and Prevention Research: Lung Cancer Recurrence and Survival: Statistical Methods and Models for Ethnic and Gender Disparities, Epigenetics and related Issues G1A62442	93.393	1R15CA152896-01A1	14,789 <u>14,789</u>	- <u>-</u>
Cancer Treatment Research: Amino Acid Transporters ASCT2 and LAT1 in Human Hepatocellular Cancer Growth G1A62441	93.395	7R15CA108519-03	4,274 <u>4,274</u>	- <u>-</u>
<b>Trans-National Institute of Health-Recovery Act Research Support-ARRA</b>				
National Institute of Neurological Disorders and Stroke Long-Term Outcomes of Childhood Onset Epilepsy-ARRA G1A62377	93.701	3R37N031146-17S1	43,686	-
National Eye Institute Quantization of Ocular Oxygen using a Modified Fluorotron - ARRA G1A62416	93.701	1R15EY020995-01	74,045	-
Amino Acid Transporters ASCT2 and LAT1 in Human Hepatocellular Cancer Growth - ARRA G1A62443	93.701	3R15CA108519-03S1	1,731	-
Passed-Through University of Minnesota Recovery Act Funding An Innovative Hearing Loss Prevention Approach in Infant Incubator ARRA G6A63957	93.701	D000202601	57,177 <u>176,639</u>	- <u>-</u>
<b>Total Trans-National Institute of Health-Recovery Act Research</b>				
Extramural Research Programs in the Neurosciences and Neurological Disorders:				
Long-Term Outcomes of Childhood-Onset Epilepsy G1A62270	93.853	5 R01 NS031146	1,096,342 <u>1,096,342</u>	911,654 <u>911,654</u>
Allergy, Immunology and Transplantation Research: pilE mRNA Analysis in Gonococci G1A62273	93.855	1R15 AI072720-01A1	33,866	-
Study of the Mechanism of Action of VeA, a novel fungal-specific global regulator that controls secondary metabolism G1A62340	93.855	1R15AI081232-01	97,748	-
Study of the VeA Gene in the Human Pathogen Aspergillus Fumigatus G1A62444	93.855	1R03AI079496-01A1	14,704 <u>146,318</u>	- <u>-</u>

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<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
(CONTINUED)				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>				
Biomedical Research and Research Training:				
Electron Transfer in Dynamic Protein Complexes G1A62347	93.859	2 R15 GM059740	\$ 47,671	\$ -
Electrophiles in Synthetic Studies and Biologically Relevant Processes G1A62348	93.859	1 R15 GM085736-	35,993	-
			<u>83,664</u>	<u>-</u>
Sexual Revictimization: Affect Regulation as a Mediator G1A62235	93.865	1 R15 HD049907	10,310	-
			<u>10,310</u>	<u>-</u>
Vision Research:				
Passed-Through OcuMetrics, Inc.				
System for Ocular Oxygen Measurements G6A63998	93.867	OCUMETRICS	289	-
			<u>289</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			<u>1,977,468</u>	<u>911,654</u>
<u>DEPARTMENT OF EDUCATION</u>				
Career and Technical Education - Basic Grants to States:				
Passed-Through Illinois State Board of Education:				
What would you do? Developing Teacher Decision-Making skills: Authentic Teacher-Related Cases for Pre-Service and Beginning Teachers G4A63054	84.048	10D282.01	14,093	-
Experiential Learning Instructional G4A63053	84.048	None	8,000	-
Voc Ed Perkins IIC-ST Leadership Teaching & Learning 41-KF26615	84.048	None	5,000	-
			<u>27,093</u>	<u>-</u>
Education Research, Development and Dissemination:				
Assessing Reading Comprehension with Verbal Protocols G1A62185	84.305	R305G040055	3,461	1,119
Creating a Usable Environment for Teaching Argument Comprehension and Production Skills G1A62211	84.305	R305H50133	4,359	-
Post-Doctoral Research Fellowship G1A62276	84.305	R305B070349	381,885	177,301
Passed-Through University of Illinois at Chicago:				
Reading for Understanding Across Grades 6-12: Evidence -based Argumentation for Disciplinary learning G4A63051	84.305	2010-01569-01-00	196,530	13,133
Passed-Through Education Testing Services (ETS):				
Reading for Understanding G6A63997	84.305	NIU-IES 305F	22,872	-
			<u>609,107</u>	<u>191,553</u>
<b>Total Department of Education</b>			<u>636,200</u>	<u>191,553</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	15,037	-
Assessing the Manufacturing Potential for Ethanol Processing Residue Streams G2A62219	10.001	58-5447-5-319	533	-
Developing commercially viable Industrial Products fm Biofuels G2A62426	10.001	58-5447-0-346	6,028	-
			<u>21,598</u>	<u>-</u>

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<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
(CONTINUED)				
<u>DEPARTMENT OF AGRICULTURE (Continued)</u>				
Cooperative Extension Service:				
Passed-Through Kansas State University:				
Development of a New Family Needs Screener For Males G6A63883	10.500	S08147	\$ 2,493	\$ -
FASOR Data Base: Management Assistance & Data Analysis Project Phase V G6A63936	10.500	S08135.01	103,259	-
KSU/Airforce Family Advocacy G6A63965	10.500	2009-48353-06045	85,010	-
			<u>190,762</u>	<u>-</u>
<b>Total Department of Agriculture</b>			<u>212,360</u>	<u>-</u>
<u>NATIONAL OCEANIC &amp; ATMOSPHERIC ADMINISTRATION</u>				
Climate and Atmospheric Research:				
Development of an Analytical Center for Climate & Environmental Change G2A62226	11.431	NA05OAR4311117	367,954	265,500
			<u>367,954</u>	<u>265,500</u>
<b>Total National Oceanic &amp; Atmospheric Administration</b>			<u>367,954</u>	<u>265,500</u>
<u>DEPARTMENT OF DEFENSE</u>				
Passed-Through Rock Island Arsenal				
Illinois Center for Defense Manufacturing (ICDM) G2A62378	12.000	W56HZV-09-0656	1,341,339	503,888
Department of the Navy				
Manufacturing & Engineering Advisory and Assistance Serv. G2A62414	12.000	W9098S-10-D-0057	64,379	19,450
Passed -Through Battelle				
Naval Health Survey Recruits Behavior G6A63987	12.000	TCN 10-107	45,231	-
Passed-Through American Foundry Society, Inc.				
Advanced Titanium Casting Solutions G6A63993	12.000	AFS-ALCS2010-7	57,705	28,902
			<u>1,508,654</u>	<u>552,240</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	183,315	47,117
			<u>183,315</u>	<u>47,117</u>
Department of the Army				
Military Medical Research and Development:				
Northern Illinois Proton Treatment and Research Center G2A62275	12.420	W81XWH-08-1-0205	(11,238)	-
Particle Therapy Research and Treatment G2A62386, G2A62435, G2A62436, G2A62437, G2A62438	12.420	W81XWH-10-0170	152,328	660,105
			<u>141,090</u>	<u>660,105</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	1,283,941	637,255
			<u>1,283,941</u>	<u>637,255</u>
National Security Agency				
Mathematical Sciences Grants Program:				
Assessing Nanosystem Reliability G2A62445	12.901	NSA	12,664	-
			<u>12,664</u>	<u>-</u>
<b>Total Department of Defense</b>			<u>3,129,664</u>	<u>1,896,717</u>

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<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
(CONTINUED)				
<u>DEPARTMENT OF INTERIOR</u>				
Passed-Through Ohio Department of Natural Resources:				
Surficial Geology & Physical Habitat Map of Knowledge for Army Vehicles G2A62419	15.000	NGSCW-09-41	\$ 6,125	\$ -
Enhancing LEWS Recovery Through Population Monitoring & Public Outreach G6A63948	15.000	Sub to NGSCW-09-41	25	-
			<u>6,150</u>	<u>-</u>
Fish and Wildlife Management Assistance:				
Predicting Climate Change-Induced Distributional Shifts in Great Lakes Region Reptiles G2A62427	15.608	3018AG189	7,591	-
			<u>7,591</u>	<u>-</u>
Cooperative Endangered Species Conservation Fund:				
Annual Census of Lake Erie Water snakes G2A62293	15.615	301817G072	41,768	-
			<u>41,768</u>	<u>-</u>
Great Lakes Restoration:				
Lake Erie Watersnake Pose-Delisting Monitoring G2A62446	15.662	F11AC00180	5,443	-
			<u>5,443</u>	<u>-</u>
			<u>60,952</u>	<u>-</u>
<b>Total Department of Interior</b>				
<u>DEPARTMENT OF TRANSPORTATION</u>				
Transit Cross-Cutting Section:				
Transims model Development for Regional Evacuation Studies for Large Metropolitan Areas G2A62433	20.000	OF-34662	47,167	-
			<u>47,167</u>	<u>-</u>
Federal Railroad Development:				
Passed-Through University of Illinois at Chicago				
Graphical Evaluation of Wheel/Rail Profile for Railroad Vehicle Simulation G2A62392	20.314	2006-05792-02-00	28,166	-
			<u>28,166</u>	<u>-</u>
			<u>75,333</u>	<u>-</u>
<b>Total Department of Transportation</b>				
<u>OFFICE OF PERSONNEL MANAGEMENT</u>				
Intergovernmental Personnel Act (IPA) Mobility Program:				
USAMEDCOM 6 Month Appointment G2A62391	27.011	None	14,754	-
US Army Medical Command G2A62431	27.011	None	25,120	-
			<u>39,874</u>	<u>-</u>
			<u>39,874</u>	<u>-</u>
<b>Total Office of Personnel Management</b>				

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<b>RESEARCH AND DEVELOPMENT CLUSTER</b>				
(CONTINUED)				
<u>DEPARTMENT OF NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
Science:				
Global GIS Database of Drainage on Mars G2A62307	43.001	NNX08AM98G	\$ 98,053	\$ 49,333
			<u>98,053</u>	<u>49,333</u>
<b>Total Department of National Aeronautics and Space Administration</b>			<u>98,053</u>	<u>49,333</u>
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>				
Promotion of the Humanities_Fellowships and Stipends:				
Vico on Rhetoric Religion and Natural Law G6A62385	45.160	FA-55356	46,200	-
			<u>46,200</u>	<u>-</u>
<b>Total National Endowment for the Humanities</b>			<u>46,200</u>	<u>-</u>
<u>US FISH AND WILDLIFE SERVICE</u>				
Great Lakes Program:				
Assessing Management Needs to Enhance the Recovery for the Eastern Massasauga G2A62410	66.469	30181AG156	43,719	-
			<u>43,719</u>	<u>-</u>
P3 Award: National Student Design Competition for Sustainability				
Adding Glycerin to Eco-Friendly Golf Tees to Accelerate Biodegradability and Improve Fabrication G2A62411	66.516	SU-83473601-0	11,848	-
			<u>11,848</u>	<u>-</u>
<b>Total US Fish and Wildlife Service</b>			<u>55,567</u>	<u>-</u>
<u>DEPARTMENT OF ENERGY</u>				
Office of Science Financial Assistance Program:				
Polarized X-Rays as a Probe of Spin Polarization G2A62156	81.049	DE-FG02-03ER46097	196,161	-
Brightness Electron Beams G2A62296	81.049	DE-FG02-08ER41532	75,728	-
Design and Prototyping of a High Granularity Scintillator Calorimeter G2A62357	81.049	DE-SC0001934	44,851	-
Nanostructured Superconductors G2A62364	81.049	DE-FG02-06ER46334	164,182	-
Simulation of Accelerator Based Backgrounds in a Muon Collider G2A62406	81.049	DE-SC0005447	24,744	-
Unique methodologies for Nano/Micro Manufacturing Job Training via Desktop Supercomputer Modeling and Simulation G2A62420	81.049	DE-SC0005135	28,762	-
ARRA Supplement G2A62422 - ARRA	81.049	DE-FG02-08ER41532	50,000	-
Design & Prototyping High Granularity Scintillator Calorimeter G2A62429	81.049	DE-SC0005164	28,428	-
Passed-Through University of Oregon:				
Scintillator Based Muon System R&D G6A63881	81.049	234151K (Project 7.2)	6,250	-
Building a Model Resonant X-ray G6A63962	81.049	503008P101595	31,192	-
			<u>650,298</u>	<u>-</u>

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(CONTINUED)				
<u>DEPARTMENT OF ENERGY (Continued)</u>				
ARGONNE NATIONAL LABORATORY:				
Applications G2A62285	81.000	7F-01561	\$ 28,461	\$ -
Performance Regression Test Suite Development G2A62303	81.000	8F-01161	190,609	-
RDI Internship G2A62323	81.000	PO 581841	22,037	-
Nonlinear Analysis of Cable-Stay Bridge Cables G2A62336	81.000	9F-30021	95,451	-
Support for Tim Maxwell G2A62341	81.000	PO 584001	29,852	-
Density-Functional Studies of X-Ray Experiments G2A62345	81.000	4J-00121-0023A	1,066	-
ATLAS Project G2A62359	81.000	9F-31981	65,709	-
Appointment for Zhili Xiao G2A62360	81.000	JAA Ext Amend #7	20,677	-
Jt Appt for Bela Erdelyi G2A62361	81.000	Amendment #5	14,008	-
Jt Appt for Philippe Piot G2A62373	81.000	PO 589180	1,341	-
Enhancing the Capabilities of the code COSY Infinity G2A62375	81.000	4J-00121-0025A	7,500	-
Department of Energy 12 mo. Appointment G2A62379	81.000	None	2,322	-
New Materials for Energy Efficiency and Environmental Application G2A62383	81.000	9J-30261-0003A	10,101	-
Geospatial Infrastructure Tech G2A62384	81.000	9J-30261-006A	497,551	-
Modeling and Evaluation of Beamline Components G2A62387	81.000	9J-30261-0004A	6,720	-
Novel Thermoelectric Transition Metal Oxides G2A62388	81.000	9J-30261-005A	88,195	-
Support for Dyckant for the DZero Experiment G2A62390	81.000	PO 590863	33,651	-
Fabrication and Characterization of Superconducting and Nanostructures G2A62394	81.000	9J-30261-0007A	11,904	-
Nanoscale Studies of Structure and Function of Oxide and nitride Films G2A62398	81.000	9J-30261-0009A	21,024	-
Integrated Circuit Design Related to a Semiconductor Based X-Ray Detector G2A62399	81.000	9J-30261-0011A	2,528	-
Integrated Device Design Related to a Semiconductor Based X-Ray Detector G2A62400	81.000	9J-30261-0012A	15,253	-
Composition and Development of Small Scale Bio-Fuel Production Facilities and New Educational Initiatives G2A62402	81.000	DE-EE0003975	334,891	-
Globus Support Project G2A62403	81.000	9J-30261-0010A	55,216	-
Day of Fast Imaging Cameras and the Associated Software for XPCS Measurements G2A62405	81.000	9J-30261-001-4A	24,122	-
Synchrotron X-ray Study of Advanced Materials for Li-Air & Li-ion Batteries Beam Dynamics Studies for the Matter-Radiation Interaction G2A62407	81.000	9J-30261-0013A	26,097	-
Alamos G2A62408	81.000	84453-001-10	30,021	-
ATLAS Project - Salary Support for D. Chakraborty G2A62412	81.000	9J-30261-0016A	4,980	-
ATLAS LHC Project G2A62413	81.000	9J-30261-0015A	40,110	-
Laboratory-Graduate Research Appointment G2A62417	81.000	9J-30261-0017A	30,094	-
Joint Appointment for Bela Erdelyi G2A62418	81.000	Joint Appt - Erdelyi	74,894	-
Integrated Laboratory/Industry Research Program G2A62423	81.000	9J-30261-0018A	88,282	-
Joint Appt. for Zhili Xiao G2A62424	81.000	None	95,644	-
Joint Appointment for Philippe Piot G2A62425	81.000	PO 589180 Rev 1	38,941	-
Study of High Current Electron Beam Propagation through the Argonne Wakefield Accelerator Facility G2A62432	81.000	9J-30261-0019A	24,910	-
Fabrication and Characterization of Superconducting and Nanostructures G2A62439	81.000	9J-30261-0007A Rev 1	3,849	-
Computational Fluid Dynamics for Hydraulics and Wind Engineering in Transportation Applications G2A62447	81.000	9J-30261-0020A	21,406	-

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(CONTINUED)				
<u>DEPARTMENT OF ENERGY (Continued)</u>				
ARGONNE NATIONAL LABORATORY: (Continued)				
ATLAS Project G2A62449	81.000	9J-30261-0021A	\$ 3,664	\$ -
Nanoscale Studies of Structure and Function of Oxide and nitride Films G2A62451	81.000	9J-30261-0022A	6,813	-
OTSP-Washington DC G2A62453	81.000	IPA of Dr. Blazey	14,939	-
Solar Thermoelectric Energy Conversion in Porous Nanocomposites G5A63886	81.000	4J-00121 - 0013A Rev 3	5,161	-
			<u>2,089,994</u>	<u>-</u>
<b>Total Department of Energy</b>			<u>2,740,292</u>	<u>-</u>
<b>Total Research and Development Cluster</b>			<u>11,714,000</u>	<u>3,455,777</u>
<b>ECONOMIC DEVELOPMENT CLUSTER</b>				
<u>DEPARTMENT OF COMMERCE ECONOMIC DEVELOPMENT ADMINISTRATION</u>				
Economic Adjustment Assistance:				
Passed-Through University of Wisconsin Whitewater				
Automotive Industry Adjustment Initiative G6A63994	11.307	PO UNAB4141	64,798	-
			<u>64,798</u>	<u>-</u>
<b>Total Economic Development Cluster</b>			<u>64,798</u>	<u>-</u>
<b>WIA CLUSTER</b>				
<u>DEPARTMENT OF LABOR</u>				
WIA Pilots, Demonstrations, and Research Projects:				
Passed-Through the State of Colorado Department of Labor and				
Employment:				
Colorado E-Learning Knowledge Center G6B69827	17.261	CMS# 1425	211,113	-
			<u>211,113</u>	<u>-</u>
<b>Total WIA Cluster</b>			<u>211,113</u>	<u>-</u>
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>				
<u>DEPARTMENT OF TRANSPORTATION</u>				
Highway Planning and Construction:				
Passed-Through Illinois Department of Transportation:				
Revise & Reprint IDOT District Bicycle Maps G3B67228	20.205	DOT05-DOH-07	1	-
West Access Road G3B67292	20.205	FHWA	154,094	-
IDOT Bicycle Maps Project G4B67427	20.205	11T0011	60,717	-
			<u>214,812</u>	<u>-</u>
<b>Total Highway Planning and Construction Cluster</b>			<u>214,812</u>	<u>-</u>

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<b>HIGHWAY SAFETY CLUSTER</b>				
<u>DEPARTMENT OF TRANSPORTATION</u>				
State and Community Highway Safety:				
Passed-Through Illinois Department of Transportation:				
Northwest Regional Occupant Protection Coordinator G4B67407	20.600	OP0-1435-274	\$ 28,628	\$ -
Northwestern IL Occupant Protection Resource Center G4B67437	20.600	OP1-1435-166	104,796	-
			<u>133,424</u>	<u>-</u>
<b>Total Highway Safety Cluster</b>			<u>133,424</u>	<u>-</u>
<b>Title I, Part A Cluster</b>				
<u>DEPARTMENT OF EDUCATION</u>				
Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)				
Passed-Through Illinois State Board of Education:				
Interactive Illinois Report Card Amendment G4B67361	84.010	MY04601	<u>354,000</u>	<u>-</u>
			<u>354,000</u>	<u>-</u>
<b>Total Title I, Part A Cluster</b>			<u>354,000</u>	<u>-</u>
<b>Special Education cluster</b>				
<u>DEPARTMENT OF EDUCATION</u>				
Special Education - Grants to States (IDEA,PartB):				
Passed-Through Illinois State Board of Education				
Interactive Illinois Report Card Amendment G4B67361	84.027	MY04601	218,000	-
Special Education_Preschool Grants:				
Passed-Through School Association for Special Education in Dupage CO				
Project CHOICES/Early CHOICES G6B69803	84.173	SASED	<u>19</u>	<u>-</u>
			<u>218,019</u>	<u>-</u>
<b>Total Special Education Cluster</b>			<u>218,019</u>	<u>-</u>
<b>MAJOR PROGRAM - TRIO CLUSTER</b>				
<u>DEPARTMENT OF EDUCATION</u>				
TRIO - Student Support Services G1B66670	84.042	P042A051074-06	52,867	-
TRIO - Student Support Services G1B66736	84.042	P042A101432	<u>317,733</u>	<u>-</u>
			<u>370,600</u>	<u>-</u>
TRIO - Upward Bound G1B66684	84.047	P047A070966	<u>399,324</u>	<u>-</u>
			<u>399,324</u>	<u>-</u>
<b>Total Trio Cluster</b>			<u>769,924</u>	<u>-</u>



State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>CHILD CARE AND DEVELOPMENT FUND CLUSTER</b>				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Childcare and Development Block Grant:				
Administration for Children and Families				
Passed Through Illinois Department of Human Services:				
FY 11 Child Care Assistance Program G4B67439/MC25496/CP30140	93.575	IDHS	\$ 27,000	\$ -
			<u>27,000</u>	<u>-</u>
ARRA-Child Care and Development Block Grant:				
Passed-Through Illinois Department of Human Services				
CCDBG Discr Stmlys GFY09 41-CP30140/41-MC24596 ARRA	93.713	None	1,000	-
			<u>1,000</u>	<u>-</u>
<b>Total Child Care and Development Fund Cluster</b>			<u>28,000</u>	<u>-</u>
<b>OTHER PROGRAMS</b>				
<u>NATIONAL SCIENCE FOUNDATION</u>				
Mathematical and Physical Sciences:				
Passed-Through University of Minnesota				
Sabbatical Support for Gerard Awanou G6A63995	47.049	AWANOU 9/1/10-6/10/11	41,634	-
Passed Through American Physical Society:				
LaserFest on the Road G6B69843	47.049	PHY-0900403	1,962	-
Passed-Through University of Notre Dame:				
The Quarknet Project G6B69865	47.049	U Notre Dame	11,431	-
The Quarknet Project G6B69885	47.049	U Notre Dame	2,000	-
			<u>57,027</u>	<u>-</u>
Geosciences:				
Enhancing Diversity Track 2: Intensive Field Experience for Middle & HS				
Teachers Serving Large Hispanic Populations G1B66692	47.050	0703541	260,709	239
			<u>260,709</u>	<u>239</u>
Computer and Information Science and Engineering				
Passed-Through University of Chicago				
SCI:ETF Grid Infrastructure Group: Providing System Management and Integration for the Teragrid G6B69582	47.070	30085-N	54,509	-
			<u>54,509</u>	<u>-</u>
Education and Human Resources:				
Planning Grant for a Midwest Center of Excellence in Wind Energy & Biofuel Technician Education G1B66717				
Empowering Teachers to Enhance Adolescents motivation for Science (E-Teams) G1B66741	47.076	DUE-0903266	31,505	557
	47.076	1102925	7,476	-
			<u>38,981</u>	<u>557</u>
<b>Total National Science Foundation</b>			<u>411,226</u>	<u>796</u>

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>OTHER PROGRAMS (CONTINUED)</b>				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Laboratory Training, Evaluation, and Quality Assurance Programs:				
Passed-Through Joint Commission on Accreditation of Healthcare Org. Evaluating the Use of Rapid Influenza Testing in Outpatient Medical Settings G6B69841	93.064	1U47C1000581-01	\$ 28,276	\$ -
Race and Ethnicity in Vaccination for Vulnerable Elderly (REVIVE) G6B70034	93.064	Joint Commiss	<u>26,773</u>	-
			<u>55,049</u>	-
Centers for Disease Control and Prevention_Investigations and Technical Assistance:				
Passed-Through the Illinois Department of Public Health G4B67410 Contract #02400019	93.283	0710-2410-3510	83,000	-
Contract #02400049 G4B67425	93.283	0710	<u>185,000</u>	-
			<u>268,000</u>	-
Advanced Education Nursing Traineeships G1B66727	93.358	2 A10HP00175-11-00	<u>32,154</u>	-
			<u>32,154</u>	-
Centers for Disease Control and Prevention - Affordable Care Act (ACA) Putting Prevention to Work:				
Passed-Through the Illinois Department of Public Health Contract #02400049-8410 G4B67425	93.520	8410	<u>153,000</u>	-
			<u>153,000</u>	-
Developmental Disabilities Basic Support and Advocacy Grants:				
Passed-Through Illinois Council on Developmental Disabilities: Hear MY VOICE: Youth Self Advocacy G3B67341	93.630	1041	<u>51,878</u>	-
			<u>51,878</u>	-
Major Program - Child Abuse and Neglect State Grants:				
Passed-Through IL Dept of Children and Family Services Integrated Assessment 44-G3B67418	93.670	2646799011	<u>2,372,000</u>	-
			<u>2,372,000</u>	-
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES ARRA</u>				
Major Program - Health Information Technology Regional Extension Centers Program:				
Office of National Coord for Health Information Technology Illinois Health Information Technology Exchange Program Collaborative ARRA G1B66725	93.718	90RC0023/01	<u>2,229,885</u>	<u>1,458,471</u>
			<u>2,229,885</u>	<u>1,458,471</u>
ARRA-Prevention and Wellness-Communities Putting Prevention to Work Funding Opportunities Announcement (FOA):				
Passed-Through Cook county Department of Public Health Suburban Cook County BRFS - ARRA G6B69884	93.724	CCDPH	163,965	-
Passed-Through Illinois Department of Public Health Contract #12400020 G4B67434	93.724	6610.000	<u>191,000</u>	-
			<u>354,965</u>	-
<b>Total Department of Health and Human Services ARRA</b>			<u>2,584,850</u>	<u>1,458,471</u>

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>OTHER PROGRAMS (CONTINUED)</b>				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities: Passed Through Illinois Department of Healthcare and Family Services: Transition Resource Center G4B67431	93.768	IDHFS	\$ 36,009 36,009	\$ - -
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease: Passed-Through Illinois Department of Public Health Contract #02400019 G4B67410	93.918	02400019-0840	10,000 10,000	- -
Preventive Health and Health Services Block Grant: Passed-Through Illinois Department of Public Health Contract #02400019 G4B67410	93.991	02400019-3070	301,000 301,000	- -
<b>Total Department of Health and Human Services</b>			<b>5,863,940</b>	<b>1,458,471</b>
<u>DEPARTMENT OF EDUCATION</u>				
Passed-Through University Center of Lake County RTI Project G6B69838	84.000	None	50,179	-
Passed-Through Aurora East School District #131: Smaller Learning Communities Grant Evaluation G6B69780	84.000	S215L080463	6,630 56,809	- -
Adult Education - Basic Grants to States: Passed-Through Illinois Community College Board: Adult Education and Family Literacy G4B67411	84.002	AEL10010	- -	- -
National Resource Centers Program for Foreign Language and Area Studies 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	132,655	-
National Resource Center at Northern Illinois University G1B66733 G1B66734	84.015	P015A100167	524,992 657,647	- -
International Research and Studies: SEAsite: Web Site Infrastructure Improvements for the Next Decade G1B66705	84.017	P017A080050	84,201	-
Multimedia Online Learners Dictionary of Malay G1B66719	84.017	P017A090353	137,225 221,426	- -
Rehabilitation Long-Term Training: Preparation of Rehabilitation Teachers and Orientation & Mobility of Specialists to Serve Adults with Visual Disabilities G1B66711	84.129	H129P090006	107,320	-
Rehabilitation of Individuals Who are Deaf or Hrd of Hearing G1B66716	84.129	H129Q050005-09	9,274	-
Certificate Program In Rehabilitation of Persons who are Deaf-Blind G1B66718	84.129	H129Q080006-09	20,844	-
Certificate Program In Rehabilitation of Persons who are Deaf-Blind G1B66728	84.129	H129Q080006-10	69,319	-
Rehabilitation of Individuals Who are Deaf or Hrd of Hearing G1B66738	84.129	H129Q100002	66,811 273,568	- -

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>OTHER PROGRAMS (CONTINUED)</b>				
<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	\$ 27,283	\$ -
School Emergency Response to Violence G1B66707	84.184	Q184S080008	140,417	-
Passed-Through the Community Schools in Aurora: Passed-Through Decatur Public Schools #61: REMS--Decatur G6B69800	84.184	None	<u>2,000</u>	<u>-</u>
			<u>169,700</u>	<u>-</u>
Bilingual Education - Professional Development: Project Success G1B66690	84.195	T195N070106	<u>287,580</u>	<u>-</u>
			<u>287,580</u>	<u>-</u>
Fund for the Improvement of Education: Passed-Through Aurora School District #131 Smaller Learning Communities Grant Evaluation G6B69896	84.215	Aurora School	<u>6,630</u>	<u>-</u>
			<u>6,630</u>	<u>-</u>
Rehabilitation Services Demonstration and Training Programs: Training Personnel to Provide Rehabilitation and Orientation and Mobility Services for Veterans who are Visually Impaired G1B66735	84.235	H235K100016B	<u>15,387</u>	<u>-</u>
			<u>15,387</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	149,974	79,626
21st Century After School Grant Evaluation at Hermes, Oak Park and Beaupre Elementary Schools G6B69586	84.287	None	27,997	-
21st Century Community Learning Center Grant: Jefferson, Washington, Waldo & Simmons G6B69716	84.287	None	38,165	-
21st Century Community Learning Center Grant-Herget Middle School G6B69839	84.287	None	17,013	-
21st Century Community Learning Centers Grant Evaluation Plan G6B69840	84.287	None	<u>10,000</u>	<u>-</u>
			<u>243,149</u>	<u>79,626</u>
Special Education Personnel Development to Improve Services and Results for Children With Disabilities: Orientation & Mobility Training G1B66668	84.325	H325K052002-06	13,607	-
Combined Priority for Personnel Development G1B66713	84.325	H325K090232	<u>233,067</u>	<u>-</u>
			<u>246,674</u>	<u>-</u>
Gaining Early Awareness and Readiness for Undergraduate Programs: Passed-Through the IL Department of Human Services GEAR-UP State Award - Student Scholarships 50-AC85400	84.334	AA1125936, 937, 938	<u>17,700</u>	<u>-</u>
			<u>17,700</u>	<u>-</u>
Child Care Access Means Parents in School: NIU Campus Child Care Tuition Assistance Program G1B66681	84.335	P335A060040-01	<u>72,400</u>	<u>-</u>
			<u>72,400</u>	<u>-</u>

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>OTHER PROGRAMS (CONTINUED)</b>				
<u>DEPARTMENT OF EDUCATION (Continued)</u>				
International Education _Technological Innovation and Cooperation for Foreign Information Access:				
The Southeast Asia Digital Library Project G1B66658	84.337	P337A050006	\$ 52,762	\$ 48,156
Building Capacity for Digitization Dissemination and Preservation of Southeast Asian Resources G1B66724	84.337	P337A090018	<u>179,808</u>	<u>43,476</u>
			<u>232,570</u>	<u>91,632</u>
English Language Acquisition Grants:				
Passed-Through Illinois State Board of Education:				
Illinois Interactive Report Card G4B67361	84.365		200,000	-
Title III English Language Sea 41-BT17583	84.365	None	<u>1,000</u>	<u>-</u>
			<u>201,000</u>	<u>-</u>
Major Program - Mathematics and Science Partnerships:				
Passed-Through the Illinois State Board of Education:				
Emerging Technologies Institute G3B67419	84.366	4936-10-16-019-5430-51	69,253	-
Integrated Technology and Engineering to Advance Math & Science G4B67372	84.366	4936-71-16	46,202	(540)
Excellence in the Middle: Enhancing Mathematics Pedagogy with the Connections in Science and Engineering G4B67376	84.366	4936-70-16	58,162	11,557
Mastering Biology Teaching with Content, Pedagogy, and Technology G4B67380	84.366	4936-80-16	20,764	-
Integrated Technology and Engineering to Advance Math and Science G4B67428	84.366	4936-71-16-019-5430-51	147,269	16,942
Excellence in the Middle: Enhancing Mathematics Pedagogy with Connections in Science and Engineering G4B67430	84.366	4936-70-16-019-5430-51	188,172	4,209
Mastering Biology Teaching with Content, Pedagogy, and Technology G4B67432	84.366	4936-80-16-019-5430-51	124,176	2,240
Emerging Technologies Institute G4B67435	84.366	4936-10-15-019-5430-51	<u>86,549</u>	<u>-</u>
			<u>740,547</u>	<u>34,408</u>
Improving Teacher Quality State Grants:				
Passed-Through Illinois Board of Higher Education				
Promoting Achievement through Literacy Skills Across the High School Curriculum G4B67420	84.367	IBHE	<u>99,883</u>	<u>17,659</u>
			<u>99,883</u>	<u>17,659</u>
<b>Total Department of Education</b>			<u>3,542,670</u>	<u>223,325</u>
<u>DEPARTMENT OF AGRICULTURE</u>				
Child and Adult Care Food Program				
Passed-Through Illinois State Board of Education:				
Federal School Lunch Program 41-CP30140/41MC24596	10.558	None	<u>51,000</u>	<u>-</u>
			<u>51,000</u>	<u>-</u>
<b>Total Department of Agriculture</b>			<u>51,000</u>	<u>-</u>
<u>DEPARTMENT OF COMMERCE</u>				
Public Safety Interoperable Communications Grant Program:				
Passed-Through Illinois Terrorism Task Force				
ITTF Replacement Base Narrowbanding Radio Illinois Broadband Opportunity Partnership Northwest Region G3B67455	11.555	07NBNOILU	<u>5,440</u>	<u>-</u>
			<u>5,440</u>	<u>-</u>

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>OTHER PROGRAMS (CONTINUED)</b>				
<u>DEPARTMENT OF COMMERCE (CONTINUED)</u>				
Major Program - Broadband Technology Opportunities Program (BTOP)				
Illinois Broadband Opportunity Partnership Northwest Region - ARRA G2B66737	11.557	UWW-EDA	\$ 4,358,931	\$ 3,479,344
Passed-Through DSSA Strategies/My Way Village: BTOP Evaluation: Training Sr. Citizens in Internet Use G6B69895	11.557	DSSA/My Way	27,859	-
Passed-Through Illinois Department of Commerce and Economic Opportunity Statewide Broadband Program Grant 44-G3B67446	11.557	IL DCEO	43,129	-
			<u>4,429,919</u>	<u>3,479,344</u>
Major Program - Manufacturing Extension Partnership:				
Passed-Through the Illinois Manufacturing Extension Center Bradley University: Illinois Manufacturing Extension Center G6B69823/G6B69880	11.611	IMEC	864,619	-
			<u>864,619</u>	<u>-</u>
<b>Total Department of Commerce</b>			<u>5,299,978</u>	<u>3,479,344</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	3,181	-
			<u>3,181</u>	<u>-</u>
<b>Total Department of Defense</b>			<u>3,181</u>	<u>-</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Community Development Technical Assistance CD-TA (CDBG States)				
Passed-Through the City of DeKalb Reading to Persons-Blind or Otherwise Print-Impaired G6B69874	14.219	City/DeKalb	2,000	-
			<u>2,000</u>	<u>-</u>
<b>Total Department of Housing and Urban Development</b>			<u>2,000</u>	<u>-</u>
<u>DEPARTMENT OF JUSTICE</u>				
Bulletproof Vest Partnership Program:				
NIU Police Bulletproof Vests G2B66740	16.607	AA1955383-AA1955384	10,350	-
			<u>10,350</u>	<u>-</u>
Antiterrorism Emergency Reserve:				
Mass Shooting that Occurred February 14 in Cole Hall Lecture Auditorium G2B66709	16.321	2008-RF-GX-0003	336,842	-
			<u>336,842</u>	<u>-</u>
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault and Stalking on Campus:				
Northern Illinois University Coordinated Community Response Project G2B66739	16.525	2010-WA-AX-0008	18,141	-
			<u>18,141</u>	<u>-</u>

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>OTHER PROGRAMS (CONTINUED)</b>				
<u>DEPARTMENT OF JUSTICE (CONTINUED)</u>				
National Institute of Justice Research, Evaluation and Development Project Grants:				
Passed-Through University of Illinois Chicago: National Police Platform Study G6B69829	16.560	2008-04381-01-00	\$ 83,434 <u>83,434</u>	\$ - <u>-</u>
Public Safety Partnership and Community Policing Grants: Emergency Medical Technician Equipment G2B66708	16.710	2008CKWX0542	840 <u>840</u>	- <u>-</u>
<b>Total Department of Justice</b>			<u>449,607</u>	<u>-</u>
<u>DEPARTMENT OF LABOR</u>				
Occupational Safety and Health_Susan Harwood Training: Passed-Through the Illinois Manufacturing Extension Center Bradley University: Illinois Manufacturing Extension Center G6B69823/G6B69880				
	17.502	IMEC	16,642 <u>16,642</u>	- <u>-</u>
<b>Total Department of Labor</b>			<u>16,642</u>	<u>-</u>
<u>DEPARTMENT OF STATE</u>				
Philippine Youth Leadership Program: Building New generation of Citizens as Catalysts for Social Change G2B66714/G2B66715	19.000	S-ECAPY-09-GR-098	43,831 <u>43,831</u>	28,000 <u>28,000</u>
Professional and Cultural Exchange Programs - Citizen Exchanges: SE Asian Youth Leadership Program G2B66720/G2B66721	19.415	S-ECAPY-09-GR-123	26,647	-
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	111,447	-
Southeast Asian Youth Leadership Program G2B66729/G2B66730	19.415	S-ECAPY-10-GR-143 (SS)	176,840	-
Philippine Youth Leadership Program 2011 G2B66731/G2B66732	19.415	S-ECAPY-10-GR-145 (SS)	233,129 <u>548,063</u>	116,710 <u>116,710</u>
<b>Total Department of State</b>			<u>591,894</u>	<u>144,710</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
Office of Chemical Safety and Pollution Prevention Source Reduction Assistance: Passed-Through the Illinois Manufacturing Extension Center Bradley University: Illinois Manufacturing Extension Center G6B69823/G6B69880				
	66.717	IMEC	1,168 <u>1,168</u>	- <u>-</u>
<b>Total Environmental Protection Agency</b>			<u>1,168</u>	<u>-</u>

State of Illinois  
Northern Illinois University  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor Program/Grant Title	CFDA Number	Federal Project or Pass-Through Number	FY 2011 Expenditures	To Subrecipients
<b>OTHER PROGRAMS (CONTINUED)</b>				
<u>DEPARTMENT OF ENERGY</u>				
Renewable Energy Research and Development:				
Passed-Through Growth Dimensions:				
New Uses Information and Entrepreneur Development G6B69818	81.087	DE-FG36-04G014231	\$ (11,570)	\$ -
			<u>(11,570)</u>	<u>-</u>
State Energy Program Special Projects:				
Passed-Through the Illinois Manufacturing Extension Center				
Bradley University:				
Illinois Manufacturing Extension Center G6B69823/G6B69880	81.119	IMEC	5,012	-
			<u>5,012</u>	<u>-</u>
Conservation Block Grant Program (EECBG)				
Passed-Through the Illinois Manufacturing Extension Center				
Bradley University:				
Illinois Manufacturing Extension Center G6B69823/G6B69880	81.128	IMEC	20,051	-
			<u>20,051</u>	<u>-</u>
<b>Total Department of Energy</b>			<u>13,493</u>	<u>-</u>
<b>Total Other Programs</b>			<u>16,246,799</u>	<u>5,306,646</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 64,891,580	\$ 8,762,423

NON-CASH FEDERAL FINANCIAL ASSISTANCE

<u>Federal Loans</u>	<u>CFDA Number</u>	<u>2011</u>
Federal Perkins Loan Program - Federal Capital Contributions (1)	84.038	\$ -
Federal Direct Loans Program (2) G7B69987/G7B69998/G7B70010	84.268	132,716,440

(1) Loans advanced during the year ended June 30, 2011 totaled \$868,109. Loans outstanding as of June 30, 2011 total \$9,088,965

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, 2011**

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**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	\$ 64,892
Add the following:	
Direct state grants/contracts	<u>6,621</u>
<b>Total federal and state grants and other contracts and Pell Grants revenues shown on the Statement of Revenues, Expenses, and Changes in Net Assets</b>	<u><u>\$ 71,513</u></u>

**State of Illinois  
Northern Illinois University**

**Cross-Reference Table of Reporting Requirements  
June 30, 2011**

<b>Reference Number from T. Loobey's Memorandum Dated July 25, 2000, on <u>University Guidelines</u></b>	<b>Report and Page Number Where Information <u>is Disclosed</u> Supplementary Information for State Compliance <u>Purposes</u></b>
13a. Violation of <i>University Guidelines, 1982 as Amended</i>	N/A
13b. Sources and Application of Indirect Cost Recoveries	83
13c. Calculation Sheet for Indirect Cost Support Carryforward	84
13d. Amount of Tuition Diverted to Auxiliary Enterprise Operations	91
13e. List of Accounting Entity and Description of Sources and Purpose of Revenues	89-90
13f. Financial Statements for Each Accounting Entity	76-81
13g. Calculations of Current Excess Funds for Each Accounting Entity	85-88
13h. Support to Auxiliary Enterprise from State Appropriated Funds	91
13i. Statement of Receipts and Disbursements for Bond Indentures	96
13j. Conformity of Bond Fund Accounting to Terms of Bond Issues	82, 91
13k. List of Noninstructional Facilities Reserves	N/A
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State of Illinois  
Northern Illinois University

Schedule of Appropriations, Expenditures, and Lapsed Balances\*  
Appropriations for Fiscal Year 2011  
Fourteen Months Ended August 31, 2011

	Appropriations (Net After Transfers)	Expenditures Through June 30, 2011	Approximate Lapse Period Expenditures July 1 to August 31, 2011	Approximate Total Expenditures	Approximate Balances Lapsed
<b>PUBLIC ACT 096-0956</b>					
<b>GENERAL REVENUE FUND-001</b>					
Operational expenses	\$ 100,731,300	\$ 100,731,300	\$ -	\$ 100,731,300	\$ -
<hr/>					
Total General Revenue Fund	100,731,300	100,731,300	-	100,731,300	-
<b>STATE COLLEGE AND UNIVERSITY</b>					
<b>TRUST FUND-417</b>					
Scholarship fund	36,000	20,351	-	20,351	15,649
<hr/>					
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$ 100,767,300</b>	<b>\$ 100,751,651</b>	<b>\$ -</b>	<b>\$ 100,751,651</b>	<b>\$ 15,649</b>

\*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, 2011, 2010 and 2009**

	Fiscal Years		
	2011	2010	2009
	PA96-0956	PA96-0114 and PA96-0046	PA95-0734
<b>General Revenue Fund - 001</b>			
Appropriations (net after transfers)	\$ 100,731,300	\$ 107,431,100	\$ 107,431,100
Expenditures			
Personal services	-	-	90,748,800
Contributions to Social Security and Medicare	-	-	861,400
Contractual services	-	-	6,355,192
Travel	-	-	159,500
Commodities	-	-	1,444,346
Awards and grants and matching funds	-	-	185,700
Equipment and library books	-	-	1,136,300
Telecommunications services	-	-	758,300
Automotive	-	-	134,384
CMS health insurance	-	-	2,278,900
C.H.A.N.C.E.	-	-	682,500
Ordinary and contingent expenses	100,731,300	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	100,731,300	107,431,100	104,745,322
Lapsed balances	\$ -	\$ -	\$ 2,685,778

**State of Illinois  
Northern Illinois University**

**Comparative Schedule of Net Appropriations, Expenditures,  
and Lapsed Balances\* (Continued)**

**For the Years Ended June 30, 2011, 2010 and 2009**

	Fiscal Years		
	2011	2010	2009
	PA96-0956	PA96-0114 and PA96-0046	PA95-0734
<b>State College and University</b>			
<b>Trust Fund - 417</b>			
Appropriations (net after transfers)	\$ 36,000	\$ 36,000	\$ 36,000
Expenditures - scholarship grant awards	20,351	24,602	34,050
	<u>\$ 15,649</u>	<u>\$ 11,398</u>	<u>\$ 1,950</u>
<b>Grand Total - All Funds</b>			
Appropriations (net after transfers)	\$ 100,767,300	\$ 107,467,100	\$ 107,467,100
Total expenditures	<u>100,751,651</u>	<u>107,455,702</u>	<u>104,779,372</u>
Lapse balances	<u>\$ 15,649</u>	<u>\$ 11,398</u>	<u>\$ 2,687,728</u>

\* Fiscal year 2011 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, 2011 and 2010**

	<b>2011</b>	<b>2010</b>
<b>Income Fund Revenues</b>		
Tuition, net of waivers	\$ 141,035,483	\$ 130,826,197
Material fees	7,411,961	7,209,877
Other	1,392,707	758,880
Total Income Fund Revenues	<u>\$ 149,840,151</u>	<u>\$ 138,794,954</u>
<b>Income Fund Expenses</b>		
Personal services	\$ 79,912,931	\$ 71,751,156
FICA/Medicare	2,150,811	2,094,446
Contractual services	29,948,975	23,290,426
Travel	1,123,058	938,780
Commodities	2,064,659	2,175,497
Award/grants and matching funds	4,623,724	2,279,551
Equipment and library books	8,225,982	10,773,099
Telecommunications	1,360,290	1,328,549
Automotive	462,775	445,050
Capital repairs and permanent improvements	1,575,184	5,200,455
CMS health insurance	1,204,000	1,204,000
Unemployment compensation benefits	96,388	125,467
Total Income Fund Expenses	<u>\$ 132,748,777</u>	<u>\$ 121,606,476</u>

State of Illinois  
Northern Illinois University

Schedule of Changes in Capital Assets\*  
For the Years Ended June 30, 2011 and 2010

	Balance				Balance				Balance			
	June 30, 2009	Additions	Transfers	Deductions	June 30, 2010	Additions	Transfers	Deductions	June 30, 2011			
Land	\$ 19,280,619	\$ -	\$ -	\$ -	\$ 19,280,619	\$ -	\$ -	\$ -	\$ 19,280,619			
Land improvements	61,095,800	149,821	4,596,085	-	65,841,706	-	847,610	-	66,689,316			
Buildings	455,457,208	-	6,159,227	162,128	461,454,307	-	1,878,541	661,476	462,671,372			
Equipment	237,147,932	11,599,013	(93,840)	8,768,963	239,884,142	8,440,483	-	5,194,898	243,129,727			
Intangible assets	3,820,547	-	-	-	3,820,547	-	-	-	3,820,547			
Construction in progress	18,534,785	14,044,465	(10,661,472)	1,310,125	20,607,653	27,372,857	(2,726,151)	1,246,670	44,007,689			
Totals	\$ 795,336,891	\$ 25,793,299	\$ -	\$ 10,241,216	\$ 810,888,974	\$ 35,813,340	\$ -	\$ 7,103,044	\$ 839,599,270			

\* 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, 2011 and 2010**

	<b>2011</b>	<b>2010</b>
Cash on hand	\$ 126,657	\$ 114,809
Checking accounts (1)		
Resource Bank, DeKalb, Illinois	100	100
Community Bank of Oregon, Oregon, Illinois	1,000	1,000
National Bank and Trust Co. of Sycamore, Sycamore, Illinois	28,147,240	48,965,653
Amalgamated Bank, Chicago, Illinois	33,127,768	55,182
American National Bank, DeKalb, Illinois	4,008,412	4,015,478
Northern Trust Company, Chicago, Illinois	26,701	25,000
US Bank, Minneapolis, Minnesota	5	5
Castle Bank, DeKalb, Illinois	13,361,497	9,651,831
Compass Bank, Austin, Texas	382	5,351
Illinois Funds - U.S. Bank, Springfield, Illinois	200,006	200,027
Temporary cash investments (1)		
Illinois Funds - U.S. Bank, Springfield, Illinois	29,756,356	1,445,335
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	1	164
	<u>\$ 109,406,295</u>	<u>\$ 65,130,105</u>

(1) These amounts represent bank balances.



**State of Illinois  
Northern Illinois University**

**Comparative Schedule of Investments, at Cost  
June 30, 2011 and 2010**

	<b>2011</b>	<b>2010</b>
U.S. Treasury obligations, U.S. agency obligations, treasury notes and strips, 1.0 to 3.4 percent	\$ 124,353,166	\$ 35,090,330
Commercial paper	-	6,609,432
	<u>\$ 124,353,166</u>	<u>\$ 41,699,762</u>

(1) These amounts represent bank balances.

Note: Interest rates for June 30, 2011.

**State of Illinois  
Northern Illinois University**

**Analysis of Receivables and Inventories  
June 30, 2011 and 2010**

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**Receivables**

Reported receivables as of June 30, 2011 and 2010 are summarized below (\$000s):

	<b>June 30</b>	
	<b>2011</b>	<b>2010</b>
Accounts receivable	\$ 34,664	\$ 35,696
Less allowance for doubtful accounts	(10,293)	(9,169)
Net accounts receivable	<u>\$ 24,371</u>	<u>\$ 26,527</u>
Student loans receivable	\$ 9,089	\$ 9,626
Less allowance for doubtful accounts	(71)	(87)
Net student loans receivable	<u>\$ 9,018</u>	<u>\$ 9,539</u>

Accounts receivable consists primarily of amounts due from students (\$23.3 million in 2011 and \$21.3 million in 2010) and other agencies (\$11.3 million and \$14.4 million in 2011 and 2010, 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, 2011 and 2010**

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**Inventories**

Reported inventories as of June 30, 2011 and 2010 are summarized below (\$000s):

	<b>June 30</b>	
	<b>2011</b>	<b>2010</b>
Food	\$ 266	\$ 389
Books	1,719	1,583
Inventories for resale	867	826
Commodities and supplies	224	213
Other miscellaneous items	33	33
Total	<u>\$ 3,109</u>	<u>\$ 3,044</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, 2011 and 2010  
(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 \$1,885,000 and 10%:

	2011	2010	Increase (Decrease)	Percent Changes	Explanation
Research	\$ 16,735	\$ 21,519	\$ (4,784)	-22%	The change is due to the impact of external funding (i.e. grants) received and expended in a given year.
Public service	27,135	22,081	5,054	23%	The change is due to the impact of external funding (i.e. grants) received and expended in a given year.
Staff benefits	105,487	91,308	14,179	16%	The change is due to an increase in the amount of on-behalf payments from State of Illinois for staff benefits.
Interest expense	13,495	8,721	4,774	55%	The increase is due to new long-term debt and performance contracts.

**State of Illinois  
Northern Illinois University**

**Analysis of Significant Variations in Revenues  
For the Years Ended June 30, 2011 and 2010  
(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 \$1,885,000 and 10%:

	2011	2010	Increase (Decrease)	Percent Changes	Explanation
Sales and service of educational activities	\$ 18,757	\$ 21,452	\$ (2,695)	-13%	The change is due to external entities reducing spending on conference and educational training due to economic conditions.
Other sources	3,931	5,929	(1,998)	-34%	The change is due to fewer requests from external entities for the expertise of the University due to economic conditions.
PELL grants	31,399	25,369	6,030	24%	The change is due to an increase in funds available to students from Federal sources.

**State of Illinois  
Northern Illinois University**

**Analysis of Significant Variations in Account Balances  
For the Years Ended June 30, 2011 and 2010  
(in Thousands)**

Following are explanations for significant variances between asset and liability accounts reported in the Statement of Net Assets in the financial audit report exceeding \$1,885,000 and 10%:

	2011	2010	Increase (Decrease)	Percent Changes	Explanation
Cash and cash equivalents	\$ 42,055	\$ 60,220	\$ (18,165)	-30%	The increase in total cash and investments approximates the unexpended portion of proceeds received when the University issued new debt for various capital improvement projects around campus.
Investments and marketable securities	187,236	43,371	143,865	332%	
Appropriations receivable from the state	45,307	27,894	17,413	62%	The State is late in reimbursing the University for expenditures against appropriations.
Unamortized debt discount	3,802	1,716	2,086	122%	The increase is due to University issuing new long-term debt.
Accounts payable and accrued liabilities	53,737	45,289	8,448	19%	The increase is due an increase in vendor payables related to Cole Hall construction (CDB project) and an increase in interest expense payable due to new bond issue and performance contract.

**State of Illinois  
Northern Illinois University**

**Analysis of Significant Variations in Account Balances  
For the Years Ended June 30, 2011 and 2010  
(in Thousands)**

Following are explanations for significant variances between asset and liability accounts reported in the Statement of Net Assets in the financial audit report exceeding \$1,885,000 and 10%:

	2011	2010	Increase (Decrease)	Percent Changes	Explanation
Deferred revenue and grants	\$ 11,272	\$ 2,551	\$ 8,721	342%	Increase is due to an increase in the amount of funds received in advance of expenditure on externally funded projects.
Performance contracts payable	32,237	23,801	8,436	35%	The change is due to the University entering into a new performance contract.
Revenue bonds payable	202,690	89,495	113,195	126%	The increase is due to the new bonds issued in fiscal year 2011, less scheduled payments.

**State of Illinois  
Northern Illinois University**

**Analysis of Significant Lapse Period Spending  
Year Ended June 30, 2011**

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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  
Year Ended June 30, 2011**

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**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 developed four central planning imperatives. These imperatives serve as broad guidelines for the more detailed plans, goals and initiatives that have been 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 (Continued)  
Year Ended June 30, 2011**

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The University titled this initiative "Vision 2020." Throughout the 2010-2011 academic year, working groups selected by the Vision 2020 steering committee met and addressed needs and goals for a wide range of University Operations. Each task force submitted a report detailing needs, goals and recommendations on how to achieve the goals to the steering committee. These reports were posted on the Vision 2020 website for public review and comment. The steering committee will use the reports to develop a complete plan to present to the Board of Trustees.

**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, 2011 and 2010

	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	Operations and Maintenance Physical Plant	Independent Operations	Total All Functions
Year ended June 30, 2011:									
Appropriated funds:									
Facility/administrative	1,305.8	36.6	31.7	130.5	85.8	82.0	11.9	-	1,684.3
Civil service	300.4	2.9	32.0	154.6	49.3	178.5	211.5	-	929.2
Student employees	50.0	0.1	0.3	24.4	14.1	4.0	6.3	-	99.2
Miscellaneous contracts	20.1	-	0.2	5.1	4.3	3.9	11.3	-	44.9
	<u>1,676.3</u>	<u>39.6</u>	<u>64.2</u>	<u>314.6</u>	<u>153.5</u>	<u>268.4</u>	<u>241.0</u>	<u>-</u>	<u>2,757.6</u>
Nonappropriated funds:									
Facility/administrative	70.9	132.0	140.9	34.2	105.9	18.2	3.2	54.4	559.7
Civil service	9.3	8.2	26.3	21.3	72.6	43.3	47.5	300.9	529.4
Student employees	30.5	23.8	27.4	7.2	116.4	11.5	0.2	197.7	414.7
Miscellaneous contracts	7.9	34.3	24.4	4.8	7.1	4.9	1.9	57.8	143.1
	<u>118.6</u>	<u>198.3</u>	<u>219.0</u>	<u>67.5</u>	<u>302.0</u>	<u>77.9</u>	<u>52.8</u>	<u>610.8</u>	<u>1,646.9</u>
Total All Funds	<u>1,794.9</u>	<u>237.9</u>	<u>283.2</u>	<u>382.1</u>	<u>455.5</u>	<u>346.3</u>	<u>293.8</u>	<u>610.8</u>	<u>4,404.5</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>

\*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, 2011**

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

**Sterling Commerical Roofing – Actual Cost: \$197,200**

The services of Sterling Commerical Roofing were engaged due to the gymnasium roof leaking badly in several locations, resulting in severe damage and causing safety hazards. Infiltration of rain increased humidity levels, which promoted the growth of mold and mildew and created a public hazard. Immediate repair was needed to prevent further damage and to ensure that safe gymnasium space was available for academic use in fall 2010. The vendor had done work for the University in the past based on competitive selection and was previously determined to be qualified by expert physical plant personnel.

**Air Fax, Inc. – Actual Cost: \$131,920**

The services of Air Fax Inc. were engaged for charter service to transport members of the University football team to the Humanitarian Bowl in Boise, Idaho on December 14, 2010 to December 18, 2010. There was insufficient time to bid this purchase from the time the University was invited to participate in the bowl game.

**DoubleTree Hotel Riverside – Actual Cost: \$64,680**

The services of DoubleTree Hotel Riverside were engaged for lodging and meals for the University's football team (4 nights) while the team played in the Humanitarian Bowl in Boise, Idaho. There was insufficient time to bid this purchase from the time the University was invited to participate in the bowl game.

**Baxter & Woodman – Actual Cost: \$211,519**

The services of Baxter & Woodman were engaged to prepare an environmental assessment of the coverage area for the Broadband Technology Opportunity Program grant. The emergency purchase was required due to a situation arising whereby immediate action was needed to prevent the lapse or loss of Federal or donated funds. The granting agency had placed a time limit for the University to comply with Special Award Conditions before releasing funding for project implementation. Amongst these were the completion of an environmental assessment.

**National Bank & Trust Company – Actual Cost: \$0**

Pursuant to Public Act 96-0909 and due to the status of the University's fiscal year 2010 state appropriation payments as of June, 2010, the University requested line of credit quotations from eligible financial institutions. Four responses were received with competitive terms. The responses had near-term expiration dates. The immediate award was therefore necessary to establish the line of credit within the expiration date of the quotations and to secure the specific interest rate terms for the duration of the line of credit, subject to any eventual necessity of borrowing funds under the line of credit pursuant to Public Act 96-0909.

**BMO Capital Markets – Actual Cost: \$0**

Pursuant to Public Act 96-0909 and due to the status of the University's fiscal year 2010 state appropriation payments as of June, 2010, the University requested line of credit quotations from eligible financial institutions. Four responses were received with competitive terms. The responses had near-term expiration dates. The immediate award was therefore necessary to establish the line of credit within the expiration date of the quotations and to secure the specific interest rate terms for the duration of the line of credit, subject to any eventual necessity of borrowing funds under the line of credit pursuant to Public Act 96-0909.

**State of Illinois  
Northern Illinois University**

**Emergency Purchases (Continued)  
June 30, 2011**

---

**Fifth Third Bank – Actual Cost: \$0**

Pursuant to Public Act 96-0909 and due to the status of the University's fiscal year 2010 state appropriation payments as of June, 2010, the University requested line of credit quotations from eligible financial institutions. Four responses were received with competitive terms. The responses had near-term expiration dates. The immediate award was therefore necessary to establish the line of credit within the expiration date of the quotations and to secure the specific interest rate terms for the duration of the line of credit, subject to any eventual necessity of borrowing funds under the line of credit pursuant to Public Act 96-0909.

**PNC Bank – Actual Cost: \$0**

Pursuant to Public Act 96-0909 and due to the status of the University's fiscal year 2010 state appropriation payments as of June, 2010, the University requested line of credit quotations from eligible financial institutions. Four responses were received with competitive terms. The responses had near-term expiration dates. The immediate award was therefore necessary to establish the line of credit within the expiration date of the quotations and to secure the specific interest rate terms for the duration of the line of credit, subject to any eventual necessity of borrowing funds under the line of credit pursuant to Public Act 96-0909.

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,			
	2010		2009	
	Total Costs	Total Costs Per Full-time Equivalent	Total Costs	Total Costs Per Full-time Equivalent
Direct salary	\$ 45,427,533	\$ 1,042	\$ 47,019,132	\$ 1,050
Indirect instruction	4,357,893	100	4,757,605	106
Departmental research	8,597,436	197	9,638,103	215
Departmental overheads	27,588,918	633	27,948,943	624
College or school overheads	18,522,164	425	19,764,876	441
Subtotal of department and college costs	104,493,944	2,397	109,128,659	2,436
Overhead support unique to a function	15,822,854	363	14,900,724	333
All other academic support	17,735,605	407	17,962,909	401
Student services	8,351,612	192	7,825,464	175
Institutional support	37,312,952	856	37,340,645	834
Subtotal of department and college costs with University overheads	183,716,967	4,215	187,158,401	4,179
Operation and maintenance of physical plant	27,725,481	636	29,455,235	658
Total of All Costs	\$ 211,442,448	\$ 4,851	\$ 216,613,636	\$ 4,837

\* Cost information for the year ended June 30, 2011 not yet available.

**State of Illinois  
Northern Illinois University**

**Schedule of Federal Expenditures, Nonfederal Expenses,  
and New Loans  
For the Year Ended June 30, 2011 (Accrual Basis)  
(Expressed in Thousands)**

---

**Schedule A - Federal Financial Component**

Total federal expenditures reported on SEFA schedule	\$	64,892
Total new loans made not included on SEFA schedule		132,716
Amount of federal loan balances at beginning of the year (not included on the SEFA schedule) and continued compliance required		9,625
Other noncash federal award expenditures (not included on SEFA schedule)		-
		<hr/>
<b>Total Schedule A</b>	<b>\$</b>	<b>207,233</b>
		<hr/> <hr/>

**Schedule B - Total Financial Component**

Total operating expenses (from financial statements)	\$	511,516
Total nonoperating expenses (from financial statements)		13,495
Total new loans made		132,716
Amount of federal loan balances at beginning of year		9,625
Other noncash federal award expenditures		-
		<hr/>
<b>Total Schedule B</b>	<b>\$</b>	<b>667,352</b>
		<hr/> <hr/>

<b>Schedule C</b>	<b>Amount</b>	<b>Percent</b>
	<hr/>	<hr/>
Total Schedule A	\$ 207,233	31.0 %
Total nonfederal expenses	460,119	69.0
	<hr/>	<hr/>
<b>Total Schedule B</b>	<b>\$ 667,352</b>	<b>100.0 %</b>
	<hr/> <hr/>	<hr/> <hr/>

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, 2011  
(Unaudited)**

	<b>Semesters</b>					
	<b>Summer 2010</b>	<b>Fall 2010</b>	<b>Spring 2011</b>	<b>Summer 2009</b>	<b>Fall 2009</b>	<b>Spring 2010</b>
<b>On-Campus:</b>						
Undergraduate	2,331	15,796	14,312	2,490	16,228	14,728
Graduate	1,697	2,433	2,342	1,723	2,409	2,337
Professional	53	409	384	51	382	368
Subtotal	4,081	18,638	17,038	4,264	19,019	17,433
<b>Off-Campus:</b>						
Undergraduate	272	274	255	292	242	255
Graduate	1,458	767	799	1,589	844	856
Subtotal	1,730	1,041	1,054	1,881	1,086	1,111
Total	5,811	19,679	18,092	6,145	20,105	18,544

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

Fall and Spring semesters:

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

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

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

Summer sessions:

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

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

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



**State of Illinois  
Northern Illinois University**

**Schedule of Tuition and Fee Waivers  
For the Year Ended June 30, 2011  
(in Thousands)**

**(Unaudited)**

	Tuition Waivers			Fee Waivers		
	Undergraduate	Graduate	Total	Undergraduate	Graduate	Total
Mandatory waivers:						
Teacher/special education	\$ 349.7	\$ 127.7	\$ 477.4	\$ 140.0	\$ 32.2	\$ 172.2
General Assembly	495.9	82.5	578.4	4.0	0.4	4.4
ROTC	321.8	5.4	327.2	3.7	-	3.7
DCFS	127.6	0.9	128.5	20.0	0.3	20.3
Children of employees	589.5	-	589.5	-	-	-
Senior citizens	7.2	0.9	8.1	-	-	-
Veterans grants and scholarships	2,226.4	373.6	2,600.0	773.9	79.2	853.1
Discretionary waivers:						
Faculty/administrative	6.8	434.8	441.6	3.3	141.6	144.9
Civil service	123.4	193.9	317.3	48.1	64.8	112.9
Academic/other talent	2,104.3	2,701.4	4,805.7	-	2.5	2.5
Athletic	1,077.3	0.9	1,078.2	-	-	-
Gender equity in intercollegiate athletics	1,481.1	18.9	1,500.0	-	-	-
Foreign students	-	260.2	260.2	-	-	-
Cooperating professionals	21.5	1,206.8	1,228.3	-	-	-
Graduate assistants	-	12,836.0	12,836.0	-	-	-
Interinstitutional/related agencies	13.7	37.2	50.9	-	-	-
Retired University employees	5.9	7.2	13.1	2.2	2.2	4.4
Children of deceased employees	8.3	-	8.3	2.4	-	2.4
Student need - financial aid	509.0	-	509.0	-	-	-
Student need - special programs	-	82.8	82.8	-	-	-
Other assistants	6.5	-	6.5	-	-	-
Fellowships	-	371.2	371.2	-	-	-
Contract/training grants	-	1,792.0	1,792.0	-	-	-
<b>Total</b>	<b>\$ 9,475.9</b>	<b>\$ 20,534.3</b>	<b>\$ 30,010.2</b>	<b>\$ 997.6</b>	<b>\$ 323.2</b>	<b>1,320.8</b>

**State of Illinois  
Northern Illinois University**

**Debt Financed by University-Related Organization  
Year Ended June 30, 2011**

---

The Northern Illinois University Foundation has also issued bonds in connection with the construction of the Jeffrey and Kimberly Yordon Center. At June 30, 2011, the amount of outstanding bonds was \$3,257,008. 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, 2011, the outstanding balance under the credit agreement was \$1,000,000. 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 December 31, 2011.

**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, 2011**

---

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, 2011  
(Unaudited)**

---

Contracted/rents to students/University operated	University operated
Contractor	N/A
Contract term	N/A
Amount of gross sales for Bookstore in FY 11	\$4,900,000
Amount (if any) to be paid to Bookstore for FY 11 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, 2011

<b>Balance Sheet</b>	<b>Continuing Education Contract Courses</b>	<b>Continuing Education and Public Service</b>	<b>Sales and Services of Educational Activities</b>	<b>Student Programs and Services</b>	<b>Field Trips and Foreign Study Activities</b>
<b>Assets</b>					
Current fund:					
Cash and cash equivalents	\$ 3,756,038	\$ 6,121,601	\$ 4,668,492	\$ 11,644,101	\$ -
Other assets	199,904	417,322	765,628	26,037	-
<b>Total current fund</b>	<b>3,955,942</b>	<b>6,538,923</b>	<b>5,434,120</b>	<b>11,670,138</b>	<b>-</b>
Plant fund:					
Plant fund assets	49,451	193,460	102,445	291,390	-
<b>Total Assets</b>	<b>\$ 4,005,393</b>	<b>\$ 6,732,383</b>	<b>\$ 5,536,565</b>	<b>\$ 11,961,528</b>	<b>\$ -</b>
<b>Liabilities</b>					
Accounts payable and accrued expenses	\$ 80,456	\$ 404,935	\$ 954,460	\$ 282,946	\$ -
Deferred income	82,994	553,440	291,710	822,344	-
<b>Total liabilities</b>	<b>163,450</b>	<b>958,375</b>	<b>1,246,170</b>	<b>1,105,290</b>	<b>-</b>
Fund balances					
Current fund	3,792,492	5,580,548	4,187,950	10,564,848	-
Plant fund	49,451	193,460	102,445	291,390	-
<b>Total fund balances</b>	<b>3,841,943</b>	<b>5,774,008</b>	<b>4,290,395</b>	<b>10,856,238</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,005,393</b>	<b>\$ 6,732,383</b>	<b>\$ 5,536,565</b>	<b>\$ 11,961,528</b>	<b>\$ -</b>

**Statement of Revenues, Expenditures and  
Changes in Current Fund Balances**

Beginning current fund balances	\$ 4,213,699	\$ 6,142,865	\$ 4,550,674	\$ 9,770,297	\$ 3,429
Revenues	2,838,913	10,912,015	8,101,541	25,058,921	-
Expenditures	(3,180,164)	(11,261,374)	(8,542,710)	(22,888,370)	(3,429)
Transfers	(79,956)	(212,958)	78,445	(1,376,000)	-
<b>Ending current fund balances</b>	<b>\$ 3,792,492</b>	<b>\$ 5,580,548</b>	<b>\$ 4,187,950</b>	<b>\$ 10,564,848</b>	<b>\$ -</b>

**State of Illinois  
Northern Illinois University**

**Other Entities  
Statement of Revenues, Expenditures and Changes  
in Plant Fund Balances  
For the Year Ended June 30, 2011**

	<b>Continuing Education Contract Courses</b>	<b>Continuing Education and Public Service</b>	<b>Sales and Services of Educational Activities</b>	<b>Student Programs and Services</b>	<b>Field Trips and Foreign Study Activities</b>
Beginning plant fund balances	\$ 63,437	\$ 125,080	\$ 120,436	\$ 321,981	\$ -
Revenues	-	96,921	14,388	32,898	-
Expenditures	(13,986)	(28,541)	(32,379)	(63,489)	-
Ending plant fund balances	<u>\$ 49,451</u>	<u>\$ 193,460</u>	<u>\$ 102,445</u>	<u>\$ 291,390</u>	<u>\$ -</u>

State of Illinois  
Northern Illinois University

Auxiliary Business Operations, Service Departments,  
and Indirect Cost Support  
Condensed Financial Information  
June 30, 2011

<b>Balance Sheet</b>	<b>Auxiliary Business Operations</b>	<b>Service Departments</b>	<b>Indirect Cost Support</b>
<b>Assets</b>			
Current fund:			
Cash and cash equivalents	\$ 1,998,990	\$ 13,532,374	\$ 2,700,184
Accounts receivable	42,462	208,809	-
Inventories	8,294	742,409	-
Other assets	-	13,713	-
Total current fund	<u>2,049,746</u>	<u>14,497,305</u>	<u>2,700,184</u>
Plant fund:			
Plant fund assets	107,358	4,170,054	398,096
Total Assets	<u>\$ 2,157,104</u>	<u>\$ 18,667,359</u>	<u>\$ 3,098,280</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 43,899	\$ 4,821,133	\$ 204,074
Deferred income	183,596	-	-
Total liabilities	<u>227,495</u>	<u>4,821,133</u>	<u>204,074</u>
<b>Fund balances</b>			
Current fund	1,822,251	9,676,172	2,496,110
Plant fund	107,358	4,170,054	398,096
Total fund balances	<u>1,929,609</u>	<u>13,846,226</u>	<u>2,894,206</u>
Total liabilities and fund balances	<u>\$ 2,157,104</u>	<u>\$ 18,667,359</u>	<u>\$ 3,098,280</u>

**Statement of Revenues, Expenditures and  
Changes in Current Fund Balances**

Beginning current fund balances	\$ 2,092,338	\$ 9,687,182	\$ 2,159,330
Revenues	7,093,435	39,518,332	5,092,780
Expenditures	(8,851,160)	(39,529,342)	(4,970,127)
Transfers	1,487,638	-	214,127
Ending current fund balances	<u>\$ 1,822,251</u>	<u>\$ 9,676,172</u>	<u>\$ 2,496,110</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, 2011**

	<b>Auxiliary Business Operations</b>	<b>Service Departments</b>	<b>Indirect Cost Support</b>
Beginning plant fund balances	\$ 36,641	\$ 4,597,391	\$ 475,500
Revenues	88,988	1,082,685	61,732
Expenditures	(18,271)	(1,510,022)	(139,136)
Ending plant fund balances	<u>\$ 107,358</u>	<u>\$ 4,170,054</u>	<u>\$ 398,096</u>



**State of Illinois  
Northern Illinois University**

**Auxiliary Enterprises - Revenue Bond Funds  
Condensed Financial Information  
June 30, 2011**

<b>Balance Sheet</b>	<b>Residence Halls</b>	<b>Student Services</b>	<b>Recreation Facilities</b>	<b>Parking</b>
<b>Assets</b>				
Current fund:				
Cash and cash equivalents	\$ 114,908,649	\$ (14,935,524)	\$ (31,701,068)	\$ (5,797,324)
Accounts receivable	316,468	138,194	3,779	-
Inventories	490,967	1,648,052	-	-
Other assets	23,126	-	-	-
Total current fund	115,739,210	(13,149,278)	(31,697,289)	(5,797,324)
Plant fund:				
Restricted investments	109,333,840	-	-	-
Land, Buildings & Equipment	61,228,028	19,882,864	33,506,398	5,919,140
<b>Total Assets</b>	<b>\$ 286,301,078</b>	<b>\$ 6,733,586</b>	<b>\$ 1,809,109</b>	<b>\$ 121,816</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	\$ 9,855,599	\$ 544,532	\$ 28,287	\$ 3,781
Deferred income	489,452	172,624	174,411	-
Plant fund:				
Debt	228,689,663	-	-	-
<b>Total liabilities</b>	<b>239,034,714</b>	<b>717,156</b>	<b>202,698</b>	<b>3,781</b>
Fund balances				
Current fund	105,394,526	(13,866,434)	(31,899,987)	(5,801,105)
Plant fund	(58,128,162)	19,882,864	33,506,398	5,919,140
<b>Total fund balances</b>	<b>47,266,364</b>	<b>6,016,430</b>	<b>1,606,411</b>	<b>118,035</b>
<b>Total liabilities and fund balances</b>	<b>\$ 286,301,078</b>	<b>\$ 6,733,586</b>	<b>\$ 1,809,109</b>	<b>\$ 121,816</b>

**Statement of Revenues, Expenditures and  
Changes in Current Fund Balances**

Beginning current fund balances, as previously reported	\$ 32,829,360	\$ 5,487,731	\$ 1,448,089	\$ 10,975
Correction of the other assets/debt	81,109,620	(20,586,727)	(35,450,281)	(5,889,063)
Beginning current balances, as restated	113,938,980	(15,098,996)	(34,002,192)	(5,878,088)
Revenues	39,366,191	14,478,985	5,766,161	1,636,141
Expenditures	(47,910,645)	(13,246,423)	(3,663,956)	(1,559,158)
<b>Ending current fund balances</b>	<b>\$ 105,394,526</b>	<b>\$ (13,866,434)</b>	<b>\$ (31,899,987)</b>	<b>\$ (5,801,105)</b>

**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, 2011**

	<b>Residence Halls</b>	<b>Student Services</b>	<b>Recreation Facilities</b>	<b>Parking</b>
Beginning plant fund balances, as previously reported	\$ 14,535,728	\$ 40,522,403	\$ 62,119,362	\$ 8,886,713
Correction of other assets/debt	(85,361,559)	(20,058,804)	(27,285,853)	(3,146,801)
Beginning plant fund balances, as restated	(70,825,831)	20,463,599	34,833,509	5,739,912
Revenues	15,938,546	338,194	307,978	441,940
Expenditures	(3,240,877)	(918,929)	(1,635,089)	(262,712)
Ending plant fund balances	<u>\$ (58,128,162)</u>	<u>\$ 19,882,864</u>	<u>\$ 33,506,398</u>	<u>\$ 5,919,140</u>

**State of Illinois  
Northern Illinois University**

**Auxiliary Enterprises - Revenue Bond Funds  
Schedule of Indentured Capital Reserves  
June 30, 2011**

---

Replacement cost of buildings	\$ 559,306,343
Replacement cost of equipment	<u>49,231,511</u>
Total replacement cost of buildings and equipment	<u>\$ 608,537,854</u>
Allowable indentured capital reserves - 5 percent of total replacement cost of buildings and equipment	\$ 30,426,893
Less actual indentured capital reserve at June 30	<u>-</u>
Margin of compliance	<u>\$ 30,426,893</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, 2011**

---

Balance, beginning of year	<u>\$ 2,159,330</u>
Sources	
Federal and state grants and contracts	<u>5,092,780</u>
Applications	
Research	2,449,257
Instruction	58,906
Public service	42,227
Academic support	644,793
Student services	6,688
Operation and maintenance of plant	1,090,388
Institutional support	<u>677,868</u>
<b>Total applications</b>	<u>4,970,127</u>
Transfers	<u>214,127</u>
<b>Net increase</b>	<u>336,780</u>
Balance, end of year	<u><u>\$ 2,496,110</u></u>

**State of Illinois  
Northern Illinois University**

**Calculation Sheet for Indirect Cost  
Support Carryforward  
June 30, 2011**

---

1. Cash and cash equivalents balance:

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

Add:

Cash and cash equivalents \$ 2,700,184

2. Allocated reimbursements:

Enter the total indirect cost reimbursements allocated  
for expenditure for the fiscal year completed:  
\$7,043,887. Enter 30 percent of this amount.

2,113,166

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.

509,278

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

Enter the amount of:

Current liabilities 204,074

-

Total

\$ 204,074

Indirect cost carryforward:

Enter the total of Items 2, 3, and 4

2,826,518

Subtract from Item 1

(126,334)

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, 2011

	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
1. Current available funds:					
Add:					
Cash	\$ 3,756,038	\$ 6,121,601	\$ 4,668,492	\$ 11,644,101	\$ -
Total current available funds	A. 3,756,038	6,121,601	4,668,492	11,644,101	-
2. Working capital allowance:					
Add:					
Highest month's expenditures	932,217	4,405,469	2,288,187	9,142,888	3,429
Encumbrances and current liabilities paid in lapse period	80,456	404,935	954,460	282,946	-
Deferred income	82,994	553,440	291,710	822,344	-
Working capital allowance	B. 1,095,667	5,363,844	3,534,357	10,248,178	3,429
3. Current excess funds:					
Deduct B from A and Enter here.	C. 2,660,371	757,757	1,134,135	1,395,923	(3,429)
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. (2,741,814)	(1,276,288)	(1,846,504)	(1,551,075)	-
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund.	(81,443)	(518,531)	(712,369)	(155,152)	(3,429)
Excess funds offset					
Buildings	\$ 35,124,045	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 4,928,061	\$ 6,381,439	\$ 9,232,519	\$ 7,755,373	\$ -
Maximum - 5 percent for buildings	\$ 1,756,202	\$ -	\$ -	\$ -	\$ -
Maximum - 20 percent for equipment	985,612	1,276,288	1,846,504	1,551,075	-
Total excess funds offset	\$ 2,741,814	\$ 1,276,288	\$ 1,846,504	\$ 1,551,075	\$ -

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, 2011**

---

1. Current available funds:

Add:		
Cash and cash equivalents		<u>\$1,998,990</u>
Total current available funds	A.	<u>1,998,990</u>

2. Working capital allowance:

Add:		
Highest month's expenditures		3,701,658
Encumbrances and current liabilities paid in lapse period		43,899
Deferred income		<u>183,596</u>
Working capital allowance	B.	<u>3,929,153</u>

3. Current excess funds:

Deduct B from A and enter here C. (1,930,163)

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. \_\_\_\_\_ -

Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the Income Fund. \$(1,930,163)

**State of Illinois  
Northern Illinois University**

**Service Departments  
Calculation Sheet for Current Excess Funds  
June 30, 2011**

---

1. Current available funds:

Add:  
Cash and cash equivalents \$13,532,374  
  
Total current available funds A. 13,532,374

2. Working capital allowance:

Add:  
Highest month's expenditures 5,976,002  
Encumbrances and current liabilities paid  
in lapse period 4,821,133  
Deferred income -  
  
Working capital allowance B. 10,797,135

3. Current excess funds:

Deduct B from A and enter here C. 2,735,239

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. (9,432,694)

Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the Income Fund. \$ (6,697,455)



**State of Illinois  
Northern Illinois University**

**Auxiliary Enterprises - Revenue Bond Funds  
Calculation Sheet for Current Excess Funds  
June 30, 2011**

	<b>Residence Halls</b>	<b>Student Services</b>	<b>Recreation Facilities</b>	<b>Parking</b>
1. Current available funds:				
Add:				
Cash	\$ 114,908,649	\$ (14,935,524)	\$ (31,701,068)	\$ (5,797,324)
Total current available funds	A. 114,908,649	(14,935,524)	(31,701,068)	(5,797,324)
2. Working capital allowance:				
Add:				
Highest month's expenditures	124,515,879	15,112,512	6,451,925	2,170,109
Encumbrances and current liabilities paid in lapse period	9,855,599	544,532	28,287	3,781
Deferred income	489,452	172,624	174,411	-
Working capital allowance	B. 134,860,930	15,829,668	6,654,623	2,173,890
3. Current excess funds:				
Deduct B from A and enter here.	C. (19,952,281)	(30,765,192)	(38,355,691)	(7,971,214)
Capital offset	D. -	-	-	-
Sum	<u>\$ (19,952,281)</u>	<u>\$ (30,765,192)</u>	<u>\$ (38,355,691)</u>	<u>\$ (7,971,214)</u>

**State of Illinois  
Northern Illinois University**

**Description of Accounting Entities  
June 30, 2011**

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A listing of the University's auxiliary enterprise accounting entities, their purpose, and their sources of revenue as of June 30, 2011 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 (Continued)  
June 30, 2011**

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**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 non-instructional 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, 2011**

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**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 \$5,237,000 and \$4,750,000 for the years ended June 30, 2011 and June 30, 2010, respectively.
2. The University's governing board has established no non-instructional 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 COVENANTS**

There were no violations of revenue bond covenants noted during the audit of Northern Illinois University for the year ended June 30, 2011.

**State of Illinois  
Northern Illinois University**

**Comments on Certain Matters Regarding  
University-Related Organizations  
and Other Matters  
June 30, 2011**

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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, 2011 was \$3,755,000.

**State of Illinois  
Northern Illinois University**

**Summary of Foundation Payments  
To/From the University  
For the Year Ended June 30, 2011**

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During fiscal year 2011, 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 \$561,091. 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 2011:

Funds considered unrestricted for purposes of the Guidelines computations:

Totally unrestricted - administrative services	\$ 561,091
Restricted only as to campus, college, or department and generally available for ongoing University operations:	
Support for University programs and departments	3,921,634
Administrative and office expense	949,247
Provided for library books, equipment and property and improvements	<u>150,433</u>

Total funds considered unrestricted 5,582,405

Funds considered restricted for purposes of the Guidelines computations:

Provided for scholarships and awards	1,074,056
Provided for library books, equipment, and property and improvements	625,189
Other restricted funds provided to the University	
Restricted fund	1,496,565
Endowment fund	<u>215,800</u>

Total funds considered restricted 3,411,610

Total funds provided to the University by the Foundation \$ 8,994,015

**State of Illinois  
Northern Illinois University**

**Summary of Alumni Association Payments  
To/From the University  
For the Year Ended June 30, 2011**

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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 2011. 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 2011:

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 for University programs and departments \$ 520,170

Total funds considered unrestricted 520,170

Funds considered restricted for purposes of the Guidelines computations:

Endowment fund 26,000

Total funds considered restricted 26,000

Total funds provided to the University by the Association \$ 546,170

**State of Illinois  
Northern Illinois University**

**Summary of Research Foundation Payments  
To/From University  
For the Year Ended June 30, 2011**

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During fiscal year 2011, 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 \$103,000.

Presented below is a summary of all funds that the Research Foundation gave to the University during fiscal year 2011:

Funds considered unrestricted for purposes of the  
Guidelines computations:  
Total unrestricted - administrative services

\$ 103,000



**State of Illinois  
Northern Illinois University**

**Auxiliary Enterprises - Revenue Bonds Funds -  
Statement of Revenues, Expenses, and  
Changes in Net Assets  
For the Year Ended June 30, 2011**

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**Revenues**

Food and other merchandise sales	\$ 19,256,321
Room and other rentals	37,049,998
Parking revenue	2,523,619
Student fees	14,945,494
Interest in investments	1,114,625
Other revenues	<u>3,536,083</u>
<b>Total revenues</b>	<u><u>78,426,140</u></u>

**Expenses**

Cost of food and other merchandise sales	8,422,001
Personal services	19,810,657
Student services	3,566,476
Counseling room and board	238,066
Employee meals furnished	318,491
Insurance	86,573
General and administrative	14,882,476
Repairs and other services	10,362,069
Telephone service - student rooms	754,624
Utilities	8,759,382
Depreciation	<u>5,388,979</u>
<b>Total expenses</b>	<u><u>72,589,794</u></u>

<b>Increase in net assets</b>	<u><u>\$ 5,836,346</u></u>
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**State of Illinois  
Northern Illinois University**

**Current Unrestricted Funds - Auxiliary Enterprises -  
Revenue Bond Funds - Occupancy Report  
of Residence Halls  
For the Fiscal Year 2011  
(Unaudited)**

	<b>Design Capacity</b>	<b>Fall Semester Occupancy</b>	<b>Spring Semester Occupancy</b>	<b>Average Occupancy</b>	<b>Room and Board Rate</b>
Neptune Complex	1,117	992	920	956	\$ 9,626
Lincoln Hall	966	888	798	843	\$ 9,626
Douglas Hall	1,000	918	827	873	\$ 9,626
Grant Towers	1,789	861	760	811	\$ 9,626
Stevenson Towers	1,280	1,193	1,100	1,147	\$ 10,626
<b>Total Residence Halls</b>	<b>6,152</b>	<b>4,852</b>	<b>4,405</b>	<b>4,630</b>	

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, 2011  
(Unaudited)**

	<b>Insured Value</b>		
	<b>Building</b>	<b>Contents</b>	<b>Business Interruption</b>
Barsema Alumni & Visitors Center	\$ 7,451,000	\$ 446,000	\$ -
Black Studies	610,000	-	-
Campus Life Building	8,560,000	1,489,000	-
Central Stores	12,135,000	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	4,884,000	-
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	1,493,000	-	-
Neptune Complex	43,496,000	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	-	-	-
University Resources for Women	378,000	-	-
Business interruption	-	-	159,394,000
<b>Total</b>	<b>\$ 466,140,000</b>	<b>\$ 35,028,000</b>	<b>\$ 159,394,000</b>

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.