

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
ALUMNI ASSOCIATION
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2006

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

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION**

TABLE OF CONTENTS

	PAGE
AGENCY OFFICIALS	1
MANAGEMENT ASSERTION LETTER	2
COMPLIANCE REPORT	
Summary	3
Auditor's Reports:	
Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	7
Schedule of Findings:	
Current Findings	8
Prior Findings Not Repeated.....	9
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES	
Summary	10
Fiscal Schedules and Analysis:	
Comparative Schedule of Revenues	11
Analysis of Significant Variations in Expenses	12
Analysis of Significant Variations in Revenues.....	13
Analysis of Significant Variations in Account Balances	14
Analysis of Operations:	
Agency Functions and Planning Program.....	15
Average Number of Employees (Unaudited).....	16
Service Efforts and Accomplishments (Unaudited).....	17
University Guidelines 1982, as Amended:	
Special Data for Audits of Universities	18
Summary of Alumni Association Payments to the University	21

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION**

AGENCY OFFICIALS

Howard Blietz	President
Rene Hernandez	Vice President
Jack Tierney	Vice President
Robert Kugel	Treasurer
Michael Malone	Interim Executive Director
Jean Jagodzinski, CPA	NIU Foundation Controller

Agency Office is located at:

Barsema Alumni & Visitors Center
DeKalb, Illinois 60115



September 21, 2006

Northern Illinois
University
Alumni Association

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Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Alumni Association. 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 Alumni Association's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2005, the Alumni Association has materially complied with the assertions below.

- A. The Alumni Association has obligated, expended, received and used funds in accordance with the purpose for which such funds have been authorized by law.
- B. The Alumni Association has obligated, expended, received and used funds in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Alumni Association has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The revenues and receipts collected by the Alumni Association 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. The money or negotiable securities or similar assets handled by the Alumni Association on behalf of the State or held in trust by the Alumni Association 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 Alumni Association

Michael P. Malone
Interim Executive Director

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
COMPLIANCE REPORT SUMMARY
For the Two Years Ended June 30, 2006**

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

Auditor's Reports

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

Summary of Findings

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior Recommendations Implemented or Not Repeated	0	2

Details of the audit findings are presented in a separately tabbed report section.

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Prior Finding Code</u>
		FINDINGS	
	8	None	
		PRIOR FINDINGS NOT REPEATED	
	9	None	

Exit Conference

Alumni Association management waived having an exit conference in an e-mail dated November 2, 2006.

The financial audit report for the year ended June 30, 2006 is issued under a separate cover.

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Northern Illinois University Alumni Association's (Association) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2006. The management of the Association is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Association's compliance based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Association's compliance with those requirements 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 Association's compliance with specified requirements.

In our opinion, the Association complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. The results of our procedures disclosed no instances of noncompliance with those 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. There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

Internal Control

The management of the Association is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Association's internal control over compliance with the aforementioned requirements in order to determine 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.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the basic financial statements of the Association as of and for the years ended June 30, 2006 and 2005, and have issued our reports thereon dated September 21, 2006 and September 22, 2005, respectively. 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 the Association. The 2006 and 2005 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 audits 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 years ended June 30, 2006 and 2005 taken as a whole. The Association's basic financial statements for the year ended June 30, 2004 were audited by another auditor whose report thereon dated September 24, 2004 expressed an unqualified opinion on the basic financial statements. Their report on the 2004 Supplementary Information for State Compliance Purposes, except for the portion marked "unaudited," stated that, in their opinion, such information was fairly stated in all material respects in relation to the basic financial statements for the year ended June 30, 2004 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, and Association management, and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Henderson LLP

Peoria, Illinois
September 21, 2006

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

Honorable William G. Holland
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited the basic financial statements of Northern Illinois University Alumni Association (Association) as of and for the year ended June 30, 2006, and have issued our report thereon dated September 21, 2006. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Association's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

Compliance and Other Matters

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

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

Clifton Gunderson LLP

Peoria, Illinois
September 21, 2006

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
CURRENT FINDINGS
For the Two Years Ended June 30, 2006**

There are no current examination findings.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2006**

There were no prior examination findings.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
SUPPLEMENTARY INFORMATION FOR STATE
COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2006**

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Comparative Schedule of Revenues
 - Analysis of Significant Variations in Expenses
 - Analysis of Significant Variations in Revenues
 - Analysis of Significant Variations in Account Balances

- Analysis of Operations:
 - Agency Functions and Planning Program
 - Average Number of Employees (Unaudited)
 - Service Efforts and Accomplishments (Unaudited)

- University Guidelines 1982, as Amended:
 - Special Data for Audits of Universities
 - Summary of Alumni Association Payments to the University

The auditor's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states that it has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the auditor's opinion, except for that portion marked "unaudited," on which no opinion is expressed, 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 ALUMNI ASSOCIATION
 COMPARATIVE SCHEDULE OF REVENUES
 For the Years Ended June 30, 2006, 2005, and 2004**

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Gifts	\$ 19,856	\$ 24,754	\$ 21,384
Investment income	183,930	195,339	246,252
Program support from NIU President allocation	-	10,000	-
Royalties	<u>51,133</u>	<u>-</u>	<u>212</u>
TOTAL	<u>\$ 254,919</u>	<u>\$ 230,093</u>	<u>\$ 267,848</u>

**STATE OF ILLINOIS
 NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
 ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENSES
 For the Two Years Ended June 30, 2006**

Significant variations in expenses are considered to be those varying between years by 20 percent or more.

<u>Expenses</u>	<u>For the Years Ended June 30,</u>			<u>Comments</u>
	<u>2006</u>	<u>2005</u>	<u>2004</u>	
Contributions to Alumni & Visitors Center Building Project Fund	\$ -	\$ 400,000	\$ 100,000	The Association contributed to the newly constructed Barsema Alumni & Visitors Center Building Fund. The building was completed and opened for use in October 2005. The building houses the administrative offices of the Association.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN REVENUES
For the Two Years Ended June 30, 2006**

Significant variations in revenues are considered to be those varying between years by 20 percent or more.

<u>Revenues</u>	<u>For the Years Ended June 30,</u>			<u>Comments</u>
	<u>2006</u>	<u>2005</u>	<u>2004</u>	
Expendable gifts	\$ 19,856	\$ 24,754	\$ 21,384	Expendable gifts are not accessed in a predictable and repeating pattern.
Investment income	183,930	195,339	246,252	This includes interest income and gain (loss) on disposal of investments. Fluctuations in the investment markets affect the investment portfolios. There were significant market improvements in 2004 and minimal decline in the market results in fiscal years 2005 and 2006.
Program support from NIU President allocation	-	10,000	-	The Association received \$10,000 in fiscal year 2005 from the University's President's unrestricted Foundation account in support of the Association's Black Alumni Council.
Royalties	51,133	-	212	The Association entered into an agreement in fiscal year 2006 to receive an affinity fee per year with a financial services company and also with an insurance provider to receive an annual sponsorship and fees on each inquiry from an NIU member. This agreement is in effect for a minimum of five years.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
For the Two Years Ended June 30, 2006**

Significant variations in account balances are considered to be those varying between years by 20 percent or more.

	<u>For the Years Ended June 30,</u>			<u>Comments</u>
	<u>2006</u>	<u>2005</u>	<u>2004</u>	
Prepaid expenses	\$ 2,000	\$ -	\$ -	Prepaid expenses rarely occur in the Association. Certain expenses were required to be paid prior to the date of the event.
Accounts payable	12,200	3,086	10,735	Several significant travel and expense reimbursements were outstanding at June 30, 2006.
Deposits	36,440	94,438	63,377	Timing and costs associated with alumni events depend greatly on the number of upcoming trips and participants and do not occur in a predictable pattern.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2006**

Northern Illinois University Alumni Association (Association) is located at Barsema Alumni & Visitors Center on the campus of Northern Illinois University, DeKalb, Illinois. The President of the Association is Howard Blietz and the Interim Executive Director is Michael Malone.

The Northern Illinois University Alumni Association was incorporated under the laws of the State of Illinois on May 19, 1949, as a not-for-profit corporation. The primary functions of the Association are: aiding and assisting the University in achieving its educational research and service goals; providing programs, services, and communications to alumni that will increase alumni support; and interaction with the University. This support is provided by the Association through activities, including scholarships, alumni services and communications, and receiving and holding gifts made for the benefit of the University.

The Association follows a program of activities under a five-year plan. This plan consists of a budget which describes how funds will be generated and what funds will be expended.

Both the solicitation programs and the activities sponsored by the Association are revised annually. Once the programs have been revised and the current year and five-year budget programs have been updated, the annual budget is then submitted to the Board of Directors for their approval.

Based upon the steps performed and the inquiries made, it appears that the Association does have a planning program and that it is functioning.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
AVERAGE NUMBER OF EMPLOYEES
Years Ended June 30, 2006 and 2005**

(Unaudited)

The Alumni Association did not have employees in 2006 or 2005.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2006**

(Unaudited)

It is the mission of the Northern Illinois University Alumni Association to build lifelong relationships with NIU alumni and friends by communicating the message of excellence and creating opportunities for alumni and friends of the University to connect and interact with the University community.

To support the mission of the Northern Illinois University Alumni Association, a 30 member Board of Directors oversees and manages a series of programs and activities designed to:

- 1) Advance the interests of Northern Illinois University by:
 - a) Communicating NIU's message of excellence.
 - b) Advocating on behalf of NIU.
 - c) Building pride in NIU's history and accomplishments.
 - d) Building and maintaining strong relationships on behalf of NIU.
 - e) Creating a favorable environment for successful fundraising.

- 2) Advance the interests of Northern Illinois University's constituency groups by:
 - a) Providing opportunities for contact and interaction with NIU.
 - b) Helping alumni and students succeed.
 - c) Stimulating interest and involvement.
 - d) Disseminating information and building pride.
 - e) Providing services and support mechanisms.
 - f) Acting as a conduit for communications between NIU and its constituency groups.
 - g) Providing an inviting "Front Door" to the University.

Programs and activities developed to advance the mission and role of the Northern Illinois University Alumni include:

- Scholarships Program - 53 scholarships awarded
- "*Northern Lights*" - mailed semi-annually to 160,000 alumni
- Internet portal page and alumni website pages
- High School Scholarship Program
- Outstanding Alumni Awards Programs - 10 award recipients
- Outreach to alumni via local, regional, and national group programs/activities - 30 - 40 events, 8,000 alumni attending
- Mentoring Program - pairs 200 current students with alumni mentors in partnerships with individuals and corporations

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
SPECIAL DATA FOR AUDITS OF UNIVERSITIES
For the Two Years Ended June 30, 2006**

The Auditor General requires that certain special data for audits of universities, specified in a memorandum dated July 25, 2000, be presented. The following information, lettered (a) through (u), although not required to be included in University Related Organization (URO) reports, is provided for information.

(a) Violation of University Guidelines 1982, as Amended

We noted no instances of noncompliance with University Guidelines during our audit of the Alumni Association for the two years ended June 30, 2006.

(b) Sources and Applications of Indirect Cost Recoveries

Does not apply to the Alumni Association.

(c) Calculation Sheet for Indirect Cost Support Carryforward

Does not apply to the Alumni Association.

(d) Amount of Tuition Diverted to Auxiliary Enterprise Operations

Does not apply to the Alumni Association.

(e) List of Accounting Entities and Description of Sources and Purpose of Revenues

Does not apply to the Alumni Association.

(f) Financial Statements for Each Accounting Entity

Does not apply to the Alumni Association.

(g) Calculations of Current Excess Funds for Each Accounting Entity

Does not apply to the Alumni Association.

(h) Support to Auxiliary Enterprise from State Appropriated Funds

Does not apply to the Alumni Association.

(i) Statement of Receipts and Disbursements for Bond Indentures

Does not apply to the Alumni Association.

(j) Conformity of Bond Fund Accounting to Terms of Bond Issues

Does not apply to the Alumni Association.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
SPECIAL DATA FOR AUDITS OF UNIVERSITIES
For the Two Years Ended June 30, 2006**

- (k) List of Noninstructional Facilities Reserves

Does not apply to the Alumni Association.

- (l) List of Organizations Recognized as University Related Organizations (UROs)

The Alumni Association is recognized as a University Related Organization by Northern Illinois University (University).

- (m) Amounts Paid by UROs to the University for Services Provided by the University

A summary of Alumni Association payments to the University is included on page 21 of this report.

- (n) Amounts Paid by the University to UROs for Services Provided by the URO

The University paid the Alumni Association for services pursuant to the annual agreements between the Alumni Association and the University for the year ended June 30, 2006.

- (o) Amount of Unreimbursed Subsidies to UROs

For the years ended June 30, 2006 and 2005, there were no unreimbursed subsidies to the Alumni Association from the University.

- (p) Debt Financing of UROs

Does not apply to the Alumni Association.

- (q) Schedule of Cash and Investments

Cash and investments of the Alumni Association are held by the Northern Illinois University Foundation (Foundation) in its name. Comparative schedules of cash and investments are not presented.

- (r) Allocation Method on Interest from Pooled Investments

Income from investments in pooled funds made by the Foundation has been allocated and credited back to the original sources.

- (s) Cost Per Full-Time Equivalent Student

Does not apply to the Alumni Association.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY ALUMNI ASSOCIATION
SPECIAL DATA FOR AUDITS OF UNIVERSITIES
For the Two Years Ended June 30, 2006**

- (t) Acquisition of Real Estate by University or URO Greater Than \$250,000 and Not Specifically Funded

None.

- (u) Issuance of Certificates of Participation (COPs) or Participation in Lease or Purchase Arrangements Involving COPs

None.

**STATE OF ILLINOIS
NORTHERN ILLINOIS UNIVERSITY
SUMMARY OF ALUMNI ASSOCIATION PAYMENTS TO THE UNIVERSITY
For the Years Ended June 30, 2006 and 2005**

In accordance with a memorandum of understanding between the University and the Alumni Association (Association) with regard to the funding of new staff positions in the alumni relations area, the Association contributed \$40,241 during 2006 and \$20,000 during 2005.

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

	<u>2006</u>	<u>2005</u>
Funds considered unrestricted for purposes of the Guidelines computations:		
Restricted only as to campus, college, or department and generally available for ongoing University operations:		
Provided for scholarships and awards	\$ -	\$ 1,000
Contribution to Alumni & Visitors Center Building Project Fund	-	400,000
Support of University programs and departments	<u>266,925</u>	<u>240,305</u>
Total funds considered unrestricted	<u>266,925</u>	<u>641,305</u>
Funds considered restricted for purposes of the Guidelines computations:		
Endowment Fund	<u>46,000</u>	<u>44,000</u>
Total funds considered restricted	<u>46,000</u>	<u>44,000</u>
Total funds provided to the University by the Association	<u>\$ 312,925</u>	<u>\$ 685,305</u>