

**ILLINOIS PUBLIC UNIVERSITIES
OPERATING DATA REQUEST**

RESOURCE ALLOCATION MANAGEMENT PROGRAM

Fiscal Year:

Institution:

FICE Code:

**Submitted on October 11, 2019 pending GSU Board of Trustees approval
anticipated at their next meeting currently scheduled for November 15, 2019.**

TABLE E-1
GOVERNORS STATE UNIVERSITY
DETAIL OF OPERATIONS COSTS BY OBJECT
FISCAL YEAR
2019

A	B	C	D	E	F
		State- Appropriated Funds	University Income Funds	Other Non- Appropriated Funds	TOTAL
	(in thousands of \$)				
001	PERSONAL SERVICES	\$ 22,089.1	\$ 18,091.5	\$ 6,991.0	\$ 47,171.6
003	MEDICARE		708.6	136.3	844.9
004	CONTRACTUAL SERVICES		6,785.5	6,639.2	13,424.6
005	TRAVEL		355.5	113.8	469.3
006	COMMODITIES		643.8	1,014.6	1,658.5
007	EQUIPMENT		300.4	840.6	1,141.0
008	AWARDS AND GRANTS		(40.4)	17,269.4	17,229.0
009	TELECOMMUNICATIONS SERVICES		155.0	80.6	235.6
010	OPERATION OF AUTOMOTIVE EQUIPMENT		46.6	64.6	111.2
011	ELECTRONIC DATA PROCESSING				-
012	PERMANENT IMPROVEMENTS		455.7	382.8	838.6
013	REFUNDS				-
014	UNEXPENDED-LAPSED FUNDS				-
015	CMS GROUP HEALTH INSURANCE		656.2	516.6	1,172.8
016	<u>ALL OTHER</u>				-
017	Fire Protection				-
018	Workers Compensation				-
019	Hospital Medical Services, Appliances				-
020	Student Loan Matching Funds				-
021	County Board Matching Program				-
022	Ext. Service Agriculture and Home Economics				-
023	Illinois Fire Service Institute				-
024	Office of Real Estate Research				-
025	SIU Collegiate Common Market				-
026	Materials Technology Center				-
027	Rural Health				-
028	Debt Retirement				-
029	License Plates				-
030	Other				-
099	TOTAL EXPENDITURES BY OBJECT	\$ 22,089.1	\$ 28,158.5	\$ 34,049.5	\$ 84,297.1

TABLE E-2
GOVERNORS STATE UNIVERSITY
DETAIL OF OPERATIONS COSTS BY FUNCTION
FISCAL YEAR
2019

A	B	C	D	E
		State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
	(in thousands of \$)			
101	INSTRUCTION	\$ 28,217.3	\$ 3,404.1	\$ 31,621.5
102	General Academic Instruction (Degree-Related)	26,472.0	1,053.6	27,525.5
103	Vocational/Technical Instruction (Degree-Related)	8.1	-	8.1
104	Requisite/Preparatory/Remedial Instruction (Non-Degree)	-	40.7	40.7
105	Departmental Research	-	-	-
106	Admissions, Registration, and Records	1,717.6	-	1,717.6
107	Support for Instructional Programs	19.7	2,309.8	2,329.5
108	<i>Audio-Visual Services</i>	19.7	277.0	296.7
109	<i>Instructional Computing Support</i>	-	1,008.4	1,008.4
110	<i>Departmental Administration and Personnel Development</i>	-	358.9	358.9
111	<i>Course and Curriculum Development</i>	-	665.5	665.5
201	ORGANIZED RESEARCH	318.3	241.4	559.7
202	Institutes and Research Centers	-	90.9	90.9
203	Individual or Project Research	15.6	129.7	145.4
204	Laboratory Schools	-	2.9	2.9
205	Support for Organized Research	302.7	17.9	320.6
301	PUBLIC SERVICE	15.7	4,829.1	4,844.8
302	Direct Patient Care	-	135.6	135.6
303	Community Education	3.0	1,502.7	1,505.7
304	Public Broadcast Services	-	-	-
305	Community Services	12.7	740.6	753.2
306	Cooperative Extension Services	-	1,924.8	1,924.8
307	Support for Public Service Programs	-	525.5	525.5
401	ACADEMIC SUPPORT	2,467.3	72.3	2,539.5
402	Academic Administration	53.6	-	53.6
403	Library Services	1,859.4	72.3	1,931.7
404	<i>Library Materials Expenditures (Non-Add)</i>	-	-	-
407	Museums and Galleries	-	-	-
408	Hospital and Patient Services	-	-	-
409	Academic Support Not Elsewhere Classified	554.3	-	554.3
501	STUDENT SERVICES	1,559.2	18,999.4	20,558.6
502	Social and Cultural Development	21.1	950.7	971.8
503	Student Health/Medical Services	118.0	347.4	465.4
504	Counseling and Career Services	580.1	640.7	1,220.7
505	Financial Aid Administration	461.6	57.6	519.2
506	Financial Assistance	-	15,940.8	15,940.8
507	Intercollegiate Athletics	-	615.4	615.4
508	Student Services Administration	378.5	446.8	825.3
601	INSTITUTIONAL SUPPORT	9,643.9	1,369.1	11,012.9
602	Executive Management	2,653.5	88.1	2,741.6
603	Financial Management and Operations	1,296.6	96.9	1,393.5
604	General Administrative and Logistical Services	3,669.7	1,182.4	4,852.1
605	Faculty and Staff Auxiliary Services	-	-	-
606	Public Relations/Development	2,024.1	1.7	2,025.8
701	O&M OF PHYSICAL PLANT	6,661.0	2,383.6	9,044.6
702	Superintendence	3,540.4	160.1	3,700.4
703	Custodial	-	17.7	17.7
704	Repairs/Maintenance	774.6	12.6	787.2
705	Grounds Maintenance	-	0.4	0.4
706	Utility Production	1,509.9	2,037.0	3,547.0
707	<i>University Space</i>	1,509.9	-	1,509.9
708	<i>Rental Space</i>	-	2,037.0	2,037.0
709	Utility Support	835.7	21.0	856.7
710	Permanent Improvements	-	17.5	17.5
711	Security	0.3	48.9	49.3
712	Fire Protection	-	-	-
713	Transportation	-	29.0	29.0
714	Rental of Space	-	-	-
715	Other O&M Activities	-	39.4	39.4
716	O&M Support of Auxiliary Enterprises (non-add)	-	-	-
717	<i>Direct Utilities (non-add)</i>	-	-	-
718	<i>Other Aux. Enterprises (non-add)</i>	-	-	-
801	INDEPENDENT OPERATIONS	-	2,097.7	2,097.7
802	Housing Services	-	789.1	789.1
803	Food Services	-	17.9	17.9
804	Retail Services and Concessions	-	35.2	35.2
805	Student Unions and Centers	-	-	-
806	Specialized Services	-	1,255.6	1,255.6
807	Other Independent Operations	-	-	-
901	Refunds	-	-	-
902	Unexpended Lapsed Funds	-	-	-
903	Contribution to CMS Group Health Insurance	656.2	516.6	1,172.8
904	Medicare	708.6	136.3	844.9
999	TOTAL EXPENDITURES BY FUNCTION	\$ 50,247.6	\$ 34,049.5	\$ 84,297.1

**TABLE E-3
GOVERNORS STATE UNIVERSITY
DETAIL OF OPERATIONS COSTS BY FUND AND BY OBJECT
FISCAL YEAR
2019**

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		State-Appropriated Funds	University Income Funds	Non-Appropriated Grants and Contracts			Private Gifts, Grants, and Contracts	Endowment Income	Sales & Service Auxiliary	Sales & Service Education Dpts.	Sales & Service Hospitals	Other/Indirect Cost Recovery	TOTAL
				Local	State	Federal							
(in thousands of \$)													
001	Personal Services	\$ 22,089.1	\$ 18,091.5		\$ 563.7	\$ 1,539.1	\$ 571.6		\$ 902.0	\$ 3,371.2		\$ 43.5	\$ 47,171.6
003	Medicare		708.6		7.8	125.8	2.6						844.9
004	Contractual Services		6,785.5		217.7	459.2	161.7		3,053.5	2,669.1		77.9	13,424.6
005	Travel		355.5		5.4	25.5	5.3		4.9	59.8		12.9	469.3
006	Commodities		643.8		18.3	47.3	189.3		72.9	671.3		15.7	1,658.5
007	Equipment		300.4		2.1	5.7	2.9		54.7	769.8		5.4	1,141.0
008	Awards and Grants		(40.4)		5,371.3	11,175.4			89.8	632.9			17,229.0
009	Telecommunications		155.0						44.5	33.5		2.6	235.6
010	Operation of Auto		46.6				2.2			62.4			111.2
011	Electronic Data Processing		-										-
012	Permanent Improvements		455.7						106.8	276.0			838.6
013	Refunds		-										-
014	Unexpended/Lapses Funds		-										-
015	CMS Health Insurance		656.2		159.4	335.9	21.3						1,172.8
016	Other*		-										-
099	TOTAL	\$ 22,089.1	\$ 28,158.5	\$ -	\$ 6,345.7	\$ 13,713.9	\$ 956.9	\$ -	\$ 4,329.2	\$ 8,545.9	\$ -	\$ 158.0	\$ 84,297.1

*Includes expenditures for fire protection, workers compensation, hospital medical services, student loan matching funds, county board matching programs, extension service and home economics, Illinois Fire Science Institute, Collegiate Common Market, Materials Technical Center, Rural Health and indirect cost recovery.

TABLE E-4
GOVERNORS STATE UNIVERSITY
SUMMARY OF REVENUES AND EXPENDITURES BY SOURCE
FISCAL YEAR
2019

A	B	C	D	E	F	G
(in thousands of \$)		Beginning Year Balance	Total Revenue	Total Expenditures	Other Adjustments	Ending Balance
100	University Income Fund (TOTAL)	52,972.2	35,563.6	28,737.6	(579.1)	59,219.2
200	OTHER NON-APPROPRIATED FUNDS (TOTAL)	16,652.2	42,517.3	34,049.5	-	25,120.1
201	Restricted Sources	(862.8)	7,559.0	7,302.6	-	(606.4)
202	Unrestricted Sources	17,515.0	34,958.4	26,747.0	-	25,726.4
300	GOVT. GRANTS/CONTRACTS-FEDERAL SOURCES	1,051.3	13,008.0	13,713.9	-	345.4
301	Restricted Sources					-
302	Unrestricted Sources	1,051.3	13,008.0	13,713.9		345.4
400	GOVT. GRANTS/CONTRACTS-OTHER SOURCES	(1,019.3)	5,668.5	6,345.7	-	(1,696.5)
401	Restricted Sources	(1,019.3)	5,668.5	6,345.7		(1,696.5)
402	Unrestricted Sources					-
500	PRIVATE GIFTS, GRANTS, AND CONTRACTS	156.6	1,890.5	956.9	-	1,090.1
501	Restricted Sources	156.6	1,890.5	956.9		1,090.1
502	Unrestricted Sources					-
600	ENDOWMENT INCOME	-	-	-	-	-
601	Restricted Sources					-
602	Unrestricted Sources					-
700	SALES/SERVICE REVENUE-AUXILIARY ENTERPRISE	5,869.0	9,194.4	4,329.2	-	10,734.2
701	Restricted Sources					-
702	Unrestricted Sources	5,869.0	9,194.4	4,329.2		10,734.2
800	SALES/SERVICE REVENUE-EDUCATIONAL DEPTS.	8,909.9	12,379.8	8,545.9	-	12,743.7
801	Restricted Sources					-
802	Unrestricted Sources	8,909.9	12,379.8	8,545.9		12,743.7
900	SALES/SERVICE REVENUE-HOSPITALS	-	-	-	-	-
901	Restricted Sources					-
902	Unrestricted Sources					-
1000	OTHER MISCELLANEOUS REVENUE**	-	-	-	-	-
1001	Restricted Sources					-
1002	Unrestricted Sources					-
1100	INDIRECT COST RECOVERY (ICR)	1,684.8	376.2	158.0	-	1,903.1
1101	Restricted Sources					-
1102	Unrestricted Sources	1,684.8	376.2	158.0		1,903.1

* Includes amounts set-aside for Truth in Tuition carry-forward.

** Attach a separate sheet listing other miscellaneous revenue by source.

**TABLE E-5
GOVERNORS STATE UNIVERSITY
INTERCOLLEGIATE ATHLETICS EXPENDITURES
FISCAL YEAR
2019**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Intercollegiate Athletics Student Aid					Intercollegiate Athletics Operating Expenditures					Tuition Waivers Granted			
	Tuition Waivers			Amount	Other Student Financial Aid**	Total Athletics Student Aid	Coaches/ Assistants Salaries	All Other Operating Expenditures	Athletics Student Aid	Total Operating Expenditures	Under 110 ILCS 205/9.24*			
	Number of Waivers										Number of Waivers			Amount
	Full	Partial	Total	Full	Partial	Total								
(in thousands of dollars)														
WOMEN'S SPORTS														
Basketball		12	12	53.4	78.0	131.4	39.0	47.4	131.4	217.8		12	12	53.4
Golf		4	4	11.9	17.7	29.6	16.0	12.8	29.6	58.3		4	4	11.9
Gymnastics						0.0			0.0	0.0				
Soccer						0.0			0.0	0.0				
Softball						0.0			0.0	0.0				
Swimming						0.0			0.0	0.0				
Tennis						0.0			0.0	0.0				
Track/Cross Country		8	8	18.0	44.7	62.6	16.0	10.3	62.6	88.9		8	8	18.0
Volleyball		10	10	105.4	38.7	144.1	32.0	42.8	144.1	218.9		10	10	105.4
SUBTOTAL	0	34	34	\$ 188.6	\$ 179.1	\$ 367.7	\$ 103.0	\$ 113.2	\$ 367.7	\$ 583.9	0	34	34	\$ 189
MEN'S SPORTS														
Baseball			0		119.4	119	44	47	\$ 119.41	210.3			0	
Basketball		17	17	79.7		80			\$ 79.72	79.7		17	17	79.7
Football					10.8	11	16	13	\$ 10.81	39.6				
Golf		5	5	18.0		18			\$ 18.00	18.0		5	5	18.0
Gymnastics						0			\$ -	0.0				
Hockey						0			\$ -	0.0				
Soccer						0			\$ -	0.0				
Swimming						0			\$ -	0.0				
Tennis						0			\$ -	0.0				
Track/Cross Country		9	9	18.5	43.5	62	16	10	\$ 61.97	88.2		9	9	18.5
Wrestling						0			\$ -	0.0			0	
SUBTOTAL	0	31	31	\$ 116.2	\$ 173.7	\$ 289.9	\$ 76.0	\$ 69.9	\$ 289.9	\$ 435.8	0	31	31	\$ 116.2
Non-program Specific Expenditures			0			\$ -			\$ -	\$ -				
TOTAL	0	65	65	\$ 304.8	\$ 352.8	\$ 657.6	\$ 179.0	\$ 183.0	\$ 657.6	\$ 1,019.6	0	65	65	\$ 304.8

*Gender equity tuition waivers reported here also are included in the tuition waivers reported in columns 1 through 4.

**GSU Column F Other Student Financial Aid: Excludes Direct Loan \$

**TABLE E-6
GOVERNORS STATE UNIVERSITY
ENERGY USAGE AND UTILITY COSTS
FISCAL YEAR
2019**

A	B	C	D	E	F	G	H	I
(in thousands of \$)		Usage	Cost	BTU Conversion	Cost Per Measure	Cost Per ft ²	BTUs Per ft ²	Average Annual Heating Value
<u>WATER & SEWER</u>								
005	Water (Millions of Cubic Feet)	1	\$ 33.55	-	\$ 33.55	\$ 0.04	-	-
006	Sewer (Millions of Cubic Feet)	1	36	0	36	0	0	0
<u>ENERGY USAGE AND COSTS</u>								
001	Natural Gas (Therms)	307998	35	30800	0	0	39	0
002	Electricity (Megawatt Hours)	10992	32	37503	3	0	47	0
008	Propane Gas (Gallons)	0	0	0	0	0	0	0
007	Steam (1000 lbs.)	0	0	0	0	0	0	0
<u>FUEL OIL</u>								
010	Gallons of #1 (Diesel Fuel)	1196	3083	162	2578	4	0	0
011	Gallons of #2 Fuel Oil	11390	26024	1583	2285	33	2	0
012	Gallons of #6 Fuel Oil	1261	3135	192	2486	4	0	0
004	Total Fuel Oil			1937	0	0	2	0
<u>COAL</u>								
003	Coal (Tons)**			0	0	0	0	0

<u>SPACE BY TYPE (GROSS SQUARE FEET)</u>		
013	Residential	109,142.0
014	Non-Residential Total	683,160.8
015	<i>Non-Residential Space Attributable to Auxiliary Enterprises***</i>	29,816.5
016	<i>Other Non-Residential Space Not Supported by State Funds***</i>	-
017	Space Rented with State Funds	6,262.0
018	Residential, Non-Residential and Space Rented with State Funds	798,564.8

* BTU per ft² in thousands

** The Average Annual Heating Value generated by one ton of coal generally ranges between 21,000,000 and 26,000,000 BTUs, depending on the grade or quality of coal burned.

*** Lines are non-add

TABLE E-7
GOVERNORS STATE UNIVERSITY
UNIVERSITY INCOME FUND
FISCAL YEAR
2019

A	B	C
	(in thousands of \$)	
001	University Income Fund Balance	\$ 53,712.5
002	Net Accounts Receivable	2,544.7
003	(Deferred Income)	(3,169.0)
004	(Lapse Period Expenditures)	(116.0)
005	Carry-Over Balance	52,972.2
006	Tuition Revenues	34,367.5
007	Self-Supporting LAC Activities	
008	Misc. Revenues/Other LAC Activities	
009	Cost Recovery Programs	
010	Debt Service Retention	(579.1)
011	(Operations)	
012	(Debt Service)	(579.1)
013	(Refunds)	
014	(Adjustments for Uncollectible Receivables)	37.9
015	Total Income Fund Revenues Available	87,956.7
016	(Adjustments for Allocation to Other State Agencies)	
017	Net Income Fund Revenues Available	87,956.7
018	Total Income Fund Expenditures	28,737.6
019	Carry-Over Balance to Next Year	\$ 59,219.2

**TABLE E-8
GOVERNORS STATE UNIVERSITY
STUDENT ENROLLMENTS AND CREDIT HOURS
FISCAL YEAR
2019**

A	B	C	D	E
		CAMPUS ENROLLMENTS*		
		Fall Term		Student Credit
		FTE	Headcount	Hours
001	LOWER DIVISION	605.0	736.0	18,781.0
002	UPPER DIVISION	1,726.8	2,526.0	56,462.0
003	GRADUATE-I	828.3	1,389.0	24,467.0
004	GRADUATE-II	159.6	206.0	5,260.0
005	PROFESSIONAL	-	-	
006	TOTAL	3,319.7	4,857	104,970

*Includes on- and off-campus enrollments.

**TABLE E-9
GOVERNORS STATE UNIVERSITY
REQUEST FOR PERFORMANCE-BASED FUNDING DATA
FISCAL YEAR
2019**

A	B	C			D	E	F
		Credit Hour Accumulation			Headcount	Completed 24 Semester Hours	Conversion Rate
2018	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	137	78	56.9%	4274		
	Full-time Initial Transfer-in with 30 or less credit hours	41	26	63.4%			
	Full-time Initial Transfer-in with 31 to 59 credit hours	75	51	68.0%			
	Full-time Initial Transfer-in with 60 or more credit hours	258	211	81.8%			
2017	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	169	115	68.0%	4175		
	Full-time Initial Transfer-in with 30 or less credit hours	12	8	66.7%			
	Full-time Initial Transfer-in with 31 to 59 credit hours	118	88	74.6%			
	Full-time Initial Transfer-in with 60 or more credit hours	272	205	75.4%			
2016	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	155	112	72.3%	4113		
	Full-time Initial Transfer-in with 30 or less credit hours	18	9	50.0%			
	Full-time Initial Transfer-in with 31 to 59 credit hours	99	70	70.7%			
	Full-time Initial Transfer-in with 60 or more credit hours	259	212	81.9%			
3-Year Average	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	154	102	66.2%	4187		
	Full-time Initial Transfer-in with 30 or less credit hours	24	14	60.6%			
	Full-time Initial Transfer-in with 31 to 59 credit hours	97	70	71.6%			
	Full-time Initial Transfer-in with 60 or more credit hours	263	209	79.6%			

*** Governors State University did no start admitting Freshman until Fall 2014.**

A	B	C			D	E	F
		Graduation Rates			Headcount	150% Graduation Rate	Conversion Rate
2013	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)					0.0%	
	Full-time Initial Transfer-in with 30 or less credit hours					0.0%	
	Full-time Initial Transfer-in with 31 to 59 credit hours					0.0%	
	Full-time Initial Transfer-in with 60 or more credit hours					0.0%	
2012	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)					0.0%	
	Full-time Initial Transfer-in with 30 or less credit hours					0.0%	
	Full-time Initial Transfer-in with 31 to 59 credit hours					0.0%	
	Full-time Initial Transfer-in with 60 or more credit hours					0.0%	
2011	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)					0.0%	
	Full-time Initial Transfer-in with 30 or less credit hours					0.0%	
	Full-time Initial Transfer-in with 31 to 59 credit hours					0.0%	
	Full-time Initial Transfer-in with 60 or more credit hours					0.0%	
3-Year Average	Full-time, First-time (IPEDS Bachelor's or Equivalent Degree-Seeking Cohort)	0	0	0.0%		0.0%	
	Full-time Initial Transfer-in with 30 or less credit hours	0	0	0.0%		0.0%	
	Full-time Initial Transfer-in with 31 to 59 credit hours	0	0	0.0%		0.0%	
	Full-time Initial Transfer-in with 60 or more credit hours	0	0	0.0%		0.0%	

TABLE E-10
GOVERNORS STATE UNIVERSITY
DETAIL OF STAFF EARNINGS AND REQUIREMENTS
FISCAL YEAR
2019

A	B	C	D	E	F	G
		Required Employees	On-Hand Employees	State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
(in thousands of \$)						
101	INSTRUCTION	-	522	\$ 26,259.1	\$ 2,417.4	\$ 28,676.5
102	Administrative		30.2	2,264.8	341.3	2,606.1
103	Other Professional		42.4	1,442.4	654.1	2,096.5
104	Faculty		341.7	20,999.8	447.8	21,447.5
	<i>Tenured</i>		81	8,027.3	101.4	8,128.8
	<i>Non-Tenured</i>		162.4	11,245.2	115.7	11,360.9
	<i>Adjunct</i>		69.45	1,513.9	160.6	1,674.5
111	<i>Graduate Assistants</i>		28.85	213.3	70.1	283.4
	<i>Other</i>					-
113	Civil Service		57.32	1,458.6	701.1	2,159.7
118	Student Employees		50.7	93.6	273.1	366.7
119	Wages/Miscellaneous Contracts					-
201	ORGANIZED RESEARCH	-	5.9	254.3	10.0	264.3
202	Administrative		0.4	20.7	4.4	25.1
203	Other Professional		3.0	172.1		172.1
204	Faculty		0.4	10.7		10.7
	<i>Tenured</i>					
	<i>Non-Tenured</i>					
	<i>Adjunct</i>					
211	<i>Graduate Assistants</i>		0.4	10.7		10.7
	<i>Other</i>					
213	Civil Service		2.1	50.8	5.6	56.4
218	Student Employees					
219	Wages/Miscellaneous Contracts					
301	PUBLIC SERVICE	-	65.2	16.1	1485.5	1501.6
302	Administrative		2.8	0.5	223.6	224.1
303	Other Professional		29.6	0.5	898.7	899.2
304	Faculty					
	<i>Tenured</i>					
	<i>Non-Tenured</i>					
	<i>Adjunct</i>					
311	<i>Graduate Assistants</i>					
	<i>Other</i>					
313	Civil Service		24.4	14.6	332.8	347.4
318	Student Employees		8.4	0.5	30.4	30.9
319	Wages/Miscellaneous Contracts					
401	ACADEMIC SUPPORT	-	51.4	2358.1	274.1	2632.2
402	Administrative		8.0	1004.3	68.7	1073.0
403	Other Professional		4.8	246.4	135.0	381.4
404	Faculty		4.0	258.0		258.0
	<i>Tenured</i>		1.0	106.7		106.7
	<i>Non-Tenured</i>		3.0	151.2		151.2
	<i>Adjunct</i>					
411	<i>Graduate Assistants</i>					
	<i>Other</i>					
413	Civil Service		23.8	838.9	5.7	844.6
418	Student Employees		10.8	10.4	64.7	75.2
419	Wages/Miscellaneous Contracts					
501	STUDENT SERVICES	-	97.0	1043.7	1673.7	2717.4
502	Administrative		16.2	529.1	489.6	1018.7
503	Other Professional		16.1	219.8	492.8	712.6
504	Faculty		5.2	20.5	41.9	62.4
	<i>Tenured</i>					
	<i>Non-Tenured</i>					
	<i>Adjunct</i>					
511	<i>Graduate Assistants</i>		5.2	20.5	41.9	62.4
	<i>Other</i>					
513	Civil Service		17.2	231.4	364.8	596.2
518	Student Employees		42.4	42.9	284.6	327.5

TABLE E-10
GOVERNORS STATE UNIVERSITY
DETAIL OF STAFF EARNINGS AND REQUIREMENTS
FISCAL YEAR
2019

A	B	C	D	E	F	G
		Required Employees	On-Hand Employees	State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
(in thousands of \$)						
519	Wages/Miscellaneous Contracts					
601	INSTITUTIONAL SUPPORT	-	119.7	6892.1	402.2	7294.3
602	Administrative		27.4	3304.2	167.8	3471.9
603	Other Professional		20.0	1481.9	48.1	1530.0
604	Faculty		1.6	24.7	3.5	28.2
	<i>Tenured</i>					
	<i>Non-Tenured</i>		0.4	9.5		9.5
	<i>Adjunct</i>					
611	<i>Graduate Assistants</i>		1.2	15.2	3.5	18.8
	<i>Other</i>					
613	Civil Service		54.1	2006.3	124.9	2131.2
618	Student Employees		16.6	75.1	58.0	133.0
619	Wages/Miscellaneous Contracts					
701	O&M OF PHYSICAL PLANT	-	67.5	3332.4	240.6	3573.1
702	Administrative		2.4	245.5		245.5
703	Other Professional		1.0	45.3		45.3
704	Faculty					
	<i>Tenured</i>					
	<i>Non-Tenured</i>					
	<i>Adjunct</i>					
711	<i>Graduate Assistants</i>					
	<i>Other</i>					
713	Civil Service		63.3	3038.7	238.3	3277.0
718	Student Employees		0.8	2.9	2.3	5.2
719	Wages/Miscellaneous Contracts					
801	INDEPENDENT OPERATIONS	-	21.0	24.6	487.5	512.1
802	Administrative		3.0	2.0	161.7	163.7
803	Other Professional		2.0		98.8	98.8
804	Faculty					
	<i>Tenured</i>					
	<i>Non-Tenured</i>					
	<i>Adjunct</i>					
811	<i>Graduate Assistants</i>					
	<i>Other</i>					
813	Civil Service		12.8	22.0	210.5	232.5
818	Student Employees		3.2	0.6	16.5	17.1
819	Wages/Miscellaneous Contracts					
901	TOTAL	-	950.0	40180.6	6991.0	47171.6
902	Administrative		90.4	7371.0	1457.1	8828.2
903	Other Professional		118.8	3608.3	2327.6	5935.9
904	Faculty		352.9	21313.7	493.2	21806.9
	<i>Tenured</i>		82.0	8134.1	101.4	8235.5
	<i>Non-Tenured</i>		165.8	11405.9	115.7	11521.6
	<i>Adjunct</i>		69.5	1513.9	160.6	1674.5
911	<i>Graduate Assistants</i>		35.7	259.8	115.5	375.3
	<i>Other</i>					
913	Civil Service		255.0	7661.5	1983.5	9645.0
918	Student Employees		132.9	226.0	729.6	955.6
919	Wages/Miscellaneous Contracts					

TABLE E-11
GOVERNORS STATE UNIVERSITY
AVERAGE NEGOTIATED SALARY INCREASES
FISCAL YEAR
2019

A	B	C	D	E	F	G	H
Bargaining Unit	Employee Group(s)	Effective Dates of Contracts	Average Percent Increase Granted by Contract*				
			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
University Professional of IL Local 4100 (AFT)	Faculty and Selected Advisors	8/16/16-8/15/19	0.07%	0.07%	N/A	N/A	N/A
International Union of Operating Engineers 399	Power Plant Engineers	7/1/16-6/30/19	0.07%	0.07%	N/A	N/A	N/A
International Brotherhood of Teamsters Local 743	Clerical Employees	7/1/16-6/30/19	0.07%	0.07%	N/A	N/A	N/A
International Brotherhood of Teamsters Local 743	Maintenance Laborers	7/1/13-6/30/19	0.07%	0.07%	N/A	N/A	N/A
Fraternal Order of Police Local 104	Police Officers	7/1/13-6/30/19	2.00%	2.00%	N/A	N/A	N/A
Service Employees International Union Local 73	Building Service Workers	7/1/13-6/30/19	0.07%	0.07%	N/A	N/A	N/A

*Report N/A for those years in which no contract is in force.

TABLE E-12
GOVERNORS STATE UNIVERSITY
REQUEST FOR SICK AND VACATION LEAVE DATA
FISCAL YEAR
2019

A	B	C	D	E
		State Appropriated and University Income Funds	Other Non- Appropriated Funds	TOTAL
(in thousands of \$)				
100	RECIPIENTS (Unduplicated)			67
101	Sick Days			1
102	Vacation Days			66
200	PAID DAYS	1096	270	1366
201	Sick Days	56	0	56
202	Vacation Days	1040	270	1310
300	ACCUMULATED LIABILITY	\$ 2,685.0	\$ 458.0	\$ 3,143.0
301	Sick Days	\$ 191.0	\$ 3.0	\$ 194.0
302	Vacation Days	\$ 2,494.0	\$ 455.0	\$ 2,949.0
400	EXPENDITURES	\$ 307.7	\$ 52.9	\$ 360.6
401	Sick Days	\$ 8.0	\$ -	\$ 8.0
402	Vacation Days	\$ 299.7	\$ 52.9	\$ 352.6

TABLE E-13
GOVERNORS STATE UNIVERSITY
COMPOSITE FINANCIAL INDICATOR (CFI) WORKSHEET
FISCAL YEAR
2018

A	B
Primary Reserve Ratio Calculation:	
Institution Unrestricted Net Assets	43,681,015
Institution Expendable Restricted Net Assets	843,676
Component Unit Unrestricted Net Assets	622,662
Component Unit Temporary Restricted Net Assets	1,714,430
Component Unit Net Investment in Plant	2,297,156
Numerator Total	44,564,627
Institution Operating Expenses	114,108,287
Institution Non-Operating Expenses	1,802,211
Component Unit Total Expenses	983,975
Denominator Total	116,894,473
PRIMARY RESERVE RATIO	0.38
Strength	2.87
Weight	0.35
CFI	1.00
Net Operating Revenue Ratio Calculation	
Institution Operating Income (Loss)	(67,256,809)
Institution Net Non-Operating Revenues	87,395,516
Component Unit Change in Unrestricted Net Assets	179,094
Numerator Total	20,317,801
Institution Operating Revenues	46,851,478
Institution Non-Operating Revenues	89,197,727
Component Unit Total Unrestricted Revenues	642,739
Denominator Total	136,691,944
NET OPERATING RESERVE RATIO	0.15
Strength	10.00
Weight	0.10
CFI	1.00
Return on Net Assets Ratio Calculation	
Change in Net Assets + Component Unit Change in Net Assets	20,727,865
Total Net Assets + Component Unit Total Net Assets (Beginning of Year)	107,285,677
RETURN ON NET ASSETS RATIO	0.19
Strength	9.66
Weight	0.20
CFI	1.93
Viability Ratio Calculation	
Expendable Net Assets (Numerator Total)	44,564,627
Institution Long-Term Debt (Total Project Related Debt)	34,484,208
Component Unit Long-Term Debt (Total Project-Related Debt)	-
Denominator Total =	34,484,208
VIABILITY RATIO	1.29
Strength	3.10
Weight	0.35
CFI	1.08
COMPOSITE FINANCIAL INDICATOR SCORE (CFI)	5.02

Debt Burden Ratio Calculation	
Institution Interest Expense	1,802,211
Institution Principal Payments	2,853,632
Component Unit Interest Expense	-
Component Unit Principal Payments	-
Institution Total Operating Expenses	114,108,287
Institution Total Non-Operating Expenses	1,802,211
Institution Depreciation Expense	4,802,242
Component Unit Total Expenses	983,975
Component Unit Depreciation Expense	-
Component Unit Total Expenses	983,975
Debt Burden Ratio	4.1%

Debt Service Ratio Calculation	
Institution Net Operating Income	(67,256,809)
Institution Net Non-Operating Income	87,395,516
Institution Interest Expense	1,802,211
Institution Depreciation Expense	4,802,242
Component Unit Change in Unrestricted Net Assets from Operations	179,094
Component Unit Depreciation Expense	-
Component Unit Interest Expense	-
Institution Interest Expense	1,802,211
Institution Principal Payments	2,853,632
Component Unit Principal Payments	-
Debt Service Ratio	5.78

NOTE: All figures exclude impact of GASB 68 and GASB 75

TABLE 101A

TABLE E-14
GOVERNORS STATE UNIVERSITY
SUMMARY OF BUDGET YEAR STATE APPROPRIATIONS AND UNIVERSITY INCOME FUNDS
BUDGET YEAR
2021

A	B	C	D	E	F	G	H	I	J	K	L
	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M of Physical Plant	Independent Operations	Social Security/Medicare & CSM Health Insurance	Salary & Cost Increases	TOTAL
<i>(in thousands of \$)</i>											
Current Year Operating Budget (Final Action)	32,449.6	366.1	18.0	2,837.4	1,793.1	11,090.4	7,660.0	-	1,569.6		57,784.1
Adjustments	-	-	-	-	-	-	-	-	-		-
(Mandated Reserve State-Appropriated Funds)											-
Income Fund Adjustments (+ or -)											-
Other Base Adjustments (Please Specify)											-
Other Base Adjustments (Please Specify)											-
Other Base Adjustments (Please Specify)											-
Current Year Budgeted Expenditures	32,449.6	366.1	18.0	2,837.4	1,793.1	11,090.4	7,660.0	-	1,569.6		57,784.1
Budget Adjustments (Non-Recurring)											-
Current Year Adjusted Budgeted Expenditures	32,449.6	366.1	18.0	2,837.4	1,793.1	11,090.4	7,660.0	-	1,569.6		57,784.1
Inflationary Increases										1,505.3	1,505.3
Salary Increases										911.7	911.7
Other Payroll Costs										91.2	91.2
Cost Increases										502.5	502.5
Total Operations and Maintenance of New Areas											-
New Programs	405.0	-	-	150.7	-	525.0	-	-	-		1,080.7
MS Business Analytics	131.0										131.0
MS Health Informatics	169.0										169.0
Forensics (Speech & Debate)	105.0										105.0
Center for Active Engagement & Scholarship				150.7							
TITLE III Center for the Junior Year						345.0					345.0
KRESGE DDP Male Success Initiative						180.0					180.0
Program Priorities	250.0	-	-	125.0	100.0	630.0	-	-	-		1,105.0
Academic Base Support	125.0										125.0
Deferred Maintenance											-
Recruitment & Retention in a Diverse Learning Environment					100.0	130.0					230.0
Technology Enhancements	125.0			125.0		500.0					750.0
Budget Year Total Operating Budget	33,104.6	366.1	18.0	3,113.0	1,893.1	12,245.4	7,660.0	-	1,569.6	1,505.3	61,475.1

*Submitted on October 11, 2019 pending GSU Board of Trustees approval anticipated at their next meeting currently scheduled for November 15, 2019.

TABLE 101A

TABLE E-15
GOVERNORS STATE UNIVERSITY
SUMMARY OF BUDGET YEAR OTHER NON-APPROPRIATED FUNDS
BUDGET YEAR
2021

A	B	C	D	E	F	G	H	I	J	K	L
(in thousands of \$)	Instructional Activities	Organized Research	Public Service	Academic Support	Student Services	Institutional Support	O&M of Physical Plant	Independent Operations	Social Security/Medicare & CSM Health Insurance	Salary & Cost Increases	TOTAL
Current Year Budget	3,549.6	251.7	5,035.4	75.3	19,811.2	1,427.5	2,485.5	2,187.4	680.7		35,504.3
Adjustments	-	-	-	-	-	-	-	-	-		-
Base Adjustments (Please Specify)											-
Base Adjustments (Please Specify)											-
Base Adjustments (Please Specify)											-
Base Adjustments (Please Specify)											-
Current Year Budgeted Expenditures	3,549.6	251.7	5,035.4	75.3	19,811.2	1,427.5	2,485.5	2,187.4	680.7		35,504.3
Budget Adjustments (Non-Recurring)											-
Current Year Adjusted Budgeted Expenditures	3,549.6	251.7	5,035.4	75.3	19,811.2	1,427.5	2,485.5	2,187.4	680.7		35,504.3
Inflationary Increases										494.4	494.4
Salary Increases										142.6	142.6
Other Payroll Costs										11.3	11.3
Cost Increases										340.5	340.5
Total Operations and Maintenance of New Areas											-
New Programs	-	-	-	-	-	-	-	-	-		-
(Please Specify Program)											-
(Please Specify Program)											-
(Please Specify Program)											-
(Please Specify Program)											-
(Please Specify Program)											-
Program Priorities	-	-	-	-	-	-	-	-	-		-
Academic Base Support											-
Deferred Maintenance											-
Recruitment & Retention in a Diverse Learning Environment											-
Technology Enhancements											-
Budget Year Total Non-Appropriated Funds	3,549.6	251.7	5,035.4	75.3	19,811.2	1,427.5	2,485.5	2,187.4	680.7	494.4	35,998.7