

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION**

(In accordance with the Single Audit Act
and Applicable Federal Regulations)

For the Year Ended June 30, 2019

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

**State of Illinois
Southern Illinois University
Compliance Examination
For the Year Ended June 30, 2019**

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Southern Illinois University
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Other Reports Issued Under a Separate Cover

Southern Illinois University's financial statements as of and for the year ended June 30, 2019, have been issued under a separate cover. Additionally, the financial statements for the Housing and Auxiliary Facilities System and Medical Facilities System as of and for the year ended June 30, 2019 have been issued under the same cover. Additionally, in accordance with *Government Auditing Standards*, we have issued the Report Required Under *Government Auditing Standards* for the year ended June 30, 2019, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters, under a separate cover. The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of the audit.

**State of Illinois
Southern Illinois University
Board of Trustees And
Officers of Administration
For the Fiscal Year 2019**

Board of Trustees of Southern Illinois University

Amy Sholar, member; Chair (7/01/18 to 02/14/19)	Alton
J. Phil Gilbert, Vice Chair (07/01/18 to 02/14/19), Chair (02/14/19 to 06/30/19)	Carbondale
Ed Hightower, member (3/22/19); Vice Chair (03/27/19 to 06/30/19)	Edwardsville
Joel Sambursky, Secretary (07/01/18 to 03/22/19)	Carbondale
Roger Tedrick, member (3/22/19); Secretary (03/27/19 to 06/30/19)	Mt. Vernon
Thomas Britton (7/01/18 to 3/22/19)	Makanda
Shirley Portwood, member; Vice Chair (02/14/19 to 03/22/19)	Godfrey
Marsha Ryan (07/01/18 to 03/22/19)	Carbondale
Randal Thomas (07/01/18 to 03/22/19)	Springfield
Edgar Curtis (03/22/19 to 06/30/19)	Springfield
Brione Lockett – Student Elected	Carbondale
Subhash Sharma (03/22/19 to 06/30/19)	Carbondale
John Simmons (03/22/19 to 06/30/19)	Alton
Molly Smith – Student Elected	Edwardsville

Officers of Southern Illinois University

Randy J. Dunn, President (7/1/18 to 7/15/18)
J. Kevin Dorsey, Interim President (7/16/18 to 6/30/19)
Lucas Crater, General Counsel
W. Bradley Colwell, Vice President, Student and Academic Affairs (7/1/18 to 4/3/19)
James S. Allen, Acting Vice President, Student and Academic Affairs (4/15/19 to 6/30/19)
Duane Stucky, Senior Vice President, Financial and Administrative Affairs, and Board Treasurer
Misty Whittington, Executive Secretary of the Board

Officers of Administration, Southern Illinois University Carbondale

Carlo Montemagno, Chancellor (7/1/18 to 10/11/18)
John M. Dunn, Interim Chancellor (1/1/19 to 6/30/19)
Meera Komarraju, Provost and Vice Chancellor for Academic Affairs
Jerry Kruse, Dean and Provost, Chief Executive Officer, SIU School of Medicine
Judith M. Marshall, Vice Chancellor for Administration and Finance
James Garvey, Interim Vice Chancellor for Research
Lori Stettler, Vice Chancellor for Student Affairs
James Salmo, Vice Chancellor for Development and Alumni Relations (7/1/18 to 12/31/18)
Rae Goldsmith, Interim Vice Chancellor for Development and Alumni Relations (1/1/19 to 6/30/19)

**State of Illinois
Southern Illinois University
Board of Trustees And
Officers of Administration (Continued)
For the Fiscal Year 2019**

Officers of Administration, Southern Illinois University Edwardsville

Randall Pembroke, Chancellor
P. Denise Cobb, Provost and Vice Chancellor for Academic Affairs
Jeffrey Waple, Vice Chancellor for Student Affairs
Rich Walker, Vice Chancellor for Administration
Rachel Stack, Vice Chancellor for University Advancement

Board Offices

The Agency's primary administrative offices are located at:

Southern Illinois University Carbondale
1263 Lincoln Dr.
Carbondale, Illinois 62901

Southern Illinois University Edwardsville
1 Hairpin Dr.
Edwardsville, Illinois 62025



Southern Illinois University System
ONE SYSTEM | MANY LOCATIONS | STATEWIDE IMPACT

March 6, 2020

Plante & Moran, PLLC
750 Trade Centre Way
Suite 300
Portage, MI 49002

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 Southern Illinois University (the 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 specified requirements during the year ended June 30, 2019. Based on this evaluation, we assert that during the year ended June 30, 2019, the University has materially complied with the specified requirements listed 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.

Office of the President
Stone Center • Mail Code 6801 • 1400 Douglas Drive • Carbondale, Illinois 62901
Phone: 618/536-3331 • Fax: 618/536-3404

Yours truly,

Southern Illinois University

SIGNED ORIGINAL ON FILE

Dr. Daniel F. Mahony
University President

SIGNED ORIGINAL ON FILE

Lucas D. Crater
General Counsel

SIGNED ORIGINAL ON FILE

Duane Stucky
Senior Vice President, Financial and
Administrative Affairs

**State of Illinois
Southern Illinois University
Compliance Examination
For the Year Ended June 30, 2019**

Compliance Report

Summary

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

Accountant's Report

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 non-standard language.

Summary of Findings

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Findings	10	12
Repeated Findings	7	6
Prior Recommendations Implemented or Not Repeated	5	7

Schedule of Findings and Questioned Costs

<u>Item No.</u>	<u>Page</u>	<u>Last</u>	<u>Description</u>	<u>Finding Type</u>
		<u>Reported</u>		

FINDINGS (GOVERNMENT AUDITING STANDARDS)

The audit did not disclose any findings required to be reported by *Government Auditing Standards*.

FINDINGS (FEDERAL COMPLIANCE)

2019-001	20	2018	Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program	Significant Deficiency and Noncompliance
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**State of Illinois
Southern Illinois University
Compliance Examination (Continued)
For the Year Ended June 30, 2019**

Schedule of Findings and Questioned Costs (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (FEDERAL COMPLIANCE) (CONTINUED)				
2019-002	22	2018	Exit Counseling Not Completed	Significant Deficiency and Noncompliance
2019-003	24	New	Inadequate Support for Sliding Fee Discounts	Significant Deficiency and Noncompliance
2019-004	26	New	Information Technology Risk Assessment Not Performed	Significant Deficiency and Noncompliance
2019-005	28	2018	Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards	Significant Deficiency and Noncompliance
FINDINGS (STATE COMPLIANCE)				
2019-006	32	2018	Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)	Significant Deficiency and Noncompliance
2019-007	34	2018	Failure to Require Faculty Timesheets	Significant Deficiency and Noncompliance
2019-008	36	New	Unable to Locate Inventory Items	Significant Deficiency and Noncompliance

**State of Illinois
Southern Illinois University
Compliance Examination (Continued)
For the Year Ended June 30, 2019**

Schedule of Findings and Questioned Costs (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE) (CONTINUED)				
2019-009	37	2018	Weakness in Computer Inventory Control	Significant Deficiency and Noncompliance
2019-010	39	2018	Lack of Adequate Controls Over the Review of Internal Controls over External Service Providers	Significant Deficiency and Noncompliance
PRIOR FINDINGS NOT REPEATED				
A	42	2018	Insufficient Controls over Depreciation Calculation	
B	42	2018	Return of Title IV Aid	
C	42	2018	Lack of Notification to the Retirement System	
D	43	2018	Executive's Performance Evaluations Not Publicly Available on Website	
E	43	2018	Weakness with Payment Card Industry Data Security Standards	

Exit Conference

The University waived an exit conference in correspondence from Kim Labonte, Executive Director, Internal Audit, on February 25, 2020. The responses to the recommendations were provided by Kim Labonte in correspondences received on February 25 and 27, 2020.

**INDEPENDENT ACCOUNTANT'S REPORT
ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND
ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by Southern Illinois University (the University) with the specified 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, 2019. Management of the University is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the University's compliance with the specified requirements based on our examination.

The specified requirements are:

- 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.

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.

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

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*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the University complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the University complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the University's compliance with the specified requirements.

In our opinion, the University complied with the specified requirements during the year ended June 30, 2019, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings and Questioned Costs as items 2019-006 through 2019-010.

The University's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on them.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control).

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

In planning and performing our examination, we considered the University's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the University's compliance with the specified requirements and to test and report on the University's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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, noncompliance with the specified requirements 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 material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our examination, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2019-006 through 2019-010 that we consider to be significant deficiencies.

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

The University's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

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 and the aggregate discretely presented component units, of the University as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated January 21, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the University's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to January 21, 2020. The accompanying supplementary information for the year ended June 30, 2019, in Schedules 1 through 11 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the University. Such information is the responsibility of University management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2019, in Schedules 1 through 11 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2019, in Schedules 1 through 11 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2019.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the University's basic financial statements as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated February 13, 2019, which contained unmodified opinions on the respective financial statements of the business type activities and the aggregate discretely presented component units. The accompanying supplementary information for the year ended June 30, 2018, in Schedules 2 and 5 is the responsibility of University management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2018, financial statements. The accompanying supplementary information for the years ended June 30, 2018 in Schedules 2 and 5 has been subjected to the auditing procedures applied in the audit of the June 30, 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2018, in Schedules 2 and 5 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2018.

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

The accompanying supplementary information in the Analysis of Operations Section is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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Plante & Moran, PLLC

Portage, Michigan
March 6, 2020

**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 Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited, 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, the financial statements of the business type activities of Southern Illinois University and its aggregate discretely presented component units (the "University"), collectively a component unit of the State of Illinois, as of June 30, 2019 and for the year then ended, and the related notes to the financial statements which collectively comprise the University's basic financial statements, and we have issued our report thereon dated January 21, 2020.

Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting (internal control) or compliance and other matters that are reported on separately by those auditors.

The financial statements of The Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (at Carbondale), The Alumni Association of Southern Illinois University Edwardsville, and Southern Illinois University Edwardsville Foundation, component units of the University, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control or compliance and other matters associated with these component units.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from 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*.

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

Internal Control Over Financial Reporting

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered the University's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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. A *significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Plante & Moran, PLLC

Portage, Michigan
January 21, 2020

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

Report on Compliance for Each Major Federal Program

As Special Assistant Auditors for the Auditor General, we have audited compliance by Southern Illinois University (the “University”) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University’s major federal programs for the year ended June 30, 2019. 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.

The schedule of expenditures of federal awards and our audit described below does not include expenditures of federal awards for those agencies determined to be component units of Southern Illinois University for financial statement purposes.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the University’s major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2019-001; 2019-002; 2019-003; 2019-004; 2019-005. Our opinion on each major federal program is not modified with respect to these matters.

The University's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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.

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

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 a 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. 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.

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 material weaknesses or significant deficiencies and, therefore, material weaknesses and significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-001; 2019-002; 2019-003; 2019-004; 2019-005 that we consider to be significant deficiencies.

The University's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The University's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business type activities and the aggregate discretely presented component units of Southern Illinois University as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated January 21, 2020, which contained unmodified opinions on those financial statements. Our report contains 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 conducted for the

Honorable Frank J. Mautino
Auditor General
State of Illinois
and
Board of Trustees
Southern Illinois University

purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

SIGNED ORIGINAL ON FILE

Plante & Moran, PLLC

Portage, Michigan

January 21, 2020, except for our report on the Schedule of Expenditures of Federal Awards,
for which the date is March 6, 2020

**State of Illinois
Southern Illinois University
Schedule of Findings and Questioned Costs
Summary of Auditor's Results
For the Year Ended June 30, 2019**

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None
Reported

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None
Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 C.F.R. § 200.516(a)? Yes No

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.033, 84.007, 84.063, 84.379, 84.038, 93.342, 84.268, and 93.364	Student Financial Assistance Cluster
Various	Research and Development Cluster
93.224	Health Center Program Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$1,557,220 Auditee qualified as a low-risk auditee? Yes No

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-001. Finding: Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program

Federal Agency: U.S Department of Education
CFDA Number: 84.042
Program Expenditures: \$295,897
Program Name: TRIO – Student Support Services
Award Number(s): P042A151636
Questioned Costs: None

The Southern Illinois University (University) Carbondale campus did not have adequate procedures in place to ensure the earmarking requirements for the Student Support Services program were met during the fiscal year.

During our testing of earmarking requirements for TRIO Student Support Services at the University, we noted the program at the Carbondale campus served 160 students, of which 91 (57%) students met the criteria for being either low-income individuals who are first-generation college students or individuals with disabilities.

During fiscal year 2019, the University purchased software to better track participants and eligibility, implemented a campus-wide referral system, and developed a corrective action plan to increase the percentage of students meeting the two-thirds requirement. However, the percentage of participants meeting the criteria dropped 3 percent from the prior year.

The Student Support Services Program requires that, in addition to the eligibility criteria for individual students, not less than two-thirds of the program participants will be either low-income individuals who are first-generation college students or individuals with disabilities (34 CFR Section 646.11(a)(1)).

Uniform Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving federal awards establish and maintain effective internal control to reasonably ensure compliance with Federal laws, statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure that all earmarking requirements are reviewed and monitored to ensure compliance.

As noted in the prior year, University officials stated the failure to meet the two-thirds requirement was due to a decreasing pool of students who qualify as first-generation and low income. In the prior year, officials also stated program staff had not adequately monitored the program to ensure the two-thirds requirement was met.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-001. Finding: Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program (Continued)

In addition, we noted in the current year, there was an insufficient student recruiting plan to ensure that the earmarking requirement was met.

Without effective controls to review the participants and ensure compliance for TRIO Student Support Services, the University is at a greater risk of not meeting the minimum earmarking requirements, as well as increased likelihood of program reviews from oversight agencies. In addition, the University is at risk of being required to return funds to the Department of Education and/or becoming ineligible to administer the program. (Finding Code No. 2019-001, 2018-002)

RECOMMENDATION

We recommend the University establish processes and procedures, including plans for increasing participation in the program by targeted populations, to ensure it will meet the earmarking program requirements. The University should also implement controls to identify likely disparities in expected and actual results throughout the year and take proactive corrective action as necessary.

UNIVERSITY RESPONSE

Agree. Southern Illinois University-Carbondale announced in December 2019 that it would no longer require high school students to take the ACT or SAT to be admitted to the University. We expect this action to have a positive impact on admission for underrepresented minorities, which in turn is expected to increase the population of students that are eligible for Trio Programs. Additionally, the Trio Director has requested that the Student Support Services program be added as a provisional admission program for the University. Provisional Admission is used by the University to admit students under special circumstances to programs that can provide specialized support services to ensure success. This too is expected to increase enrollment in TRIO, as it will provide direct access to TRIO to a larger group of students. Lastly, the software purchased by the University contains dashboards, which has allowed for the tracking of earmarking requirements in real-time, thereby, providing the ability to determine increased and decreased enrollment numbers daily.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-002. Finding: Exit Counseling Not Completed

Federal Agency: U.S Department of Education

CFDA Number: 84.007, 84.038, 84.063, 84.268, 84.379, 93.342, 93.364

Program Expenditures: \$223,381,697

Program Name: Student Financial Assistance Cluster

Award Number(s): P033A151286, P033A141286, P033A171286, P033A181286, P033A191286, P063P170116, P063P180116, P007A151286, P379T180116, P379T190116, N/A

Questioned Costs: None

The Southern Illinois University (University) Edwardsville campus did not complete exit counseling for all necessary students within the required time period.

During our testing of students who received title IV aid at the University, we noted 10 out of 25 (40%) students tested who received Direct Loans did not complete exit counseling timely after leaving the Edwardsville campus. The sample was not a statistically valid sample.

The Edwardsville campus requires students to complete exit counseling when they leave the University after previously attending. During the year, nine students attended the University, received direct loans, and officially withdrew during the semesters they attended, but had not received exit counseling within 30 days of the withdraw date from the University. The exit interviews were conducted between 12 - 37 days late.

Further, during the year, one student attended the University, received direct loans, and officially withdrew from the University. No exit counseling was performed for this student.

According to 34 CFR 685.304(b), a school must ensure that exit counseling is conducted with each Direct Subsidized Loan or Direct Unsubsidized Loan borrower and graduate or professional student Direct PLUS Loan borrower shortly before the student borrower ceases at least half-time study at the school.

According to 34 CFR 682.604(a)(1), if a student borrower withdraws from school without the school's prior knowledge or fails to complete an exit counseling session as required, the school must, within 30 days after learning that the student borrower has withdrawn from school or failed to complete the exit counseling as required, ensure that exit counseling is provided through interactive electronic means, by mailing written counseling materials to the student borrower at the student borrower's last known address, or by sending written counseling materials to an email address provided by the student borrower that is not an email address associated with the school sending the counseling materials.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-002. Finding: Exit Counseling Not Completed (Continued)

Uniform Guidance (2 CFR 200.303(a)) requires non-Federal entities receiving Federal awards establish and maintain internal controls to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure student exit counseling is completed appropriately.

During the prior audit period, University officials identified a problem with the student system whereby students not enrolled at least half time were not being picked up for exit counseling if they unofficially withdrew. According to University officials, during fiscal year 2019, turnover in the information technology department, where the processes to flag exit counseling compliance were being monitored, caused exit counseling to be completed after the required timeframe. We noted in the current year there was no formal process to complete an independent review of exit counseling compliance within the student financial aid department.

Exit counseling helps federal student loan borrowers understand how to repay their loans and reviews deferment and repayment plan options. Exit counseling also discusses borrower rights and responsibilities. Updated student contact information will also be collected at the end of the exit counseling session. (Finding Code No. 2019-002, 2018-005, 2017-004)

RECOMMENDATION

We recommend the University implement controls to identify exit counseling requirements within the student financial aid department in addition to improving controls to identify exit counseling requirements within the information technology department. These controls should be monitored to ensure that all necessary students complete exit counseling within the required time frame.

UNIVERSITY RESPONSE

Implemented. A custom program has been built to consistently identify the exit conference requirement. The program is run multiple times a month, and various team members have been trained on how to run the program in order to ensure continuity of the process.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-003. Finding: Inadequate Support for Sliding Fee Discounts

Federal Agency: U.S. Department of Health and Human Services
CFDA Number: 93.224
Program Expenditures: \$3,164,620
Program Name: Health Center Program Cluster
Award Number(s): H80CS24098-08-00
Questioned Costs: None

The Southern Illinois University (University) Springfield campus did not have adequate procedures in place to ensure the required documentation was retained for all patients treated during the audit period.

During our testing of patients treated during the year under audit, we noted for 1 of 40 (2.5%) patients treated, the University did not maintain appropriate financial records to support whether patient charges were appropriately adjusted based on income and family size by applying the University's sliding fee discount schedule. The sample was not a statistically valid sample.

Federal guidelines require health centers to prepare and apply a sliding fee discount schedule so amounts owed for health center services by eligible patients are adjusted (discounted) based on the patient's ability to pay (42 CFR Section 51.c303(f)).

The University's internal procedures require patient applications be reviewed and approved and then scanned into the patient's account, along with any supporting documentation.

Uniform Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving federal awards establish and maintain effective internal control to reasonably ensure compliance with Federal laws, statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure that all required documentation is retained for patients treated.

The University was unable to provide the patient's application or identify the underlying cause for the missing documents, but we noted the inability to provide the patient's application was due to the University's failure to follow the internal document retention policy.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-003. Finding: Inadequate Support for Sliding Fee Discounts (Continued)

A patient's application, which includes information documenting a patient's ability to pay, is the main support utilized by the University to determine the medical charges to a patient based on the sliding fee discount schedule. Without adequate documentation to support a patient's ability to pay, there is a risk that a patient may be charged incorrectly for health center services provided. (Finding Code No. 2019-003)

RECOMMENDATION

We recommend the University implement controls to ensure the required documentation is retained for patients treated at the University's health center.

UNIVERSITY RESPONSE

Implemented. This was an isolated incident at the Quincy location. The University agrees with the audit finding and has already put the following corrective action in place to ensure this does not happen in the future. For corrective action at the Quincy location, the completed Financial Assistance Application will be scanned into the patient's chart and a copy will be retained by the Center. The original copy will be mailed to the patient. The Quincy Billing Supervisor will review the chart to make sure the completed Financial Assistance Application has been scanned into the chart, prior to the mailing of the original application to the patient.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-004. Finding: Information Technology Risk Assessment Not Performed

Federal Agency: U.S Department of Education

CFDA Number: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.342, 93.364

Program Expenditures: \$223,381,697

Program Name: Student Financial Assistance Cluster

Award Number(s): P033A151286, P033A141286, P033A171286, P033A181286, P033A191286, P063P170116, P063P180116, P007A151286, P379T180116, P379T190116, N/A

Questioned Costs: None

The Southern Illinois University (University) Edwardsville campus did not document required risk assessments related to student information security.

As a requirement under the University's Program Participation Agreement with the Department of Education, the University must protect student financial aid information. However, during our testing, we noted they had not conducted a risk assessment identifying internal and external risks to the security, confidentiality, and integrity of the students' information.

The Standards for Safeguarding Customer Information, required by the Gramm-Leach-Bliley Act (GLBA) (16 CFR §314.4 (b)), requires customers to identify reasonable foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assess the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risk in each relevant area of operations, including:

- (1) Employee training and management;
- (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
- (3) Detecting, preventing and responding to attacks, intrusions, or other system failures.

Additionally, the Uniform Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving federal awards establish and maintain effective internal control designed to reasonably ensure compliance with Federal laws, statutes, regulations, and the terms and conditions of the Federal award.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-004. Finding: Information Technology Risk Assessment Not Performed (Continued)

Furthermore, generally accepted information technology guidance endorses the implementation of a process to identify risk and ensure appropriate safeguards are in place to protect IT systems and data.

According to University officials, the University did not document a GLBA-focused risk assessment during fiscal year 2019 because the University believed the initial assessment would be sufficient to comply with the GLBA guidelines.

Without documentation of a risk assessment, the University is at risk of noncompliance with the GLBA. In addition, there is a risk that University systems and information could be vulnerable to attacks or intrusions, and these attacks may not be detected in a timely manner. (Finding Code No. 2019-004)

RECOMMENDATION

We recommend the University perform and document a comprehensive risk assessment identifying internal and external risks to the security, confidentiality, and integrity of the students' information. In addition, the University should ensure proper safeguards are in place to ensure the security of student information.

UNIVERSITY RESPONSE

Agree. Corrective action will include the formation of a committee chaired by the Student Financial Aid Security Coordinator, which will consult with Information Technology Services so that Student Financial Aid can produce the following deliverables:

- A documented risk assessment survey of sensitive data assets and systems specific to student financial data.
- Verification that Student Financial Aid personnel complete Human Resources Privacy training annually.
- A survey of how Student Financial Aid interacts with SIUE Intrusion detection, incident response, and business continuity.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-005. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards

Federal Agency: U.S. Department of Health & Human Services, U.S. Department of Agriculture, National Institutes of Health, U.S. Department of Defense, U.S. Small Business Administration, Corporation for National and Community Service

CFDA Number: Various Research and Development Cluster, Highway Planning and Construction Cluster, 12.556, 59.037, 93.600, 93.898, 93.959, 93.994, 94.006

Program Expenditures: \$15,600,642 for Research and Development Cluster, \$92,780 for Highway Planning and Construction Cluster, \$1,046,170 for Fish and Wildlife Cluster, \$9,179,356 for various CFDA numbers

Program Name: Research and Development Cluster, Highway Planning and Construction Cluster, Fish and Wildlife Cluster, various CFDA numbers

Award Number(s): 2015-05405-01, 2016-70020-25802, SC-16-7 (16-07), 3R01AG019899-15S1, 86380021F, 43CWZ03269, 83204002F, 1R15AI109566-01A1, 2014-05088-01, 06740/TPF-5(218), 087795-16651, 2011-05776-45/061379-13555, 2017-CQ02, 17-185126, 05CH8445-05-00; 05CH8445-04-00, 1R21NS090282-01A1, 5R21NS090282-02, N/A

Questioned Costs: None

The University did not have adequate procedures in place to ensure award accounts were completely closed out on a timely basis and the expenditures on the Schedule of Expenditures of Federal Awards (SEFA) contained the proper information.

On each campus, Federal award accounts were not completely closed out in a timely manner, causing extraneous entries on the SEFA during subsequent years. Processes were in place on each campus to perform closeout procedures on all Federal awards and send required financial and performance reports to the grantor to close out the award within the 90-day required timeframe. However, the associated accounts were not zeroed out and closed at that time, thus permitting future transactions (late charges, errors, and/or adjustments) to be posted to the award accounts in Fiscal Year 2019.

During our review of the Carbondale and Edwardsville campuses' SEFAs for the Fiscal Year 2019, we noted expenditures reported for awards that were past the award period of performance end date and the 90-day closeout timeframe.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-005. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards (Continued)

Although the University has significantly reduced the number of transactions posted after the deadline compared to prior audit periods, there were still 23 Federal awards with expired period of performance end dates and past the 90-day closeout timeframe noted during our review.

The awards close-out expiration dates for each campus are summarized as follows:

Carbondale			
Year Ended	Number of awards with expired end date and during fiscal year	Year ended June 30, 2019	
		Dollar amount of positive costs	Dollar amount of negative costs
06/30/2015	1	\$ 198	\$ (456)
06/30/2016	0	-	-
06/30/2017	0	-	-
06/30/2018	5	9,737	(9,487)
06/30/2019	3	3,763	(3,868)
Carbondale Total	9	\$ 13,698	\$ (13,811)

Edwardsville			
Year Ended	Number of awards with expired end date during fiscal year	Year ended June 30, 2019	
		Dollar amount of positive costs	Dollar amount of negative costs
06/30/2017	2	\$ -	\$ (3,351)
06/30/2018	3	2,269	(228)
06/30/2019	9	70,597	(57,955)
Edwardsville Total	14	\$ 72,866	\$ (61,534)

All of the exceptions were due to account reconciliation adjustments or indirect cost rate adjustments being posted manually to the award accounts. The University implemented system changes that restricted posting adjustments to most grant expenditures. However, manual changes were still allowed to be posted during the grant close-out process.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-005. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards (Continued)

According to Uniform Guidance (2 CFR 200.343(b)), unless the Federal awarding agency authorizes an extension, the entity must liquidate all obligations incurred under the Federal awards no later than 90 calendar days after the period of performance end date specified in the Federal award. The University should implement and enforce policies and procedures to properly close-out awards within the 90-calendar day timeframe.

Uniform Guidance (2 CFR 200.303(a)) requires non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure the SEFA is reporting complete and accurate expenditure information.

During the prior audit period, University officials stated system changes to block posting of most expenditures after expiration of the 90-day close-out period were only effective for new grant awards with start dates after July 1, 2018 at Edwardsville and after July 1, 2017 at Carbondale. University officials indicated the current period's condition resulted from manual account reconciliation adjustments or indirect cost rate adjustments that were identified and posted after the grant close-out date. In the current year, we noted processes used to identify reconciling items or adjustments required to grant accounts did not reduce the number of accounts with postings after the close-out date.

Without effective policies and procedures for timely and accurate SEFA reporting, the University is at a greater risk for reporting errors in the required annual financial statements and to the federal government. (Finding Code No. 2019-005, 2018-004, 2017-002, 2016-002, 2015-002)

RECOMMENDATION

We recommend the University review, update, and enforce internal policies and procedures for Federal award expenditures regarding SEFA closeout. Further, the University should proactively monitor the timeliness of award closeouts.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – Federal and Questioned Costs (Continued)
For the Year Ended June 30, 2019

2019-005. Finding: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards (Continued)

UNIVERSITY RESPONSE

We agree with the facts of this finding. The actions taken by the Office of Sponsored Projects Administration (SIUC) and Office of Research and Projects (SIUE) during and subsequent to Fiscal Year 2019, to closely monitor all federal and federal flow through projects from inception to end date to the 90-day close-out period, have generally proven successful in meeting 90-day close-out requirements on current year grants. This is demonstrated by the low number of exceptions relative to grants ending in Fiscal Year 2019 (3 at SIUC and 9 at SIUE). Consequently, with respect to current year grants, we believe our controls are now sufficient to provide reasonable assurance that we are managing our grants in compliance with the federal guidelines. The changes to the accounting system by our Information Technology departments to allow the ‘freezing’ of accounts to prevent future charges has provided needed support for this effort. We do recognize that exceptions still exist with respect to older grants that have expired, but for which the associated accounts have not yet been closed. Therefore, we will continue efforts to not only ensure current year grants are closed timely but will also address the prior year grants until those open accounts have been remedied.

Specifically, SIUE has implemented two (2) new system/process changes that should significantly lower the occurrences of transactions hitting after the 90 day liquidation period: 1) the system end dates in the Administrative Information System for grants now closes sixty (60) days after the grant end date instead of 90 days after, and 2) the frequency of which the indirect costs are calculated has been changed from quarterly to monthly. These changes should significantly improve the two (2) major contributing factors that led to the 9 current year grants not being closed timely at SIUE. The positive effects of these improvements will be fully realized in FY 2021.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance
For the Year Ended June 30, 2019

2019-006. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)

Southern Illinois University (University) did not manage the National Corn-to-Ethanol Research Pilot Plant (“the Pilot Plant”) under the review and guidance of the Illinois Ethanol Research Advisory Board (Advisory Board).

During testing, we noted the Advisory Board had six of 13 (46%) positions vacant and did not meet or perform its duties of providing review and guidance to the University Board of Trustees to assist in operating and managing the Pilot Plant as required by the State statute. However, Edwardsville staff had continued to manage the Research Pilot Plant under the guidance of a stakeholders group.

The Southern Illinois University Management Act (Act) (110 ILCS 520/6.5) requires the University Board of Trustees to operate and manage the Pilot Plant for the purpose of reducing the costs of producing ethanol through the development and commercialization of new production technologies, equipment, processes, feedstocks, and new value added co-products and by-products. This work shall be conducted under the review and guidance of the Advisory Board.

The Act (110 ILCS 520/6.6) establishes the Advisory Board. The Advisory Board shall be composed of 13 members including the President of the University, who shall be chairman, and six members appointed by the Governor. Seven of the 13 members shall constitute a quorum. The Advisory Board shall meet at least annually and have the following duties:

- Review of annual operating plans and budget of the Pilot Plant;
- Advising on research and development priorities and projects to be carried out at the Pilot Plant;
- Advising on policies and procedures regarding the management and operation of the Pilot Plant;
- Developing bylaws;
- Submitting a final report to the Governor and General Assembly outlining the progress and accomplishments made during the year along with a financial report for the year; and
- Establishing and operating, subject to specific appropriation for the purpose of providing facility operating funds, the National Corn-to-Ethanol Research Center of Excellence (the Research Center) with purposes and goals including conducting research, providing training, consulting, developing demonstration projects, and serving as an independent resource to the ethanol industry.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-006. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)
(Continued)

University officials stated, during both the prior and current audit periods, the Advisory Board had not met due to lack of a quorum. All six of the Governor-appointed positions to the Advisory Board had expired terms.

Failure to comply with the Act prohibits the University's ability to manage the Pilot Plant as envisioned by the General Assembly. (Finding Code No. 2019-006, 2018-008, 2017-011, 2016-011, 2015-011).

RECOMMENDATION

We recommend the University work with the existing Advisory Board members to schedule an annual meeting of the Advisory Board that all members can attend, thereby achieving a quorum, so the Board can perform its duties under the Act.

We further recommend the University continue to work with the Governor's Office of Executive Appointments to fill the vacancies on the Advisory Board, or seek statutory change to allow oversight of the Pilot Plant by a stakeholder's group rather than the Advisory Board members specified by the Act.

UNIVERSITY RESPONSE

Agree. Based on past experience, it is unlikely that a quorum of the existing advisory board members will be achieved. Instead, the University will continue to work with the Governor's Office by seeking that the vacancies on the Advisory Board be filled. We will also consider our options with respect to seeking statutory change to allow oversight by the current stakeholder's group rather than the Advisory Board specified in the Act.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-007. Finding: Failure to Require Faculty Timesheets

Southern Illinois University (University) did not have a policy that requires all employees to periodically submit timesheets documenting the time spent each day on official University business to the nearest quarter hour as required by the State Officials and Employees Ethics Act (Act).

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The IBHE adopted personnel policies for public universities on February 1, 2004, in accordance with the Act. However, after more than 14 years, the University had still not incorporated IBHE policies into the University's policies.

We noted that the University's faculty did not submit timesheets in compliance with the Act. The process was effectively a "negative" timekeeping system for faculty whereby the employee is assumed to be working unless noted otherwise. No timesheets documenting the time spent each day on official State business to the nearest quarter hour are required for faculty. During fiscal year 2007, the University adopted a policy to require timesheets from all employees except faculty. The University made no changes to this policy during fiscal year 2019 and took no measures to negotiate a change with faculty unions.

The Act (5 ILCS 430/5-5(c)) states, "The [University] policies shall require State employees to periodically submit timesheets documenting the time spent each day on official State business to the nearest quarter hour."

During the prior audit period, University officials indicated they had not established a formal policy for faculty to submit timesheets because they had not been able to negotiate it into collective bargaining agreements with faculty. During the current audit period, University officials indicated they had not incorporated IBHE personnel policies and statutory requirements into University policy or taken any measures to work toward Act compliance due to other, higher priorities.

By not requiring legally mandated timesheets from all of its employees, the University does not ensure accountability for the time spent by faculty on official state business as contemplated by the Act for State university employees. Positive timekeeping by faculty could serve as a deterrent to misuse State time, help detect discrepancies in time worked and reported, and provide documentation to assist with necessary administrative or legal actions. (Finding Code No. 2019-007, 2018-006, 2017-010, 2016-010, 2015-009, 2014-007, 2013-016, 12-10, 11-5, 10-4, 09-3, 08-5, 07-10, 06-4, 05-1)

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-007. Finding: Failure to Require Faculty Timesheets (Continued)

RECOMMENDATION

We recommend the University begin working with faculty unions to amend its policies to require all employees to submit timesheets documenting time spent daily on official State business to the nearest quarter hour in compliance with the Act.

UNIVERSITY RESPONSE

Agree. This matter is subject to bargaining with the various faculty unions across campuses. Because of many competing priorities, not the least of which is continued budget constraints, management is limited in the items it can reasonably include in bargaining negotiations. The University will continue to consider and explore a resolution as opportunity allows.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-008. Finding: Unable to Locate Inventory Items

Southern Illinois University (University) was not able to locate all bookstore inventory during the inventory test count performed at the University's Edwardsville bookstore (Cougar Store).

Seven items out of the 25 (28%) selected for the physical inventory test count of the Cougar Store were not able to be located. The unlocated items, a laptop and textbooks, were valued at \$2,481.

The Fiscal Control and Internal Auditing Act requires all State agencies to establish and maintain a system of internal fiscal and administrative controls to provide assurance assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation, and resources are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over resources (30 ILCS 10/3001). Further, good internal controls would include maintaining accurate and complete inventory records to ensure all bookstore inventories, sales and dispositions are properly recorded.

According to University officials, the Cougar Store does not have a process in place to identify slow-moving or obsolete inventory and other processes were not followed when selling inventory. Officials believed the missing items were sent to surplus property, sold as part of a Sidewalk Sale, or not sold through the inventory system as part of an off-record special order. Ineffective management of inventories could cause inventory records and balances to be incomplete or misstated. (Finding Code No. 2019-008)

RECOMMENDATION

We recommend the University implement a process to identify slow-moving or obsolete inventory and to review procedures with all Cougar Store staff to ensure inventory is properly removed from and documented in their records.

UNIVERSITY RESPONSE

Agree. The Cougar Store completed physical inventory in December 2019 with another planned for March 2020 to finalize the reconciliation of the system inventory counts to the physical inventory counts. Inventory procedures will be updated and revised with an emphasis on obsolete and slow-moving inventory and the proper removal of said items, and staff will be trained on the proper implementation of the policies.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-009. Finding: Weakness in Computer Inventory Control

Southern Illinois University (University) was unable to locate 25 computers from the Edwardsville campus, 32 computers from the Carbondale campus and 26 computers from the Springfield campus during their annual inventory.

During the University's annual inventory, they noted 83 computers were missing across three campuses. Although the University has established procedures for requiring encryption on computers that could have confidential information on them, the University could not determine if the missing computers were encrypted or contained confidential information. Therefore, the auditors could not determine if the computers had confidential information exposed.

The original cost of these items for the Edwardsville and Carbondale (including the Springfield campus) campuses totaled \$26,247 and \$52,803, respectively.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires every responsible office of the State government to be accountable to the administrator for the supervision, control and inventory of all property under its control. In addition, the University had the responsibility to ensure confidential information is protected from disclosure and comply with the provisions of the Personal Information Protection Act (815 ILCS 530).

During the prior examination, University management stated corrective actions had not been fully implemented or sufficient to address all weaknesses noted. Management indicated limited resources have impacted their ability to fully address the weaknesses timely; however, they are addressing them as resources permit. During the current examination, University management indicated limited resources have impacted their ability to fully address the weaknesses.

Failure to maintain adequate controls over computer inventory has resulted in lost or stolen computer inventory and the potential for unintended exposure of confidential information. (Finding Code No. 2019-009, 2018-010, 2017-013, 2016-012, 2015-008, 2014-006, 2013-015, 12-11)

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-009. Finding: Weakness in Computer Inventory Control (Continued)

RECOMMENDATION

We recommend the University:

- Review current practices to determine if enhancements can be implemented to prevent the theft or loss of computers.
- Evaluate and secure computers to ensure confidential information is protected.
- Perform and document an evaluation of data maintained on computers and ensure those containing confidential information are adequately tracked and protected with methods such as encryption.

Additionally, if it is determined confidential information was maintained on the unlocated computers, the University should comply with the notification requirements of the Personal Information Protection Act.

UNIVERSITY RESPONSE

We agree with the facts of this finding. The Carbondale, Edwardsville, and Springfield Property Control Departments acknowledge the need for continued improvement in inventory control procedures, particularly with respect to older computers. These departments will continue to review and refine inventory control processes in order to improve inventory tracking. Administrative approval will be sought on a variety of improvement ideas, and process improvements will occur on an ongoing basis as funds and staffing become available. To the extent necessary, these departments will also continue to work in conjunction with other campus units, including the Information Technology departments, to ensure computers are secured, confidential information is protected and notification requirements of the Personal Information and Protection Act are met when required. At this juncture, it is the University's intentions to focus on the physical location and control of older computers, and improve efforts which directly relate to the cause of this ongoing finding, as well as continuing the current level of security measures which have been adopted over the past few years.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-010. Finding: Lack of Adequate Controls over the Review of Internal Controls over External Service Providers

Southern Illinois University (University) did not obtain or conduct timely independent internal control reviews over all its external service providers across the system.

As part of the audit process, we requested the University to provide a population of the service providers utilized. The University was unable to provide documentation to verify the completeness of the population.

Due to these conditions, we were unable to conclude the Department's population records were complete and accurate under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AU-C § 500, AU-C § 530).

Even given the population limitations noted above, we performed testing on three service providers identified by the University.

The service providers provided various services to the University including:

- ACH and Wire Services;
- Debt Financing;
- IT hosting Services; and,
- Software as a Service.

During testing, we noted the University had not:

- Established a formal process for identifying and managing service providers and obtaining the Service Organization Controls (SOC) reports from the service providers on an annual basis.
- Documented its review of each of the SOC reports identified.
- Monitored and documented the operation of the Complementary User Entity Controls (CUECs) relevant to the University's operations.
- Obtained and reviewed SOC reports for subservice organizations or performed alternative procedures to determine the impact on its internal control environment.

Additionally, it was noted the contracts between the University and the service providers did not always contain a requirement for an independent review to be completed.

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-010. Finding: Lack of Adequate Controls over the Review of Internal Controls over External Service Providers (Continued)

The University is responsible for the design, implementation, and maintenance of internal controls related to information systems and operations to ensure resources and data are adequately protected from unauthorized or accidental disclosure, modifications, or destruction. This responsibility is not limited due to the process being outsourced.

During the prior year examination, University management indicated that these weaknesses may have been caused by a combination of factors including but not limited to: funding, staffing, system limitation or perceived level of low risk. During the current examination, University management indicated that although it had implemented measures to address the noted weaknesses, they were not fully implemented by June 30, 2019 due to resource limitations.

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 to 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. In addition, generally accepted information technology guidance endorses the review and assessment of internal controls related to information systems and operations to assure the accurate processing and security of information.

Without having obtained and reviewed a SOC Report or another form of independent internal control review, the University does not have assurance the external service provider's internal controls are adequate. (Finding Code 2019-010, 2018-012)

Southern Illinois University
(A Component Unit of The State of Illinois)
Current Findings – State Compliance (Continued)
For the Year Ended June 30, 2019

2019-010. Finding: Lack of Adequate Controls over the Review of Internal Controls over External Service Providers (Continued)

RECOMMENDATION

We recommend the University continue to develop a process to identify all third party service providers and determine and document if a review of controls is required. If required, the University should:

- Obtain SOC reports or perform independent reviews of internal controls associated with outsourced systems at least annually.
- Monitor and document the operation of the CUECs relevant to the University's operations.
- Either obtain and review SOC reports for subservice organizations or perform alternative procedures to satisfy itself that the existence of the subservice organization would not impact its internal control environment.
- Document its review of the SOC reports and review all significant issues with subservice organizations to ascertain if a corrective action plan exists and when it will be implemented, any impacts to the University, and any compensating controls.
- Review contracts with service providers to ensure applicable requirements over the independent review of internal controls are included.

UNIVERSITY RESPONSE

Implemented. During FY19, the University established a working group which developed a formal process for identifying and managing service providers. The process includes an established criteria to be used to identify and subsequently review the controls of third party service providers. The process also includes measures to document the CUECs in place when relevant, and includes guidance on obtaining and reviewing SOC reports for subservice organizations. While certain aspects of the formal process were in place during FY19, the process was not fully implemented until July 2019.

**State of Illinois
Southern Illinois University
Prior Findings Not Repeated
For the Year Ended June 30, 2019**

A. FINDING: Insufficient Controls Over Depreciation Calculation

During the prior engagement period, Southern Illinois University (University) used incorrect service periods in the depreciation calculation for building renovations placed into service from construction in process.

Status: Not Repeated

During the current engagement period, our sample testing indicated the University's controls over the review of assets placed into service from construction in process properly calculated depreciation based on date placed in service. Additionally, the University created a policy to specifically address projects with staggered completion dates to identify situations where more than one asset number is warranted. (Finding Code No. 2018-001)

B. FINDING: Return of Title IV Aid

During the previous examination, the University did not complete the return of Title IV aid within the required timeframe for one student.

Status: Not Repeated

During the current year engagement, the auditor's sample testing indicated return of Title IV aid calculations tested were properly completed. (Finding Code No. 2018-003, 2017-003, 2016-007)

C. FINDING: Lack of Notification to the Retirement System

During the previous examination, the University did not fully comply with its statutory mandate to notify the State University Retirement System (SURS) of re-employment of certain employees receiving a retirement annuity from SURS during the year.

Status: Not Repeated

During the current year engagement, the auditor's sample testing indicated the University properly complied with the mandate for employees tested. (Finding Code No. 2018-007)

**State of Illinois
Southern Illinois University
Prior Findings Not Repeated (Continued)
For the Year Ended June 30, 2019**

D. FINDING: Executive's Performance Evaluations Not Publicly Available on Website

During the previous examination, the University did not make public annual performance reviews concerning the president or chancellor of the University.

Status: Not Repeated

During the current year engagement, the auditor's testing found the president's and chancellor's annual performance reviews were publicly posted on the University's website. (Finding Code No. 2018-009)

E. FINDING: Weaknesses with Payment Card Industry Data Security Standards

During the previous examination, the University had not completed all requirements to demonstrate full compliance with the Payment Card Industry Data Security Standards (PCI DSS).

Status: Not Repeated.

During the current examination, we noted the University had performed the security requirements required by the PCI DSS. (Finding Code No. 2018-011)

Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

SCHEDULE 1

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Student Financial Assistance Cluster*					
Direct Programs:					
U. S. DEPARTMENT OF EDUCATION	USDOE FEDERAL WORK-STUDY PROGRAM	84.033	P033A181285	\$ -	\$ 1,829,462
U. S. DEPARTMENT OF EDUCATION	FEDERAL SEOG GRANT 2017-2018	84.007	P007A171285	-	2,000
U. S. DEPARTMENT OF EDUCATION	FEDERAL SEOG GRANT 2018-2019	84.007	P007A181285	-	933,051
U. S. DEPARTMENT OF EDUCATION	FEDERAL PELL GRANT 2017-2018	84.063	P063P170115	-	73,081
U. S. DEPARTMENT OF EDUCATION	FEDERAL PELL GRANT 2018-2019	84.063	P063P180115	-	16,846,340
U. S. DEPARTMENT OF EDUCATION	FEDERAL TEACH GRANT 2009-10	84.379	P379T190115	-	9,340
U. S. DEPARTMENT OF EDUCATION	PERKINS LOAN PROGRAM	84.038	N/A	-	16,830,417
U. S. DEPARTMENT OF HEALTH & HUMAN SVCS	HEALTH PROFESSIONALS LOAN PROGRAM	93.342	N/A	-	976,316
U. S. DEPARTMENT OF HEALTH & HUMAN SVCS	DISADVANTAGED STUDENT LOAN PROGRAM	93.342	N/A	-	12,592
U. S. DEPARTMENT OF EDUCATION	FEDERAL DIRECT STUDENT LOAN PROGRAM	84.268	N/A	-	81,566,078
Total Student Financial Assistance Cluster					
				\$ -	\$ 119,078,677
TRIO Cluster					
Direct Programs:					
U. S. DEPARTMENT OF EDUCATION	STUDENT SUPPORT SERVICES - USDE-9042A151636	84.042	P042A151636	\$ -	\$ 295,897
U. S. DEPARTMENT OF EDUCATION	UPWARD BOUND - USDE-P047A170643	84.047	P047A170643	-	413,959
U. S. DEPARTMENT OF EDUCATION	SIUC MCNAIR PROGRAM - USDE-P217A170302	84.217	P217A170302	-	201,934
Total TRIO Cluster				\$ -	\$ 911,790
Research and Development Cluster*					
Direct Programs:					
U. S. DEPARTMENT OF AGRICULTURE	AND AFLATOXIN ACCUMULATI	10.001	58-6054-5-011 NI17MSCFRXXX G022	\$ -	\$ 194
U. S. DEPARTMENT OF AGRICULTURE	MCINTIRE-STENNIS ADMINISTRATION FY17 - USDA/NIFA-NI17MSCFR	10.202	NI18MSCFRXXX G052	-	45,414
U. S. DEPARTMENT OF AGRICULTURE	MCINTIRE-STENNIS ADMINISTRATION FY18 - USDA/NIFA-NI18MSCFRXXXG052	10.202	NI19MSCFRXXX G042	-	162,175
U. S. DEPARTMENT OF AGRICULTURE	MCINTIRE STENNIS ADMINISTRATION FY19 - USDA/NIFA-NI19MSCFRXXXG042	10.202	2016-70020- 25802	-	5,648
U. S. DEPARTMENT OF AGRICULTURE	A PILOT PROJECT ON FOOD SAFETY OUTREACH - USDA/NIFA-2016-7	10.328	25802	2,150	19,698

See Notes to Schedule of Expenditures of Federal Awards

Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U. S. DEPARTMENT OF AGRICULTURE	CULTURAL RESOURCE/BIO INVENTORY WYDEN RX PROJECT SHAWNEE N	10.652	15-CS-11090800-028	\$ -	\$ 108,439
U. S. DEPARTMENT OF AGRICULTURE	MOVING PAST CONFLICT ON THE SHAWNEE NATIONAL FOREST - USFS/USDA-16-JV-11242309-06	10.652	16-JV-11242309-063	-	2,066
U. S. DEPARTMENT OF AGRICULTURE	ANALYZING OCCUPANCY AND CO-OCCUPANCY OF DOMESTIC AND WILD CARNIVORES - FS/USDA-17	10.699	17-JV-11261952-049	-	3,809
U. S. DEPARTMENT OF AGRICULTURE	A LITERATURE REVIEW OF MANAGEMENT TOOLS - USFS/USDA-17-JV-11242301-091	10.699	17-JV-11242301-091	-	5,740
U. S. DEPARTMENT OF AGRICULTURE	MONITORING AND STUDY OF AVIAN COMMUNITIES & FOREST SUCCESS	10.RD	14-CS-11090880-008	-	3,069
U. S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL RESEARCH-MARK TWAIN NATIONAL FOREST - USDA/FS-15-PA-11090500-038	10.RD	15-PA-11090500-038	-	19,999
U. S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL INVESTIGATIONS 721 ACRES OF TELL CITY OPENI PHASE II ARCHAEOLOGICAL INVESTIGATIONS OF SITES 12-Lr-338, 12-Or-846, 12-Or-852 -	10.RD	17-CS-11091200-010	-	3,114
U. S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL INVESTIGATIONS 901 ACRES IN TELL CITY BARRE	10.RD	17CS11091204-012	-	4,462
U. S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL INVENTORY OF THE MCTEAL TRACT AND KINKAID WATERSHED - USDA/FS/SNF-	10.RD	17-PA-11090800-022	-	46,233
U. S. DEPARTMENT OF AGRICULTURE	HOOSIER NATIONAL FOREST ARCHAEOLOGICAL TESTING: JACKSON/PERRY COUNTY - FS/USDA/H	10.RD	18-CS-11091200-017	-	88,245
U. S. DEPARTMENT OF AGRICULTURE	MONITORING OF AVIAN COMMUNITIES IN THE SHAWNEE NATIONAL FOREST - USDA/FS/SNF-19-C	10.RD	19-CS-11090800-002	-	21,232
U. S. DEPARTMENT OF COMMERCE	NORTH AMERICAN HEAT WAVE PREDICTABILITY - NOAA-NA16OAR4310066	11.431	NA16OAR4310066-6	-	50,861
U. S. DEPARTMENT OF COMMERCE	DEVELOPING NATIONAL SOIL MOISTURE PRODUCTS TO IMPROVE DROUGHT MONITORING - NOAA-N	11.431	NA17OAR431014-8	-	30,043
U. S. DEPARTMENT OF THE NAVY	DYNAMICS OF MULTILAYER STRUCTURES - ONR-N00014-16-1-3192	12.300	N00014-16-1-3192	-	27,362
U. S. DEPARTMENT OF THE NAVY	TARGETING ATTENTIONAL MECHANISMS IN TINNIUTS: CONTRIBUTION OF THALAMIC-CASPARY-U	12.300	N-00014-16-1-2306	-	269,881
U. S. DEPARTMENT OF THE ARMY	INVESTIGATION OF NOTCH SIGNALING DURING SPONTANEOUS REGENERATION COX DOD (U	12.420	W81XWH-15-1-0475	-	336,379

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U. S. DEPARTMENT OF THE ARMY	CALCIUM SIGNALING IN SKLETAL MUSCLE ATROPY-DOD- W81XWH1810052	12.420	W81XWH181005 2	\$ -	\$ 52,095
U. S. DEPARTMENT OF THE ARMY	FINITE ELEMENT/CONTACT MECHANISMS MODELING AND EXPERIMENTA	12.431	-W911NF-16-2- 0148	-	25,451
U. S. DEPARTMENT OF THE ARMY	MULTI-SOURCE AND MULTI-SCALE DATA ANALYSIS - USDAR-W9132T- 17-2-0009	12.630	W9132T-17-2- 0009	-	42,154
U. S. DEPARTMENT OF THE ARMY	UNMANNED AIRCRAFT SYSTEMS BASED VEGETATION COVER - USDAR-W9132T18200003	12.630	W9132T1820000 3	-	10,698
U. S. DEPARTMENT OF THE ARMY	MONITORING & MANAGEMENT OF TEXAS HORNED LIZARD AT TINKER	12.630	W9132T-15-2- 0013	-	5,666
U. S. DEPARTMENT OF THE ARMY	LOW COST HIGH THROUGHPUT 3D PULMONARY IMAGER - DOD	12.RD	W81XWH-15-1- 0272	-	45,591
U. S. DEPARTMENT OF THE ARMY	2015 MISSOURI RIVER PALLID STURGEON OBJECTIVE 1 - USACOE-W	12.RD	W9128F-15-P- 0067	-	4,578
U. S. DEPARTMENT OF THE ARMY	2018 MISSOURI RIVER PALLID STURGEON RECRUITMENT & BROODSTOCK MGT - USACE-W9128F-1	12.RD	W9128F-18-P- 0049	-	74,980
U. S. DEPARTMENT OF THE ARMY	2019 MISSOURI RIVER PALLID STURGEON RECRUITMENT & BROODSTOCK MGT - USACE-W9128F19	12.RD	W9128F-19P0033 W81XWH-16-1- 0176	-	10,784
U. S. DEPARTMENT OF THE ARMY	CHEMICAL LIBRARY SCREENING FOR POTENTIAL THERAPEUTICS- DOD	12.RD	H98230-19-1- 0005	-	232,195
NATIONAL SECURITY AGENCY	LANGENHOP LECTURE AND SIU MATHEMATICS CONFERENCE - NSA- H98230-19-1-0005	12.901		-	8,298
U. S. DEPARTMENT OF THE INTERIOR	IMPROVING POLLINATOR CONSERVATION AND WATER QUALITY - USFWS/USDI-F16AC01016	15.650	F16AC01016	-	148,604
U. S. DEPARTMENT OF THE INTERIOR	KODIAK NWR KITTLITZ'S MURRELET BREEDING ANALYSIS - USDI-F	15.650	F17AP01024	-	5,510
U. S. DEPARTMENT OF THE INTERIOR	DEVELOPMENT OF SAMPLING TECHNIQUES FOR BLACK CARP - USFWS/USDI-F17AP00159	15.662	F17AP00159	-	75,812
U. S. DEPARTMENT OF THE INTERIOR	SPECIAL WILDLIFE STUDIES	15.RD	N/A	-	7,480
U. S. GEOLOGICAL SURVEY	ASSESSMENT OF ASIAN CARP POPULATION DURING CONTROL EFFORTS	15.808	G13AC00294	-	13,107
U. S. GEOLOGICAL SURVEY	LONG-TAILED DUCKS WINTERING IN LAKE MICHIGAN - USGS-G15AC0	15.808	G15AC00306	-	2,568
U. S. GEOLOGICAL SURVEY	CHARACTERIZING HYBRIDIZATION OF THE PALLID STURGEON - USGS-G16AC00445	15.808	G16AC00445	-	21,404

See Notes to Schedule of Expenditures of Federal Awards

Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U. S. GEOLOGICAL SURVEY	ASSESSMENT OF ASIAN CARP POPULATION DENSITY - USGS-G18AC00161	15.808	G-18AC00161	\$ -	\$ 28,243
U. S. GEOLOGICAL SURVEY	NATAL ENVIRONMENTS OF FISHES IN THE UPPER MISSISSIPPI AND ILLINOIS RIVERS - USGS/	15.808	G-19AC00061	\$ -	\$ 4,565
U. S. GEOLOGICAL SURVEY	USGS FIXED PRICE AGREEMENTS - USGS	15.RD	VARIOUS	-	1,360
NATIONAL PARK SERVICE	FOREST RE-CENSUS & ANALYSIS OF THE BOTTOMLAND HARDWOOD - NPS-140P5218P0119	15.RD	140P5218P0119	-	20,848
U. S. DEPARTMENT OF JUSTICE	SCHOOL CLIMATE ENHANCEMENT & BULLYING PREVENTION IN SI - N	16.560	2015-CK-BX-0011	64,068	132,853
NATIONAL AERONAUTICS & SPACE ADMIN	BIOSYNTHESIS OF 3-METHYLHOPANOIDS - NASA-80NSSC17M0071	43.001	80NSSC17M0071	-	8,775
NATIONAL ENDOWMENT FOR THE HUMANITIES	DEATH AND THE CITY - NEH-RZ5167214	45.161	RZ5167214	-	38,203
NATIONAL SCIENCE FOUNDATION	COMBINED CATALYTIC CONVERSION OF CH4 AND CO2 - NSF-CBET-1438440	47.041	CBET-1438440	-	53,370
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: CONSORTIUM FOR EMBEDDED SYSTEMS - PARTICIPANT - NSF-IIP-1	47.041	1361847	-	180
NATIONAL SCIENCE FOUNDATION	NUMERICAL & EXPERIMENTAL STUDY OF INSTABILITY MECHANISMS & BUBBLE GROWTH - NSF-15	47.041	1512093	-	23,553
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: SCALABLE/POWER-EFFICIENT CMOS SENS	47.041	1535668	-	17,368
NATIONAL SCIENCE FOUNDATION	COUPLED THERMAL PIEZOELECTRIC AND HOT CARRIER EFFECTS IN AIGAN/GAN HEMTS - NSF-EC	47.041	ECCS1610474	-	101,131
NATIONAL SCIENCE FOUNDATION	CAREER: SPIN-ELECTRONIC PROPERTIES - NSF-ECCS-1846829	47.041	ECCS-1846829	-	14,578
NATIONAL SCIENCE FOUNDATION	CAREER: ELECTRON ACCEPTOR MATERIALS - NSF-CHE-1352431	47.049	CHE-1352431	-	78,022
NATIONAL SCIENCE FOUNDATION	CAREER: A PHYSICAL UNDERSTANDING OF SECURITY - NSF-PHY-1352	47.049	phy-1352326	-	38,110
NATIONAL SCIENCE FOUNDATION	NUMERICAL APPROXIMATION OF JOINT SPECTRAL RADIUS - NSF-DMS	47.049	DMS1419028	-	1,107
NATIONAL SCIENCE FOUNDATION	DEVELOPMENT OF NOVEL CATALYSTS FOR PARAHYDROGEN-INDUCED ENHANCEMENT - NSF-CHE1416	47.049	CHE1416432	-	1,488
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - NSF-DMR	47.049	DMR-1461255	-	(8,372)
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - PARTICI	47.049	DMR-1461255	-	10,650

See Notes to Schedule of Expenditures of Federal Awards

Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
NATIONAL SCIENCE FOUNDATION	STOCHASTIC DYNAMICS: FINITE AND INFINITE DIMENSIONAL - NSF REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH-PARTICIPANT SUPPORT - DMR-175795	47.049	1463964	\$ -	\$ 877
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH-PARTICIPANT SUPPORT - DMR-175795	47.049	1757954	-	74,089
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - DMR-1757954 - NSF	47.049	1757954	-	44,675
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: ADSORPTION EQUILIBRATION OF BINARY MIXTURES - NSF-DMR-18	47.049	DMR-1807094	-	9,789
NATIONAL SCIENCE FOUNDATION	IDENTIFYING AND CORRECTING QUANTUM SYSTEMS - NSF-1820870	47.049	1820870	-	29,014
NATIONAL SCIENCE FOUNDATION	SEISMIC EXPERIMENT IN THE WABASH VALLEY - NSF-EAR-1249477	47.050	EAR-1249477	-	(378)
NATIONAL SCIENCE FOUNDATION	SUSTAINABILITY OF CRITICAL AREAS FOR EIDERS & SUBSISTENCE HUNTERS - NSF-PLR-12630	47.050	NSF-PLR-1263051	-	61,951
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: GEODYNAMIC AND GEOGRAPHICAL INVESTIGATION - NSF-EAR-17536	47.050	EAR-1753637	-	9,703
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: CONSORTIUM FOR EMBEDDED SYSTEMS - NSF-IIP-1361847	47.070	IIP-1361847	-	104,693
NATIONAL SCIENCE FOUNDATION	PLANNING IUCRC SOUTHERN ILLINOIS UNIVERSITY CARBONDALE - NSF-CNS1822155	47.070	CNS1822155	-	13,706
NATIONAL SCIENCE FOUNDATION	THE ROLE OF ECOLOGICAL HETEROGENEITY IN A LONG TERM GRASSL	47.074	IOS-1147439	-	(366)
NATIONAL SCIENCE FOUNDATION	EAGER: COMMUNITY AND PHYSIOLOGICAL ECOLOGY - NSF-1734728	47.074	1734728	-	46,168
NATIONAL SCIENCE FOUNDATION	LTREB: COLLABORATIVE RESEARCH: CYCLIC VS. ANTHROPOGENIC CAUSES - NSF-DEB-175463	47.074	DEB-1754632	-	3,014
NATIONAL SCIENCE FOUNDATION	RAPID: CHANGING PERCEPTIONS IN THE IMMEDIATE AFTERMATH OF RAPID: CHANGING PERCEPTIONS IN THE IMMEDIATE AFTERMATH OF	47.075	1760598	34,790	53,396
NATIONAL SCIENCE FOUNDATION	THE ROLE OF SOCIAL ORGANIZATION IN THE ORGANIZATION OF COMPLEX SOCIETY 1 NSF-1822	47.075	1760598	-	5,000
NATIONAL SCIENCE FOUNDATION	A COMMUNITY OF PROBLEM SOLVERS (ADMIN) - NSF-DUE-1136414	47.075	1822783	-	152,615
NATIONAL SCIENCE FOUNDATION		47.076	DUE-1136414	-	150,874

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NATIONAL SCIENCE FOUNDATION	A COMMUNITY OF PROBLEM SOLVERS (PARTICIPANT EXPENSE) - NSF-DUE-1136414	47.076	DUE-1136414	\$ -	\$ 21,340
NATIONAL SCIENCE FOUNDATION	GRADUATE RESEARCH FELLOWSHIP - T. HILL - NSF	47.076	1545870	-	5,899
NATIONAL SCIENCE FOUNDATION	SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (PARTICIPANT) - NSF-1565068	47.076	1565068	-	151,144
NATIONAL SCIENCE FOUNDATION	SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (ADMIN) - NSF-1565068	47.076	1565068	-	88,316
NATIONAL SCIENCE FOUNDATION	UPPER DELTA REGION BIODIVERSITY SCHOLARSHIPS (GENERAL) - NSF-1564969	47.076	1564969	-	61,452
NATIONAL SCIENCE FOUNDATION	UPPER DELTA REGION BIODIVERSITY SCHOLARSHIPS (PARTICIPANT) - NSF-1564969	47.076	1564969	-	182,757
NATIONAL SCIENCE FOUNDATION	INTEGRATING EMBEDDED SYSTEMS SECURITY INTO COMPUTER ENGINEERING - NSF-1623353	47.076	1623353	-	17,352
NATIONAL SCIENCE FOUNDATION	PATHWAYS TO STEM LEADERSHIP - NSF-1644166	47.076	1644166	-	84,575
NATIONAL SCIENCE FOUNDATION	PATHWAYS TO STEM LEADERSHIP (PARTICIPANT) - NSF-1644166	47.076	1644166	-	116,832
NATIONAL SCIENCE FOUNDATION	RIVER REGION MASTER TEACHING FELLOWSHIPS (ADMIN) - NSF-1758497	47.076	1758497	-	74,570
NATIONAL SCIENCE FOUNDATION	RIVER REGION MASTER TEACHING FELLOWSHIPS (PARTICIPANT EXPENSE) - NSF-1758497	47.076	1758497	-	166,585
ENVIRONMENTAL PROTECTION AGENCY	PFASs REMOVAL BY PHOTOCATALYSIS FOR WATER REUSE - EPA-83946001	66.516	83946001	-	7,348
U. S. DEPARTMENT OF ENERGY	MAGNETIC ALORIC AND MULTIFUNCTIONAL MAGNETIC MATERIALS - USDOE-DE-FG02-06ER46291	81.049	DE-FG02-06ER46291	-	137,227
HHS - NATIONAL INSTITUTES OF HEALTH	INFLUENCE OF ENDOCRINE DISRUPTORS ON REPRODUCTIVE NEUROENDOCRINE - KURIAN - NIH	93.113	5R00ES020878-05	-	62,981
HHS - NATIONAL INSTITUTES OF HEALTH	ROLES OF POLYMERASE GAMMA ACCESSORY SUBUNIT GENE MUTATIONS-NIEHS/NIH-4R00ES022638	93.113	113631	-	214,012
HHS - NATIONAL INSTITUTES OF HEALTH	THE NEURAL CIRCUITRY OF TOOTH SENSATION-NIH-1R15DE027844-01	93.121	1R15DE027844-01	-	26,195
HHS - NATIONAL INSTITUTES OF HEALTH	ENDOGENOUS MODULATION OF COCHLEAR INJURY - RYBAK - NIH	93.173	5R01DC002396-22	-	210,474
HHS - NATIONAL INSTITUTES OF HEALTH	OPTIMIZING D-METHIONINE PRE-LOADING AND RESCUE DOSING THROUGH FUNCTIONAL & BIOMAR	93.173	5R01DC014549-05	-	519,375
HHS - NATIONAL INSTITUTES OF HEALTH	CODING AUDITORY NEURONS: EFFECTS OF AMINO ACIDS-CASPARY-NIH	93.173	5R01DC000151-36	-	407,682

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Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
HHS - NATIONAL INSTITUTES OF HEALTH	MECHANISMS THAT REGULATE HAIR CELL SURVIVAL-COX-NIH	93.173	5R01DC014441-04	\$ -	\$ 329,312
HHS - NATIONAL INSTITUTES OF HEALTH	ORAL EPIGALLOCATECHIN GALLATE (EGCG) FOR TREATMENT OF CISPLATIN OTOTOXICITY-RAMIKU	93.173	5R01DC016835-02	7,902	273,264
HHS - NATIONAL INSTITUTES OF HEALTH	ESSENTIAL ROLE OF PRESYNAPTIC NMDA RECEPTORS-NIH-1R56MH113825-01	93.242	1R56MH113825-01	-	289,072
HHS - NATIONAL INSTITUTES OF HEALTH	PREDICTORS OF LIGHT SMOKER TRAJECTORIES - NIH-1R01DA036032-01	93.279	1R01DA036032-01	23,747	253,845
HHS - NATIONAL INSTITUTES OF HEALTH	15 N-BASED pH AND METABOLIC SENSORS AS PURE PARAHYDROGEN-EN	93.286	5r21eb020323-01	48,000	35,008
HHS - NATIONAL INSTITUTES OF HEALTH	TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY - RAMKUMAR - NIH	93.395	5R01CA166907-05	-	60,301
HHS - NATIONAL INSTITUTES OF HEALTH	MECHANISMS OF WNT7A-FGF1-NIH-1R15CA179214-01	93.396	1R15CA179214-01	-	(3)
HHS - NATIONAL INSTITUTES OF HEALTH	NOVEL ROLE OF MYELOID-DERIVED LYMPHATIC PROGENITORS IN INDUCTION OF BREAST CANCER	93.396	5R01CA199649-04	-	405,619
HHS - NATIONAL INSTITUTES OF HEALTH	1/2 ADDRESSING RURAL CANCER HEALTH DISPARITIES: AN SCC-SIUSM PARTNERSHIP -BRARD	93.397	5P20CA192987-03	-	46,297
HHS - NATIONAL INSTITUTES OF HEALTH	UNDERSTANDING THE ROLE OF IFN-GAMMA AND CIITA IN SKELETAL MUSCLE-NIH-R15AR068622	93.846	1R15AR068622-01	-	48,665
HHS - NATIONAL INSTITUTES OF HEALTH	NUCLEAR SURVEILLANCE OF EXPANDED TANDEM REPEAT IN RNA - NIH-1R15NS11374-01	93.853	1R15NS11374-01	-	24,835
HHS - NATIONAL INSTITUTES OF HEALTH	UNRAVELING THE ROLE OF PROTEIN PHOSPHORYLATION - NIH/NIAD	93.855	1R15AI109566-01A1	-	(4,511)
HHS - NATIONAL INSTITUTES OF HEALTH	UNRAVELING THE ROLE OF PROTEIN PHOSPHORYLATION - NIH/NIAD-2-R15AI109566-02	93.855	2-R15AI109566-02	-	194,119
HHS - NATIONAL INSTITUTES OF HEALTH	CHARACTERIZATION OF SEROSAL BRIDGES: ROUTES FOR ANTIGEN AND PATHOGEN TRANSPORT -	93.855	R21AI133062-01	-	170,971
HHS - NATIONAL INSTITUTES OF HEALTH	CHARACTERIZATION OF A NOVEL QUORUM QUENCING PROTEIN PRODUCED BY S AUREUS OLSON NI	93.855	1K22AI110413-01A1	-	4,194
HHS - NATIONAL INSTITUTES OF HEALTH	(DISCONTINUED 10-5-18) MOLECULAR DETERMINANTS OF CAPRIN-1-PARTNER PROTEIN INTERAC	93.859	1R15GM116062-01	-	(14,350)
HHS - NATIONAL INSTITUTES OF HEALTH	ELUCIDATION OF THE ROLE OF BACTERIAL SIGNAL MODIFICATION - NIGMS/NIH-R15GM119100	93.859	R15GM119100	-	69,056

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SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
HHS - NATIONAL INSTITUTES OF HEALTH	ULTRAFAST DYNAMICS IN ENZYME CATALYSIS - NIGMS/NIH-1R35GM119818-01	93.859	1R35GM119818-01	\$ -	\$ 234,331
HHS - NATIONAL INSTITUTES OF HEALTH	STRUCTURES AND CATALYTIC MECHANISMS - NIH-1R15GM131366-01	93.859	1R15GM131366-01	-	135,302
HHS - NATIONAL INSTITUTES OF HEALTH	RNA MODIFICATION IN ARCHAEA AND EUKARYOTES-NIH-2R15GM055945-06	93.859	2R15GM055945-06	-	43,694
HHS - NATIONAL INSTITUTES OF HEALTH	DNA MISMATCH REPAIR IN THE NUCLEOSOMAL ENVIRONMENT-NIH-4R01GM095758-04	93.859	4R01GM095758-04	-	21,099
HHS - NATIONAL INSTITUTES OF HEALTH	UBIQUITIN-PROTEASOME SYSTEM REGULATION - NIH-2R15GM088798-03	93.859	2R15GM088798-03	-	60,472
HHS - NATIONAL INSTITUTES OF HEALTH	MECHANISM BY WHICH FOXO1 REGULATES SOMATOTROPE DIFFERENTIATION - NIH-1R15HD078885	93.865	1R15HD078885-01	-	27
HHS - NATIONAL INSTITUTES OF HEALTH	DEVELOPMENT OF NEW THERAPEUTIC STRATEGIES FOR ENDOMETRIOSIS-NIH-1R21HD092739-01	93.865	1R21HD092739-01	-	131,956
HHS - NATIONAL INSTITUTES OF HEALTH	ILLINOIS SYMPOSIUM ON REPRODUCTIVE SCIENCES - NIH-1R13HD09 RHOX ACTION IN SERTOLI DEVELOPMENT AND FUNCTION - NIH-1R01HD093802-01A1	93.865	1R01HD093802-01A1	-	189,049
HHS - NATIONAL INSTITUTES OF HEALTH	DIFFERENTIAL CELL PROLIFERATION AND CELL DEATH - NIH-1R15HD095368-01A1	93.865	1R15HD095368-01A1	-	20,660
HHS - NATIONAL INSTITUTES OF HEALTH	DEPRESSING NRIP 1 REDUCES IFF1 SIGNALING IMPROVES METABOLISM & EXTENDS LONGEVITY	93.866	5K01AG046432-05	-	13,241
HHS - NATIONAL INSTITUTES OF HEALTH	AGING AT THERMONEUTRAL TEMPERATURE-BARTKE-NIH SUPPLEMENT 2 FOR LONGEVITY GENES AND CALORIE RESTRICTION-BARTKE-NIH	93.866	3R21AG051869-02S1	3,535	12,360
HHS - NATIONAL INSTITUTES OF HEALTH	SUPPLEMENT DEPRESSING Nrip1 REDUCES IGF1 SIGNALING-YUAN-NIH	93.866	3R01AG019899-15S1	-	440
HHS - NATIONAL INSTITUTES OF HEALTH	GLUTAMATE NEUROTRANSMISSION IN ALZHEIMER'S DISEASE PROGRESSION-NIH - HASCUP	93.866	3K01AG046432-04S1	-	17,890
HHS - NATIONAL INSTITUTES OF HEALTH	CELLULAR SENESCENCE, INFLAMMATION AND NEUROTRANSMISSION IN ALZHEIMER'S DISEASE-HA	93.866	5R01AG057767-02	-	484,556
U. S. DEPARTMENT OF HEALTH & HUMAN SVCS	GEOTECHNICAL FIELD MEASUREMENTS IN WESTERN KENTUCKY - NIOSH/CDC/DHHS-75D30119P040	93.866	1R01AG061937-02	-	366,227
Subtotal Direct Programs				\$ 184,192	\$ 9,851,226

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Federal Grantor/Pass-Through Pass-Through Programs From:	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ILLINOIS DEPARTMENT OF AGRICULTURE	IMPROVING ORGANIX STRAWBERRIES WITH BIOINOCULANTS & DEEP-O	10.170	SC-16-7 (16-07)	\$ -	\$ 2,831
ILLINOIS DEPARTMENT OF AGRICULTURE	HYBRID COOLING TECHNOLOGY OF SPECIALITY CROPS IN ILLINOIS COVER CROP MANAGEMENT SYSTEMS TO ILLINOIS VINEYARDS - IDA/	10.170	SC-16-5 (16-05)	-	6,832
ILLINOIS DEPARTMENT OF AGRICULTURE	EDIBLE NANO-COATING FOR EXTENDING SHELF-LIFE AND IMPROVING FOOD SAFETY OF BERRIES	10.170	SC-16-25	-	8,273
ILLINOIS DEPARTMENT OF AGRICULTURE	HORSEADISH BREEDING FOR IMPROVED INTERNAL DISCOLORATION RESISTANCE - IDA-SC-17-3	10.170	SC-17-20	-	21,722
ILLINOIS DEPARTMENT OF AGRICULTURE	DELAYED FINE PRUNING TO INCREASE PRODUCTION OF HIGH QUALITY ILLINOIS WINEGRAPES -	10.170	SC-17-3	-	28,143
ILLINOIS DEPARTMENT OF AGRICULTURE	PROTEOMIC STUDIES FOR IMPROVING SAFETY AND QUALITY OF STRAWBERRIES - IDA/USDA-SC-	10.170	SC-17-31	-	1,186
ILLINOIS DEPARTMENT OF AGRICULTURE	IMPROVING SAFE HANDLING PROCEDURES IN ILLINOIS - IDA/USDA-SC-18-3	10.170	SC-18-15	-	27,385
ILLINOIS DEPARTMENT OF AGRICULTURE	IMPROVING FOOD SAFETY AND SHELF-LIFE OF STRAWBERRIES - IDA-SC-19-07	10.170	SC-18-3	-	29,119
UNIVERSITY OF KENTUCKY	INTEGRATED MANAGEMENT TECHNIQUES TO COMBAT POTENTIAL SHIFTS IN HORSEWEED - UK/USD	10.329	3200001582-18-187	-	37,784
UNIVERSITY OF MISSOURI SHAWNEE RC&D	ISOLATION AND CHARACTERIZATION OF NOVEL RESISTANCE GENES - UM/USDA-NIFA LANDSCAPE SCALE STEWARDSHIP CLUSTER - SRCD NEW APPROACH IN REPLACING LIVE FOOD - PU/NOAA-F000830970202	10.RD 10.RD	N/A SPA	-	39,122 3,824
PURDUE UNIVERSITY	RECONFIGURABLE LOSS-TOLERANT MEASUREMENT DEVICE IN A MARIT	11.417	f0008309702023	-	9,923
UNIVERSITY OF TENNESSEE ILLINOIS DEPARTMENT OF MILITARY AFFAIRS	PHASE I SURVEY OF NEW ILARNG PROPERTY - IDMA-IGA	12.300	A16-0307-S002	-	7,060
ILLINOIS DEPARTMENT OF MILITARY AFFAIRS	INSPECT POLLINATOR INVENTORY - IDMA-IGA	12.401	IGA	-	6,441
LUMINIT LLC	CONCRETE MATERIAL CHARACTERIZATION SYSTEM - LUMINIT LLC	12.RD	IGA	-	1,212
		12.RD	4073-000-045-13	-	45,329

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Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ERC, INC.	CRACK GROWTH ANALYSIS FY2003 - ERC INC-PO#RP020298	12.RD	ERC, INC.- PO#RP020298	\$ -	\$ 3,731
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2018 - IDN	15.608	CAFWS-133	-	29,420
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING BLACK CARP DISTRIBUTION AND POPULATION CHARACTERIZATIONS - IDNR/USFWS-	15.608	RC18ANS143	-	9,342
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2019 - IDN	15.608	CAFWS-140	-	5,134
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	SURVEY & RISK ASSESSMENT OF SALAMANDER-KILLING CHYTRID FUN	15.634	T-103-R-1	-	22
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING ECOLOGICAL RESPONSES TO PARTIAL HYDROLOGIC RECONNECTION OF CACHE RIVER	15.634	T114R1	-	62,167
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING BLACK CARP DISTRIBUTION AND POPULATION CHARACTER	15.662	CAFWS-106J	-	62
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ASSESSING SPATIOTEMPORAL CHANGE IN ASIAN CARP ABUNDANCE A	15.662	CAFWS-123A	-	209
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	USING LONG-TERM ASIAN CARP ABUNDANCE AND MOVEMENT - IDNR/	15.662	CAFWS-126B	-	172,362
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING BIGHEADED CARP MOVEMENT AND DENSITY IN THE ILLINOIS RIVER - IDNR/USFWS	15.662	CSFWS-135C	-	241,300
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	EVALUATING THE RESPONSES OF ASIAN CARP TO ENHANCED HARVEST AND MARKETING - IDNR/	15.662	CSFWS-141A	-	4,393
UNIVERSITY OF ILLINOIS	BIOAVAILABILITY TO ASSESS PYRETHROID INSECTICIDE TOXICITY	15.805	2015-05405-01	-	(105)
UNIVERSITY OF ILLINOIS	CHARACTERIZATION OF HARMFUL ALGAL BLOOMS USING SMALL UNMANNED AIRCRAFT - U OF I/	15.805	079901-17090	-	9,970
UNIVERSITY OF ILLINOIS	GROUNDWATER PHYTOREMEDIATION AND BIOFUELS PRODUCTION IN CRAB ORCHARD - U OF I/IWR	15.805	079901-17092	-	4,973
UNIVERSITY OF MISSOURI	POTENTIAL FOR CONSERVATION LANDS IN MIDDLE MISSISSIPPI RIVER FLOOD PLAINS - UM/IUS	15.812	C-00059562-1	-	5,188
UNIVERSITY OF WYOMING	UNLOCKING THE BIOGEOCHEMICAL ROLE OF BEAVER - UW/NPS/USDI-	15.945	1003666-SIU	-	4,941
MONTANA FISH WILDLIFE & PARKS	GENETIC IDENTIFICATION OF LARVAL STURGEON - MONTANA FISH W	15.RD	17-599	-	8,942

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CITY OF SPRINGFIELD	PARTNERSHIPS AND STRATEGIES TO REDUCE VIOLENT CRIME FY16 - CITY OF SPRINGFIELD/IC	16.738	414514 / 416504 / 417504	\$ -	\$ 35,387
ST. LOUIS COUNTY, MO	ST. LOUIS COUNTY CASTLE POINT NEIGHBORHOOD REVITALIZATION - ST. LOUIS COUNTY/DOJ	16.817	DOJ-2017-AJ-BX- 0003	-	81,822
OHIO STATE UNIVERSITY UNIVERSITIES SPACE RESEARCH ASSOCIATION	SCIENCE UTILIZATION OF THE SOIL MOISTURE ACTIVE-PASSIVE MISSION - OSU/NASA-600566	43.001	60056675-SIU	-	31,188
UNITED SPACE RESEARCH ASSOCIATION	ROCK WEATHERING ON VENUS - USRA/NASA-02282-02	43.001	02282-02	-	5
CORNELL UNIVERSITY	DETECTABILITY OF MAGMATIC INTRUSIONS-USRA/NASA-02291-02 DIRECT NUMERICAL SIMULATION OF THERMAL DECOMPOSITION - CU-	43.001	02291-02	-	48,448
TEXAS A&M UNIVERSITY	THEORETICAL AND EXPERIMENTAL INVESTIGATIONS - TAMU/NSF-28- S162843	47.041	69878-11042	-	(17,703)
COLUMBIA UNIVERSITY NY	U.S. SCIENCE SUPPORT PROGRAM OFFICE ASSOCIATED WITH IODP - STREAM RESILIENCY RESEARCH COORDINATED NETWORK - UAF-15- 002	47.049	28-S162843	-	32,458
UNIVERSITY OF ALASKA	KONZA PRAIRIE: PROCESSES INFLUENCING COMMUNITY ASSEMBLY . KSU/NSF-S15110	47.050	60(GG009393)	-	(1,303)
KANSAS STATE UNIVERSITY	STREAM INVERTEBRATE AND FOREST CICADA STUDIES ON KONZA PRAIRIE - KSU/NSF-S15105	47.074	UAF-15-0027	-	23,108
KANSAS STATE UNIVERSITY	GEOMORPHIC/ECOLOGICAL ANALYSIS OF MOSS CONTROLLING STREAM	47.074	S15110	-	26,765
WESTERN ILLINOIS UNIVERSITY	ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS - CSU	47.074	S15105	-	17,846
CHICAGO STATE UNIVERSITY	ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS - CSU/NSF-53953 (AMEND. 4)	47.075	NSF-524940-01 53953	-	4,803
IL ENVIRONMENTAL PROTECTION AGENCY	SOUTHERN ILLINOIS UNIVERSITY INTENSIVE BASIN SURVEY ASSISTANCE - IEPA-FW16101	47.076	(AMEND.3) 53953 (AMEND. 4)	-	4,971
UNIVERSITY OF CALIFORNIA AT BERKELEY	MOLECULAR DETERMINANTS OF COMMUNITY ACTIVITY, STABILITY AN	47.076	FW16101	-	19,159
MISSOURI RIVER NATURAL RESOURCES COMM.	IMPROVEMENTS IN GENETIC ANALYSES FOR EARLY IDENTIFICATION	66.605	6836597	-	20,237
		81.RD	MRNC	-	49,897
		81.RD		-	18,325

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UNIVERSITY OF VERMONT	EXAMINING DEPENDANCE RISK OF HIGH NICOTINE YIELD CIGARETTE	93.077	31678SUB52427	\$ -	\$ 10,959
UNIVERSITY OF WASHINGTON	VESTIBULAR HAIR CELL TURNOVER IN NORMAL ADULT MAMMALS - COX - UNIVERSITY OF WASHI	93.173	UWSC11043 (7550 & 759508)	-	40,963
UNIVERSITY OF CHICAGO	ETHIC (PWID) UG3/UH3-JENKINS-UNIVERSITY OF CHICAGO	93.279	FP066228-A	-	370,792
WAYNE STATE UNIVERSITY	MAGNETIC RESONANCE SPECTROSCOPY AND MOLECULAR IMAGING - WSU-WSU18087	93.393	WSU18087	-	21,242
VANDERBILT UNIVERSITY	MAGNETIC RESONANCE SPECTROSCOPY & MOLECULAR IMAGING OF MET	93.393	VUMC63800	-	(35,721)
NEW ENGLAND RESEARCH INSTITUTE, INC	BEST-CLI: ENDOVASCULAR VS. SURGICAL THERAPY IN PATIENTS WITH CRITICAL LIMB ISCHEM	93.837	BEST-CLI	-	2,396
UNIVERSITY OF ILLINOIS	3-WAY APPROACH FOR ED PREVENTION-TADROS-JIC	93.847	7659-05	-	6,877
UNIVERSITY OF CINCINNATI	ARCADIA TRIAL: ATRIAL CARDIOPATHY AND ANTITHROMBOTIC DRUGS - SIDDIQUI - UNIVERSIT	93.853	010785-135811	-	2,421
GEORGIA TECH	IDENTIFICATION OF DISTINCT PATHWAYS FOR DSB FORMATION- GT/NIH-RK223-G1	93.859	RK223-G1	-	8,255
PARALLEL CONSULTING, LLC	ADVANCED ASSESSMENT TO ACCELERATE DIAGNOSTIC SKILL PHASE II-CIANCILOLO-PARALLEL C	93.859	5R42GM108104- 03	-	139,625
ST. LOUIS COUNTY, MO	MINORITY YOUTH VIOLENCE PREVENTION II - ST. LOUIS COUNTY, MO. 18001066-00	93.910	PO 18001066-00	-	13,395
RUSH UNIVERSITY MEDICAL CENTER	GERIATRIC WORKFORCE ENHANCEMENT PROGRAM-RUSH UNIV- 1U1QHP28715-01-00	93.969	1U1QHP28715- 01-00	-	150,647
UNIVERSITY OF ALABAMA	AL-SBIRT SCREENING, BRIEF INTERVENTION, AND REFERRAL - UA- A18-0080-S005	93.RD	A18-0080-S005	-	6,140
FLUID MEASUREMENT TECHNOLOGIES, INC	FLUID MEASUREMENT TECHNOLOGIES - FMT/NIH	93.RD	N/A	-	7,487
Subtotal Pass-Through Programs					1,979,964
Total Research and Development Cluster					11,831,190
Health Center Program Cluster*					184,192
Direct Programs:					102,667
U. S. DEPARTMENT OF HEALTH & HUMAN SVCS	FQHC HEALTH CLUSTER CENTER YEARS 6-9-WESLEY-DHHS/HRSA	93.224	H80CS24098-08- 00	\$ 102,667	\$ 3,164,620
Total Health Center Program Cluster					3,164,620

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Fish & Wildlife Cluster				
Pass-Through Programs From:				
UNIVERSITY OF ILLINOIS	15.611	2014-05088-01	\$ -	\$ (238)
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-87-R-40	-	3,822
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-106-R-28	-	19,462
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-184-R-4	-	966
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-135-R-18	-	35,550
IL DEPARTMENT OF NATURAL RESOURCES	15.605	W-187-R-06	-	23,039
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-184-R-5	-	25,000
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-87-R-41	-	304,796
IL DEPARTMENT OF NATURAL RESOURCES	15.605	W-187-R-07	-	78,238
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-190-R-2	-	31,427
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-106-R-29	-	191,688
IL DEPARTMENT OF NATURAL RESOURCES	15.611	W-135-R-19	-	325,012
OKLAHOMA DEPT OF WILDLIFE CONSERVATION	15.605	F18AF00087 (F- 103-R-1)	-	7,408
Total Fish & Wildlife Cluster			\$ -	\$ 1,046,170
WIOA Cluster				
Pass-Through Programs From:				
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	17.258	(OBLIGATION 18- CO00000092)	\$ -	\$ 41,777
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	17.258	(OBLIGATION 18- CO00000092)	-	45,879

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDOL	17.278	(OBLIGATION 18-CO00000092)	\$ -	\$ 64,261
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL	17.258	(OBLIGATION 18-CO00000092)	-	43,209
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL	17.259	(OBLIGATION 18-CO00000092)	-	47,451
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL	17.278	(OBLIGATION 18-CO00000092)	-	66,463
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INIT	17.258	(OBLIGATION 18-CO00000092)	-	7,001
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INIT	17.259	(OBLIGATION 18-CO00000092)	-	7,689
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INIT	17.278	(OBLIGATION 18-CO00000092)	-	10,769
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDOL-IGA	17.258	IGA-19-CO00000072	-	97,433
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDOL-IGA	17.259	IGA-19-CO00000072	-	103,881
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDOL-IGA	17.278	IGA-19-CO00000072	-	156,896
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL-IGA	17.258	IGA-19-CO00000072	-	110,999
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL-IGA	17.259	IGA-19-CO00000072	-	118,345
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL-IGA	17.278	IGA-19-CO00000072	-	178,741
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCE	17.258	IGA-19-CO00000072	-	14,366
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCE	17.259	IGA-19-CO00000072	-	15,316
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INITIATIVES (TASK 3) - IDCE	17.278	IGA-19-CO00000072	-	23,133
Total WIOA Cluster				\$ -	\$ 1,153,609

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Highway Safety Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF TRANSPORTATION	SOUTHWEST ILLINOIS TRAFFIC SAFETY CENTER - IDOT	20.600	OP-18-0064-02-02	\$ -	\$ 41,159
ILLINOIS DEPARTMENT OF TRANSPORTATION	FY19 THINK FIRST INJURY PREVENTION PROGRAM-KYROUAC - IL DEPT OF TRANSPORTATION	20.600	OP-19-0219	-	341,462
	Total Highway Safety Cluster			\$ -	\$ 382,621
Aging Cluster					
Pass-Through Programs From:					
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-18508/18408	93.044	18508/18408	\$ -	\$ 5,492
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-19508/19408	93.044	19508/19408	-	24,882
	Total Aging Cluster			\$ -	\$ 30,374
CCDF Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF HUMAN SERVICES	CHILDCARE SUBSIDIES	93.575	N/A	\$ -	\$ 102
	Total CCDF Cluster			\$ -	\$ 102
U.S. DEPARTMENT OF AGRICULTURE					
Direct Programs:					
	MORE KIDS IN THE WOODS - SNF/FS/USDA-14-CS-11090800-019	10.U01	14-CS-11090800-019	\$ -	\$ 46,410
	ANALYSIS OF BARK BEETLE TRAPPING DATA - USDA/FS-16-JV-11330129-057	10.U02	16-JV-11330129-057	-	519
	SUMMER 2017 ARCHAEOLOGICAL FIELD SCHOOL SUPPORT - SNF/FS/USDA-17-PA-11090800-016	10.U03	17-PA-11090800-016	-	15,307
	PILOT MALTING FACILITY TO DEVELOP LOCAL MALTING - USDA-13-039-435027728	10.351	13-039-43527728	-	104,500
	Subtotal Direct Programs			-	166,736
Pass-Through Programs From:					
ANNIE'S PROJECT EMPOWERING WOMEN IN AGRIC.	KNOW YOUR NUMBERS KNOW YOUR OPTIONS - ANNIES PROJECT/USDA-	10.500	25-6324-0150-115	\$ -	\$ 5,000

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PORTAL MG	10.596	IGA	\$ -	\$ 506,014
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT COMMODITY C/O	10.558	N/A	-	4,171
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT CARE COMMODITIES	10.558	N/A	-	10,090
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT CARE FOOD PROGRAM	10.558	N/A	-	256,800
Subtotal Pass-Through Programs				-	782,075
Total U.S. Department of Agriculture				-	948,811
U.S. DEPARTMENT OF COMMERCE					
Pass-Through Programs From:					
IL MANUFACTURING EXCELLENCE CTR, BRADLEY UNIV	ILLINOIS MANUFACTURING EXCELLENCE CENTER FY18 - IMEC/BU	11.611	N/A	\$ -	\$ 173,636
IL MANUFACTURING EXCELLENCE CTR, BRADLEY UNIV	JABIL LEAN 5-S PROJECT - IMEC	11.611	N/A	-	20,150
IL MANUFACTURING EXCELLENCE CTR, BRADLEY UNIV	ILLINOIS MANUFACTURING EXCELLENCE CENTER-FY19 - IMEC-FY2019-1	11.611	AMEND. FY2019-1	-	535,136
Total U.S. Department of Commerce				-	728,922
U.S. DEPARTMENT OF THE INTERIOR					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	PUBLIC SERVICE CHEMISTRY INTERNSHIP PROGRAM AY2002-03 - IDNR-6084004	15.252	6084004	\$ -	\$ 15,833
Total U.S. Department of the Interior				-	15,833
U.S. DEPARTMENT OF LABOR					
Direct Programs:					
	SH05044SH8	17.502	SH05044SH8	\$ -	\$ 54,258
Total U.S. Department of Labor				-	54,258
U.S. DEPARTMENT OF TRANSPORTATION					
Pass-Through Programs From:					
	RIDES MASS TRANSIT	20.U04	N/A	\$ -	\$ 109
Total U.S. Department of Transportation				-	109
NATIONAL AERONAUTICS & SPACE ADMINISTRATION					
Direct Programs:					
	NASA WINGS SUMMER CAMP - NASA-NNX16AL57G	43.007	NNX16AL57G	\$ -	\$ 18,322
Total National Aeronautics & Space Administration				-	18,322

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
NATIONAL ENDOWMENT FOR THE HUMANITIES					
Direct Programs:					
	THE PHILOSOPHY OF JULIA KRISTEVA - NEH-RZ-260683-18	45.161	RZ-260683-18	\$ -	\$ 15,332
	Total National Endowment for the Humanities			\$ -	\$ 15,332
SMALL BUSINESS ADMINISTRATION					
Pass-Through Programs From:					
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	SMALL BUSINESS DEVELOPMENT CENTER 2018 (FEDERAL) - IDCEO/S	59.037	18-561125	\$ -	\$ 79,530
IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY	SMALL BUSINESS DEVELOPMENT CENTER 2019 (FEDERAL) - IDCEO-19-181125	59.037	19-181125	-	107,182
	Total Small Business Administration			\$ -	\$ 186,712
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Pass-Through Programs From:					
ILLINOIS EMERGENCY MANAGEMENT AGENCY	STATE INDOOR RADON EDUCATION GRANT-SMITH-ILLINOIS EMERGENCY MANAGEMENT AGENCY (IE)	66.032	19SIUSOM RADON	\$ -	\$ 29,438
	Total U.S. Environmental Protection Agency			\$ -	\$ 29,438
U.S. DEPARTMENT OF EDUCATION					
Direct Programs:					
	H129B150035	84.129	H129B150035	\$ -	\$ 171,811
	Subtotal Direct Programs			\$ -	\$ 171,811
Pass-Through Programs From:					
ILLINOIS STATE BOARD OF EDUCATION SERVICES	ILLINOIS OPEN EDUCATIONAL RESOURCES - ISBE	84.372	iga	\$ -	\$ 435
	EDC THIRD PARTY AGREEMENT FY18 - IDHS-46CWF00221	84.126	46CWF00221	-	(71,210)
ILLINOIS STATE BOARD OF EDUCATION SERVICES	ILLINOIS SCIENCE ASSESSMENT PARTNERSHIP - ITEM DEVELOPMENT AND SCORING - ISBE-IGA	84.369	iga	-	2,133,747
	46CXF03527	84.126	46CXF03527	-	382,713
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC-MILESTONE CONTRACT (DRS) FY19 - IDHS-46CXF03081	84.126	46CXF03081	-	43,845
	EDC-POS YOUTH WITH A DISABILITY RESIDENTIAL CONTRACT (DRS) FY19 - IDHS-46CXF03526	84.126	46CXF03526	-	247,412
ILLINOIS STATE BOARD OF EDUCATION	ILLINOIS OPEN EDUCATIONAL RESOURCES FY19 - ISBE	84.372	IGA	-	35,361

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
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SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY15 - IDHS-46CTD03081	84.126	46CTD03081	\$ -	\$ 266
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY16 - IDHS-46CUD03081	84.126	46CUD03081	-	8,223
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC POS CONTRACT AGREEMENT FY2017 - IDHS-46CVF03086	84.126	46CVF03086	-	6,763
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY2017 - IDHS-46CVF03081	84.126	46CVF03081	-	306
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY2018 - IDHS-46CWF03081	84.126	46CWF03081	-	52,571
Subtotal Pass-Through Programs				-	2,840,432
Total U.S. Department of Education				-	3,012,243
ELECTION ASSISTANCE COMMISSION					
Direct Programs:					
	EQUIPMENT FOR SIH/SIU FAMILY RESIDENCY & PA TRAINING CENTER - SCOTT - DELTA REGIO	90.200	IL-50827	\$ -	\$ 1,120
	GROWING SOUTHERN ILLINOIS: STRENGTHENING THE REGIONAL ENTREPRENEURSHIP ECOSYSTEM	90.201	IL-50538	-	49,398
Total Election Assistance Commission				-	50,518
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES					
Direct Programs:					
	DH	93.859	1R25GM107760	\$ 14,884	\$ 24,994
	HEAD START BASIC FY18 - DHHS-05CH110061	93.600	05CH110061	-	11,609
	HEAD START BASIC FY19 - DHHS	93.600	N/A	-	3,350,106
	HEAD START T/TA FY19 - DHHS	93.600	N/A	-	36,601
	HEAD START BASIC, SUPPLEMENTAL DURATION APPLICATION (START UP FUNDING) - DHHS-05C	93.600	05CH10061-04-02	-	29,788
	HEAD START BASIC FY20 - DHHS	93.600	05CH10061-05-00	-	(2,164)
	PRIMARY CARE TRAINING AND ENHANCEMENT-ALBERS-DHHS/HRSA	93.884	5T0BHP30019-04-00	-	492,031
	ILLINOIS DELTA NETWORK 2-OHRP/HRSA/DHHS-1D60RH25763-04-00	93.912	1D60RH25763-04-00	450,000	653,808

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**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
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SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
	TRAUMA BASED BEHAVIORAL HEALTH FELLOWSHIP- GRADUATE SOCIAL WORK TRAINING-DHHS-1-M	93.732	1-M01HP31341- 01-00	\$ -	\$ 558,783
	IT TAKES A VILLAGE-SAMHSA/DHHS-5U79SM062532-02	93.243	5U79SM062532- 02	-	122,780
	FQHC LIFE RCORP PLANNING - CONNOLLY - DHHS/HRSA	93.912	G25RH33005-01- 00	-	1,350
	Subtotal Direct Programs			\$ 464,884	\$ 5,279,686
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF HUMAN SERVICES	PROJECT 12-WAYS FY18 - IDHS	93.667	FCSWJ03371	\$ -	\$ 14,252
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ORAL HEALTH WORKFORCE GRANT - IDPH/DHHS-83489106F	93.236	83489106F	-	44,754
UNIVERSITY OF ILLINOIS ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS	ILLINOIS LEND TRAINING PROGRAM FY18 - UIC/DHHS-083123-000	93.110	083123-00001-01- 16016	-	2,475
ILLINOIS DEPARTMENT OF HUMAN SERVICES	JUVENILE JUSTICE CLINIC - AOIC-CIPTRNG-G-1702	93.586	CIPTRNG-G- 1702	-	5,335
ILLINOIS DEPARTMENT OF HUMAN SERVICES	PROJECT 12-WAYS FY19 - IDHS	93.667	N/A	-	592,047
ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS	EMPLOYABILITY DEVELOPMENT FY19 - IDHS	93.667	FCSXJ03374	-	46,082
UNIVERSITY OF ILLINOIS ILLINOIS DEPARTMENT OF HUMAN SERVICES	JUVENILE JUSTICE CLINIC - AOIC-CIPTRNG-G-1801	93.586	CIPTRNG-G- 1801	-	70,689
ILLINOIS DEPARTMENT OF HUMAN SERVICES	ILLINOIS LEND TRAINING PROGRAM FY19 - UIC/DHHS-083123-00001-02-16016 (AMEND NO. 2)	93.110	083123-00001-02- 16016	-	14,079
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SVCS	PROJECT 12 WAYS FY20 - IDHS-FCSYJ03371	93.667	FCSYJ03371	-	38
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SVCS	PROJECT 12-WAYS ENHANCEMENT FY11 - IDCFS-0597348021	93.667	0597348021	-	33,232
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	PROJECT 12-WAYS ENHANCEMENT FY12 - IDCFS-0597348022	93.667	0597348022	-	4,801
	DENTAL SEALANT GRANT PROGRAM FY16 - IDPH-63480138D	93.994	63480138D	-	(486)

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DENTAL SEALANT GRANT PROGRAM FY17 - IDPH-73489032E	93.994	IDHP-73489032E	\$ -	\$ 3,275
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DENTAL SEALANT GRANT PROGRAM FY18 - IDPH-83489030F	93.994	83489030F	-	23,998
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DENTAL SEALANT GRANT PROGRAM FY19 - IDPH-93489030G	93.994	IDPH-93489030G	-	3,819
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ILLINOIS PRESCRIPTION MONITORING PROGRAM-IDPH/CDC-49/1068M40	93.243	49/1068M40	-	164,603
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	CENTRAL IL CARE CONNECT FY17-ASHBY-IDPH SERVICES-ALA-ILLINOIS DEPT	93.917	75780030E	-	1,044,438
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SVCS	FY18 CMRN CHILDREN'S MEDICAL RESOURCE NETWORK-SWAFFORD-IDCFS	93.763	ALZSSS1701	-	204,476
UNIVERSITY OF ILLINOIS	PATTERSON-UNIVERSITY OF ILLINOI	93.643	0457439028	-	(36,657)
NORTHERN ILLINOIS UNIVERSITY	NORTHERN ILLINOIS UNIVERSITY	93.110	16424	-	2,344
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	FY18 MOBILE SCHOOL HEALTH CENTER-SCOTT-ILLINOIS DEPARTMENT OF PUBLIC HEALTH	93.638	G6A64288 SIU	-	103,138
ILLINOIS DEPARTMENT OF HUMAN SERVICES	RURAL OPIOID PRESCRIBER TRAINING PROGRAM-WOLF-IL DEPT HUMAN SERVICES (IDHS)	93.994	86380021F	-	(1)
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-18508/18408	93.959	43CWZ03269	-	984
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-19508/19408	93.052	18508/18408	-	1,373
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	Y4 ILLINOIS ASTHMA PROGRAM EVALUATION-JENKINS-IDPH	93.052	19508/19408	-	11,709
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ASTHMA CHAMPIONS IN DECATUR-POINTER - IDPH	93.070	83203001F	-	10,095
ILLINOIS DEPARTMENT OF HUMAN SERVICES	FY19 RURAL OPIOID PRESCRIBER TRAINING PROGRAM - WOLF - IL DEPT HUMAN SERVICES (ID	93.070	83283003F	-	7,844
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SVCS	FY19 CMRN CHILDRENS MEDICAL RESOURCE NETWORK - SWAFFORD - IDCFS	93.959	43CXZ03269	-	154,064
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	COMMUNITY EVENT TO PROVIDE KNOWLEDGE ON HPV VACCINE TO PARENTS - KHAN - IDPH	93.643	0457439029	-	361,709
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	FY19 MOBILE SCHOOL HEALTH CENTER-SCOTT-ILLINOIS DEPARTMENT OF PUBLIC HEALTH	93.898	83204002F	-	2,803
ILLINOIS STATE BOARD OF EDUCATION	EDUCATION (ISBE)	93.994	96380021G	-	108,788
		93.079	MY19182	-	33,118

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SCHEDULE 1, CONTINUED

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ABC's OF HPV-KHAN - IDPH	93.898	93204003G	\$ -	\$ 1,791
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	Y5 ILLINOIS ASTHMA PROGRAM EVALUATION-JENKINS - IDPH	93.070	93203001G	-	36,567
SSM GOOD SAMARITAN	COORDINATION-SSM GOOD SAMARIT	93.U05	HRSADHHS	-	1,984
ILLINOIS PRIMARY HEALTH CARE ASSOCIATION	FQHC - IMPROVING CARE FOR CHILDREN WITH ASTHMA-MICHAL DYNDIA-ILLINOIS PRIMARY HEAL	93.070	N/A	-	5,160
Subtotal Pass-Through Programs				-	3,078,620
Total U.S. Department of Health & Human Services				\$ 464,884	\$ 8,358,306
U.S. DEPARTMENT OF HOMELAND SECURITY					
Pass-Through Programs From:					
GALLATIN COUNTY, IL	COUNTY/IEMA-SPA17-20	97.039	SPA17-20	\$ -	\$ 9,301
MENARD COUNTY	COUNTY/IEMA/FEMA-SPA17-21	97.039	SPA17-21	-	10,861
RANDOLPH COUNTY, IL	COUNTY/IEMA-SPA 19-13	97.039	SPA 19-13	-	10,147
ST. CLAIR COUNTY, IL	COUNTY/IEMA-SPA17-19	97.039	spa17-19	-	591
ILLINOIS STATE UNIVERSITY	ISU/IEMA/FEMA-A16-0147-S00	97.047	A16-0147-S0001	-	468
Total U.S. Department of Homeland Security				\$ -	\$ 31,368
TOTAL FEDERAL AWARD EXPENDITURES				\$ 751,743	\$ 151,049,325

*Signifies major programs

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Southern Illinois University Edwardsville
Schedule of Expenditures of Federal Awards
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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through Student Financial Assistance Cluster*	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Direct Programs:					
U.S. DEPARTMENT OF EDUCATION	INSTRUCTION COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	26,972
U.S. DEPARTMENT OF EDUCATION	RESEARCH COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	-	2,833
U.S. DEPARTMENT OF EDUCATION	PUBLIC SERVICE COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	-	3,032
U.S. DEPARTMENT OF EDUCATION	STUDENT SERVICES COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	-	56,525
U.S. DEPARTMENT OF EDUCATION	ACADEMIC SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	-	19,188
U.S. DEPARTMENT OF EDUCATION	INSTRUCTIONAL SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	-	16,392
U.S. DEPARTMENT OF EDUCATION	AUXILIARY ENTERPRISES COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	-	218,417
U.S. DEPARTMENT OF EDUCATION	O&M OF PHYSICAL PLANT COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	-	1,633
U.S. DEPARTMENT OF EDUCATION	FEDERAL FINANCIAL AID-SCH OF DENTAL MEDICINE	84.033	N/A	-	98,878
U.S. DEPARTMENT OF EDUCATION	FEDERAL WORK STUDY - AMERICA COUNTS	84.033	P033A141286	-	22,825
U.S. DEPARTMENT OF EDUCATION	FWS JOB LOCATOR PROGRAM FY 2018	84.033	P033A171286	-	(2)
U.S. DEPARTMENT OF EDUCATION	FWS JOB LOCATOR PROGRAM FY 2019	84.033	P033A181286	-	61,200
U.S. DEPARTMENT OF EDUCATION	FWS JOB LOCATOR PROGRAM FY 2020	84.033	P033A191286	-	193
U.S. DEPARTMENT OF EDUCATION	FEDERAL WORK STUDY	84.033	P033A151286	-	261,286
U.S. DEPARTMENT OF EDUCATION	FEDERAL WORK STUDY - AMERICA READS TUTOR	84.033	P033A141286	-	63,639
U.S. DEPARTMENT OF EDUCATION	FEDERAL PELL GRANT PROGRAM	84.063	P063P170116/P0	-	16,912,992
U.S. DEPARTMENT OF EDUCATION	FEDERAL SEOG	84.007	63P180116 P007A151286	-	587,522
U.S. DEPARTMENT OF EDUCATION	TEACH GRANT	84.379	P379T180116/P37 9T190116	-	17,894
U.S. DEPARTMENT OF EDUCATION	PERKINS LOAN PROGRAM	84.038	N/A	-	2,385,801
U.S. DEPARTMENT OF EDUCATION	FEDERAL DIRECT STUDENT LOAN PROGRAM	84.268	N/A	-	83,395,464
U.S. DEPARTMENT OF EDUCATION	HEALTH PROFESSIONALS LOAN PROGRAM	93.342	N/A	-	142,078
U.S. DEPARTMENT OF EDUCATION	NURSING STUDENT LOAN PROGRAM	93.364	N/A	-	8,258
Total Student Financial Assistance Cluster					\$ - \$ 104,303,020

See Notes to Schedule of Federal Expenditures

**Southern Illinois University Edwardsville
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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
TRIO Cluster					
Direct Programs:					
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND PROGRAM - BEM	84.047	P047A171102	\$ -	64,868
U.S. DEPARTMENT OF EDUCATION	UB-ESTL HIGH SCHOOL SCHOLARS ACADEMY	84.047	P047A171265	\$ -	51,319
U.S. DEPARTMENT OF EDUCATION	SIUE UPWARD BOUND-EC	84.047	P047A171101	-	132,844
U.S. DEPARTMENT OF EDUCATION	SIUE UPWARD BOUND MATH AND SCIENCE ECM	84.047	P047M130445 - 17	-	114,399
U.S. DEPARTMENT OF EDUCATION	VETERANS UPWARD BOUND PROGRAM AT SIUE, SERVING VETERANS IN THE ST. LOUIS METROPOLITAN AREA	84.047	P047V170198	-	51,421
U.S. DEPARTMENT OF EDUCATION	SIUE UPWARD BOUND MATH AND SCIENCE	84.047	P047M170568	-	144,948
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND MATH AND SCIENCE ECM	84.047	P047M170497	-	124,440
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND MATH & SCIENCE - CAHOKIA & MADISON	84.047	P047M170568	-	195,249
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND PROGRAM, EAST ST. LOUIS HIGH SCHOOL SCHOLARS ACADEMY	84.047	P047A121265	-	171,599
U.S. DEPARTMENT OF EDUCATION	VETERAN'S UPWARD BOUND	84.047	P047V170198	-	211,768
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND BEM	84.047	P047A171102	-	232,022
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND EC	84.047	P047A171101	-	448,321
Total TRIO Cluster				\$ -	\$ 1,943,198
Research and Development Cluster*					
Direct Programs:					
U.S. FOREST SERVICE	WATERSHED AND STREAM RESTORATION PLANNING AND DESIGN USING REMOTELY-SENSED BATHYMETRY AND ECOHYDRAULICS MODELING IN THE LEMHI RIVER IDAHO	10.699	18-CR-11221634-219	\$ -	38,388
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH	UNDERSTANDING LASER-CLUSTER INTERACTIONS IN THE X-RAY REGIME	12.800	FA9550-14-0247	-	82,920
NATIONAL ENDOWMENT FOR THE HUMANITIES	CONVERSATION TOWARD A BRIGHTER FUTURE	45.130	ZH-258469	-	41,848
NATIONAL ENDOWMENT FOR THE HUMANITIES	DIGITAL COMMUNITY ENGAGEMENT PATHWAY	45.162	AKA-260418-18	-	32,343
NATIONAL SCIENCE FOUNDATION	THE FUTURE OF MECHATRONICS EDUCATION	47.041	1842642	-	22,770
NATIONAL SCIENCE FOUNDATION	RUI: DOMAIN-DOMAIN AND PROTEIN-PROTEIN INTERACTIONS IN NADPH OXIDASE 5 AND DUAL OXIDASE	47.049	1608484	-	56,235
NATIONAL SCIENCE FOUNDATION	RUI: COLLABORATIVE PROPOSAL: HIGH RESOLUTION SPECTROSCOPIC STUDIES OF IONIC METAL-LIGAND BONDS	47.049	1566454	-	23,880
NATIONAL SCIENCE FOUNDATION	MRI: DEVELOPMENT OF ASIC'S SUITE FOR ANALOG PROCESSING OF SIGNALS FROM LARGE ARRAYS OF SILICON-STRIP DETECTORS AND PSD-CAPABLE SCINTILLATORS	47.049	1625499	\$ -	87,713

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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
NATIONAL SCIENCE FOUNDATION	RUI: NEW METHODS FOR CHEMICAL SIALYLATION: AN O-PROTECTING GROUP APPROACH	47.049	CHE-1465003	\$ -	\$ (5,747)
NATIONAL SCIENCE FOUNDATION	ISOTOPICALLY DIFFERENT TUNNELING-READY-STATE STRUCTURES IN HYDRIDE-TRANSFER REACTIONS IN SOLUTION	47.049	1800194	-	116,212
NATIONAL SCIENCE FOUNDATION	CC*DNI: DEDICATED HIGH-SPEED RESEARCH AND EDUCATION NETWORK CONNECTION	47.070	1541435	-	36,169
NATIONAL SCIENCE FOUNDATION	FROM PASSIVE Telerobotic Platforms to Interactive, Tangible Human Robot Interfaces	47.070	1618283	-	80,101
NATIONAL SCIENCE FOUNDATION	NSF REU SUPPLEMENT (BCS-1547377): EARTHQUAKE ORIGINS DOCUMENTING THE LANGUAGES OF MANANG, NEPAL FOR LOCAL AND INTERNATIONAL IMPACT	47.075	1547377	-	7,577
NATIONAL SCIENCE FOUNDATION	EXPLORING EVIDENCE OF THE ANTHROPOCENE: ARCHAEOLOGICAL AND ECOLOGICAL INTERDISCIPLINARY RESEARCH EXPERIENCES FOR FIRST GENERATION COLLEGE STUDENTS IN THE UPPER MISSISSIPPI RIVER SYSTEM	47.075	BCS-1149639	-	17,638
NATIONAL SCIENCE FOUNDATION	EXPLORING GLOBAL CHALLENGES: A STEM+C CURRICULUM FOR MINORITY GIRLS	47.075	1659633	5,737	79,708
NATIONAL SCIENCE FOUNDATION	PREPARING MATHEMATICS TEACHERS FOR SOUTHWESTERN ILLINOIS - NOYCE	47.076	1741999	26,814	262,360
NATIONAL SCIENCE FOUNDATION	SIUE NOYCE SCHOLARSHIP PROGRAM: PREPARING FUTURE TEACHERS FOR SOUTHWESTERN ILLINOIS	47.076	1439827	17,069	131,575
NATIONAL SCIENCE FOUNDATION	DIGITAL EAST ST. LOUIS: AN URBAN PLACE-BASED LEARNING MODEL	47.076	1340042	-	107,617
NATIONAL SCIENCE FOUNDATION	EARTHTEACHING FOR PRE-SERVICE TEACHERS	47.076	DRL-1433660	23,350	49,566
NATIONAL SCIENCE FOUNDATION	STUDENT TEAMS ENGAGING PEERS FOR UNDERGRADUATE PROGRESS (STEP-UP)	47.076	1608515	-	88,865
NATIONAL SCIENCE FOUNDATION	EXPLORING FACULTY ATTITUDES AND STRATEGIES THAT SUPPORT SUCCESSFUL FLIPPED TEACHING	47.076	1317651	-	158,969
NATIONAL SCIENCE FOUNDATION	NURSE-MANAGED CLINIC IPCP REDESIGN AND EVALUATION: RNPCS IN PRIMARY CARE FOR CHRONIC ILLNESS	47.076	1821664	32,342	109,315
U.S. HEALTH RESOURCES & SERVICES ADMIN	INVESTIGATING HOW CHROMATIN REMODELING AFFECTS ENDOCYTOSIS AND SYNAPTIC ORGANIZATION	93.359	UK1HP31730-01-01	-	499,735
HHS - NATIONAL INSTITUTES OF HEALTH	DIETARY IMPACT ON BLOOD-BRAIN BARRIER TIGHT JUNCTIONS ENHANCING RESEARCH SUPPORT TO ADVANCE AN EMERGING RESEARCH INSTITUTION: BRAD	93.853	1R15NS101608-01A1	-	123,241
HHS - NATIONAL INSTITUTES OF HEALTH		93.853	1R21NS090282-01A1	-	
HHS - NATIONAL INSTITUTES OF HEALTH		93.853	5R21NS090282-02	-	564
HHS - NATIONAL INSTITUTES OF HEALTH		93.865	1G11HD080220-01,02,03	\$ -	\$ 65,323

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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
HHS - NATIONAL INSTITUTES OF HEALTH	LEAD OPTIMIZATION OF SOMATOSTATIN-BASED THERAPEUTIC FOR ALZHEIMER'S DISEASE	93.866	5R01AG047858-05	\$ 37,276	\$ 524,459
Pass-Through Programs From:					
METASTABLE INSTRUMENTS, INC	STTR: BLUE LASER FOR OCEANOGRAPHIC LIDAR	12.000	N68335-09-C-0336	\$ -	\$ 753
ILLINOIS DEPT OF NATURAL RESOURCES	SUBSIDENCE MONITORING RESPONSE TEAM	15.252	AML-GSWA-1600D	-	173,505
ILLINOIS DEPT OF NATURAL RESOURCES	MINE MAP PRESERVATION PROJECT FY17-19	15.252	AML-GSWA-1600E	-	278,042
UNIVERSITY OF IDAHO	RIPARIAN VEGETATION RECRUITMENT TOOL FOR ASSESSING RIVER MANAGEMENT FLEXIBILITY	15.560	EY2910-SB-755970	-	3,775
UNIVERSITY OF MINNESOTA	ROADWAY SAFETY INSTITUTE	20.000	H003662408	29,812	73,782
ASTRONOMICAL SOCIETY OF THE PACIFIC	COSMOQUEST: ENGAGING STUDENTS & THE PUBLIC THROUGH A VIRTUAL RESEARCH FACILITY	43.001	2017-CQ02	-	20,839
UNIVERSITY OF OKLAHOMA	REDOX BEHAVIOR AND CHEMICAL REACTIVITY OF HEME-HNOX COMPLEXES	47.049	2016-72	-	53,451
JACKSON STATE UNIVERSITY	COMPUTATIONAL METHODS IN OPTIMAL CONTROL	47.049	2018-1743826SIUE	-	2,277
SAINT ANSELM COLLEGE	NOYCE SCHOLARSHIP EXTERNAL EVALUATION	47.076	N/A	-	6,762
CHICAGO STATE UNIVERSITY	INCREASING THE MINORITY SCIENTIST POOL, ILLINOIS LOUIS STOKES ALLIANCE FOR MINORITY PARTICIPATION, PHASE V, YEAR V.	47.076	53953	-	20,281
EDUCATIONAL TESTING SERVICE	DEVELOPMENT AND EMPIRICAL RECOVERY FOR A LEARNING PROGRESSION-BASED ASSESSMENT OF THE FUNCTION CONCEPT	47.076	1621117	-	196,430
ILLINOIS STATE UNIVERSITY	NOYCE PARTNERSHIP IN RESEARCH-BASED PEDAGOGY	47.076	A17-0061-S005	-	5,092
ILLINOIS STATE UNIVERSITY	MIDWEST REGIONAL ROBERT NOYCE CONNECTIONS 2017, 2018, 2019: STRENGTHENING THE NETWORK FOR TEACHER LEARNING AT THE INTERSECTION OF HIGH-QUALITY AND HIGH-NEED	47.076	A17-0061-S003	-	9,841
ALTARUM INSTITUTE	GS-10F-0261K/HHSN2712				
SIU SCHOOL OF MEDICINE	01100111U/SC-12-025	93.000	025	-	(1,950)
UNIVERSITY OF ALABAMA BIRMINGHAM	AN INNOVATIVE, CASE-BASED, INTER-PROFESSIONAL APPROACH TO PAIN: A MODULAR COURSE	93.070	530631	-	3,053
	COMPREHENSIVE ASTHMA CONTROL THROUGH EVIDENCE BASED STRATEGIES AND PUBLIC HEALTHCARE COLLABORATION	93.121	N/A	\$ -	\$ 325
	MANAGEMENT OF PAINFUL TEMPOROMANDIBULAR DISORDERS				

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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
UNIVERSITY OF MISSOURI-SAINT LOUIS	REFINEMENT AND IMPLEMENTATION OF THE AUTOMATED OLIGOSACCHARIDE SYNTHESIZER	93.310	00052446-1 1R01CA166907-	\$ -	\$ 62,119
SIU SCHOOL OF MEDICINE	TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY	93.395	01A1	-	7,817
UNIVERSITY OF MISSOURI-SAINT LOUIS	STATE OPIOID RESPONSE (UMSL MIMH SUBAWARD)	93.788	00059690-1	-	13,914
Subtotal Pass-Through Programs					29,812
Total Research and Development Cluster					\$ 172,400
WIOA Cluster					\$ 3,769,452
Pass-Through Programs From:					
IL DEPT OF COMMERCE & ECONOMIC DEVT	ILLINOIS TALENT PIPELINE PROGRAM	17.259	17-634056	\$ -	\$ 85,635
MADISON COUNTY	ERTC: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)	17.258	2018-CPT-002	-	19,600
Total WIOA Cluster					\$ -
Highway Planning and Construction Cluster					
Pass-Through Programs From:					
MINNESOTA DEPT OF TRANSPORTATION	DEVELOPING A TRAINING VIDEO AND MANUAL FOR BEST PRACTICES AND TECHNIQUES IN CLEARING DIFFERENT INTERCHANGE CONFIGURATIONS AND OTHER GEOMETRIC LAYOUTS	20.205	06740/TPF-5(218)	\$ -	\$ 21,190
UNIVERSITY OF ILLINOIS	ESTABLISHING PROCEDURES AND GUIDELINES FOR PEDESTRIAN TREATMENTS AT UNCONTROLLED LOCATIONS	20.205	2011-05776- 45/061379-13555	-	(3,351)
UNIVERSITY OF ILLINOIS	PLASTICITY REQUIREMENT OF THE AGGREGATE - REPLACED BP# 763972	20.205	087795-16577	\$ -	\$ 869
UNIVERSITY OF ILLINOIS	ESTABLISHING PROCEDURES AND GUIDELINES FOR PEDESTRIAN TREATMENTS AT UNCONTROLLED LOCATIONS	20.205	087795-16651	-	1,719
UNIVERSITY OF ILLINOIS	EVALUATING THE ACCURACY AND USE OF DRILLED SHAFT INTEGRITY TESTING METHODS IN ILLINOIS	20.205	087795-16843	-	8,380
UNIVERSITY OF ILLINOIS	EVALUATING THE COSTS AND BENEFITS OF SNOW FENCES IN ILLINOIS	20.205	087795-16982	-	41,424
UNIVERSITY OF ILLINOIS	MOTOR VEHICLE CRASHES AMONG OLDER POPULATION DESIGN OF LIVING BARRIERS TO REDUCE THE IMPACTS OF SNOW DRIFTS ON ILLINOIS FREEWAYS	20.205	087795-17058	-	19,048
WASHINGTON STATE UNIVERSITY		20.205	126384-G003992	-	3,501
Total Highway Planning and Construction Cluster					\$ -
					\$ 92,780

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**Southern Illinois University Edwardsville
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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Temporary Assistance to Needy Families Cluster					
Pass-Through Programs From:					
LESSIE BATES DAVIS NEIGHBORHOOD HOUSE	LESSIE BATES DAVIS TANF PROJECT SCHOLARSHIP	93.558	N/A	\$ - \$	19,189
	Total Temporary Assistance to Needy Families Cluster			\$ - \$	19,189
Child Nutrition Cluster					
Pass-Through Programs From:					
ILLINOIS STATE BOARD OF EDUCATION	SUMMER FOOD PROGRAM - ISBE	10.559	N/A	\$ - \$	19,508
	Total Child Nutrition Cluster			\$ - \$	19,508
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Pass-Through Programs From:					
LESSIE BATES DAVIS NEIGHBORHOOD HOUSE	PROJECT ADVANCE - AMERICORPS	94.006	N/A	\$ - \$	1
LESSIE BATES DAVIS NEIGHBORHOOD HOUSE	PROJECT ADVANCE - AMERICA READS	94.006	N/A	-	20,940
	Total Corporation for National and Community Service			\$ - \$	20,941
DEPARTMENT OF HEALTH & HUMAN SERVICES					
Direct Programs:					
	HEAD START FY17/18 - PROGRAM OPERATIONS	93.600	05CH8445-04-00	\$ - \$	200
	EARLY HEAD START FY17/18 - PROGRAM OPERATIONS	93.600	05CH8445-04-00	-	122
	HEAD START FY18/19 - PROGRAM OPERATIONS YEAR 5	93.600	05CH8445-05-00	182,033	7,032,164
	HEAD START T/TA FY18/19 - YEAR 5	93.600	05CH8445-05-00	-	89,230
	EARLY HEAD START FY18/19 - PROGRAM OPERATIONS YEAR	93.600	05CH8445-05-00	303,409	1,937,870
	EARLY HEAD START T/TA FY18/19 - YEAR 5	93.600	05CH8445-05-00	-	43,372
	HEAD START FY19/20 - PROGRAM OPERATIONS YEAR 1	93.600	05CH8445-06-01	14,800	1,996,844
	HEAD START T/TA FY 19/20 - YEAR 1	93.600	05CH8445-06-01	-	37,616
	EARLY HEAD START FY 19/20 - PROGRAM OPERATIONS - YEAR 1	93.600	05CH8445-06-01	53,800	574,286
	EARLY HEAD START T/TA FY19/20 - YEAR 1	93.600	05CH8445-06-01	-	17,193
	STUDENT NURSE ACHIEVEMENT PROGRAM	93.178	D19HP19030	-	3,278
	WE CARE CLINIC	93.359	UD7HP28538-01-00	-	61,230
	ICARE: INITIATIVE TO CREATE AWARENESS, RECOGNITION	93.243	1U79SM062499-01	\$ - \$	27,394

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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
	SIUE NURSE ANESTHETIST TRAINEESHIP (NAT) PROGRAM	93.124	2 AA22HP30984-03-00	\$ -	\$ 78,111
Subtotal Direct Programs					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	IL ASTHMA TRIGGER ASSESSMENT PROGRAM	93.070	83203002F	\$ -	\$ 31,906
ILLINOIS DEPARTMENT OF PUBLIC HEALTH SOUTHERN ILLINOIS UNIVERSITY CARBONDALE	ASTHMA TRIGGER ASSESSMENT PROGRAM (ATAP)	93.070	93203003G	-	28,747
	LIVE FREE-TOBACCO FREE-SIUC/IDPH	93.283	23086-7603Z	-	1,283
Subtotal Pass-Through Programs					
Total Department of Health & Human Services				\$ 554,042	\$ 11,960,846
LIBRARY OF CONGRESS					
	TEACHING WITH PRIMARY SOURCES	42.U06	GA07C0056	\$ -	\$ 101,337
Total Library of Congress				\$ -	\$ 101,337
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Pass-Through Programs From:					
	ILLINOIS SPACE GRANT CONSORTIUM	43.008	2015-05200-05	\$ -	\$ 39,824
Total National Aeronautics and Space Administration				\$ -	\$ 39,824
NATIONAL ENDOWMENT FOR THE HUMANITIES					
	FREDERICK DOUGLASS AND LITERARY CROSSROADS	45.163	N/A	\$ -	\$ 31,468
Total National Endowment for the Humanities				\$ -	\$ 31,468
NATIONAL INSTITUTES OF HEALTH					
	NIH PAIN CONSORTIUM CENTERS OF EXCELLENCE IN PAIN	93.U07	HHSN271201500056C	\$ 42,900	\$ 110,168
Total National Institutes of Health				\$ 42,900	\$ 110,168
U.S. DEPARTMENT OF AGRICULTURE					
	FUELING GROWTH: AN INTEGRATED, CAPACITY-BUILDING GRANT FOR EXPERIENTIAL LEARNING, EXTENSION, AND ECONOMIC DEVELOPMENT IN RURAL AMERICA	10.326	2018-70001-28758	\$ 11,264	\$ 65,201
Subtotal Direct Programs				\$ 11,264	\$ 65,201

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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through Programs From:	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ILLINOIS STATE BOARD OF EDUCATION	HEAD START-FOOD SERVICE-ISBE	10.558	N/A	\$ -	\$ 489,968
ILLINOIS STATE BOARD OF EDUCATION	PROJECT SUCCESS-FOOD SERVICE-ISBE	10.558	N/A	-	20,413
ILLINOIS STATE BOARD OF EDUCATION	ECC FOOD PROGRAM - ISBE	10.558	N/A	-	24,866
ILLINOIS STATE BOARD OF EDUCATION	TRIO FOOD	10.558	Site # 43557	\$ -	\$ 10,348
Subtotal Pass-Through Programs				-	545,595
Total U.S. Department of Agriculture				\$ 11,264	\$ 610,796
U.S. DEPARTMENT OF DEFENSE					
Pass-Through Programs From:					
OFALLON SCHOOL DISTRICT #90	MATHEMATICS FOR AT-RISK STUDNETS FOR COLLEGE AND C	12.556	N/A	\$ -	\$ 28,907
Total U.S. Department of Defense				-	28,907
U.S. DEPARTMENT OF EDUCATION					
Pass-Through Programs From:					
MONROE-RANDOLPH REG. OFFICE OF EDUC.	CC-AMPIS	84.335	P335A180220	\$ -	\$ 106,400
Subtotal Direct Programs				-	106,400
ILLINOIS COMMUNITY COLLEGE BOARD	MATH INTEL GRANT SERVICES - FIXED PRICE	84.366	N/A	\$ -	1
ILLINOIS COMMUNITY COLLEGE BOARD	INDEX OF NEED	84.002	F-SIUE-AEL19005	-	29,500
ILLINOIS COMMUNITY COLLEGE BOARD	ADULT EDUCATION AND FAMILY LITERACY F-SIUE-AEL 180	84.002	F-SIUE-AEL18004	-	201
REGIONAL OFFICE OF EDUCATION #47	IHE PARTNERSHIP - YEAR 1	84.323	N/A	-	(135)
REGIONAL OFFICE OF EDUCATION #47	IHE PARTNERSHIP - YEAR 2	84.323	N/A	18,202	49,667
REGIONAL OFFICE OF EDUCATION #47	IHE PARTNERSHIP	84.323	N/A	-	53,007
Subtotal Pass-Through Programs				\$ 18,202	\$ 132,241
Total U.S. Department of Education				\$ 18,202	\$ 238,641

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Southern Illinois University Edwardsville
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SCHEDULE 1, CONTINUED

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF JUSTICE					
	REDUCE SEXUAL ASSAULT, DOMESTIC AND DATING V	16.525	2016-WA-AX-0032	\$ -	82,011
	MEGSI - BYRNE GRANT FUNDS	16.738	N/A	\$ -	77,104
	Subtotal Direct Programs			\$ -	159,115
Pass-Through Programs From:					
MADISON COUNTY (ILLINOIS)	PROJECT RESTORE	16.585	N/A	\$ -	21,362
UNITED WAY	COMMUNITY BASED CRIME REDUCTION	16.817	N/A	-	38,085
	Subtotal Pass-Through Programs			-	59,447
	Total U.S. Department of Justice			\$ -	218,562
U.S. DEPARTMENT OF LABOR					
	BUILDING THE ILLINOIS BIOECONOMY	17.282	TC-26491-14-60-A-17	\$ 101,024	263,950
	Total U.S. Department of Labor			\$ 101,024	263,950
U.S. DEPARTMENT OF THE INTERIOR					
Pass-Through Programs From:					
IL DEPT OF NATURAL RESOURCES	FY17 SUBSIDENCE SERVICE AGREEMENT	15.252	N/A	\$ -	141
	Total U.S. Department of the Interior			\$ -	141
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Pass-Through Programs From:					
IL ENVIRONMENTAL PROTECTION AGENCY	WATER POLLUTION CONTROL TRAINING AND OPERATOR CERT	66.605	FW16105	\$ -	151,476
IL ENVIRONMENTAL PROTECTION AGENCY	INTERAGENCY AGREEMENT BETWEEN IEPA AND ERTC	66.605	FWN 19105	-	160,312
	Total U.S. Environmental Protection Agency			\$ -	311,788

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Southern Illinois University Edwardsville
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Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. SMALL BUSINESS ADMINISTRATION					
Pass-Through Programs From:					
IL DEPT OF COMMERCE & ECONOMIC DEVT.	SBDC 17-185126	59.037	17-185126	\$ -	43,705
IL DEPT OF COMMERCE & ECONOMIC DEVT.	SBDC 18-565126	59.037	18-565126	\$ -	6,233
	Total U.S. Small Business Administration			\$ -	49,938
	TOTAL FEDERAL AWARD EXPENDITURES			\$ 899,832	\$ 124,239,689

*Signifies major programs

See Notes to Schedule of Federal Expenditures

**State of Illinois
Southern Illinois University
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2019**

NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Southern Illinois University (the “University”) under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The University has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 – Transfers

During the year ended June 30, 2019, the following transfer was initiated:

<u>CAMPUS</u>	<u>TRANSFER FROM</u>	<u>AMOUNT</u>	<u>TRANSFER TO</u>
Carbondale	Federal Work Study-84.033	\$ 424,376	Supplemental Educational Opportunity Grant-84.007

**State of Illinois
Southern Illinois University
Notes to Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2019**

NOTE 4 – Federal Direct Student Loan Program

During the fiscal year ended June 30, 2019, the University processed the following amounts of non-cash federal awards in the form of loans under the Federal Direct Student Loan Program, CFDA #84.268, which includes Stafford Loans, Parents' Loans for Undergraduate Students, and Supplemental Loans for Students:

	<u>CARBONDALE</u>	<u>EDWARDSVILLE</u>	<u>TOTAL</u>
Year ended June 30, 2019	\$ 81,566,078	\$ 83,395,464	\$ 164,961,542

NOTE 5 – Noncash Assistance and Federal Insurance

During the fiscal year ended June 30, 2019, the University received no noncash assistance, except as disclosed in Note 4. Also, there was no federally funded insurance in effect during the year ended June 30, 2019.

NOTE 6 – Loan Balances

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule of Expenditures of Federal Awards. The balances of loans outstanding at June 30, 2019 consist of the following:

<u>PROGRAM</u>	<u>CFDA</u>	<u>CARBONDALE</u>	<u>EDWARDSVILLE</u>	<u>TOTAL</u>
Perkins Loan	84.038	\$ 13,043,829	\$ 1,242,401	\$ 14,286,230
Health Professionals Loan	93.342	607,164	81,068	688,232
Disadvantaged Student Loan	93.342	22,191	-	22,191
		\$ 13,673,184	\$ 1,323,469	\$ 14,996,653

State of Illinois
Southern Illinois University
Schedule of Appropriations, Expenditures and Lapsed Balances
For the Fifteen Months Ended September 30, 2019

	Appropriations (Net of Transfers)	Expenditures		Total Expenditures	Balances Lapsed
		Through 6/30/2019	Lapse Period Expenditures 7/01-9/30/2019		
Public Act #100-0021					
Appropriated Funds					
General Revenue Fund - 001					
National Corn-to-Ethanol Research Center and Ethanol Research Grants	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Daily Egyptian Newspaper	62,800	62,800	-	62,800	-
Subtotal - Fund 001	\$ 1,062,800	\$ 1,062,800	\$ -	\$ 1,062,800	\$ -
Education Assistance Fund - 007					
Operational Expenses	\$ 182,372,400	\$ 182,372,400	\$ -	\$ 182,372,400	\$ -
SimmonsCooper Cancer Center	1,076,800	1,076,800	-	1,076,800	-
Subtotal - Fund 007	\$ 183,449,200	\$ 183,449,200	\$ -	\$ 183,449,200	\$ -
General Professions Dedicated Fund - 022					
For all costs associated with the Edwardsville campus pharmacy education or training program	\$ 1,250,000	\$ 1,250,000	\$ -	\$ 1,250,000	\$ -
Subtotal - Fund 022	\$ 1,250,000	\$ 1,250,000	\$ -	\$ 1,250,000	\$ -
State College & University Trust Fund - 417					
Scholarship Grant Awards	\$ 19,000	\$ 19,000	\$ -	\$ 19,000	\$ -
Subtotal - Fund 417	\$ 19,000	\$ 19,000	\$ -	\$ 19,000	\$ -
Grant Total - All Appropriated Funds	\$ 185,781,000	\$ 185,781,000	\$ -	\$ 185,781,000	\$ -

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2019, and have been reconciled to the University's records.

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

State of Illinois
Southern Illinois University
Comparative Schedule of
Net Appropriations, Expenditures and Lapsed Balances
For the Years Ended June 30, 2019 and 2018

	Fiscal Year	
	2019 PA 100-0021	2018 PA 100-0021
General Revenue Fund - 001:		
Appropriations (Net After Transfers)	\$ 1,062,800	\$ 1,061,600
Expenditures		
National Corn-to-Ethanol Research Center and Ethanol Research Grants	1,000,000	1,000,000
Daily Egyptian Newspaper	62,800	61,600
Total Expenditures	<u>1,062,800</u>	<u>1,061,600</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>
Education Assistance Fund - 007:		
Appropriations (Net After Transfers)	\$ 183,449,200	\$ 179,852,200
Expenditures		
Operational Expenses	182,372,400	178,796,500
SimmonsCooper Cancer Center	1,076,800	1,055,700
Total Expenditures	<u>183,449,200</u>	<u>179,852,200</u>
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>
General Professions Dedicated Fund - 022:		
Appropriations (Net After Transfers)	\$ 1,250,000	\$ 1,250,000
Expenditures: For all costs associated with the Edwardsville campus pharmacy education or training program	1,250,000	1,250,000
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>
State College & University Trust Fund - 417:		
Appropriations (Net After Transfers)	\$ 19,000	\$ 27,000
Expenditures: Scholarship Grant Awards	19,000	14,500
Lapsed Balances	<u>\$ -</u>	<u>\$ 12,500</u>
Grand Total, All Funds		
Appropriations (Net After Transfers)	\$ 185,781,000	\$ 182,190,800
Total Expenditures	185,781,000	182,178,300
Lapsed Balances/Re-appropriated	<u>\$ -</u>	<u>\$ 12,500</u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2019 and 2018, and have been reconciled to the University's records

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

State of Illinois
Southern Illinois University
Schedule of Income Fund Revenues and Expenditures
For the Year Ended June 30, 2019

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
REVENUES:			
Student tuition and fees	\$ 99,828,769 (1)	\$ 96,075,273 (2)	\$ 195,904,042
Sales and services	255,794	28,098	283,892
Investment income	174,428	3,951,931	4,126,359
Excess funds transfer	-	-	-
Other	-	1,300	-
	<u>100,258,991</u>	<u>100,056,602</u>	<u>200,314,293</u>
EXPENDITURES:			
Personal services	44,933,010	58,858,928	103,791,938
Group insurance	508,954	-	508,954
Travel	976,535	669,450	1,645,985
Equipment	3,953,006	3,846,179	7,799,185
Commodities	2,776,397	2,135,422	4,911,819
Contractual services	17,898,664	17,029,605	34,928,269
Operation of automotive equipment	114,283	293,151	407,434
Telecommunications	494,499	1,015,561	1,510,060
Awards and grants	14,754,025	17,772,246	32,526,271
Social security	654,968	286,163	941,131
Permanent improvements	3,832	813,591	817,423
Scholarships, fellowships and waivers	4,516,864	(7,418,927)	(2,902,063)
Bad debt expense	586,226	472,079	1,058,305
Unemployment compensation	-	42,573	42,573
Transfers	(2,745,188)	2,161,774	(583,414)
	<u>89,426,075</u>	<u>97,977,795</u>	<u>187,403,870</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 10,832,916</u>	<u>\$ 2,078,807</u>	<u>\$ 12,910,423</u>

(1) Includes tuition waivers equal to scholarships, fellowships, and waiver expense and net of scholarship allowances of \$33,187,819 at the Carbondale campus.

(2) Includes tuition waivers equal to scholarships, fellowships, and waiver expense and net of scholarship allowances of \$17,357,679 at the Edwardsville campus.

State of Illinois
Southern Illinois University
Schedule of Cash and Investments – By Depository
For the Year Ended June 30, 2019

Held by:	
First-Mid Illinois Bank	\$ 1,945,248
Illinois National Bank	103,986
US Bank	325,830,761
Regions Bank	970,470
First Bankers Trust - Quincy	2,294
Busey Bank - Decatur	1,083
The Bank of Edwardsville	1,484,675
Internally Held	159,155
	<hr/>
Total at June 30, 2019	<u>\$ 330,497,672</u>

PFM Asset Management, LLC manages a portion of the University's operational and restricted funds. US Bank keeps custody of these funds and provides monthly statements to assist in the accounting and reporting functions related to these investments. Operational funds are allocated into both Short and Intermediate maturity portfolios and are invested in accordance with the Illinois Public Funds Investment Act (30 ILCS 235) and Board policy. Restricted funds consist primarily of debt financing proceeds and are invested in accordance with the Illinois Public Funds Investment Act (30 ILCS 235) and debt covenants.

**State of Illinois
Southern Illinois University
Schedule of Changes in Property and Equipment
For the Year Ended June 30, 2019**

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets not being depreciated:					
Land	\$ 22,194,897	\$ -	\$ -	\$ -	\$ 22,194,897
Nondepreciable historical treasures and works of art	12,404,140	40,415	-	-	12,444,555
Construction in progress	65,500,573	28,769,133	135,623	(7,639,474)	86,494,609
Total capital assets not being depreciated	<u>100,099,610</u>	<u>28,809,548</u>	<u>135,623</u>	<u>(7,639,474)</u>	<u>121,134,061</u>
Capital assets being depreciated:					
Site improvements	85,534,810	286,713	-	1,507,664	87,329,187
Buildings	1,311,147,736	1,908,010	6,253	7,761,547	1,320,811,040
Equipment	377,550,776	9,047,173	7,807,658	-	378,790,291
Infrastructure	21,722,279	-	-	-	21,722,279
Intangible Assets	7,340,787	-	-	-	7,340,787
Total capital assets being depreciated	<u>1,803,296,388</u>	<u>11,241,896</u>	<u>7,813,911</u>	<u>9,269,211</u>	<u>1,815,993,584</u>
Less accumulated depreciation for:					
Site improvements	57,295,006	3,805,351	-	-	61,100,357
Buildings	663,196,329	35,931,307	-	-	699,127,636
Equipment	347,046,060	11,529,541	6,711,124	-	351,864,477
Infrastructure	12,535,709	874,304	-	-	13,410,013
Intangible Assets	6,713,465	627,322	-	-	7,340,787
Total accumulated depreciation	<u>1,086,786,569</u>	<u>52,767,825</u>	<u>6,711,124</u>	<u>-</u>	<u>1,132,843,270</u>
Total capital assets being depreciated, net	<u>716,509,819</u>	<u>(41,525,929)</u>	<u>1,102,787</u>	<u>9,269,211</u>	<u>683,150,314</u>
Capital assets, net	<u>\$ 816,609,429</u>	<u>\$ (12,716,381)</u>	<u>\$ 1,238,410</u>	<u>\$ 1,629,737</u>	<u>\$ 804,284,375</u>

Note: This summary schedule included all accounting entities and was prepared from University records.

**State of Illinois
Southern Illinois University
Carbondale
Calculation of Indirect Cost Carryforward
For the Year Ended June 30, 2019**

1. Cash and equivalents balance:		
Enter the June 30 indirect cost entity balance for cash and equivalents:		
Cash		\$ 26,908,808
Interfund receivables		<u>219,442</u>
Total		27,128,250
2. Allocated reimbursements:		
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:		
\$59,109,610; enter 30% of this amount		17,732,883
3. Unallocated reimbursements:		
Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed or 10% of total indirect cost allocations for the year completed		
		5,910,961
4. Encumbrances and current liabilities:		
Paid in the lapse period:		
Enter the amount of:		
Current liabilities	\$ 1,593,780	
Encumbrances	<u>546,965</u>	
Total		2,140,745
5. Indirect cost carry-forward:		
a. Enter the total of items 2,3, and 4		<u>25,784,589</u>
b. Subtract from item 1. If a positive number results deposit in the income fund		<u>\$ 1,343,661</u>

**State of Illinois
Southern Illinois University
Edwardsville
Calculation of Indirect Cost Carryforward
For the Year Ended June 30, 2019**

1.	Cash and equivalents balance: Enter the June 30 indirect cost entity balance for cash and equivalents:	
	Cash	\$ 1,403,021
	Interfund receivables	<u> -</u>
	Total	1,403,021
2.	Allocated reimbursements: Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed: \$3,439,942; enter 30% of this amount	1,031,983
3.	Unallocated reimbursements: Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed or 10% of total indirect cost allocations for the year completed	19,030
4.	Encumbrances and current liabilities: Paid in the lapse period: Enter the amount of:	
	Current liabilities	\$ 158,525
	Encumbrances	<u> -</u>
	Total	158,525
5.	Indirect cost carry-forward:	
	a. Enter the total of items 2,3, and 4	<u>1,209,538</u>
	b. Subtract from item 1. If a positive number results deposit in the income fund	<u><u>\$ 193,483</u></u>

**State of Illinois
Southern Illinois University
Identification and Description Of
Accounting Entities and Auxiliary Enterprises
For the Year Ended June 30, 2019**

The individual entities of the University are described as follows:

CARBONDALE:

AUXILIARY ENTERPRISES:

Auxiliary Enterprises (Revenue Bond) – The accounts in this entity are used for the administration and operation of the Southern Illinois University Housing and Auxiliary Facilities System. System facility acquisitions and improvements were financed with proceeds from the sale of revenue bonds. Facilities include the Student Center, Student Recreation Facility, University Housing, Child Care Center, and Student Health Program.

Auxiliary enterprises (revenue bond) primarily receive revenues from student fees, room and board, revenue bond fees, merchandise and food sales, and investment income.

Auxiliary Enterprises (Other) – The accounts in this entity include Evergreen Terrace, parking operations, and other auxiliary activities that are not included in revenue bond operations.

Auxiliary enterprises (other) primarily receive revenues from housing rentals, the sale of parking permits, parking violation fines, and investment income.

ACTIVITIES:

Service Departments – Activities for the operation, control, and distribution of costs associated with services provided on a campus-wide basis, primarily to University departments, define the purpose of these entity accounts. Examples include physical plant, printing, travel service, research shops, and other service departments where such activities are directly related to instruction, research, or public service.

Service department entity accounts receive revenues from services performed and goods provided to University departments.

Clinical Support – The accounts in this entity are used for the administration and operation of clinic and patient service facilities at the School of Medicine in Springfield.

Clinical support entity accounts primarily receive revenues from patient service fees and hospital affiliation services.

**State of Illinois
Southern Illinois University
Identification and Description Of
Accounting Entities and Auxiliary Enterprises
For the Year Ended June 30, 2019**

Public Service and Academic Support Activities – The accounts in this entity are used to record the activities in direct support of the primary academic and service mission of the University. Such activities include continuing education, Touch of Nature, broadcasting service, the SIU Press, research support, and other activities related to the administration of the various departments and colleges.

The accounts in this entity receive revenues from operations, including sales of books, fees paid by program participants, farm sales, investment income, and other sources.

Student Programs and Services – The administration and operation of student activities and programs funded by student fees are included in this entity. Included are housing and recreational activities, student organizations, counseling services, and other programs and services operated primarily for students.

Student programs and services entity accounts receive revenues from student activity and campus housing activity fees, ticket sales, investment income, and other sources.

Administration– The accounts in this entity are used to record the administrative and operational activities of financial and other administrative offices. These include the bursar, purchasing, human resources, information technology, and the activities of operations providing services to students, faculty and staff which are not directly related to instruction and research.

The accounts in this entity receive revenues from operations and investment income.

EDWARDSVILLE:

AUXILIARY ENTERPRISES:

Auxiliary Enterprises (Revenue Bond) – The accounts in this entity are used for the administration and operation of the Southern Illinois University Housing and Auxiliary Facilities System. System facility acquisitions and improvements were financed with proceeds from the sale of revenue bonds. Facilities include the University Center, Student Fitness Center, University Housing, and Traffic and Parking.

Auxiliary enterprises (revenue bond) receive revenues from student fees, room and board, revenue bond fees, merchandise and food sales, parking decal sales, and other sources.

**State of Illinois
Southern Illinois University
Identification and Description Of
Accounting Entities and Auxiliary Enterprises
For the Year Ended June 30, 2019**

ACTIVITIES:

Academic Affairs – This entity includes accounts that are used to record extracurricular and scholarly activities generally supportive of instruction, including those for which no academic credit is earned, and research. Examples include accounts related to the College of Arts and Sciences and to continuing education.

The accounts in this entity receive revenues from the sale of books and other instructional materials, dental clinic fees, conference fees, and other sources.

Student Fees – The administration and operation of student activities and programs funded by student fees are accounted for in this entity. Included are various housing, athletic and recreation activities and textbook rentals.

Student fees accounts primarily receive revenue from student activity fees and textbook sales and rental fees.

Administrative Services – The accounts in this entity provide services to students and to other university departments. Included are various bursar services, printing and graphic services, telephone services, and facilities management services.

The accounts in this entity receive revenues from services performed and goods provided to University departments.

**State of Illinois
Southern Illinois University
Financial Schedules for Accounting Entities and Auxiliary Enterprises
Carbondale
Entity Balance Sheets
June 30, 2019**

	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
ASSETS							
Current funds:							
Cash and investments	\$ 11,515,517	\$ 12,369,360	\$ (20,800,187)	\$ 630,110	\$ 12,945,317	\$ 2,394,701	\$ -
Cash and investments-restricted	-	-	-	-	-	-	15,295,980
Due from other funds	618,160	75,338	544,904	109,569	6,963,345	22,949	3,910,605
Accounts receivable-net	1,519,283	7,352,825	1,139,535	1,869	1,055,171	104,441	1,487,552
Merchandise for resale	681,166	-	-	-	1,729,831	345	157,367
Prepaid expenses	7,460	-	225,363	-	-	2,594	2,318
Deferred Outflows--OPEB	-	-	-	-	-	-	424,080
Total current funds	\$ 14,341,586	\$ 19,797,523	\$ (18,890,385)	\$ 741,548	\$ 22,693,664	\$ 2,525,030	\$ 21,277,902
Plant funds:							
Cash and investments	\$ 2,202,914	\$ 5,002,307	\$ (5,689,159)	\$ -	\$ 3,184,882	\$ 3,326,815	\$ -
Cash and investments-restricted	-	-	-	-	-	-	17,661,321
Accrued interest receivable	-	-	-	-	-	-	85,320
Due from other funds	15,448	26,086	1,166	-	16,905	17,488	-
Investment: Plant buildings	293,078,994	84,213,770	39,000,377	11,251,999	45,785,672	6,429,005	338,185,015
Investment: Plant equipment	71,018,929	45,521,804	1,597,769	609,157	23,502,650	570,167	17,369,535
Investment: Construction in progress	-	-	-	-	-	-	4,822,487
Unamortized bond issuance cost	-	-	-	-	-	-	292,495
Unamortized bond discount(premium)	-	-	-	-	-	-	(4,412,515.00)
Total plant funds assets	366,316,285	134,763,967	34,910,153	11,861,156	72,490,109	10,343,475	374,003,658
DEFERRED OUTFLOWS OF RESOURCES							
Plant funds:							
Deferred loss on refunding	-	-	-	-	-	-	1,495,499
Plant funds:							
Total assets and deferred outflows of resources	\$ 366,316,285	\$ 134,763,967	\$ 34,910,153	\$ 11,861,156	\$ 72,490,109	\$ 10,343,475	\$ 375,499,157

SCHEDULE 11, CONTINUED

State of Illinois
Southern Illinois University
Financial Schedules for Accounting Entities and Auxiliary Enterprises
Carbondale
Entity Balance Sheets, Continued
June 30, 2019

	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Liabilities and Fund Balances							
Current funds:							
Liabilities:							
Accounts payable	\$ 442,378	\$ 1,015,718	\$ 305,816	\$ 28,585	\$ 4,511,657	\$ 73,128	\$ 892,021
Due to other funds	396,429	273,800	692,606	7,164	1,983,874	864,224	687,236
Accrued payroll	229,537	460,824	194,699	100,795	1,522,052	52,943	1,135,927
Accrued liability for OPEB	-	-	-	-	-	-	17,927,219
Unearned revenue	617,326	18,855	468,835	-	-	4,480	668,790
Compensated absence: Vacation	341,459	7,652,295	296,438	197,152	1,036,927	237,141	2,950,795
Compensated absence: Sick	5,366	159,480	16,927	575	91,015	35,326	56,224
Deferred Inflows--OPEB	-	-	-	-	-	-	9,559,545
Total current fund liabilities	2,032,495	9,580,972	1,975,321	334,271	9,145,525	1,267,242	33,877,757
Fund balances (deficit)	12,309,091	10,216,551	(20,865,706)	407,277	13,548,139	1,257,788	(12,599,855)
Total current funds	\$ 14,341,586	\$ 19,797,523	\$ (18,890,385)	\$ 741,548	\$ 22,693,664	\$ 2,525,030	\$ 21,277,902
Plant funds:							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 8,126	\$ -	\$ -
Due to other funds	-	-	-	-	-	191,026	906,424
Accrued interest payable	-	-	-	-	-	-	1,169,428
Revenue bonds payable	-	-	-	-	-	-	99,460,897
Total plant fund liabilities	-	-	-	-	8,126	191,026	101,536,749
Fund balances:							
Plant funds repairs & replacements	2,218,362	5,028,393	(5,687,993)	-	3,193,661	3,153,277	13,046,268
Investment in plant & buildings	364,097,923	129,735,574	40,598,146	11,861,156	69,288,322	6,999,172	260,916,140
Total fund balances	366,316,285	134,763,967	34,910,153	11,861,156	72,481,983	10,152,449	273,962,408
Total plant funds	\$ 366,316,285	\$ 134,763,967	\$ 34,910,153	\$ 11,861,156	\$ 72,490,109	\$ 10,343,475	\$ 375,499,157

SCHEDULE 11, CONTINUED

State of Illinois
Southern Illinois University
Financial Schedules for Accounting Entities and Auxiliary Enterprises
Carbondale

Entity Schedules of Current Funds, Revenues, Expenditures, and Other Changes
For the Year Ended June 30, 2019

	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Revenues:							
Sales	\$ 1,780,115	\$ 89,142	\$ 3,686,461	\$ 3,051	\$ 16,750	\$ 1,496,670	\$ 17,883,094
Fees	11,715,719	87,135,535	24,515,079	15,052	1,778,598	380,703	16,314,697
Services	48,869	951,617	37,370	58	82,347,953	3,086	38,565
Contributions	1,894,536	3,359,763	2,346,840	743,812	1,235	656	5,339
Rentals	406,553	-	72,739	-	-	102,017	5,952,344
Deposits	350,292	16,252	363,343	385,151	3,136,291	11,533	178,479
Investments	257,105	170,176	427,883	266,911	140,561	52,399	154,087
Refunds	2,639	-	1,057	120	13,704	-	-
State Appropriations	-	-	-	-	-	-	13,853,593
Medical Facilities System	-	-	-	-	-	-	40,424,001
Other Income	1,702,339	8,446,189	6,731,157	244,333	549,046	4,825,064	30,890
Total revenue	\$ 18,158,167	\$ 100,168,674	\$ 38,181,929	\$ 1,658,498	\$ 87,984,138	\$ 6,872,128	\$ 94,835,089
Expenditures:							
Salaries	\$ 7,905,559	\$ 71,603,356	\$ 7,633,233	\$ 1,837,719	\$ 28,009,954	\$ 2,141,423	\$ 36,679,192
Wages	857,240	1,808	910,455	5,169	567,161	133,649	1,137,645
Travel	388,989	397,004	259,203	19,137	93,238	1,695	85,608
Equipment	459,526	962,258	990,811	2,171	1,506,954	113,407	1,316,971
Commodities	958,658	2,870,976	1,954,066	15,927	4,738,688	80,216	2,168,396
Contractual Services	5,103,365	18,748,161	26,050,932	348,262	36,562,723	65,544	10,172,844
Refunds	99,484	-	595	-	10,599	-	-
Awards/Grants	371,021	182,593	3,777,126	-	1,613	-	12,704
Operation of Auto	5,074	3,991	76,100	2,217	1,735,094	22,098	23,907
Permanent Improvements	-	48,521	-	-	4,019,411	-	31,037
Telecommunication	148,968	370,915	141,922	23,345	1,497,848	217,899	825,329
Fringe Benefits	280,280	2,210,602	62,016	9,561	6,344,020	120,694	12,308,957
General Administration/Office Exp	-	-	-	-	-	3,148,968	9,355,139
Merchandise for Resale	-	-	-	-	2,134,800	9,163	2,037,993
Utilities	-	-	-	-	-	310,636	4,231,498
Maintenance	435,320	-	-	-	18,346	388,008	5,613,615
Mass Transit Expense	-	-	772,392	-	-	-	-
Bad Debt Expense	53,122	53,876	153,640	681	(33)	(23,098)	223,455
Total expenditures	\$ 17,066,606	\$ 97,454,061	\$ 42,782,491	\$ 2,264,189	\$ 87,240,416	\$ 6,730,302	\$ 86,224,290
Net increase(decrease) before transfers	\$ 1,091,561	\$ 2,714,613	\$ (4,600,562)	\$ (605,691)	\$ 743,722	\$ 141,826	\$ 8,610,799
Transfers-Additions(deductions):							
Transfers	(1,415,216)	(1,596,459)	(7,372,150)	840,499	(320,733)	14,590	(9,460,233)
Net increase(decrease) for the year	\$ (323,655)	\$ 1,118,154	\$ (11,972,712)	\$ 234,808	\$ 422,989	\$ 156,416	\$ (849,434)

State of Illinois
Southern Illinois University
Financial Schedules for Accounting Entities and Auxiliary Enterprises
Carbondale

Entity Schedules of Changes in Fund Balance
For the Year Ended June 30, 2019

	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Current funds:							
Revenues	\$ 18,158,167	\$ 100,168,674	\$ 38,181,929	\$ 1,658,498	\$ 87,984,138	\$ 6,872,128	\$ 94,835,089
Expenditures	(17,066,606)	(97,454,061)	(42,782,491)	(2,264,189)	(87,240,416)	(6,730,302)	(86,224,290)
Transfers-net additions (deductions)	(1,415,216)	(1,596,459)	(7,372,150)	840,499	(320,733)	14,590	(9,460,233)
Net increase (decrease) for the year	(323,655)	1,118,154	(11,972,712)	234,808	422,989	156,416	(849,434)
Fund balances (deficit), July 1, 2018	12,632,746	9,098,397	(8,892,994)	172,468	13,125,150	1,101,372	(11,750,421)
Fund balances (deficit), June 30, 2019	\$ 12,309,091	\$ 10,216,551	\$ (20,865,706)	\$ 407,276	\$ 13,548,139	\$ 1,257,788	\$ (12,599,855)
Plant funds:							
Revenues	\$ 463,354	\$ 75,789	\$ 11,065	\$ -	\$ 48,900	\$ 49,720	\$ 11,100,858
Expenditures	(132,260)	(50,263.00)	(25,826)	-	(962,953)	(388,525)	(16,281,355)
Transfers-net additions (deductions)	(500,000)	801,994	523,744	-	600,000	52,860	14,374,912
Other-additions (deductions)	1,350,783	1,279,534	(563,027)	57,265	901,501	(13,801)	-
Net increase (decrease) for the year	1,181,877	2,107,054	(54,044)	57,265	587,448	(299,746)	9,194,415
Fund balances, July 1, 2018	365,134,408	132,656,913	34,964,197	11,803,891	71,894,535	10,452,195	264,767,993
Fund balances, June 30, 2019	\$ 366,316,285	\$ 134,763,967	\$ 34,910,153	\$ 11,861,156	\$ 72,481,983	\$ 10,152,449	\$ 273,962,408

State of Illinois
Southern Illinois University
Financial Schedules for Accounting Entities and Auxiliary Enterprises
Edwardsville
Entity Balance Sheets
June 30, 2019

	<u>Academic Affairs Activities</u>	<u>Student Fee Activities</u>	<u>Administrative Services Activities</u>	<u>Auxiliary Enterprises</u>
ASSETS				
CURRENT FUNDS:				
Share of pooled cash and investments	\$ 27,548,849	\$ 6,910,561	\$ 13,702,346	\$ 13,144,673
Interfund Receivables	92,969	62,343	2,393,017	408,050
Accounts receivable (less allowance for doubtful accounts)	488,621	604,625	1,052,290	815,353
Inventories	588,375	3,742,233	143,297	682,561
Prepaid expense	12,135	(8,914)	666	78,676
Deferred Outflows	-	-	779,550	82,080
Total current funds	<u>\$ 28,730,949</u>	<u>\$ 11,310,848</u>	<u>\$ 18,071,166</u>	<u>\$ 15,211,393</u>
PLANT FUNDS:				
Share of pooled cash and investments	\$ (94,933)	\$ (214,447)	-	29,037,777
Interfund receivables	-	4,083	-	1,663,731
Accrued Interest Receivable	-	-	-	124,980
Capitalized interest	-	-	-	2,439,742
Construction in Progress	-	-	-	184,489,745
Buildings	-	-	-	16,997,979
Improvements	-	-	-	4,100,452
Equipment	8,993,603	2,428,216	16,097,320	(2,154,683)
Prepaid Expenses and other assets	-	-	-	-
Total plant funds	<u>\$ 8,898,670</u>	<u>\$ 2,217,852</u>	<u>\$ 16,097,320</u>	<u>\$ 236,699,723</u>

State of Illinois
Southern Illinois University
Financial Schedules for Accounting Entities and Auxiliary Enterprises
Edwardsville
Entity Balance Sheets
June 30, 2019

LIABILITIES AND FUND BALANCES

CURRENT FUNDS:

	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Auxiliary Enterprises
Liabilities:				
Accounts payable	\$ 362,136	\$ 39,531	\$ 4,917,678	\$ 471,518
Accrued payroll	112,326	77,933	475,893	369,130
Unearned revenue	1,007,005	746,538	725,565	1,171,210
Refundable deposits	-	-	-	189,525
Accrued compensated absences	250,928	500,678	1,050,701	588,350
Interfund payables	123,127	67,714	495,565	609,253
Other Post Employment Benefits	-	-	32,954,119	3,469,752
Deferred Inflows	-	-	17,572,516	1,850,217
Total liabilities	<u>1,855,522</u>	<u>1,432,394</u>	<u>58,192,037</u>	<u>8,718,955</u>
Fund balance	<u>26,875,427</u>	<u>9,878,454</u>	<u>(40,120,871)</u>	<u>6,492,438</u>
Total Current Funds	<u>\$ 28,730,949</u>	<u>\$ 11,310,848</u>	<u>\$ 18,071,166</u>	<u>\$ 15,211,393</u>

PLANT FUNDS:

Liabilities:				
Accounts payable	\$ 158,497	\$ -	\$ -	\$ 3,222,240
Interest Payable	-	-	-	598,371
Interfund payable	31,226	-	-	-
Revenue Bonds Payable	-	-	-	96,753,995
Total Liabilities	<u>189,723</u>	<u>-</u>	<u>-</u>	<u>100,574,606</u>
Fund balances:				
Unexpended plant	-	(210,364)	-	-
Renewals and replacements	-	-	-	-
Investment in plant	8,708,947	2,428,216	16,097,320	136,125,117
Total fund balance	<u>8,708,947</u>	<u>2,217,852</u>	<u>16,097,320</u>	<u>136,125,117</u>
Total plant funds	<u>\$ 8,898,670</u>	<u>\$ 2,217,852</u>	<u>\$ 16,097,320</u>	<u>\$ 236,699,723</u>

State of Illinois
Southern Illinois University
Financial Schedules for Accounting Entities and Auxiliary Enterprises
Edwardsville
Entity Schedules of Current Funds, Revenue, Expenditures and
Other Changes
For the Year Ended June 30, 2019

	<u>Academic Affairs Activities</u>	<u>Student Fee Activities</u>	<u>Administrative Services Activities</u>	<u>Auxiliary Enterprises</u>
Revenues:				
Sales	\$ 1,417,261	\$ 671,067	\$ 860,001	\$ 13,847,386
Fees	12,114,092	13,819,609	13,561,204	9,780,991
Services	65,421	13,711	29,946,379	7,292
Investment income	4,392	417,912	608,152	749,464
Rentals	211,479	77,483	416,804	18,080,421
Other income	<u>1,628,877</u>	<u>1,106,226</u>	<u>644,016</u>	<u>515,769</u>
Total revenue	<u>15,441,522</u>	<u>16,106,008</u>	<u>46,036,556</u>	<u>42,981,323</u>
Expenditures:				
Salaries	4,688,388	5,266,373	13,852,608	8,429,272
Wages	75,642	388,503	280,951	2,267,255
Travel	194,630	119,808	78,548	50,425
Equipment	759,131	136,178	1,325,302	291,368
Commodities	1,392,630	537,953	1,340,276	787,175
Contractual services	2,937,594	2,205,721	13,793,821	6,490,781
Awards and grants	205,528	1,231,555	5,170	-
Operation of auto	20,733	19,704	707,305	147,151
Telecommunications	107,548	63,945	1,486,624	754,806
Other	<u>7,271,041</u>	<u>5,466,904</u>	<u>14,556,821</u>	<u>7,233,888</u>
Total expenditures	<u>17,652,865</u>	<u>15,436,644</u>	<u>47,427,426</u>	<u>26,452,121</u>
Net increase (decrease) before transfer	<u>(2,211,343)</u>	<u>669,364</u>	<u>(1,390,870)</u>	<u>16,529,202</u>
Transfers - additions (deductions):				
University Initiatives	-	-	467,662	-
Debt service and renewals and replacements	-	-	-	(13,580,577)
Other transfers	<u>(1,467)</u>	<u>(437,025)</u>	<u>-</u>	<u>-</u>
Total transfers	<u>(1,467)</u>	<u>(437,025)</u>	<u>467,662</u>	<u>(13,580,577)</u>
Net increase (decrease) for the year	<u>\$ (2,212,810)</u>	<u>\$ 232,339</u>	<u>\$ (923,208)</u>	<u>\$ 2,948,625</u>

**State of Illinois
Southern Illinois University
Edwardsville**
Financial Schedules for Accounting Entities and Auxiliary Enterprises
**Entity Schedules of Current Funds, Revenue, Expenditures and
Other Changes**
For the Year Ended June 30, 2019

	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Auxiliary Enterprises
Other income:				
Contributions	\$ (4,463)	\$ 1,000	\$ 76,888	\$ -
Loans	-	-	189.00	-
Deposits	1,405,778	450,321	118,185	1,936
Refunds	220,593	649,472	410,409	391,439
Other	<u>6,969</u>	<u>5,433</u>	<u>38,345</u>	<u>122,394</u>
Total other	1,628,877	1,106,226	644,016	515,769
Other Expenditures:				
Refunds	146,026	9,328	1,436,433	16,509
Waivers	19,491	108,682	77,166	65,221
Gen. admin	4,347	93,800	5,414	1,694,262
Merch resale	693,586	4,393,590	33,623	5,303,745
Perm improvements	6,230,840	-	14,542,132	5,026
Bad debt	59,476	138,462	667,867	422,732
Competition Travel	-	523,743	3,003	-
Recruiting	-	65,250	-	-
Traineeship Costs	920	-	-	-
Office Expense	-	2.00	-	-
Empl contribution	93,085	102,469	(2,282,098)	(356,184)
Insurance/loan	-	10,469	(23,987)	13,518
Social security	<u>23,270</u>	<u>21,109</u>	<u>97,268</u>	<u>69,059</u>
Total other	<u>\$ 7,271,041</u>	<u>\$ 5,466,904</u>	<u>\$ 14,556,821</u>	<u>\$ 7,233,888</u>

State of Illinois
Southern Illinois University
Edwardsville
Financial Schedules for Accounting Entities and Auxiliary Enterprises
Entity Schedules of Changes in Fund Balances
For the Year Ended June 30, 2019

	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Auxiliary Enterprises
CURRENT FUNDS:				
Revenue	\$ 15,441,522	\$ 16,106,008	\$ 46,036,556	\$ 42,981,323
Expenditures	(17,652,865)	(15,436,644)	(47,427,426)	(26,452,121)
Transfers-net additions (deductions)	<u>(1,467)</u>	<u>(437,025)</u>	<u>467,662</u>	<u>(13,580,577)</u>
Net increase (decrease) for the year	(2,212,810)	232,339	(923,208)	2,948,625
Fund balance June 30, 2018	29,088,237	9,646,115	(39,090,096)	3,543,813
Prior Year Adjustment	-	-	<u>(107,567)</u>	-
Fund Balance June 30, 2019	<u>\$ 26,875,427</u>	<u>\$ 9,878,454</u>	<u>\$ (40,120,871)</u>	<u>\$ 6,492,438</u>
PLANT FUNDS:				
Revenue	743,038	24,454	364,404	18,921,751
Expenditures	(1,161,317)	(442,159)	-	(24,392,445)
Transfers-net additions (deductions)	-	(116,642)	-	13,580,577
Other-additions (deductions)	-	-	-	-
Net increase (decrease) for the year	(418,279)	(534,347)	364,404	8,109,883
Fund balance June 30, 2018	9,127,226	2,752,199	15,732,916	128,015,234
Prior Year Adjustment	-	-	-	-
Fund Balance June 30, 2019	<u>\$ 8,708,947</u>	<u>\$ 2,217,852</u>	<u>\$ 16,097,320</u>	<u>\$ 136,125,117</u>

**State of Illinois
Southern Illinois University
Schedules of Federal Expenditures,
Nonfederal Expenses and New Loans
For the Year Ended June 30, 2019**

Schedule A – Federal Financial Component

Total Federal Expenditures Reported on SEFA Schedule	\$	275,289,014
Total New Loans Made not included on SEFA Schedule		-
Amount of Federal Loan Balances at Beginning of the Year (not included on the SEFA schedule and continued compliance is required)		-
Other noncash Federal Award Expenditures (not included on SEFA Schedule)		-
Total Schedule A	\$	275,289,014

Schedule B – Total Financial Component

Total Operating Expenses (From Financial Statements)	\$	1,004,480,036
Total Nonoperating Expenses (From Financial Statements)		11,031,965
Total New Loans Made		164,968,558
Amount of Federal Loan Balances at Beginning of the Year		20,074,521
Other noncash Federal Award Expenditures		-
Total Schedule B	\$	1,200,555,080

Schedule C

		Percent
Total Schedule A	\$ 275,289,014	22.9%
Total Nonfederal Expenses	925,266,066	77.1%
Total Schedule B	\$ 1,200,555,080	100.0%

Note: These schedules are used to determine the University's single audit costs in accordance with Uniform Guidance.

Note: For a complete Schedule of Expenditures of Federal Awards and Related Note Disclosures, refer to State of Illinois, Southern Illinois University, Compliance Examination for the year ended June 30, 2019.

**State of Illinois
Southern Illinois University
Analysis of Operations
University Functions and Planning Program
For the Year Ended June 30, 2019
(Unaudited)**

Southern Illinois University (SIU) is a comprehensive university with medical, dental, law, nursing and pharmacy schools, and with degree programs from the associate to the professional and doctoral levels. It primarily serves the citizens of Illinois, but its students come from all 50 states and many foreign countries. It is the only senior system of higher education serving the people of the southern half of the State of Illinois. It has two main campuses, Southern Illinois University Carbondale and Southern Illinois University Edwardsville. The University's Interim President is Dr. J. Kevin Dorsey.

The SIU System offers an extensive inventory of baccalaureate, graduate and professional degrees, research, public service and continuing education programs. Southern Illinois University is pledged: (1) to maintain the high quality of its programs of instruction, research, and public service; (2) to monitor judiciously the development of, and additions to, these programs; and, (3) to sustain, through these programs, its diverse and comprehensive educational contribution to the people of the region, state, and the nation.

Each campus has established planning procedures for developing new and expanded programs and associated budget requests. The formal planning document is the Resource Allocation Management Plan (RAMP) required by the Illinois Board of Higher Education (IBHE). After approval by the President and the SIU Board of Trustees, the Plan is transmitted to the IBHE for consideration and approval. The IBHE coordinates the Plan with the goals and objectives of other State universities, with the needs of Illinois citizens (as defined by the four goals of the Illinois Public Agenda), and with available resources. The Plan represents the formal long-term and short-term goals for the University. Included in the Plan are requests for substantial changes in academic programs and requests for capital and deferred maintenance funds, as well as funds for personnel and operating needs.

The IBHE has established an eight-year program review schedule whereby all academic programs are reviewed on a recurring cycle. Performance measures (i.e., number of graduates, credit hours generated, cost per credit hour and quality of instruction and research) are reviewed by the internal and external consultants and by the college deans. Specific recommendations are made for improvement, expansion or deletion of programs. Progress in implementing recommendations is monitored by the Office of Academic Affairs at both the campus and system levels and by the IBHE.

**State of Illinois
Southern Illinois University
Analysis of Operations
University Functions and Planning Program (Continued)
For the Year Ended June 30, 2019
(Unaudited)**

The campuses have also developed an evaluation process whereby research and public service centers and institutes are reviewed on a recurring eight-year cycle. Other non-academic areas (i.e., student services) either participate in specialized accreditation that is available through external agencies (e.g., childcare, student health center) or respond to specific IBHE-mandated "focus" reviews which are part of IBHE's evaluation process.

The University has a budget and planning process that: (1) establishes University priorities and shifts resources to those priorities that advance the mission of the institution; (2) identifies resources to address unexpected expenses and emergencies to avoid major resource reallocations during the year; and, (3) builds a structure to identify resources for planned asset maintenance (facilities, equipment and professional development).

SIU has a deep commitment to excellence in teaching, scholarly creative activities, service and the achievement of these objectives while offering an affordable educational experience for all students.

An annual performance report is made to the Board which presents accomplishments related to the goals established for the fiscal year.

State of Illinois
Southern Illinois University
Analysis of Operations
Explanation of Significant Variations in Revenues and Expenses
For the Years Ended June 30, 2019 and 2018
(Unaudited)

The following explains variations in revenues and expenses in excess of 10% and \$16,000,000 or more between fiscal years 2019 and 2018.

Non-Operating Revenues:

	Fiscal Year 2019	Fiscal Year 2018	Difference
	<u> </u>	<u> </u>	<u> </u>
State appropriations	\$ 185,781,000	\$ 276,429,700	\$ (90,648,700)

The decrease is primarily related to revenue recognition guidelines reflected in GASB Statement No. 33. The University received \$182 million in appropriations from the Illinois General Assembly for fiscal year 2018. In accordance with GASB 33, the University also had to report \$94 million of fiscal year 2017 appropriations as revenue in fiscal year 2018 as the \$94 million appropriation was not signed into law by the General Assembly until early in fiscal year 2018.

	Fiscal Year 2019	Fiscal Year 2018	Difference
	<u> </u>	<u> </u>	<u> </u>
Grants and contracts	\$ 59,531,188	\$ 85,230,426	\$ (25,699,238)

The decrease is primarily related to Illinois Monetary Award Program (MAP) grant receipts. In fiscal year 2018, the University received \$43 million of MAP payments which included all of fiscal year 2018 payments and a portion of fiscal year 2017 payments due to a State budget shortfall in fiscal year 2017. In fiscal year 2019, the University received one year of payments totaling \$21.2 million.

State of Illinois
Southern Illinois University
Analysis of Operations
Explanation of Significant Variations in Revenues and Expenses (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)

Revenues and Expenses Related to Pension and OPEB:

Operating Expenses:

	Fiscal Year 2019	Fiscal Year 2018	Difference
Instruction	\$ 286,390,991	\$ 360,037,082	\$ (73,646,091)
Academic support	\$ 218,823,789	\$ 255,616,539	\$ (36,792,750)
Institutional support	\$ 63,153,757	\$ 85,973,713	\$ (22,819,956)
Funded debt enterprises	\$ 66,304,791	\$ 90,063,951	\$ (23,759,160)

Non-Operating Revenues:

	Fiscal Year 2019	Fiscal Year 2018	Difference
Special funding situation for fringe benefits	\$ 114,719,061	\$ 320,775,248	\$(206,056,187)
Benefit payments on behalf of the University	70,964,190	58,242,353	12,721,837
Total Pension and OPEB Non-Operating Revenue	<u>\$ 185,683,251</u>	<u>\$ 379,017,601</u>	<u>\$(193,334,350)</u>

University employee and retiree benefits for pension and other post-employment benefits (OPEB) are primarily paid for by the State Universities Retirement System (SURS) and Illinois Central Management Services (CMS), not the University. However, the University is required to recognize operating expenses and non-operating revenues equal to the costs incurred by SURS and CMS for the University on its financial statements. The total of these costs is presented on the University's Statement of Revenues, Expenditures, and Changes in Net Position as non-operating revenue and operating expenses. Between fiscal years 2018 and 2019, SURS and CMS costs attributable to the University decreased \$193.3 million, reflected as a decrease in non-operating revenues. The same decrease of \$193.3 million is allocated across functional operating expenses as well. The decreases in instruction, academic support, institutional support, and funded debt enterprises are attributable to this reduction in SURS and CMS expenses. The primary reason for the reduced costs relates to changes in actuarial estimates for retiree OPEB costs. Fiscal year 2018 costs were estimated at \$99.8 million compared to (\$126.6) million for fiscal year 2019, a decrease of \$226.4 million.

State of Illinois
Southern Illinois University
Analysis of Operations
Explanation of Significant Variations in Assets and Liabilities
June 30, 2019 and 2018
(Unaudited)

Following are the changes in net position items between June 30, 2019 and June 30, 2018, that involved increases or decreases in excess of 10% and \$16,000,000 or more.

	Fiscal Year 2019	Fiscal Year 2018	Difference
Cash & Cash Equivalents	\$ 113,828,564	\$ 91,075,865	\$ 22,752,699

The increase in cash can be attributed to various factors at both the Carbondale and Edwardsville campuses. Fiscal year 2019 self-insurance claim payments for the entire University decreased \$9.4 million compared to fiscal year 2018. This decrease in claim payments was the primary reason for an overall increase of self-insurance cash balances of \$7.4 million between fiscal year 2018 and 2019. At Carbondale, agency fund cash increased \$2.2 million over fiscal year 2018 primarily related to funds held for the School of Medicine's Physicians and Surgeons university related organization. At Edwardsville, unspent bond proceeds of \$4.7 million remained at June 30, 2019 from the issuance of the 2019A Housing and Auxiliary Facilities System revenue bonds. Also, at Edwardsville, grant fund balances increased \$4.4 million compared to fiscal year 2018 due to new grants awarded during 2019.

	Fiscal Year 2019	Fiscal Year 2018	Difference
Liability for OPEB	\$ 137,600,029	\$174,634,628	\$ (37,034,599)
Deferred inflows of resources --OPEB	\$ 73,374,098	\$ 53,340,170	\$ 20,033,928

GASB Statement No. 75 requires the University to report its proportionate share of the State of Illinois' liability related to Other Post-Employment Benefits (OPEB). The University is also required to report its proportionate share of the State's deferred inflows of resources related to OPEB. As a result of assumption changes in the actuarial estimate used for the State's OPEB liability and corresponding deferred inflows of resources, the University's fiscal year 2019 proportionate share of the liability decreased \$37 million paired with an increase in deferred inflows of resources of \$20 million.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Lapse Period Spending
For the Fourteen Months Ended August 31, 2019
(Unaudited)**

We noted no lapse period spending in excess of 10 percent of total expenditures for fiscal year 2019 and equal to or greater than \$250,000 from the Schedule of Appropriations, Expenditures, and Lapsed Balances which required an explanation of variances.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances
Investments and Investment Income
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

The University's investment balances at June 30, 2019 and 2018 were held as follows:

	2019 Carrying Amount	2018 Carrying Amount
	<hr/>	<hr/>
U.S. Treasuries	\$ 75,082,858	\$ 72,942,819
U.S. Agencies	96,076,084	81,203,809
Commercial Paper	32,096,253	67,695,240
Corporate Debt	13,369,613	-
Common Stock	44,300	44,300
	<hr/>	<hr/>
Total Investments	\$ 216,669,108	\$ 221,886,168
	<hr/> <hr/>	<hr/> <hr/>

Refer to Notes to Financial Statements in the Southern Illinois University Financial Audit Report for the year ended June 30, 2019, for additional information relating to investments.

The University accounts for investment income on the accrual basis. Investment income earned on the operating cash and investments, including realized gains and losses resulting from the sale or other disposition of investments, is distributed on a quarterly basis to the pooled participants based upon their respective aggregate balances over the prior three-month period.

Investment income, by fund, at June 30, 2019 and 2018, was as follows:

	2019	2018
	<hr/>	<hr/>
Income fund	\$ 4,375,911	\$ (66,114)
General operating	5,558,102	759,339
Auxiliary enterprises	1,136,325	104,500
Restricted	229,366	157,271
Loan Funds	165,276	53,067
Plant Funds	1,587,354	752,054
Other funds	95,742	125,070
	<hr/>	<hr/>
Total	\$ 13,148,076	\$ 1,885,187
	<hr/> <hr/>	<hr/> <hr/>

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Accounts and Notes Receivable
For the Years Ended June 30, 2019 and 2018
(Unaudited)

	<u>2019</u>	<u>2018</u>
Accounts receivable		
Student tuition and fees	\$ 11,892,463	\$ 10,976,665
Auxiliary enterprises	13,383,838	14,152,338
General operating	23,367,609	25,728,657
Grants and contracts	12,472,566	12,920,902
Student loans	29,954	70,083
Other accounts receivable	<u>2,010,633</u>	<u>1,552,753</u>
	63,157,063	65,401,398
Less: Allowance for doubtful accounts	<u>(23,622,916)</u>	<u>(24,170,247)</u>
Total accounts receivable, net	<u>\$ 39,534,147</u>	<u>\$ 41,231,151</u>
Notes receivable		
Loan Funds:		
Carbondale campus	\$ 14,783,069	\$ 16,730,866
Edwardsville campus	1,344,523	1,754,957
Plant Funds:		
Carbondale campus	<u>-</u>	<u>-</u>
Total notes receivable	<u>16,127,592</u>	<u>18,485,823</u>
Allowance for doubtful notes:		
Carbondale campus	(358,149)	(328,542)
Edwardsville campus	<u>-</u>	<u>-</u>
Total allowance for doubtful accounts	<u>(358,149)</u>	<u>(328,542)</u>
Total notes receivable, net	<u>\$ 15,769,443</u>	<u>\$ 18,157,281</u>

Note: The collection of accounts receivable and notes receivable are handled internally as well as by private vendors. The vendors utilized for collections are: Williams & Fudge, Inc., General Revenue Corporation, National Credit Management, and University Accounting Services (UAS). Also, all student related accounts receivable, once deemed past due, are reported in the Illinois Offset System.

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Student Tuition Receivable
For the Years Ended June 30, 2019 and 2018
(Unaudited)

	June 30, 2019		
	Total	Carbondale Campus	Edwardsville Campus
Student tuition receivable			
Current - 30 days	\$ 2,925,640	\$ 2,442,151	\$ 483,489
31 - 180 days	2,433,121	1,107,754	1,325,367
181 - 365 days	1,328,120	586,013	742,107
Over 365 days	5,205,582	3,534,121	1,671,461
Total student tuition receivable	11,892,463	7,670,039	4,222,424
Allowance for doubtful accounts	(5,844,473)	(3,669,403)	(2,175,070)
Student tuition receivable, net	\$ 6,047,990	\$ 4,000,636	\$ 2,047,354
	June 30, 2018		
	Total	Carbondale Campus	Edwardsville Campus
Student tuition receivable			
Current - 30 days	\$ 2,475,894	\$ 2,362,187	\$ 113,707
31 - 180 days	2,266,817	1,171,384	1,095,433
181 - 365 days	1,183,435	687,817	495,618
Over 365 days	5,050,519	3,281,391	1,769,128
Total student tuition receivable	10,976,665	7,502,779	3,473,886
Allowance for doubtful accounts	(5,610,046)	(3,579,669)	(2,030,377)
Student tuition receivable, net	\$ 5,366,619	\$ 3,923,110	\$ 1,443,509

Note: The collection of accounts receivable and notes receivable are handled internally as well as by private vendors. The vendors utilized for collections are: Williams & Fudge, Inc., General Revenue Corporation, National Credit Management, and University Accounting Services (UAS). Also, all student related accounts receivable, once deemed past due, are reported in the Illinois Offset System.

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Auxiliary Enterprises Receivable
For the Years Ended June 30, 2019 and 2018
(Unaudited)

	June 30, 2019		
	Total	Carbondale Campus	Edwardsville Campus
Auxiliary enterprises receivable			
Current - 30 days	\$ 705,708	\$ 436,155	\$ 269,553
31 - 180 days	899,463	275,893	623,570
181 - 365 days	1,411,642	836,115	575,527
Over 365 days	<u>10,367,025</u>	<u>8,592,044</u>	<u>1,774,981</u>
Total auxiliary enterprises receivable	13,383,838	10,140,207	3,243,631
Allowance for doubtful accounts	<u>(10,616,813)</u>	<u>(8,519,737)</u>	<u>(2,097,076)</u>
Auxiliary enterprises receivable, net	<u>\$ 2,767,025</u>	<u>\$ 1,620,470</u>	<u>\$ 1,146,555</u>

	June 30, 2018		
	Total	Carbondale Campus	Edwardsville Campus
Auxiliary enterprises receivable			
Current - 30 days	\$ 701,247	\$ 521,887	\$ 179,360
31 - 180 days	923,648	399,950	523,698
181 - 365 days	1,524,715	1,128,343	396,372
Over 365 days	<u>11,002,728</u>	<u>9,009,800</u>	<u>1,992,928</u>
Total auxiliary enterprises receivable	14,152,338	11,059,980	3,092,358
Allowance for doubtful accounts	<u>(11,377,262)</u>	<u>(9,246,745)</u>	<u>(2,130,517)</u>
Auxiliary enterprises receivable, net	<u>\$ 2,775,076</u>	<u>\$ 1,813,235</u>	<u>\$ 961,841</u>

Note: The collection of accounts receivable and notes receivable are handled internally as well as by private vendors. The vendors utilized for collections are: Williams & Fudge, Inc., General Revenue Corporation, National Credit Management, and University Accounting Services (UAS). Also, all student related accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
General Operating Receivable
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

	June 30, 2019		
	Total	Carbondale Campus	Edwardsville Campus
General operating receivable			
Current - 30 days	\$ 7,818,213	\$ 7,239,477	\$ 578,736
31 - 180 days	5,238,694	3,929,264	1,309,430
181 - 365 days	1,299,587	564,118	735,469
Over 365 days	<u>9,011,115</u>	<u>6,958,778</u>	<u>2,052,337</u>
Total general operating receivable	23,367,609	18,691,637	4,675,972
Allowance for doubtful accounts	<u>(7,142,389)</u>	<u>(4,719,977)</u>	<u>(2,422,412)</u>
General operating receivable, net	<u>\$ 16,225,220</u>	<u>\$ 13,971,660</u>	<u>\$ 2,253,560</u>

	June 30, 2018		
	Total	Carbondale Campus	Edwardsville Campus
General operating receivable			
Current - 30 days	\$ 5,964,206	\$ 5,736,063	\$ 228,143
31 - 180 days	6,251,702	4,887,306	1,364,396
181 - 365 days	5,694,753	5,099,797	594,956
Over 365 days	<u>7,817,996</u>	<u>5,524,780</u>	<u>2,293,216</u>
Total general operating receivable	25,728,657	21,247,946	4,480,711
Allowance for doubtful accounts	<u>(7,136,081)</u>	<u>(4,799,285)</u>	<u>(2,336,796)</u>
General operating receivable, net	<u>\$ 18,592,576</u>	<u>\$ 16,448,661</u>	<u>\$ 2,143,915</u>

Note: The collection of accounts receivable and notes receivable are handled internally as well as by private vendors. The vendors utilized for collections are: Williams & Fudge, Inc., General Revenue Corporation, National Credit Management, and University Accounting Services (UAS). Also, all student related accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Grants and Contracts Receivable
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

	June 30, 2019		
	Total	Carbondale Campus	Edwardsville Campus
Grants and contracts			
Federal government	\$ 3,800,539	\$ 1,580,610	\$ 2,219,929
State of Illinois	4,693,922	3,802,799	891,123
Other government	1,334,719	1,334,719	-
Private	2,643,386	1,859,132	784,254
Total grants and contracts	\$ 12,472,566	\$ 8,577,260	\$ 3,895,306

	June 30, 2018		
	Total	Carbondale Campus	Edwardsville Campus
Grants and contracts			
Federal government	\$ 3,638,425	\$ 1,583,665	\$ 2,054,760
State of Illinois	6,195,505	5,353,090	842,415
Other government	1,089,595	1,089,595	-
Private	1,997,377	1,136,582	860,795
Total grants and contracts	\$ 12,920,902	\$ 9,162,932	\$ 3,757,970

These accounts consist of receivables for work performed under grant and contract activity.

Note: The collection of accounts receivable and notes receivable are handled internally as well as by private vendors. The vendors utilized for collections are: Williams & Fudge, Inc., General Revenue Corporation, National Credit Management, and University Accounting Services (UAS). Also, all student related accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Notes Receivable – Loan Funds
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

	June 30, 2019		
	Total	Carbondale Campus	Edwardsville Campus
<u>Age</u>			
Not in repayment status/current billing	\$ 10,523,707	\$ 9,313,333	\$ 1,210,374
Under 240 days	1,138,284	1,034,815	103,469
Over 240 days	4,465,601	4,434,921	30,680
Total notes receivable	16,127,592	14,783,069	1,344,523
Allowance for doubtful notes	(358,149)	(358,149)	-
Notes receivable net	\$ 15,769,443	\$ 14,424,920	\$ 1,344,523
	June 30, 2018		
	Total	Carbondale Campus	Edwardsville Campus
<u>Age</u>			
Not in repayment status/current billing	\$ 13,430,543	\$ 11,746,395	\$ 1,684,148
Under 240 days	1,317,947	1,278,282	39,665
Over 240 days	3,737,333	3,706,189	31,144
Total notes receivable	18,485,823	16,730,866	1,754,957
Allowance for doubtful notes	(328,542)	(328,542)	-
Notes receivable net	\$ 18,157,281	\$ 16,402,324	\$ 1,754,957

Note: The collection of accounts receivable and notes receivable are handled internally as well as by private vendors. The vendors utilized for collections are: Williams & Fudge, Inc., General Revenue Corporation, National Credit Management, and University Accounting Services (UAS). Also, all student related accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Capital Assets
For the Year Ended June 30, 2019
(Unaudited)**

For a schedule of capital asset activity during the year ended June 30, 2019, see Schedule 5 on page 79.

Major changes to historical treasures and works of art for fiscal year 2019

Additions in fiscal year 2019

Other (Changes less than \$500,000)		
SIUC	\$	40,415
SIUE		-
		<hr/>
Other Additions		40,415
		<hr/>
Total additions	\$	40,415
		<hr/> <hr/>

Major changes to construction in progress for fiscal year 2019

Additions in fiscal year 2019

CARBONDALE:		
COPS 2014A Improvements	\$	1,295,546
		<hr/>
Carbondale additions		1,295,546
		<hr/>
EDWARDSVILLE:		
CDB Movable Equipment		1,473,886
Engineering Building Shell Build Out		745,853
Founder's Hall Remodeling		17,224,412
Korte Stadium Renovations		1,076,992
Parking Lots A, VC, VIP, and CU Reconstruction		714,556
SDM Renovation		722,520
		<hr/>
Edwardsville additions		21,958,219
		<hr/>
OTHER (Changes less than \$500,000):		
SIUC		1,657,340
SIUE		3,858,028
		<hr/>
Other additions		5,515,368
		<hr/>
Total additions	\$	28,769,133
		<hr/> <hr/>

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Capital Assets (Continued)
For the Year Ended June 30, 2019
(Unaudited)**

Major changes to construction in progress for fiscal year 2019 (continued)

Deletions in fiscal year 2019

OTHER (Changes less than \$500,000):	
SIUC	\$ 113,594
SIUE	22,029
	<hr/>
Total deletions	\$ 135,623
	<hr/> <hr/>

Transfers to/from Construction in Progress

EDWARDSVILLE:	
Korte Stadium Waterproofing Phase I	\$ (830,714)
Master Plan for MUC and SSC	(600,498)
MUC Skylight Replacement and Roof Renovation	(698,437)
Prairie Hall Roof Replacement	(1,079,877)
Swing Space at Science Building East	(1,381,483)
Water System Valve and Hydrant Replacement Project	(509,909)
	<hr/>
Edwardsville transfers to/from Construction in Progress	(5,100,918)
	<hr/>
OTHER (Changes less than \$500,000):	
SIUC	(546,493)
SIUE	(1,992,063)
	<hr/>
Other transfers to/from Construction in Progress	(2,538,556)
	<hr/>
Total transfers to/from Construction in Progress	\$ (7,639,474)
	<hr/> <hr/>

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Capital Assets (Continued)
For the Year Ended June 30, 2019
(Unaudited)

Major changes to site improvements for fiscal year 2019

Additions in fiscal year 2019

OTHER (Changes less than \$500,000):	
SIUC	\$ -
SIUE	286,713
Other additions	<u>286,713</u>
Total additions	<u><u>\$ 286,713</u></u>

Deletions in fiscal year 2019

Other (Changes less than \$500,000)	
SIUC	\$ -
SIUE	-
Other Deletions	<u>-</u>
Total Deletions	<u><u>\$ -</u></u>

Transfers in fiscal year 2019

EDWARDSVILLE:	
Korte Stadium Waterproofing Phase I	\$ 830,714
Edwardsville transfers	<u>830,714</u>
OTHER (Changes less than \$500,000):	
SIUC	-
SIUE	676,950
Other transfers	<u>676,950</u>
Total transfers	<u><u>\$ 1,507,664</u></u>

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Capital Assets (Continued)
For the Year Ended June 30, 2019
(Unaudited)**

Major changes to buildings in fiscal year 2019

Additions in fiscal year 2019

EDWARDSVILLE:	
Science Building Renovation	\$ -
Edwardsville additions	-
<hr/>	
OTHER (Changes less than \$500,000):	
SIUC	127,981
SIUE	1,780,029
<hr/>	
Other additions	1,908,010
<hr/>	
Total additions	\$ 1,908,010
<hr/> <hr/>	

Deletions in fiscal year 2019

Other (Changes less than \$500,000)	
SIUC	\$ -
SIUE	6,253
<hr/>	
Other Deletions	6,253
<hr/>	
Total Deletions	\$ 6,253
<hr/> <hr/>	

Transfers in fiscal year 2019

CARBONDALE:	
None	\$ -
<hr/>	
Carbondale transfers	-
<hr/>	
EDWARDSVILLE:	
195 University Park Drive (transfer from SIUE University Park)	626,400
BLI Lab (transfer from SIUE University Park)	1,003,337
Master Plan for MUC and SSC	600,498
MUC Skylight Replacement and Roof Renovation	698,437
Prairie Hall Roof Replacement	1,079,877
Swing Space at Science Building East	1,381,483
Water System Valve and Hydrant Replacement Project	509,909
<hr/>	
Edwardsville transfers	5,899,941
<hr/>	
OTHER (Changes less than \$500,000):	
SIUC	546,493
SIUE	1,315,113
<hr/>	
Other transfers	1,861,606
<hr/>	
Total transfers	\$ 7,761,547
<hr/> <hr/>	

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Capital Assets (Continued)
For the Year Ended June 30, 2019
(Unaudited)**

Major changes to equipment for fiscal year 2019

Additions in fiscal year 2019 by category

CARBONDALE:

Housing and Auxiliary Facilities System	\$ 240,232
Medical Facilities System	682,032
Other	4,846,421
	<hr/>
Carbondale additions	5,768,685

EDWARDSVILLE:

Housing and Auxiliary Facilities System	93,325
Other	3,178,078
	<hr/>
Edwardsville additions	3,271,403

UNIVERSITY ADMINISTRATION:

Office of the President	6,803
University Wide Shared Services	282
	<hr/>
Other additions	7,085
	<hr/>
Total additions	\$ 9,047,173

Equipment trade-ins, disposals and adjustments by category fiscal year 2019

CARBONDALE:

Housing and Auxiliary Facilities System	\$ 630,314
Medical Facilities System	355,663
Other	5,138,554
	<hr/>
Carbondale trade-ins, disposals and adjustments	6,124,531

EDWARDSVILLE:

Housing and Auxiliary Facilities System	133,698
Other	1,549,429
	<hr/>
Edwardsville trade-ins, disposals and adjustments	1,683,127

UNIVERSITY ADMINISTRATION:

Office of the President	-
University Wide Shared Services	-
University Administration trade-ins, disposals and adjustments	-
	<hr/>
Total trade-ins, disposals and adjustments	\$ 7,807,658

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Capital Assets (Continued)
For the Year Ended June 30, 2019
(Unaudited)**

**Summary of Equipment Trade-ins, Disposals and Adjustments by
Campus Fiscal Year 2019**

Trade-ins:

Carbondale	\$ 765,308
Edwardville	398,904
University Administration	-
Total trade-ins	<u>1,164,212</u>

Disposals:

Carbondale	2,267,069
Edwardville	72,863
University Administration	-
Total disposals	<u>2,339,932</u>

Adjustments:

Carbondale	3,092,154
Edwardville	1,211,360
University Administration	-
Total adjustments	<u>4,303,514</u>

Total equipment trade-ins, disposals and adjustments	<u><u>\$ 7,807,658</u></u>
--	----------------------------

Transfers in 2019

OTHER (Changes less than \$500,000):

SIUC	\$ -
SIUE	-
Other transfers	<u>-</u>
Total transfers	<u><u>\$ -</u></u>

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Accounts Payable and Accrued Liabilities
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

	<u>2019</u>	<u>2018</u>	Increase (decrease)
Accounts payable	\$ 26,041,821	\$ 28,837,918	\$ (2,796,097)
Accrued payroll	12,823,730	8,871,828	3,951,902
Accrued interest payable	2,272,031	2,399,318	(127,287)
Accrued compensated absences:			
Vacation	37,431,467	36,787,229	644,238
Sick leave	3,288,003	3,985,460	(697,457)
Total compensated absences	<u>40,719,470</u>	<u>40,772,689</u>	<u>(53,219)</u>
Accrued self insurance	30,119,861	29,205,203	914,658
Housing deposits	189,525	193,675	(4,150)
Deposits held for Univ. Related Orgs.	12,882,829	10,289,330	2,593,499
Deposits held for others	<u>943,292</u>	<u>983,813</u>	<u>(40,521)</u>
Total accounts payable and accrued liabilities	<u><u>\$ 125,992,559</u></u>	<u><u>\$ 121,553,774</u></u>	<u><u>\$ 4,438,785</u></u>

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Unearned Revenue
June 30, 2019
(Unaudited)

	<u>2019</u>	<u>2018</u>
Unearned revenue		
General Revenue & tuition	\$ 12,435,577	\$ 12,031,182
Auxiliary enterprises funded debt	1,840,000	1,873,628
Auxiliary enterprises other	297,008	225,446
Departmental activities	3,302,391	3,144,170
Federal grants & contracts	94,128	194,810
Private grants & contracts	8,327,732	8,252,157
State of Illinois grants & contracts	<u>1,287,901</u>	<u>1,022,675</u>
 Total Unearned revenue	 <u>\$ 27,584,737</u>	 <u>\$ 26,744,068</u>

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Accrued Compensated Absences at
June 30 for the Last Five Years
(Unaudited)

Fiscal Year	Accrued Vacation Pay	Accrued Sick Pay	Total
2019	\$ 37,431,466	\$ 3,288,003	\$ 40,719,470
2018	36,787,220	3,985,469	40,772,689
2017	36,463,774	4,547,444	41,011,218
2016	35,502,629	5,162,737	40,665,366
2015	36,637,985	5,963,629	42,601,614

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Bonds Payable
For the Year Ended June 30, 2019
(Unaudited)

	Balance at June 30, 2018	Bonds Issued	Principal Reductions	Accretion on Bonds	Balance at June 30, 2019
Southern Illinois University Housing and Auxiliary Facilities System Revenue Bonds:					
Series 1999A	\$ 48,525,097	-	\$ 5,670,000	\$ 2,646,437	\$ 45,501,534
Series 2006A	10,940,000	-	3,640,000	-	7,300,000
Series 2008A	19,335,000	-	1,785,000	-	17,550,000
Series 2009A	36,310,000	-	2,460,000	-	33,850,000
Series 2012A	21,465,000	-	1,230,000	-	20,235,000
Series 2012B	37,160,000	-	1,795,000	-	35,365,000
Series 2015B	18,360,000	-	295,000	-	18,065,000
Direct Placement Revenue Bonds:					
Series 2015A	6,830,000	-	540,000	-	6,290,000
Series 2019A	-	5,040,000	-	-	5,040,000
Total Housing and Auxiliary Facilities System	198,925,097	5,040,000	17,415,000	2,646,437	189,196,534
Medical Facilities System Direct Placements:					
Series 2015A	8,840,000	-	1,660,000	-	7,180,000
Total Medical Facilities System	8,840,000	-	1,660,000	-	7,180,000
Total Bonds Payable	\$ 207,765,097	\$ 5,040,000	\$ 19,075,000	\$ 2,646,437	\$ 196,376,534

The balances do not reflect unamortized debt premium (discount) or unamortized deferred loss on refunding.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Bonds Payable (Continued)
For the Year Ended June 30, 2019
(Unaudited)**

Southern Illinois University Housing and Auxiliary Facilities System

On April 10, 2019, the Board approved the Eighteenth Supplemental System Revenue Bond Resolution which amended and supplemented the Original Resolution of August 29, 1984, the First Supplemental Resolution of November 13, 1986, the Second Supplemental Resolution of February 13, 1992, the Third Supplemental Resolution of May 13, 1993, the Fourth Supplemental Resolution of September 12, 1996, the Fifth Supplemental Resolution of July 10, 1997, the Sixth Supplemental Resolution of May 13, 1999, the Seventh Supplemental Resolution of May 11, 2000, the Eighth Supplemental Bond Resolution of July 12, 2001, as amended and restated on December 11, 2003, the Ninth Supplemental Resolution of December 12, 2002, the Tenth Supplemental Resolution of October 14, 2004, the Eleventh Supplemental Resolution of March 9, 2006, as amended and restated on May 2, 2006 and November 9, 2006, the Twelfth Supplemental Resolution of April 10, 2008, the Thirteenth Supplemental Resolution of April 2, 2009, the Fourteenth Supplemental Resolution of December 8, 2011, the Fifteenth Supplemental System Bond Resolution of November 8, 2012, the Sixteenth Supplemental Bond Resolution of March 19, 2015, and the Seventeenth Supplemental Bond Resolution of July 16, 2015. The outstanding bond issues related to the respective bond resolutions of the System are as follows:

Series 2019A Bonds - These Direct Placement bonds were authorized by the Board under the Eighteenth Supplemental Bond Resolution dated April 10, 2019 and were issued as current interest bonds in the original amount of \$5,040,000. The bonds were issued at par with an interest rate of 4.35 percent. Proceeds will be used to resurface, rebuild, and make improvements to parking lots on the Edwardsville campus.

Series 2015B Bonds - These bonds were authorized by the Board under the Seventeenth Supplemental Bond Resolution dated July 16, 2015 and were issued as current interest bonds in the original amount of \$20,735,000. The bonds were issued at a premium of \$2,503,381 with interest rates ranging from 3.00 to 5.00 percent. Proceeds will be used to refund a portion of the Series 2006A current interest bonds.

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Bonds Payable (Continued)
For the Year Ended June 30, 2019
(Unaudited)

Series 2015A Bonds - These Direct Placement bonds were authorized by the Board under the Sixteenth Supplemental Bond Resolution dated March 19, 2015 and were issued as current interest bonds in the original amount of \$8,205,000. The bonds were issued at par with an interest rate of 2.85 percent. Proceeds will be used for the reconstruction of parking lots including installation of new light poles and pay-by-space equipment on the Edwardsville campus; and renovation of the Baseball Stadium on the Carbondale Campus.

Series 2012B Bonds - These bonds were authorized by the Board under the Fifteenth Supplemental Bond Resolution dated November 8, 2012, and were issued in two series. Series 2012B-1 were issued as tax-exempt, current interest bonds in the original amount of \$39,335,000 and Series 2012B-2 were issued as taxable Qualified Energy Conservation bonds in the original amount of \$5,365,000. The bonds were sold on December 19, 2012 at a premium of \$6,245,917. The Series 2012B-1 bonds were issued for the purpose of refunding the Series 2003A and a portion of the Series 2004A current interest bonds; and demolition of student residence halls, Allen, Boomer and Wright, commonly referred to as the Triads, on the Carbondale campus. The Series 2012B-2 bonds were issued for financing improvements of the Student Recreation Center on the Carbondale Campus.

Series 2012A Bonds - These bonds were authorized by the Board under the Fourteenth Supplemental Bond Resolution dated December 8, 2011 and were issued as current interest bonds in the original amount of \$29,805,000. These bonds were sold on January 11, 2012 at a premium of \$273,628. Proceeds will be used for the construction and equipping of a Student Services Building on the Carbondale campus, and for refunding a portion of the 2001A current interest bonds.

Series 2009A Bonds - These bonds were authorized by the Board under the Thirteenth Supplemental Bond Resolution dated April 2, 2009 and were issued as taxable Build America Bonds in the original amount of \$53,735,000. The bonds were issued as current interest bonds on May 15, 2009 at a premium of \$226,028. Proceeds will be used for the construction and equipping of a new football stadium on the Carbondale campus, including the relocation of certain tennis courts and playing fields from the project site and the renovation and equipping of the SIU Arena and the construction of a new addition thereto on the Carbondale campus.

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Bonds Payable (Continued)
For the Year Ended June 30, 2019
(Unaudited)

Series 2008A Bonds - These bonds were authorized by the Board under the Twelfth Supplemental Bond Resolution dated April 10, 2008 and were issued as current interest bonds in the original amount of \$30,105,000. The bonds were sold on May 8, 2008 at a premium of \$1,359,732. The bonds were issued to finance the construction and equipping of a Student Success Center on the Edwardsville campus; the construction and equipping of an expansion to the Student Fitness Center on the Edwardsville campus; the installation of automatic sprinkler systems and associated upgrades in the residential facilities at Thompson Point and University Hall on the Carbondale campus; and the installation of security cameras and an electronic access control system at all exterior entries to the Thompson Point residential facility on the Carbondale campus.

Series 2006A Bonds - These bonds were authorized by the Board under the Eleventh Supplemental Bond Resolution dated March 9, 2006, as amended and restated on May 2, 2006 and November 9, 2006, and were issued as current interest bonds in the original amount of \$69,715,000. The bonds were sold on May 24, 2006 at a premium of \$3,155,475. The bonds were issued for the purpose of refunding a portion of the Series 1997A, 2000A and 2001A current interest bonds; financing the construction of a student residence hall with an adjoining parking lot for the Edwardsville campus; construction of an additional 350 space parking lot for the Edwardsville campus; funding various safety/security enhancements and other replacements to, and renovations of, the facilities of the System on the Carbondale campus; and purchasing and implementing a student information system for the Carbondale campus.

Series 1999A Bonds - These bonds were authorized by the Board under the Sixth Supplemental Bond Resolution dated May 13, 1999 and were issued as capital appreciation bonds in the original amount of \$21,001,900. The bonds were issued at a premium of \$53,851. The capital appreciation bonds are non-interest bearing and will accrete the interest factor as additional bonds payable over the term of the bonds. These bonds were issued to finance the construction of a residence hall and renovations of the University Center food service facilities. All projects financed by the Series 1999A bonds are associated with the Edwardsville campus.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Bonds Payable (Continued)
For the Year Ended June 30, 2019
(Unaudited)**

Southern Illinois University Medical Facilities System

On October 10, 1996, the Board authorized the creation of the Southern Illinois University Medical Facilities System and the sale of Medical Facilities System Revenue Bonds. The Series 1997 Bonds were issued on March 27, 1997 in the amount of \$16,855,000 for the purpose of acquiring the SIU Clinics Building, an existing facility, located at 751 North Rutledge, Springfield, Illinois. On October 13, 2005, the Board adopted the "Medical Facilities System Revenue Bonds Series 2005" resolution which amended and restated the original resolution of October 10, 1996. The Board also authorized the issuance of the Medical Facilities System Revenue Bonds Series 2005. On December 11, 2014, the Board adopted a resolution authorizing and providing for the continued existence of the Southern Illinois University Medical Facilities System and for the issuance of Southern Illinois University Medical Facilities System Revenue Bonds, Series 2015A.

Series 2015A Bonds - These bonds were issued and sold February 12, 2015 in the amount of \$13,440,000 bearing interest of 1.65%. Bond proceeds of \$13,370,000 and Board funds of \$1,439,036 were deposited in the bond escrow account which, together with the interest thereon, were used to current refund the Series 2005 bonds. Bond proceeds of \$70,000 were reserved to pay for the costs related to issuance of the Series 2015A bonds.

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Advance Refunded Bonds and Accrued Interest on Bonds
For the Year Ended June 30, 2019
(Unaudited)

Advance Refunded Bonds:

The University had defeased bonds through advance refunding in prior years and, accordingly, they are not reflected in the financial statements. The bonds which have been defeased as of June 30, 2019 have an outstanding balance of \$0.

Accrued Interest:

Accrued interest on outstanding bonds payable at June 30, 2019 and June 30, 2018 is as follows:

	<u>2019</u>	<u>2018</u>
Housing and Auxiliary Facilities System	\$ 1,738,181	\$ 1,827,724
Medical Facilities System	29,618	36,465
Total	<u>\$ 1,767,799</u>	<u>\$ 1,864,189</u>

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Significant Account Balances (Continued)
Liabilities Under Capitalized Leases
For the Year Ended June 30, 2019
(Unaudited)

	Balance at July 1, 2018	Increases in Capitalized Leases	Principal Payments	Cancellations and Adjustments	Balance at June 30, 2019
Southern Illinois University					
Liabilities Under Capitalized Leases:					
AFC Financial Services Inc.	\$ 888,723	\$ -	\$ 111,870	\$ -	\$ 776,853
Banc of America Public Capital	796,805	-	796,805	-	-
CDS Office Systems Incorporated	120,339	-	41,308	-	79,031
DBA DeLage Landen Public Finance	144,150	-	116,676	-	27,474
Dell Financial Services LLC	52,084	-	-	52,084	-
Watts Copy Systems, Inc					
Liabilities Under Capitalized Leases	\$ 2,002,101	\$ -	\$ 1,066,659	\$ 52,084	\$ 883,358

State of Illinois
Southern Illinois University
Analysis of Operations
Special Data Requirements for University Audits
For the Year Ended June 30, 2019
(Unaudited)

We have been provided with a memorandum from the Auditor General dated July 25, 2000, entitled Matters Regarding University Audits which requests the University to furnish certain supplemental information. These special data requirements are provided below by cross-referencing to the 2019 reports where such information can be found. The letters below refer to the paragraphs in the aforementioned letter.

- A. No findings relating to compliance with University Guidelines were noted in the current year.
- B. A statement of sources and applications of indirect cost recoveries is presented on pages 128 and 129 of this report.
- C. The calculation of allowable indirect cost carry forward appears on pages 82 and 83 of this report.
- D. Beginning in fiscal year 1985, tuition is no longer retained to augment auxiliary enterprise operations.
- E. Descriptions of each accounting entity, including major sources of revenue and purpose, are presented on pages 84 through 86 of this report.
- F. Financial statements for all Carbondale and Edwardsville entities and auxiliary enterprises appear on pages 87 through 95 of this report.
- G. Calculation of current excess funds is presented on pages 147 and 148 of this report. These schedules indicate no excess funds were required to be deposited in the Income Fund.
- H. Support received by auxiliary enterprises from State appropriated funds for retirement and group insurance benefits is disclosed in the Southern Illinois University financial audit report in the Schedule of Operating Expenses on page 65 and in this report in Schedule 11, page 89.
- I. The revenues and expenses for various bond indenture required accounts are presented within the Condensed Statements of Net Position, Condensed Statements of Revenues, Expenses and Changes in Net Position, and Condensed Statements of Cash Flows for the Housing and Auxiliary Facilities System and Medical Facilities System within the Southern Illinois University financial audit report in Note 20 on page 60. Details of the revenue, expenses, cash flow and debt service requirements are included in the Housing and Auxiliary Facilities System financial audit report on pages 14 and 15 and Note 7 on pages 25 through 28 and in the Medical Facilities System financial audit report on pages 12 and 13 and Note 6 on pages 21 through 23. Further, the present financial statements for auxiliary enterprises at both the Edwardsville and Carbondale campuses are presented in Schedules 11 and 12 within this report on pages 87 through 95. A description of the auxiliary enterprises sources of revenues and purposes are presented in Schedule 10 within this report on pages 84 through 86.

State of Illinois
Southern Illinois University
Analysis of Operations
Special Data Requirements for University Audits (Continued)
For the Year Ended June 30, 2019
(Unaudited)

- J. Audit tests of the revenue bonds fund accounting covenants revealed no instances of noncompliance during the year ended June 30, 2019.
- K. The University has one noninstructional facility reserve for a Weight Room Expansion which was first funded at the end of Fiscal Year 2014.
- L-N. Organizations recognized by the University as University-Related Organizations (UROs); payments by the UROs to the University for services provided by the University; and payments by the University to the UROs for services provided by the UROs are disclosed on pages 137 through 146.
- O. There are no cumulative unreimbursed subsidies to any of the UROs as of June 30, 2019.
- P. None of the University related organizations have financial debt as of June 30, 2019.
- Q. A schedule of cash and investments held by the University is included on page 80.
- R. Income from investments of pooled funds has been allocated and credited to the original sources of the funds.
- S. A schedule presenting costs per full-time equivalent is included on page 130 of this report.
- T. There were no acquisitions of real estate by the University or UROs in excess of \$250,000 that were not funded by a separate appropriation specifically identifying the particular acquisition.
- U. Series 2014A COPS: On February 13, 2014, the University issued Certificates of Participation (COPS) in the par amount of \$42,995,000. The COPS were issued at a premium of \$1,017,972. The certificates were issued to finance, in combination with the University funds, multiple capital improvement projects on the Carbondale campus as well as to refund the outstanding balance of the Series 2004A COPS. The certificates bear interest at rates ranging from 2% to 5% payable semi-annually, and principal installments ranging from \$1,525,000 to \$2,855,000 are payable annually on February 15 beginning 2015 through the year 2034. The current refunding undertaken by the Board to affect a cost savings resulted in a net decrease in debt service payments of \$1,365,042. The financing resulted in an economic gain of \$1,173,843 and an accounting loss of \$330,440. As of June 30, 2019, these certificates were outstanding in the amount of \$32,709,347.

**State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Indirect Cost Recoveries
For the Year Ended June 30, 2019
(Unaudited)**

The indirect costs incurred in relation to grants and contracts are reimbursed by a portion of such grants and contracts received from governmental agencies and private sources. The indirect costs incurred and the subsequent reimbursements of such costs are accounted for in the University's general ledger as current unrestricted general funds. The reimbursement funds are needed for the following purposes:

- To provide monies for the prefunding of grants and contracts (i.e. expenditures made before grant monies are received);
- To fund central research administrative costs and research-related indirect costs; and
- To fund facility development programs and activities relative to obtaining new contracts.

The University uses its authority the State Finance Act (30 ILCS 105/6a-2) for retaining and expending indirect costs reimbursement funds on a local basis.

State of Illinois
Southern Illinois University
Analysis of Operations
Analysis of Indirect Cost Recoveries (Continued)
For the Year Ended June 30, 2019
(Unaudited)

The following is an analysis of the sources and applications of indirect cost reimbursements in the above-mentioned accounts for the year ended June 30, 2019:

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Sources:			
Transfers of indirect cost reimbursements from restricted grants and contracts	\$ 5,786,848	\$ 2,589,713	\$ 8,376,561
Physicians and Surgeons, Inc. - Contributions toward university overhead and academic development	47,992,409	-	47,992,409
Contributions, investment income and other	<u>1,147,809</u>	<u>192,934</u>	<u>1,340,743</u>
Total sources	<u>54,927,066</u>	<u>2,782,647</u>	<u>57,709,713</u>
Expenditures:			
Organized research activities	2,005,332	\$ 336,022	2,341,354
Instructional activities	85,303	416,535	501,838
Operation and maintenance of physical plant	464,701	-	464,701
Institutional support	304,779	458,061	762,840
Academic support activities	458,786	989,531	1,448,317
Student Services	-	62,451	62,451
Public service activities	372,921	(859)	372,062
S.M. local resources	40,053,711	-	40,053,711
Transfers out	<u>11,214,825</u>	<u>-</u>	<u>11,214,825</u>
Total applications	<u>54,960,358</u>	<u>2,261,741</u>	<u>57,222,099</u>
Shortage of sources over applications	(33,292)	520,906	487,614
Fund balance, July 1, 2018	<u>8,255,578</u>	<u>706,740</u>	<u>8,962,318</u>
Fund balance, June 30, 2019	<u>\$ 8,222,286</u>	<u>\$ 1,227,646</u>	<u>\$ 9,449,932</u>

State of Illinois
Southern Illinois University
Analysis of Operations
Enrollment Statistics and Student Cost Statistics
For the Year Ended June 30, 2019
(Unaudited)

Enrollment Statistics

	Fall Term 2019		Total	Fall Term 2018		Total
	Carbondale	Edwardsville		Carbondale	Edwardsville	
Full-time students	10,386	10,883	21,269	11,682	10,775	22,457
Part-time students	2,431	2,448	4,879	2,872	3,021	5,893
Total Enrollment	12,817	13,331	26,148	14,554	13,796	28,350
Full-time equivalent	10,851	10,942	21,793	12,463	11,523	23,986

Source: SIUE from Assistant Director of Accounting and Business Systems. SIUC from Director of Accounting Services.

Full-time equivalency includes all full-time Students (15 credit hours and above for undergraduate students) and all part-time students on a prorated basis. That is, the total credits are divided by 12 to arrive at the full-time equivalent for graduate students, and by 15 to arrive at the full-time equivalent for undergraduate students.

Student Cost Statistics

The cost per student, presented below, was derived from a calculation based on the number of full-time equivalent students and the total operating expenses for the years ended June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Total operating Expenses	\$ 1,004,480,036	\$ 1,194,223,256
Full-time equivalent students	21,793	23,986
Cost per Student	\$ 46,092	\$ 49,788

**State of Illinois
Southern Illinois University
Analysis of Operation
Employment Statistics
For the Year Ended June 30, 2019
(Unaudited)**

Employment Statistics

	Fall Term 2019		Fall Term 2018		
	Carbondale	Edwardsville	Carbondale	Edwardsville	Total
Faculty	1,281	958	1,316	954	2,270
Graduate assistants	1,135	553	1,165	484	1,649
Civil service	2,332	1,057	2,391	1,018	3,409
Administrative and Professional staff	930	416	883	420	1,303
Total employees	<u>5,678</u>	<u>2,984</u>	<u>5,755</u>	<u>2,876</u>	<u>8,631</u>

	Fall Term 2019		Fall Term 2018		
	Carbondale	Edwardsville	Carbondale	Edwardsville	Total
Full-Time Equivalents					
Faculty	1,158	775	1,183	785	1,968
Graduate Assistants	521	236	540	209	749
Civil Service	2,309	1,038	2,364	1,000	3,364
Administrative and Professional Staff	892	406	847	415	1,262
Total	<u>4,880</u>	<u>2,455</u>	<u>4,934</u>	<u>2,409</u>	<u>7,343</u>

Source: SIUE from Administrative Accounting. SIUC from Institutional Research and Studies.

Note: The report is prepared using the ILBHE requirements as follows:

- 1) Employees with full-time contracts are counted as one full-time equivalent
- 2) Part-time employees are multiplied by the number of months worked and then divided by 12 to arrive at their full-time equivalency

**State of Illinois
Southern Illinois University
Analysis of Operations
Degrees Conferred
For the Year Ended June 30, 2019
(Unaudited)**

The following statistics are from the Integrated Postsecondary Education Data Systems (IPEDS) Completion Survey.

The number of degrees conferred for the year ended June 30, 2019 was as follows:

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Degrees:			
Associate's	94	-	94
Baccalaureate	3,078	2,558	5,636
Post-Baccalaureate certificates	4	2	6
Masters	766	605	1,371
Post-Masters certificates/specialist degrees	-	24	24
Doctoral - Research/Scholarship	134	15	149
Doctoral - Professional Practice	150	134	284
Doctoral - Other	-	60	60
Total	<u>4,226</u>	<u>3,398</u>	<u>7,624</u>

**State of Illinois
Southern Illinois University
Analysis of Operations
Tuition and Fees Waivers
For the Year Ended June 30, 2019
(Unaudited)**

	<u>Number of Recipients</u>	<u>Value of Waivers (\$1,000's)</u>
Fiscal Year 2019 Undergraduate Tuition and Fee Waivers:		
Carbondale -- Unduplicated	3,687	\$ 15,651
Edwardsville -- Unduplicated	<u>1,046</u>	<u>7,035</u>
Total	<u>4,733</u>	<u>22,686</u>
Fiscal Year 2019 Graduate Tuition and Fee Waivers:		
Carbondale -- Unduplicated	1,839	23,399
Edwardsville -- Unduplicated	1,100	6,375
School of Medicine -- Unduplicated	<u>24</u>	<u>414</u>
Total	<u>2,963</u>	<u>30,189</u>
Grand Total	<u><u>7,696</u></u>	<u><u>\$ 52,875</u></u>

Source: Statistics as reported by Southern Illinois University to the Illinois Board of Higher
Note: Recipients are represented once for each waiver program.

**State of Illinois
Southern Illinois University
Analysis of Operations
Tuition and Fees Waivers
Undergraduate
For the Year Ended June 30, 2019
(Unaudited)**

	Carbondale Campus		Edwardsville Campus		Total
	Number of Recipients	Value of Waivers (\$1,000's)	Number of Recipients	Value of Waivers (\$1,000's)	
Mandatory waivers:					
Teacher Special Education	16	\$ 179	19	\$ 231	35
ROTC	78	587	67	636	145
DCFS	12	78	23	160	35
Children of Employees	226	789	174	632	400
Senior Citizens	2	15	-	-	2
Veterans Grants & Scholarships	375	2,652	340	2,727	715
Subtotal	709	4,300	623	4,386	1,332
Discretionary waivers:					
Faculty/Administrators	18	55	11	20	29
Civil Service	95	551	42	133	137
Academic /Other Talent	474	1,356	116	770	590
Athletic	164	1,222	126	821	290
Gender Equity in					
Intercollegiate Athletics	92	732	100	804	192
Foreign Exchange Students	13	157	-	-	13
Student Need-Financial Aid	2,278	7,181	-	-	2,278
Student Need-Special Programs	-	-	5	5	5
Interinstitutional/Related Agencies	13	78	18	52	31
Retired University Employees	3	9	3	11	6
Cooperating Professionals	2	4	1	4	3
Research Assistants	-	-	3	14	3
Teaching Assistants	-	-	2	7	2
Contract Training Grants	11	9	-	-	11
Children of Deceased Employees	-	-	1	11	1
Subtotal	3,163	11,351	428	2,649	3,591
Total	3,687	\$ 15,651	1,046	\$ 7,035	\$ 22,686

Note: Recipients are represented once for each waiver program.

**State of Illinois
Southern Illinois University
Analysis of Operations
Tuition and Fees Waivers
Graduate
For the Year Ended June 30, 2019
(Unaudited)**

Graduate Tuition and Fees for Fiscal Year 2019

	Carbondale Campus			Edwardsville Campus			School of Medicine			Total		
	Number of Recipients	Value of Waivers (\$1,000's)	Number of Recipients	Value of Waivers (\$1,000's)	Number of Recipients	Value of Waivers (\$1,000's)	Number of Recipients	Value of Waivers (\$1,000's)	Number of Recipients	Value of Waivers (\$1,000's)	Number of Recipients	Value of Waivers (\$1,000's)
Mandatory waivers:												
Teacher Special Education	1	\$ 21	2	\$ 19	-	\$ -	-	\$ -	3	\$ 40		
ROTC	1	13	-	-	-	-	-	-	1	13		
DCFS	1	18	1	10	-	-	-	-	2	28		
Children of Employees	-	-	3	8	-	-	-	-	3	8		
Senior Citizens	1	8	-	-	-	-	-	-	1	8		
Veterans Grants & Scholarships	89	876	70	334	3	73	-	73	-	1,283		
Subtotal	93	935	76	371	3	73	-	73	10.0	1,379		
Discretionary waivers:												
Faculty/Administrators	112	646	44	217	-	-	-	-	156	862		
Civil Service	41	301	39	147	-	-	-	-	80	449		
Academic/Other Talent	87	523	58	380	-	-	-	-	145	902		
Athletic	6	43	11	52	-	-	-	-	17	94		
Gender Equity in												
Intercollegiate Athletics	1	9	2	9	-	-	-	-	3	18		
Student Need-Financial Aid	-	-	-	-	21	341	-	341	21	341		
Cooperating Professionals	30	145	176	406	-	-	-	-	206	552		
Research Assistants	522	5,890	165	1,026	-	-	-	-	687	6,916		
Teaching Assistants	855	11,504	436	2,824	-	-	-	-	1,291	14,328		
Other Assistants	162	1,730	152	834	-	-	-	-	314	2,564		
Interinstitutional/Related Agencies	18	178	26	109	-	-	-	-	44	287		
Retired University Employees	2	14	-	-	-	-	-	-	2	14		
Fellowships	98	847	-	-	-	-	-	-	98	847		
Contract/Training Grants	54	636	-	-	-	-	-	-	54	636		
Subtotal	1,988	22,465	1,109	6,004	21	341	-	341	3,118	28,810		
TOTAL	1,839	\$ 23,399	1,185	\$ 6,375	24	\$ 414	-	\$ 414	3,048	\$ 30,189		

Note: Recipients are represented once for each waiver program.

**State of Illinois
Southern Illinois University
Analysis of Operations
Bookstore
For the Year Ended June 30, 2019
(Unaudited)**

CARBONDALE

The Carbondale campus is engaged in an agreement with an outside vendor, Follett Higher Education Group, Inc. for their bookstore services. The contract term is from June 1, 2014 through May 31, 2024. The bookstore had annual gross sales of \$2,718,938 in fiscal year 2019. The University received \$317,195 in calculated commissions from bookstore operations. The terms of the commission are stated below.

- The outside vendor will pay the Carbondale campus for whichever amount is greater between
 - An annual commission of 12.1% of all gross revenues up to \$5,000,000.
 - 13.5% of all gross revenue over \$5,000,000.

Or

- A guaranteed annual payment of \$375,000 for the first year.
- A guaranteed annual payment equal to 90% of the calculated commission on gross revenue of the immediately preceding year, which was \$301,328 for FY2019.

Exclusive rights to sell textbooks on the Southern Illinois University Carbondale campus are given to the vendor. The vendor's local, off-campus competitor closed in May of 2019.

EDWARDSVILLE

The Edwardsville campus rents textbooks to its students. The Textbook Service Department and the University Center Bookstore had annual sales of \$364,322 and \$1,007,730, respectively, in fiscal year 2019.

**State of Illinois
Southern Illinois University
Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

The Southern Illinois University Foundation (Carbondale Foundation) has entered into a master contract with the Board of Trustees of SIUC which specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, 1982 and last amended in 2014. Among the provisions of the contract is a requirement that the Carbondale Foundation and SIUC will provide services to each other to be reimbursed on an actual cost basis up to approved budgetary limits. During the years ended June 30, 2019 and 2018, the Carbondale Foundation provided fundraising services for the benefit of SIUC with a portion of the Carbondale Foundation's fundraising costs being reimbursed by SIUC through in-kind payment. These amounts of \$3,500,989 and \$5,311,457 during the years ended June 30, 2019 and 2018, respectively, are reflected as Support Services Revenue and the expenses have been allocated among the support services benefit in the statement of activities.

In accordance with its corporate purposes, the Carbondale Foundation solicits and accepts contributions for the benefit of SIUC. Contributions are recorded as revenue and held in a restricted net asset class until the funds are used in the form of scholarships, cash grants, or expenditures for the benefit of SIUC. The Carbondale Foundation also receives contributions of certain noncash assets which are recorded as revenue and then, at the Carbondale Foundation's discretion, transferred to SIUC.

The Carbondale Foundation also received several grants from SIUC totaling \$12,891 and \$4,916 for the years ended June 30, 2019 and 2018, respectively.

The Southern Illinois University Edwardsville Foundation (Edwardsville Foundation) has entered into a master contract with the Board of Trustees of SIUE which specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, 1997. Among the provisions of the master contract is a requirement that the Edwardsville Foundation and SIUE provide services to each other to be reimbursed based on actual costs within the approved budgetary limits.

During the year, the Edwardsville Foundation provided fundraising services on behalf of SIUE with a portion of the Edwardsville Foundation's fundraising costs being reimbursed by SIUE through cash and in-kind payments. Total reimbursable costs satisfied through cash payments from SIUE for the years ended June 30, 2019 and 2018 was \$150,000 each year and is included in budget allocation from SIUE in the statements of revenue, expenses, and changes in net position.

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Southern Illinois University
Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

Pursuant to governmental accounting standards, the Edwardsville Foundation is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel of the Edwardsville Foundation. These amounts totaled \$469,496 and \$571,367 (including retirement payments) for the years ended June 30, 2019 and 2018, respectively, and are reflected as budget allocation from SIUE and budget expended at SIUE in the statements of revenue, expenses, and changes in net position.

In accordance with its corporate purposes, the Edwardsville Foundation solicits and accepts gifts for SIUE. The Edwardsville Foundation receives cash gifts, which are recorded on the Edwardsville Foundation's books. Certain of these gifts are forwarded to SIUE in the form of scholarships, cash grants, or expenses for the benefit of SIUE. The Edwardsville Foundation also receives certain noncash gifts, which are recorded on the Edwardsville Foundation's books and then forwarded to SIUE.

During the years ended June 30, 2019 and 2018, the Edwardsville Foundation received \$71,783 and \$308,002, respectively, in noncash contributions from donors, of which \$15,566 and \$126,794, respectively, was forwarded to the University.

The Edwardsville Foundation has entered into a contract with the Board of Trustees of SIUE to provide all aspects of coordination of alumni services. Under the terms of the contract, SIUE provided the Edwardsville Foundation with \$40,000 for each of the years ended June 30, 2019 and 2018, which is included in budget allocation from SIUE in the statements of revenues, expenses, and changes in net position. During the years ended June 30, 2019 and 2018, the Edwardsville Foundation expended \$79,175 and \$65,500, respectively, for alumni services.

SIUC Physicians & Surgeons (SIUHC) entered into a master contract with the Board of Trustees of SIU, which specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, as amended in 1997. The contract states, among other provisions, that the University shall employ members of SIUHC as full-time faculty of the School of Medicine for the performance of duties related to its teaching, research, and service missions and that SIUHC shall provide separate and concurrent employment to members of SIUHC for the performance of duties related to patient care and service to the community. The University, in return, supports SIUHC by continuing operation of outpatient clinics, maintenance of records and accounting systems, billing and collection services, custody and handling of funds, procurement of goods and services, and other related activities as agreed upon by both parties.

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Analysis of Operations
Summary of Funds Provided To (From)
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By (To) Southern Illinois University (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)

The University receives a portion of SIUHC's professional income for providing support services in accordance with the master agreement. For the years ended June 30, 2019 and 2018, the University earned \$41,953,676 and \$39,206,382, respectively for services provided to SIUHC.

The University also receives from SIUHC, after providing for support services, funds for Academic Development that are to be used for medical, educational, and research development for the School of Medicine. For the years ended June 30, 2019 and 2018, SIUHC contributed to the University \$8,418,057 and \$8,947,060, respectively for such Academic Development services.

The Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (Carbondale Association) has entered into a master contract with the Board of Trustees of SIU that specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, 1997, as amended. Among the provisions of the contract is a requirement that the Carbondale Association, in return for staff and use of the facilities, agrees to annually reimburse the University for the proportionate share of costs involved. This reimbursement is computed as the annual salary cost of the University's Alumni Services Department times a percentage (5.6% and 5.7% in 2019 and 2018, respectively), based on the total number of addressable alumni members divided by the total number of addressable alumni on file. Both the Carbondale Association and the University agree to the percentage on an annual basis. The reimbursement amounted to \$32,835 and \$28,731 in 2019 and 2018, respectively.

The Carbondale Association recognized, as revenue and expense, those on-behalf payments for salaries made by the University for personnel of the Carbondale Association. For the years ended June 30, 2019 and 2018, these amounts totaled \$842,644 and \$1,064,022, respectively, (including retirement payments) and are included in budget allocation from SIU and budget expended from SIU in the statement of activities.

The Carbondale Association uses various services of the University and directly reimburses the University at a cost equal to that charged by the University to other users. The Carbondale Association reimbursed the University \$5,605 and \$20,943 during the years ended June 30, 2019 and 2018, respectively.

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Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

Pursuant to governmental accounting standards, The Alumni Association of Southern Illinois University Edwardsville (Edwardsville Association) is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel of the Edwardsville Association. For the years ended June 30, 2019 and 2018, the amount reflected as budget allocations from SIUE and budget expended at SIUE in the statements of revenue, expenses, and changes in net position were \$145,449 and \$125,440 respectively.

The Edwardsville Association uses various services of SIUE and directly reimburses SIUE at a cost equal to that charged by SIUE to other users. For the years ended June 30, 2019 and 2018, the Edwardsville Association expended \$79,175 and \$67,887, respectively.

Southern Illinois Research Park, Inc. (SIRP) has entered into a master contract with the Board of Trustees of SIU which specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, 1982 and last amended in January 2016. Among the provisions of the contract is a requirement that SIRP and SIU will provide services to one another. During the year, SIU provided marketing, education, and related services on behalf of SIRP. SIRP reimbursed SIU \$85,099 and \$87,179 during the years ended June 30, 2019 and 2018, respectively.

Pursuant to governmental accounting standards, SIRP is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel at SIRP. This amount, which is reflected as budget allocation from SIU and budget expended at SIU in the statements of revenue, expenses, and changes in net position totaled \$99,233 and \$107,254 for the years ended June 30, 2019 and 2018, respectively.

SIRP offices are located at 150 E. Pleasant Hill Road, Carbondale, Illinois, which is positioned on land for which SIRP has a 30-year ground lease, dated April 11, 2005, with SIU. The lease contains renewal options for additional 10-year periods. SIRP paid SIU \$1 for the lease of this land. The fair value of this lease has not been determined.

SIRP entered into a multi-purpose building lease with SIU on December 31, 2005, covering the property located at 1745 Innovation Drive, Carbondale, Illinois. The lease is an 18-year lease with renewal options for additional 10-year periods. SIRP paid SIU \$143,814 and \$147,283 during 2019 and 2018, respectively, for the lease of this facility. In addition, SIRP paid SIU \$85,099 and \$87,179, respectively, for utilities and maintenance.

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Southern Illinois University
Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)

On January 12, 1994, University Park entered into a master contract with the Board of Trustees of SIU which specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, 1997, as amended. Under the terms of the agreement, University Park agreed to act as agent for the University with respect to the University Park facility. As such, University Park is responsible for the management, operation, leasing, and maintenance of the land, buildings, facilities, and other property included in the University Park facility.

Effective July 1, 2015, University Park entered into a new master contract with Board of Trustees of SIU which specifies the relationship between the two organizations. Under the terms of the agreement, University Park agrees to act as the agent of the University with respect to the University Park Facility. As such, University Park will act on behalf of the University in the development of business opportunities on the land included in the University Park Facility.

Pursuant to ground leases, all buildings constructed and owned by private investors will become the University's property at the end of the respective lease terms, which are generally sixty-nine years plus three renewal options of ten years each. The University transfers funds to University Park each year as determined necessary to support the activities of University Park. Any unused funds and net income of University Park, as may be requested by SIUE, may be required to be transferred to SIUE.

The University has assigned an Executive Director and support staff to University Park. The University employs these individuals. Pursuant to GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, University Park is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel of University Park. The amount reflected as budget allocation from SIUE and budget expended at SIUE in the statements of revenues, expenses, and changes in net position total \$12,735 and \$14,549 for the years ended June 30, 2019 and 2018, respectively.

The University constructed the building used for University Park administration and University Park occupies the space without charge by the University. Therefore, no amounts for this building are capitalized by University Park and no rent expense is reflected in the financial statements. The University incurs normal operating expenses on behalf of University Park, e.g., utilities, for which it requests reimbursement from University Park.

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Southern Illinois University
Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
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For the Years Ended June 30, 2019 and 2018
(Unaudited)**

Building management of University-owned building: On May 29, 2001, University Park entered into an agreement with the Board of Trustees of SIU under which University Park manages, operates, and maintains a SIUE-owned building (200 UPD) on behalf of SIUE. SIUE pays University Park a management fee from the revenue of the property. If revenue is insufficient to cover University Park's expenses, SIUE has agreed to pay the excess management fees. The amount of management fees under this agreement was \$25,536 for the year ended June 30, 2015. No management fee arrangement exists under the new master contract. Accordingly, no management fees were recorded as of June 30, 2019 and 2018.

University Park invoices SIUE to reimburse any operating deficit of the building and University Park will forward to SIUE any operating income. The management agreement allows for a reserve for unanticipated expenditures. In fiscal year 2015, the reserve was increased by payments received from SIUE in the amount of \$26,453. The reserve was then decreased due to the receipt of operating income from fiscal year 2014 by \$6,333 resulting in a reserve of \$63,616 on the Statements of Net Position as accounts payable, SIUE for the year ended June 30, 2015. No such reserve existed as of June 30, 2019 and 2018.

Building services to University-owned buildings: On April 29, 2004, University Park entered into an agreement with the Board of Trustees of SIU under which University Park will contract for specific grounds keeping, janitorial, and light maintenance services for a SIUE-owned building on behalf of SIUE. Prior to July 1, 2015 SIUE reimbursed University Park the costs of these services and paid University Park a 5% service fee. No service fee arrangement exists under the new master contract. Accordingly, no services fees were recorded as of June 30, 2019 and 2018. This building is currently being occupied by the National Corn-to-Ethanol Research Center.

On March 15, 2005, University Park entered into an agreement with the Board of Trustees of SIU under which University Park contracted for specific grounds keeping, janitorial and light maintenance services for the Technology and Management Center, a SIUE owned building, on behalf of SIUE. SIUE reimbursed University Park the costs of these services and paid University Park a 5% service fee. No service fee arrangement exists under the new master contract. Accordingly, no services fees were recorded as of June 30, 2019 and 2018.

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Southern Illinois University
Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)

On August 15, 2005, University Park entered into an agreement with the Board of Trustees of SIUE under which University Park contracted for specific grounds keeping, janitorial and light maintenance services for the School of Pharmacy Laboratory Offices and Classroom Building, a SIUE-owned building, on behalf of SIUE. SIUE reimbursed University Park the costs of these services and paid University Park a 5% service fee. No service fee arrangement exists under the new master contract. Accordingly, no services fees were recorded as of June 30, 2019 and 2018.

On May 1, 2007, University Park entered into a lease agreement between the Board of Trustees of SIUE and University Park for SIUE Chemistry Laboratory space to be established in the Biotechnology Laboratory Incubator Building (BLI) owned by University Park. SIUE programs expanded in the BLI building in FY 2009, adding biology labs, a pharmacy research lab, and the GIS offices and lab space. Under the terms of that agreement, University Park contracted for specific utilities, grounds keeping, janitorial, and light maintenance services for the laboratories. SIUE reimbursed University Park the costs of these services and paid University Park a 5% service fee. No service fee arrangement exists under the new master contract. Accordingly, no services fees were recorded as of June 30, 2019 and 2018.

During 2015, SIUE reimbursed University Park \$189,910 for certain costs pertaining to these four agreements. The expenditures and the related reimbursements are not included in the accompanying Statements of Revenues, Expenses and Changes in Net Position as these are SIUE's expenses and revenues and do not belong to, thus not reported by, University Park. However, the amount of the 5% service fee recorded under this agreement for fiscal year 2015 totaled \$10,823 and is included in management fees on the Statements of Revenues, Expenses, and Changes in Net Position. No service fee arrangement exists under the new master contract. Accordingly, no services fees were recorded as of June 30, 2019 and 2018.

On July 1, 2015, University Park entered into a lease agreement between the Board of Trustees of SIUE and University Park for 195 University Park Drive, a University Park owned building, for the purpose of operating a SIUE Dental School dental clinic and accompanying support space. Under the agreement, SIUE shall operate and maintain the property on behalf of University Park. SIUE's operation, management, maintenance, and insurance of the property at no cost to the Park, shall be considered "payment in lieu of rent."

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Southern Illinois University
Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

Under the terms of these two agreements, the amount reflected as budget allocation from SIUE and budget expended at SIUE in the accompanying Statements of Revenues, Expenses and Changes in Net Position for payment in lieu of rent totaled \$35,118 and \$90,722 for the years ended June 30, 2019 and 2018, respectively.

The Charter School has entered into an agreement with the Board of Trustees of SIUE, which specifies the relationship between the organizations in accordance with the Legislative Audit Commission's University Guidelines, 1997. Under the terms of the agreement, SIUE may transfer to the Charter School each year funds necessary to support the activities of Charter School, provided, however, that if the actual costs of providing services pursuant to the Agreement are less than the amounts transferred, the Charter School will, at the end of each year or at such other time as may be specified by SIUE, refund the difference and any additional net income to SIUE.

Under the terms of the agreement, SIUE may also allow Charter School to use SIUE facilities, assets, services, and resources, provided that such use is supported by consideration at rates charged to other SIUE users. SIUE may provide other services to Charter School on a contractual basis under terms mutually agreed to by both parties.

Charter School faculty and staff are employed by SIUE. Pursuant to governmental accounting standards, the Charter School is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by SIUE for personnel of the Charter School. These amounts totaled \$468,922 and \$800,969 (including retirement payments), for the years ended June 30, 2019 and 2018, respectively, and are reflected as budget allocations from SIUE - fringe benefits in the accompanying Statements of Revenue, Expenses, and Changes in Net Position.

None of the University related organizations had financed debt as of June 30, 2019 and 2018.

During the years ended June 30, 2019 and 2018, Southern Illinois University (at Carbondale) (the University) contracted with the Carbondale Foundation to provide fundraising and other services. In accordance with the contract agreement, during the years ended June 30, 2019 and 2018 the University provided \$3,500,989 and \$5,311,457 respectively, in funds and in-kind services and rent to the Carbondale Foundation. Although not required under the contract, the Carbondale Foundation provided the University certain funds considered unrestricted for purposes of the University Guidelines' computations.

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Southern Illinois University
Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

Presented below is a summary of all funds that the Carbondale Foundation provided to the University during the years ended June 30:

	<u>2019</u>	<u>2018</u>
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	\$ 16,768	\$ 42,547
Restricted only as to campus, college or department and generally available for on-going University operations:		
Provided to particular campus	258,626	824,191
Provided to particular college	752,310	658,752
Provided to particular department	2,590,912	1,807,320
Provided to athletic association	<u>2,325,756</u>	<u>1,871,446</u>
Total funds considered unrestricted	<u>5,944,373</u>	<u>5,204,256</u>
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	2,455,458	2,463,236
Provided for certain instructional research or public service programs	1,313,713	1,428,863
Provided for physical facilities	161,799	151,779
Provided for statues, artwork and monuments	67,427	-
Provided for other restricted purposes	<u>3,727</u>	<u>23,140</u>
Total funds considered restricted	<u>4,002,123</u>	<u>4,067,018</u>
Total funds provided by the Foundation to the University	<u>\$ 9,946,496</u>	<u>\$ 9,271,274</u>

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Southern Illinois University
Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
For the Years Ended June 30, 2019 and 2018
(Unaudited)**

During the years ended June 30, 2019 and 2018, Southern Illinois University at Edwardsville (the University) contracted with the Southern Illinois University Edwardsville Foundation to provide fundraising and other services. In accordance with the contract agreement, the University provided \$469,496 and \$761,367, respectively, in funds and in-kind services and rent to the Edwardsville Foundation. Although not required under the contract, the Foundation provided the University certain funds considered unrestricted for purposes of the University Guidelines' computations. Presented below is a summary of all funds that the Edwardsville Foundation provided to the University during the years ended June 30:

	<u>2019</u>	<u>2018</u>
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	\$ 91,681	\$ 96,203
Restricted only as to campus, college or department and generally available for on-going University operations:		
Provided to particular college	1,083,742	575,014
Provided to particular department	999,727	1,281,100
Provided to athletic association	<u>542,999</u>	<u>418,485</u>
Total funds considered unrestricted	<u>2,718,149</u>	<u>2,370,802</u>
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	644,333	575,681
Provided for certain instructional research or public service programs	<u>138,871</u>	<u>206,324</u>
Total funds considered restricted	<u>783,204</u>	<u>782,005</u>
Total funds provided by the Foundation to the University	<u>\$ 3,501,353</u>	<u>\$ 3,152,807</u>

State of Illinois
Southern Illinois University
Analysis of Operations
Calculation of Current Excess Funds
Carbondale
For the Year Ended June 30, 2019
(Unaudited)

	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Current available funds:							
Add:							
Cash and cash equivalents	\$ 11,471,217	\$ 12,369,360	\$ (20,800,187)	\$ 630,110	\$ 12,945,317	\$ 2,394,701	\$ 15,295,980
Due from other funds	618,160	75,338	544,904	109,569	6,963,345	22,949	3,910,605
Total current available funds (A)	12,089,377	12,444,698	(20,255,283)	739,679	19,908,662	2,417,650	19,206,585
Working capital allowances:							
Add:							
Highest month's expenditure	4,679,331	8,716,455	5,293,439	382,323	8,993,090	1,033,091	5,968,370
Encumbrances and current liabilities paid in lapse period	1,068,344	1,750,342	1,193,121	136,544	8,017,583	990,295	2,715,184
Refundable deposits/unearned income	617,326	18,855	468,835	-	-	4,480	668,790
Anticipated payout of accrued vacation and sick leave	34,714	781,881	31,365	19,790	112,896	27,271	300,973
Total working capital allowance (B)	6,399,715	11,267,533	6,986,760	538,657	17,123,569	2,055,137	9,653,317
Current excess (deficit) funds (deduct B from A) (C)	5,689,662	1,177,165	(27,242,043)	201,022	2,785,093	362,513	9,553,268
Calculation of Income Fund Remittance:							
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset (D)	(49,995,733)	(12,594,910)	(2,301,428)	(2,452,497)	(7,142,783)	(372,848)	(33,542,699)
Enter the algebraic sum of C & D and remit the amount due, if any, to the income fund	\$ (44,306,071)	\$ (11,417,745)	\$ (29,543,471)	\$ (2,251,475)	\$ (4,357,690)	\$ (10,335)	\$ (23,989,431)

**State of Illinois
Southern Illinois University
Analysis of Operations
Calculation of Current Excess Funds
Edwardsville
For the Year Ended June 30, 2019
(Unaudited)**

	Academic Affairs Activities	Student Fees Activities	Administrative Services Activities	Funded Debt Activities
CURRENT AVAILABLE FUNDS				
Cash and cash equivalents	\$ 27,548,849	\$ 6,910,561	\$ 13,702,346	\$ 13,144,673
Interfund receivables	92,969	66,426	2,393,017	408,050
TOTAL CURRENT AVAILABLE FUNDS (A)	27,641,818	6,976,987	16,095,363	13,552,723
WORKING CAPITAL ALLOWANCES				
Add:				
Highest month's expenditures	3,735,457	3,062,057	9,685,745	9,155,576
Encumbrances and current liabilities paid in lapse period	476,072	185,178	5,817,758	1,449,902
Current Compensated Absences	24,537	48,958	102,741	57,531
Unearned income	1,007,005	746,538	725,565	1,171,210
Refundable deposits	-	-	-	189,525
TOTAL WORKING CAPITAL ALLOWANCE (B)	5,243,071	4,042,731	16,331,809	12,023,744
CURRENT EXCESS FUNDS: Deduct B from A (C)	22,398,747	2,934,256	(236,446)	1,528,979
CALCULATION OF INCOME FUND REMITTANCE				
An entity may offset excess capital or current funds within the entity.				
Enter the amount to be offset (D)	(34,120,270)	(3,503,349)	(10,072,970)	(6,385,061)
Enter the algebraic sum of C and D and remit the amount due, if any to the State Treasurer for deposit in the Income Fund	\$ (11,721,523)	\$ (569,093)	\$ (10,309,416)	\$ (4,856,082)

**State of Illinois
Southern Illinois University
Analysis of Operations
Emergency Purchases
For the Year Ended June 30, 2019
(Unaudited)**

We noted no emergency purchase reported to the Office of the Auditor General during the year ended June 30, 2019.