Crowe Horwath LLP
Independent Member Crowe Horwath International

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY

SUPPLEMENTARY INFORMATION
FOR STATE COMPLIANCE PURPOSES
AND REPORT OF INDEPENDENT AUDITORS

Year ended June 30, 2011

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

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THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2011 FOR

- Southern Illinois University
- Housing and Auxiliary Facilities System
- Medical Facilities System

REPORT ON COMPLIANCE EXAMINATION (In accordance with the Single Audit Act and OMB Circular A – 133) FOR THE YEAR ENDED JUNE 30, 2011, INCLUDING FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES AND SCHEDULES

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis

  Schedule of Appropriations, Expenditures and Lapsed Balances – Budgetary Basis
  Comparative Schedule of Appropriations, Expenditures and Lapsed Balances – Budgetary Basis
  Schedule of Income Fund Revenues and Expenditures
  Schedule of Cash and Investments – By Depository
  Schedule of Changes in Property and Equipment
  Comparative Statement of Net Assets
  Comparative Statement of Revenues, Expenses and Changes in Net Assets
  Explanation of Significant Variations in Expenses
  Explanation of Significant Variations in Revenues
  Significant Lapse Period Expenditures
  Explanation of Significant Variations in Assets and Liabilities
  Analysis of Significant Account Balances
  Analysis of Indirect Cost Recoveries
  Indirect Cost Recovery Entity Financial Schedules
  Special Data Requirements for University Audits
  Summary of Funds Provided by the Southern Illinois University Foundations to Southern Illinois University
  Calculation of Indirect Cost Carryforward
  Identification and Description of Entities and Auxiliary Enterprises
  Financial Schedules for Entities and Auxiliary Enterprises
  Calculation of Current Excess Funds
  Revenue Bond Fee Financial Schedules (Unaudited)
  Schedules of Federal Expenditures, Nonfederal Expenses, and New Loans

- Analysis of Operations

  University Functions and Planning Program
  Trend Analysis of Compensated Absences (Unaudited)
  Credit Hour Productivity (Unaudited)
  Classroom Utilization Statistics (Unaudited)
  Emergency Purchases (Unaudited)
  Service Efforts and Accomplishments (Unaudited)
  Tuition and Fee Waivers (Unaudited)
  Bookstore (Unaudited)

The accountants' report that covers the Supplementary Information for State Compliance Purposes states that it has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the auditors' opinion, except for that portion marked "unaudited", on which they express no opinion, and except for the effects on the financial schedules for entities and auxiliary enterprises of not reporting accumulated depreciation and depreciation expense on capital assets, it is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Crowe Horwath LLP
Independent Member Crowe Horwath International

Independent Auditors' Report on Supplementary Information
For State Compliance Purposes

Honorable William G. Holland
Auditor General, State of Illinois
and Board of Trustees
Southern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited the basic financial statements of Southern Illinois University as of and for the year ended June 30, 2011, and have issued our report thereon dated April 2, 2012 (issued under separate cover). That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. We did not audit its aggregate discretely presented component units. The component unit financial statements were audited by other auditors whose reports thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based on the reports of other auditors. The basic financial statements of Southern Illinois University and its aggregate discretely presented component units are collectively, a component unit of the State of Illinois. The accompanying supplementary information, as listed in the table of contents as Supplementary Information for State Compliance Purposes, is presented for purposes of additional analysis and is not a required part of the basic financial statements of Southern Illinois University. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, except for the effects on the financial schedules for entities and auxiliary enterprises of not reporting accumulated depreciation and depreciation expense on capital assets, such information is fairly stated, in all material respects in relation to the basic financial statements for the year ended June 30, 2011, taken as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, Southern Illinois University's 2010 and 2009 basic financial statements. Those audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. In our reports dated February 25, 2011 and February 19, 2010 based on our audits and the reports of other auditors, we expressed an unqualified opinion on the respective financial statements of Southern Illinois University and its aggregate discretely presented component units. In our opinion, the 2010 and 2009 Supplementary Information for State Compliance Purposes, except for the portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and except for the effects on the financial schedules for entities and auxiliary enterprises of not reporting accumulated depreciation and depreciation expense on capital assets, such information is fairly stated, in all material respects, in relation to the 2010 and 2009 basic financial statements taken as a whole.

The supplementary financial information referred to above includes only the financial activities of Southern Illinois University, the primary unit. Financial activities of University Related Organizations are not included.

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

Crowe Horwath LLP

Springfield, Illinois
April 2, 2012

State of Illinois
Southern Illinois University

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES - BUDGETARY BASIS

Fourteen months ended August 31, 2011

	Fiscal Year Appropriations Public Act 96-0956, & 96-0959	Twelve-Month Expenditures	Lapse Period Expenditures	Fourteen-Month Expenditures	Balances Lapsed	Balances Reappropriated
State general revenue fund						
Lump sum	$ 220,763,500	$ 220,735,556	$ 27,944	$ 220,763,500	$ -	$ -
General professions dedicated fund						
Lump Sum	1,250,000	1,238,983	11,017	1,250,000	-	-
Grand total, all funds	$ 222,013,500	$ 221,974,539	$ 38,961	$ 222,013,500	$ -	$ -

Note: This schedule has been prepared from University records and reconciled to the State Comptroller's records. Appropriations were authorized by Public Act 96-0956 and 96-0959.

State of Illinois
Southern Illinois University

COMPARATIVE SCHEDULE OF APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES - BUDGETARY BASIS

Fourteen months ended August 31, 2011, 2010, and 2009

	Fiscal Year		
	2011	2010	2009
General revenue fund:			
Appropriations (net after transfers/reversion)	$ 220,763,500	$ 234,167,000	$ 227,734,075
Expenditures:			
Personal services	191,491,391	206,582,352	203,132,006
Group insurance	2,518,736	2,357,688	3,662,100
Travel	703	5,669	15,309
Equipment	48,509	125,384	1,434,721
Commodities	2,087,797	2,098,932	1,458,711
Contractual services	18,385,979	17,325,779	10,710,803
Awards and grants	-	6,750	-
Operation of automotive equipment	713,473	666,135	632,880
Permanent Improvements	17,748	-	-
Telecommunications	1,594,293	1,546,831	1,653,860
Social security - Medicare	2,704,871	2,851,480	2,343,399
Vince DeMuzio Government Internship	-	-	247,469
Special Services (TRIO) Program	-	-	200,000
Presidential scholarship fund	-	-	1,070,000
School of Medicine lab	-	-	1,170,000
School of Medicine Cancer Institute	1,200,000	600,000	-
Total expenditures	220,763,500	234,167,000	227,731,258
Lapsed balances / re-appropriated	$ -	$ -	$ 2,817
General professions dedicated fund			
Appropriations (net after transfers)	$ 1,250,000	$ 2,500,000	$ 2,500,000
Expenditures	1,250,000	2,500,000	2,500,000
Lapsed balances / re-appropriated	$ -	$ -	$ -
Totals:			
Appropriations (net after transfers/reversion)	$ 222,013,500	$ 236,667,000	$ 230,234,075
Expenditures	222,013,500	236,667,000	230,231,258
Lapsed balances / re-appropriated	$ -	$ -	$ 2,817

State of Illinois
Southern Illinois University at Carbondale

SCHEDULE OF INCOME FUND REVENUES AND EXPENDITURES

Year ended June 30, 2011

Revenues:		
Student tuition and fees	$ 126,448,011	(1)
Sales and services	36,498	
Investment income	599,796	
Total revenues	127,084,305	
Expenditures:		
Personal services	66,485,941	
Group insurance	1,341,525	
Travel	1,418,292	
Equipment	6,642,751	
Commodities	3,225,773	
Contractual services	18,575,566	
Operation of automotive equipment	115,911	
Telecommunications	552,235	
Awards and grants	7,555,787	
Social security	1,180,593	
Permanent improvements	22,164	
Scholarships, fellowships, and waivers	8,543,602	(1)
Bad debt expense	361,391	
Transfers	13,510,382	
Total expenditures	129,531,913	
Shortage of revenues over expenditures	$ (2,447,608)	

(1) Includes tuition waivers equal to scholarships, fellowships and waivers expense and net of scholarship allowances of $23,490,477

State of Illinois
Southern Illinois University at Edwardsville

SCHEDULE OF INCOME FUND REVENUES AND EXPENDITURES

Year ended June 30, 2011

Revenues:			
Student tuition and fees	$	78,066,398	(1)
Sales and services		97,499	
Investment income		320,563	
Total revenues		78,484,460	
Expenditures:			
Personal services		42,814,371	
Travel		565,447	
Equipment		3,296,707	
Commodities		1,909,290	
Contractual services		7,392,827	
Operation of automotive equipment		197,388	
Telecommunication		353,475	
Awards and grants		1,926,047	
Social security		1,070,229	
Scholarships and fellowships		(206,418)	(1)
Bad debt expense		162,630	
Unemployment compensation		61,607	
Transfers		19,774,654	
Total expenditures		79,318,254	
Shortage of revenues over expenditures	$	(833,794)	

(1) Includes tuition waivers equal to scholarships, fellowships, and waivers expense and net of scholarship allowances of $9,937,930.

State of Illinois
Southern Illinois University

SCHEDULE OF CASH AND INVESTMENTS - BY DEPOSITORY

June 30, 2011

Held by:	
Old National Bank of Carbondale	$ 675,699
Illinois National Bank	69,066
JP Morgan	100,169,428
US Bank	111,870,386
Regions Bank	247,286
First Bankers Trust – Quincy	4,757
Busey Bank - Decatur	4,635
The Bank of Edwardsville	549,687
Internally held	120,870
Total at June 30, 2011	$ 213,711,814

Western Asset Management manages a portion of the University's operational funds, and JP Morgan keeps custody of these funds and assists in the accounting and reporting functions related to these investments. The funds are allocated into an Intermediate Maturity Portfolio. The funds are invested in accordance with Illinois Compiled Statutes and Board policy, which authorize the University to invest in obligations of the U.S. Treasury, agencies, and instrumentalities; bank and savings and loan time deposits; corporate bonds, stocks, and commercial paper; repurchase agreements; and mutual funds.

State of Illinois
Southern Illinois University

SCHEDULE OF CHANGES IN PROPERTY AND EQUIPMENT

Year ended June 30, 2011

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Capital assets not being depreciated:					
Land	$ 21,544,339	$ -	$ -	$ -	$ 21,544,339
Non-depreciable historical treasures and works of art	10,273,961	568,929	-	-	10,842,890
Construction in progress	87,679,757	53,636,719	105,093	(85,689,083)	55,522,300
Total capital assets not being depreciated	119,498,057	54,205,648	105,093	(85,689,083)	87,909,529
Capital assets being depreciated:					
Site improvements	59,671,889	631,558	1,074,348	2,539,242	61,768,341
Buildings	914,366,031	1,247,791	3,038,375	83,149,841	995,725,288
Equipment	320,320,107	16,100,597	7,371,711	-	329,048,993
Intangible assets	6,905,597	435,190	-	-	7,340,787
Infrastructure	8,607,727	-	-	-	8,607,727
Total capital assets being depreciated	1,309,871,351	18,415,136	11,484,434	85,689,083	1,402,491,136
Less accumulated depreciation for:					
Site improvements	36,197,349	2,199,885	1,074,348	-	37,322,886
Buildings	428,797,057	24,969,056	3,038,376	-	450,727,737
Equipment	266,106,569	16,133,683	6,751,500	-	275,488,752
Intangible assets	983,709	831,640	-	-	1,815,349
Infrastructure	8,607,727	-	-	-	8,607,727
Total accumulated depreciation	740,692,411	44,134,264	10,864,224	-	773,962,451
Total capital assets being depreciated, net	569,178,940	(25,719,128)	620,210	85,689,083	628,528,685
Capital assets, net	$ 688,676,997	$ 28,486,520	$ 725,303	$ -	$ 716,438,214

Note: Amounts reconcile to the records submitted to the Illinois Office of the Comptroller.

State of Illinois
Southern Illinois University

COMPARATIVE STATEMENT OF NET ASSETS

Years ended June 30, 2011 and 2010

	UNIVERSITY	
	2011	2010
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 98,251,928	$ 81,665,668
Short-term investments	14,281,384	21,863,348
Appropriations receivable from State of Illinois General Revenue	38,961	275,549
Reimbursement due from State Treasurer	97,416,482	84,270,336
Accounts receivable, net	60,869,098	51,249,402
Notes receivable, net	3,257,745	3,472,210
Accrued interest receivable	68,008	181,078
Due from related organizations	5,244,633	3,110,694
Inventories	9,600,488	7,335,455
Prepaid expenses and other assets	639,406	721,790
Total Current Assets	289,668,133	254,145,530
Noncurrent Assets:		
Long-term investments	101,178,502	97,847,393
Notes receivable, net	14,722,625	15,377,693
Prepaid expenses and other assets	6,143,702	6,118,088
Capital assets, not depreciated	87,909,529	119,498,057
Capital assets, net of depreciation	628,528,685	569,178,940
Total Noncurrent Assets	838,483,043	808,020,171
TOTAL ASSETS	1,128,151,176	1,062,165,701
LIABILITIES		
Current Liabilities:		
Accounts payable	34,515,211	38,572,249
Accrued interest payable	2,914,298	3,047,515
Accrued payroll	11,987,032	9,317,627
Accrued compensated absences	3,735,380	3,709,319
Revenue bonds payable	16,370,048	15,972,630
Certificates of participation	2,100,784	2,871,092
Liabilities under capitalized leases	122,595	170,312
Accrued liability for self-insurance	12,846,252	12,272,432
Deposits held for University related organizations	11,502,129	8,612,524
Deposits held in custody for others	1,331,924	753,379
Deferred revenue	46,199,648	48,073,981
Housing deposits	140,670	129,397
Due to related organizations	7,348	35,948
Total Current Liabilities	143,773,319	143,538,405
Noncurrent Liabilities:		
Accrued compensated absences	45,866,519	47,322,138
Revenue bonds payable	269,117,679	281,300,394
Certificates of participation	17,885,949	19,986,733
Liabilities under capitalized leases	87,030	63,410
Accrued liability for self-insurance	5,583,732	6,556,958
Federal loan program contributions refundable	17,271,593	17,266,223
Housing deposits	171,930	158,153
Other accrued liabilities	-	121,965
Total Noncurrent Liabilities	355,984,432	372,775,974
TOTAL LIABILITIES	499,757,751	516,314,379
NET ASSETS		
Invested in capital assets, net of related debt	410,754,130	387,680,620
Restricted for:		
Nonexpendable	2,976,342	3,089,109
Expendable	115,669,997	70,076,968
Unrestricted	98,992,956	85,004,625
TOTAL NET ASSETS	$ 628,393,425	$ 545,851,322

State of Illinois
Southern Illinois University

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Years ended June 30, 2011 and 2010

	UNIVERSITY	
	2011	2010
REVENUES		
Operating Revenues:		
Student tuition and fees (net of scholarship allowances of $41,849,276 for 2011 and $36,331,292 for 2010)	$ 242,813,334	$ 239,531,944
Federal grants and contracts	47,278,070	45,223,278
State of Illinois grants and contracts	34,150,739	32,826,476
Other government grants and contracts	7,680,891	7,220,367
Private grants and contracts	20,025,411	24,649,306
Sales and services of educational departments	78,558,753	71,146,322
Physicians and Surgeons practice plan	54,622,838	40,790,153
Auxiliary enterprises:		
Funded debt enterprises (net of scholarship allowances of $7,029,568 for 2011 and $6,257,656 for 2010)	97,587,220	97,528,468
Other auxiliary enterprises (net of scholarship allowances of $988,815 for 2011 and $895,622 for 2010)	9,785,881	8,933,478
Loan interest income	251,714	223,773
Other operating revenues	12,205	79,344
Total Operating Revenues	592,767,056	568,152,909
EXPENSES		
Operating Expenses:		
Instruction	317,152,057	314,929,274
Research	63,660,347	64,467,684
Public service	62,657,302	63,662,792
Academic support	161,909,517	149,910,775
Student services	69,031,681	68,648,632
Institutional support	70,058,717	69,255,532
Operation and maintenance of plant	84,188,302	78,274,816
Scholarships and fellowships	31,645,865	31,618,117
Depreciation	44,134,264	40,542,476
Auxiliary enterprises:		
Funded debt enterprises	89,188,761	86,214,616
Other auxiliary enterprises	9,570,723	9,856,755
Other operating expenses	406,880	431,667
Total Operating Expenses	1,003,604,416	977,813,136
Operating Loss	(410,837,360)	(409,660,227)
NONOPERATING REVENUES (EXPENSES)		
State appropriations - General Revenue fund	222,013,500	220,753,700
American Recovery & Reinvestment Act of 2009 funds	-	15,913,300
Gifts and contributions	9,748,643	10,435,456
Investment income (loss)	3,414,546	6,183,396
Grants and contracts	49,275,873	43,218,693
Interest on capital asset-related debt	(11,030,411)	(9,615,262)
Accretion on bonds payable	(4,475,452)	(4,457,420)
University related organizations	(596,460)	(533,616)
Payments on behalf of the university	191,169,767	178,405,918
Other non-operating revenues (expenses)	3,591,575	3,825,070
Net Non-operating Revenues	463,111,581	464,129,235
Income (Loss) Before Other Revenues	52,274,221	54,469,008
Other Revenues:		
Capital state appropriations	26,153,991	2,588,997
Capital grants and gifts	4,113,891	2,740,864
Total Other Revenues	30,267,882	5,329,861
Increase (decrease) in Net Assets	82,542,103	59,798,869
NET ASSETS		
Net assets at beginning of year	545,851,322	486,052,453
Net assets at end of year	$ 628,393,425	$ 545,851,322

State of Illinois
Southern Illinois University

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENSES

Years ended June 30, 2011 and 2010

No variations noted in expenses in excess of 10% and $1,500,000 between fiscal years 2011 and 2010.

State of Illinois
Southern Illinois University

EXPLANATION OF SIGNIFICANT VARIATIONS IN REVENUES

Years ended June 30, 2011 and 2010

The following explains variations in revenues in excess of 10% and $1,500,000 between fiscal years 2011 and 2010.

	Fiscal Year 2011	Fiscal Year 2010	Difference
Operating Revenues:			
Private Grants and Contracts	$ 20,025,411	$ 24,649,306	$ (4,623,895)

In fiscal year 2010, the School of Medicine received two-one year grants of $2 million from St. Johns Hospital and Memorial Medical Center. These grants were not received in fiscal year 2011.

Sales and Services of Educational Depts.	$ 78,558,753	$ 71,146,322	$ 7,412,431

The increase is primarily related to the School of Medicine. Hospital and other medical support contracts increased $6.8 million from 6/30/10

Physicians & Surgeons practice plan	$ 54,622,838	$ 40,790,153	$ 13,832,685

Physicians & Surgeons revenue increased as a result of increased clinical activities at the School of Medicine. Also, a result of the increased clinical activities, the School of Medicine's Medicaid reimbursement increased $8.7 million from fiscal year 2010.

Non-Operating Revenues:			
ARRA of 2009	$ -	$ 15,913,300	$ (15,913,300)

During fiscal year 2010, the Carbondale campus was awarded $11.6 million from the Federal American Recovery and Reinvestment Act of 2009. The Edwardsville campus was awarded $4.3 million. These funds were not received in fiscal year 2011.

Investment Income	$ 3,414,546	$ 6,183,396	$ (2,768,850)

Interest earned on the University's pooled investments held at JP Morgan decreased $2.5 million from fiscal year 2010. Although the market rebounded slightly during fiscal year 2011, the University's investments were mainly in low risk governmental backed securities did not experience the recovery of the stock market throughout the fiscal year.

Grants and Contracts	$ 49,275,873	$ 43,218,693	$ 6,057,180

In fiscal year 2011, Pell and SEOG increased a total of $6 million between the Carbondale and Edwardsville campuses.

Other Revenues:			
Capital State Appropriations	$ 26,153,991	$ 2,588,997	$ 23,564,994

At Edwardsville, funding from the Illinois Capital Development Board for construction and renovations to the Science laboratory increased nearly $6 million. On the Carbondale campus, funding for the Transportation Education Center increased $17 million.

State of Illinois
Southern Illinois University

SIGNIFICANT LAPSE PERIOD EXPENDITURES

Fourteen months ended August 31, 2011

	Lapse Period Expenditures			Fourteen Month Expenditures			
	General Revenue	Other Revenue	Total	General Revenue	Other Revenue	Total	Percentage Lapse to Fourteen Month
State general revenue fund							
Personal services	$ -	$ -	$ -	$ 191,491,391	$ -	$ 191,491,391	0.00% *
Group insurance	-	-	-	2,518,736	-	2,518,736	0.00% *
Travel	-	-	-	703	-	703	0.00% *
Equipment	-	-	-	48,509	-	48,509	0.00% *
Commodities	-	-	-	2,087,797	-	2,087,797	0.00% *
Contractual services	-	-	-	18,385,979	-	18,385,979	0.00% *
Operation of automotive equipment	-	-	-	713,473	-	713,473	0.00% *
Permanent Improvements	-	-	-	17,748	-	17,748	0.00% *
Telecommunications	-	-	-	1,594,293	-	1,594,293	0.00% *
Social security - Medicare	-	-	-	2,704,871	-	2,704,871	0.00% *
School of Medicine Cancer Institute	27,944	-	27,944	1,200,000	-	1,200,000	2.33% *
General professions dedicated fund							
Lump sum	-	11,017	11,017	-	1,250,000	1,250,000	0.88% *
	$ 27,944	$ 11,017	$ 38,961	$ 220,763,500	$ 1,250,000	$ 222,013,500	0.02%

The changes above indicated by an asterisk (*) are either minor in nature or those expected in the normal course of business.

State of Illinois
Southern Illinois University

EXPLANATION OF SIGNIFICANT VARIATIONS IN ASSETS AND LIABILITIES

June 30, 2011 and 2010

Following are the changes in assets and liabilities between June 30, 2011 and June 30, 2010, which involved increases or decreases of at least 10% and $1,500,000 or more.

	Fiscal Year 2011	Fiscal Year 2010	Difference
Cash and Cash Equivalents	$ 98,251,928	$ 81,665,668	$ 16,586,260

The increase in cash and cash equivalents is primarily attributable to the Edwardsville campus. At Edwardsville, increases in enrollment, tuition, and fees resulted in increased Income Fund cash of $7.5 million. Also, cash related to Edwardsville repair and replacement funds increased $5.5 million over fiscal year 2010.

Reimbursement Due from State Treasurer	$ 97,416,482	$ 84,270,336	$ 13,146,146

The increase is due to the State of Illinois' financial situation resulting in slower reimbursements from the State Comptroller for payroll expenses. At Carbondale, the amount owed for payroll expenses increased $13.3 million from fiscal year 2010. The amount owed to the Edwardsville campus for payroll expenses increased $1.9 million. These increases were partially offset by decreased reimbursements due for service charges on both campuses. Carbondale service expense reimbursements decreased $1.8 million while service expense reimbursements at Edwardsville decreased $400,000.

Accounts Receivable, Net	$ 60,869,098	$ 51,249,402	$ 9,619,696

The increase is primarily due to a $9.7 million receivable at School of Medicine associated with Medicaid reimbursements.

Due from Related Organizations	$ 5,244,633	$ 3,110,694	$ 2,133,939

The increase is primarily related to the Physicians & Surgeons program at School of Medicine. At the end of fiscal year 2010, Physicians & Surgeons owed the University $2.5 million while at the end of fiscal year 2011, the amount owed the University was $4.9 million. The increase is related to increased clinical activities and the timing of payments to the University.

Inventories	$ 9,600,488	$ 7,335,455	$ 2,265,033

The increase can be attributed to the Edwardsville campus. In fiscal year 2011, textbook services at Edwardsville had increased net book purchases of $2.2 million.

State of Illinois
Southern Illinois University

EXPLANATION OF SIGNIFICANT VARIATIONS IN ASSETS AND LIABILITIES - CONTINUED

June 30, 2011 and 2010

	Fiscal Year 2011	Fiscal Year 2010	Difference
Accounts Payable	$ 34,515,211	$ 38,572,249	$ (4,057,038)

The decrease in accounts payable can be attributed to the Saluki Way construction project on the Carbondale campus. Accounts payable related to the Saluki Way project decreased $4 million as project was completed at the end of fiscal year 2011.

Accrued Payroll	$ 11,987,032	$ 9,317,627	$ 2,669,405

The increase in accrued payroll can be attributed to the Edwardsville campus. On July 14th, 2011, the Board of Trustees approved an average 2.5% salary increase for the Edwardsville campus. This increase was retroactive to July 1st, 2010.

Certificates of Participation	$ 19,986,733	$ 22,857,825	$ (2,871,092)

The decrease is due to debt service payments of $2.8 million that were made during fiscal year 2011.

Deposits Held for Related Organizations	$ 11,502,129	$ 8,612,524	$ 2,889,605

The cash balance of the SIU Physicians & Surgeons agency account increased $3.1 million between fiscal years.

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CASH AND CASH EQUIVALENTS AND INVESTMENTS

June 30, 2011

The University has pooled its operating cash and investments to provide for efficiencies and economies in their management. Proceeds related to revenue bonds and certificate of participation financing activities are pooled to the extent allowed under covenants. 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.

Investments are reported at fair value. The fair value is determined to be the amount, usually quoted market prices, at which financial instruments could be exchanged in a current transaction between willing parties. The investment with the Public Treasurer's Investment Pool (The Illinois Funds) is at fair value, which is the same value as the pool shares. Also, certain money market investments having a remaining maturity of one year or less at time of purchase and non-negotiable certificates of deposit with redemption terms that do not consider market rates are carried at amortized cost. The calculation of realized gain is independent of the calculation of the net increase in the fair value of investments.

At June 30, 2011, all balances related to the deposits of the University were covered by federal depository insurance or collateral held by an agent in the University's name.

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
INVESTMENTS AND INVESTMENT INCOME

June 30, 2011 and 2010

The University's investment balances at June 30, 2011 and 2010 were held as follows:

	2011 Carrying Amount	2010 Carrying Amount
U.S. Treasuries	$ 45,230,472	$ 50,965,296
U.S. Agencies	70,185,114	68,701,145
Common Stock	44,300	44,300
Total Investments	$ 115,459,886	$ 119,710,741

Refer to Notes to Financial Statements in the Southern Illinois University *Annual Financial Report* for the year ended June 30, 2011, 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, 2011 and 2010 was as follows:

	2011	2010
Income fund	$ 979,833	$ 1,543,695
General operating	805,595	2,065,253
Auxiliary enterprises	270,898	508,791
Restricted	303,841	530,194
Loan funds	62,863	106,299
Plant funds	596,726	1,091,019
Other funds	394,790	338,145
Total	$ 3,414,546	$ 6,183,396

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
ACCOUNTS AND NOTES RECEIVABLE

June 30, 2011 and 2010

	2011	2010
Accounts receivable		
Student tuition and fees	$ 16,499,626	$ 14,090,112
Auxiliary enterprises	10,703,293	9,349,550
General operating	27,323,351	16,397,267
Grants and contracts	19,832,477	22,899,212
Student loans	94,699	73,322
Plant funds	190,178	44,916
Other accounts receivable	348,413	1,050,443
	74,992,037	63,904,822
Less: Total allowance for doubtful accounts	(14,122,939)	(12,655,420)
Total accounts receivable, net	$ 60,869,098	$ 51,249,402
Notes receivable		
Loan funds		
Carbondale campus	$ 17,864,292	$ 18,444,789
Edwardsville campus	2,712,677	2,827,130
Plant funds		
Carbondale campus	153,232	153,231
Total notes receivable	20,730,201	21,425,150
Allowance for doubtful notes		
Carbondale campus	(2,231,843)	(2,055,009)
Edwardsville campus	(517,988)	(520,238)
Total allowance for doubtful notes	(2,749,831)	(2,575,247)
Total notes receivable, net	$ 17,980,370	$ 18,849,903

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
STUDENT TUITION RECEIVABLE

June 30, 2011 and 2010

	June 30, 2011		
	Total	Carbondale Campus	Edwardsville Campus
Student tuition receivable			
Current - 30 days	$ 1,742,290	$ 1,319,160	$ 423,130
31 - 180 days	6,246,310	5,012,810	1,233,500
181 - 365 days	1,512,276	1,187,244	325,032
Over 365 days	6,998,751	5,672,390	1,326,361
Total student tuition receivable	16,499,627	13,191,604	3,308,023
Allowance for doubtful accounts	(5,468,709)	(4,147,784)	(1,320,925)
Student tuition receivable, net	$ 11,030,918	$ 9,043,820	$ 1,987,098

	June 30, 2010		
	Total	Carbondale Campus	Edwardsville Campus
Student tuition receivable			
Current - 30 days	$ 2,142,940	$ 1,647,859	$ 495,081
31 - 180 days	5,537,189	4,394,290	1,142,899
181 - 365 days	1,430,745	1,098,572	332,173
Over 365 days	4,979,238	3,845,004	1,134,234
Total student tuition receivable	14,090,112	10,985,725	3,104,387
Allowance for doubtful accounts	(5,079,203)	(3,786,393)	(1,292,810)
Student tuition receivable, net	$ 9,010,909	$ 7,199,332	$ 1,811,577

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
GRANTS AND CONTRACTS RECEIVABLE

June 30, 2011 and 2010

	June 30, 2011			
	Total	University Administration	Carbondale Campus	Edwardsville Campus
Grants and contracts				
Federal government	$ 3,676,682	$ -	$ 1,667,067	$ 2,009,615
State of Illinois	10,630,261	-	9,040,055	1,590,206
Other government	3,210,678	-	3,210,678	-
Private	2,314,856	-	1,747,407	567,449
Total grants and contracts	$ 19,832,477	$ -	$ 15,665,207	$ 4,167,270

	June 30, 2010			
	Total	University Administration	Carbondale Campus	Edwardsville Campus
Grants and contracts				
Federal government	$ 5,330,624	$ -	$ 2,398,399	$ 2,932,225
State of Illinois	10,816,606	-	9,277,571	1,539,035
Other government	3,712,418	-	3,712,418	-
Private	3,039,564	53,900	1,646,591	1,339,073
Total grants and contracts	$ 22,899,212	$ 53,900	$ 17,034,979	$ 5,810,333

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

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
NOTES RECEIVABLE - LOAN FUNDS

June 30, 2011 and 2010

	June 30, 2011		
	Total	Carbondale Campus	Edwardsville Campus
Age			
Not in repayment status/current billing	$ 16,865,902	$ 14,372,742	$ 2,493,160
Under 240 days	1,434,330	1,369,203	65,127
Over 240 days	2,276,737	2,122,347	154,390
Total notes receivable - loan funds	20,576,969	17,864,292	2,712,677
Allowance for doubtful notes	(2,743,368)	(2,225,380)	(517,988)
Notes receivable - loan funds, net	$ 17,833,601	$ 15,638,912	$ 2,194,689

	June 30, 2010		
	Total	Carbondale Campus	Edwardsville Campus
Age			
Not in repayment status/current billing	$ 19,151,434	$ 16,600,310	$ 2,551,124
Under 240 days	852,367	737,792	114,575
Over 240 days	1,268,118	1,106,687	161,431
Total notes receivable - loan funds	21,271,919	18,444,789	2,827,130
Allowance for doubtful notes	(2,575,247)	(2,055,009)	(520,238)
Notes receivable - loan funds, net	$ 18,696,672	$ 16,389,780	$ 2,306,892

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS

Year ended June 30, 2011

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Non-depreciable capital assets					
Land	$ 21,544,339	$ -	$ -	$ -	$ 21,544,339
Non-depreciable historical treasures and works of art	10,273,961	568,929	-	-	10,842,890
Construction in progress	87,679,757	53,636,719	105,093	(85,689,083)	55,522,300
Total non-depreciable capital assets	119,498,057	54,205,648	105,093	(85,689,083)	87,909,529
Depreciable capital assets					
Site improvements	59,671,889	631,558	1,074,348	2,539,242	61,768,341
Buildings	914,366,031	1,247,791	3,038,375	83,149,841	995,725,288
Equipment	320,320,107	16,100,597	7,371,711	-	329,048,993
Infrastructure	8,607,727	-	-	-	8,607,727
Intangible assets	6,905,597	435,190	-	-	7,340,787
Total depreciable capital assets	1,309,871,351	18,415,136	11,484,434	85,689,083	1,402,491,136
Less accumulated depreciation for:					
Site improvements	36,197,349	2,199,885	1,074,348	-	37,322,886
Buildings	428,797,057	24,969,056	3,038,376	-	450,727,737
Equipment	266,106,569	16,133,683	6,751,500	-	275,488,752
Infrastructure	8,607,727	-	-	-	8,607,727
Intangible assets	983,709	831,640	-	-	1,815,349
Total accumulated depreciation	740,692,411	44,134,264	10,864,224	-	773,962,451
Total depreciable capital assets, net	569,178,940	(25,719,128)	620,210	85,689,083	628,528,685
Total capital assets, net	$ 688,676,997	$ 28,486,520	$ 725,303	$ -	$ 716,438,214

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS - CONTINUED

Year ended June 30, 2011

Major changes to non-depreciable historical treasures and works of art fiscal year 2011

Additions in fiscal year 2011

Other (changes less than $500,000)		
SIUC	$	291,935
SIUE		276,994
Total additions	$	568,929

Major changes to intangible assets fiscal year 2011

Additions in fiscal year 2011

Other (changes less than $500,000)		
SIUC	$	435,190
SIUE		-
Total additions	$	435,190

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS - CONTINUED

Year ended June 30, 2011

Major changes to construction in progress fiscal year 2011

Additions in 2011		
Carbondale:		
Rez Net Wireless	$	1,322,463
SOM Practice Management System		1,764,672
Stadium and Arena construction		15,970,748
Thompson Point and University Hall sprinklers		711,980
Transportation Education Center		17,580,493
Carbondale additions		37,350,356
Edwardsville:		
Art and Design expansion		604,276
Fractionation and Equipment		1,722,405
Science building renovation		7,454,320
Vadalabence Center renovation		955,856
Window replacement		1,280,836
Edwardsville additions		12,017,693
Other (changes less than $500,000):		
SIUC		(514,429)
SIUE		4,783,099
Other additions		4,268,670
Total additions	$	53,636,719

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS - CONTINUED

Year ended June 30, 2011

Major changes to construction in progress fiscal year 2011 - Continued

Deductions in fiscal year 2011		
Other (changes less than $500,000):		
SIUC	$	102,162
SIUE		2,931
Total deductions	$	105,093
Transfers to/from construction in progress		
Carbondale:		
Carbondale signage	$	(1,104,588)
Stadium and Arena construction		(70,928,043)
Thompson Point and University Hall Sprinklers		(5,188,047)
Thompson Point security cameras		(605,120)
Wall and Grand Apartment flooring		(666,366)
Carbondale transfers to/from construction in progress		(78,492,164)
Edwardsville:		
Cougar Village Apartment Building Replacement		(1,185,140)
Vadalabene locker room renovation		(1,202,103)
Edwardsville transfers to/from construction in progress		(2,387,243)
Other (changes less than $500,000):		
SIUC		(2,790,815)
SIUE		(2,018,861)
Other transfers to/from construction in progress		(4,809,676)
Total transfers to/from construction in progress	$	(85,689,083)

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS - CONTINUED

Year ended June 30, 2011

Major changes to site improvements fiscal year 2011

Additions in fiscal year 2011	
Other (changes less than $500,000):	
SIUC	$ 128,893
SIUE	502,665
Total additions	$ 631,558
Deductions in fiscal year 2011	
Carbondale:	
McAndrew Stadium Turf and Track	$ 919,309
Carbondale deductions	919,309
Other (changes less than $500,000):	
SIUC	155,039
Other deductions	155,039
Total deductions	$ 1,074,348
Transfers in fiscal year 2011	
Carbondale:	
Carbondale signage	$ 1,104,588
Carbondale transfers	1,104,588
Other (changes less than $500,000):	
SIUC	532,873
SIUE	901,781
Other transfers	1,434,654
Total transfers	$ 2,539,242

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS - CONTINUED

Year ended June 30, 2011

Major changes to buildings fiscal year 2011

Additions in fiscal year 2011	
Other (changes less than $500,000):	
SIUC	$ 144,517
SIUE	1,103,274
Total additions	$ 1,247,791
Deductions in fiscal year 2011	
Carbondale:	
McAndrew Stadium	$ 2,897,168
Carbondale deductions	2,897,168
Other (changes less than $500,000):	
SIUC	141,207
Other deductions	141,207
Total deductions	$ 3,038,375
Transfers in fiscal year 2011	
Carbondale:	
Stadium and Arena Construction	$ 70,928,043
Thompson Point and University Hall Sprinklers	5,188,047
Thompson Point Security Cameras	605,120
Wall and Grand Apartment Flooring	666,366
Carbondale transfers	77,387,576
Edwardsville:	
Cougar Village Apartment Building Replacement	1,185,140
Vadalabene locker room renovation	1,202,103
Edwardsville transfers	2,387,243
Other (changes less than $500,000):	
SIUC	2,257,942
SIUE	1,117,080
Other transfers	3,375,022
Total transfers	$ 83,149,841

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS - CONTINUED

Year ended June 30, 2011

Major changes to equipment fiscal year 2011

Additions in fiscal year 2011 by category		
Carbondale:		
Housing and Auxiliary Facilities System	$	3,782,124
Medical Facilities System		508,281
Other		7,705,027
Carbondale additions		11,995,432
Edwardsville:		
Housing and Auxiliary Facilities System		229,022
Other		3,813,858
Edwardsville additions		4,042,880
University Administration:		
University Wide shared services		62,285
Other additions		62,285
Total additions	$	16,100,597

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS - CONTINUED

Year ended June 30, 2011

Equipment trade-ins, disposals and adjustments		
by category fiscal year 2011		
Carbondale:		
Housing and Auxiliary Facilities System	$	87,085
Medical Facilities System		270,494
Other		3,642,776
Carbondale trade-ins, disposals and adjustments		4,000,355
Edwardsville:		
Housing and Auxiliary Facilities System		79,849
Other		3,233,873
Edwardsville trade-ins, disposals and adjustments		3,313,722
University Administration:		
University Wide Shared Services		57,634
University Administration trade-ins, disposals and adjustments		57,634
Total trade-ins, disposals and adjustments	$	7,371,711

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CAPITAL ASSETS - CONTINUED

Year ended June 30, 2011

Summary of equipment trade-ins, disposals and adjustments by campus fiscal year 2011

Trade-ins:		
Carbondale	$	412,783
Edwardsville		7,497
Total trade-ins		420,280
Disposals:		
Carbondale		3,388,053
Edwardsville		23,228
University Administration		57,634
Total disposals		3,468,915
Adjustments:		
Carbondale		199,519
Edwardsville		3,282,997
Total adjustments		3,482,516
Total equipment trade-ins, disposals and adjustments	$	7,371,711

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

June 30, 2011 and 2010

	2011	2010	Increase (decrease)
Accounts payable	$ 34,515,211	$ 38,572,249	$ (4,057,038)
Accrued payroll	11,987,032	9,317,627	2,669,405
Accrued interest payable	2,914,298	3,047,515	(133,217)
Accrued compensated absences:			
Vacation	37,739,034	38,059,851	(320,817)
Sick leave and related costs for sick leave and vacation	11,862,865	12,971,606	(1,108,741)
Total compensated absences	49,601,899	51,031,457	(1,429,558)
Accrued self insurance	18,429,984	18,829,390	(399,406)
Housing deposits	312,600	287,550	25,050
Deposits held for University Related Organizations	11,502,129	8,612,524	2,889,605
Deposits held for others	1,331,924	753,379	578,545
Total accounts payable and accrued liabilities	$ 130,595,077	$ 130,451,691	$ 143,386

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
DEFERRED REVENUE

June 30, 2011 and 2010

	2011	2010
Deferred revenue		
General revenue & tuition	$ 12,411,976	$ 12,045,933
Auxiliary enterprises funded debt	3,823,764	3,749,025
Auxiliary enterprises other	335,559	332,038
Departmental activities	3,441,957	3,566,118
Federal grants & contracts	998,548	1,139,074
Private, foreign government, and local government grants & contracts	15,142,063	14,265,137
State of Illinois grants & contracts	9,892,550	12,945,768
Renewals & replacements	153,231	30,888
Total deferred revenue	$ 46,199,648	$ 48,073,981

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
ACCRUED COMPENSATED ABSENCES AT
JUNE 30 FOR THE LAST FIVE YEARS

Fiscal Year	Accrued Vacation Pay	Accrued Sick Pay and Related Costs for Vacation and Sick Leave	Total
2011	$ 37,739,034	$ 11,862,865	$ 49,601,899
2010	38,059,851	12,971,606	51,031,457
2009	36,235,514	13,867,528	50,103,042
2008	33,130,845	14,836,467	47,967,312
2007	31,513,501	15,307,343	46,820,844

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
BONDS PAYABLE

June 30, 2011

	Balance at July 1, 2010	Bonds Issued	Principal Reductions	Accretion on Bonds	Balance at June 30, 2011
Southern Illinois University					
Housing and Auxiliary Facilities System					
Revenue bonds:					
Series 1993A	$ 24,144,934	$ -	$ 3,435,000	$ 1,448,476	$ 22,158,410
Series 1997A	19,398,036	-	3,125,000	1,060,357	17,333,393
Series 1999A	35,240,356	-	390,000	1,966,619	36,816,975
Series 2001A	6,190,000	-	1,455,000	-	4,735,000
Series 2003A	7,230,000	-	255,000	-	6,975,000
Series 2004A	36,905,000	-	920,000	-	35,985,000
Series 2006A	62,865,000	-	2,850,000	-	60,015,000
Series 2008A	29,090,000	-	845,000	-	28,245,000
Series 2009A	53,735,000	-	2,020,000	-	51,715,000
Total Housing and Auxiliary Facilities System	274,798,326	-	15,295,000	4,475,452	263,978,778
Medical Facilities System					
Revenue bonds:					
Series 2005	18,125,000	-	825,000	-	17,300,000
Total Medical Facilities System	18,125,000	-	825,000	-	17,300,000
Total bonds payable	$ 292,923,326	$ -	$ 16,120,000	$ 4,475,452	$ 281,278,778

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

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
BONDS PAYABLE – CONTINUED

June 30, 2011 and 2010

Southern Illinois University Housing and Auxiliary Facilities System

On April 2, 2009, the Board adopted the Thirteenth 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 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 and the Eleventh Supplemental Resolution of March 9, 2006, as amended and restated on May 2, 2006 and November 9, 2006, and the Twelfth Supplemental Resolution of April 10, 2008. The outstanding bond issues related to the respective bond resolutions of the System are as follows:

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.

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 2004A Bonds

These bonds were authorized by the Board under the Tenth Supplemental Bond Resolution dated October 14, 2004 and were issued as current interest bonds in the original amount of $40,390,000. The bonds were sold at a premium of $1,349,890 on February 25, 2003. The bonds were issued to finance the design and construction of a new apartment-style residence hall, Wall and Grant Apartments, and install automatic sprinkler systems in three existing residence halls on the Carbondale campus; and to finance the costs to modify the HVAC system and humidity control in three existing residence halls and remediate damage caused by excess humidity at two of such existing residence halls on the Edwardsville campus.

Series 2003A Bonds

These bonds were authorized by the Board under the Ninth Supplemental Bond Resolution dated December 12, 2002 and were issued as current interest bonds in the original amount of $17,020,000. The bonds were sold at par on February 25, 2003. The bonds were issued to finance the design and construction of a new Student Health Center building addition on the Carbondale campus and to redeem the Series 1993A outstanding bonds.

Series 2001A Bonds

These bonds were authorized by the Board under the Eighth Supplemental Bond Resolution dated July 12, 2001, as amended on December 11, 2003, and were issued as current interest bonds in the original amount of $27,730,000. The bonds were sold on January 9, 2002 at a premium of $440,042. The bonds were issued to finance improvements to the University Center on the Edwardsville campus; the design and construction of a new softball complex on the Carbondale campus; a complete replacement of the turf at McAndrew Stadium on the Carbondale campus; modifications of the heating, ventilation, air conditioning and humidity control system in Prairie Hall, Bluff Hall, and Woodland Hall on the Edwardsville campus; and to redeem the Series 1992A outstanding bonds. On March 9, 2006 as amended and restated on May 2, 2006 and November 9, 2006, the Board authorized the advance refunding of a portion of the bonds of the Series 2001A. Bonds in the amount of $7,850,000 were advance refunded.

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.

Series 1997A Bonds

These bonds were authorized by the Board under the Fifth Supplemental Bond Resolution dated July 10, 1997 and were issued as current interest bonds and capital appreciation bonds in the original amounts of $8,575,000 and $29,521,284, respectively. The current interest bonds were issued at a nominal discount while the capital appreciation bonds were issued at par. 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 Prairie Hall, a residence hall, renovations of existing housing and food service facilities, and construction and improvement to the parking facilities. All projects financed by the Series 1997A bonds are associated with the Edwardsville campus. On March 9, 2006 as amended and restated on May 2, 2006 and November 9, 2006, the Board authorized the advance refunding of a portion of the current interest bonds of the Series 1997A. Bonds in the amount of $2,915,000 were advance refunded.

Series 1993A Bonds

These bonds were authorized by the Board under the Third Supplemental Bond Resolution dated May 13, 1993 and were issued as current interest bonds and capital appreciation bonds in the original amount of $8,010,000 and $8,660,506, respectively. The current interest bonds were issued at a nominal discount while the capital appreciation bonds were issued at par. 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 acquisition of the Northwest Annex, an existing facility, and the construction of the Child Care Center at the Carbondale campus and the construction of Woodland Hall at the Edwardsville campus. On December 12, 2002, the Board authorized the current refunding of the current interest bond portion of the Series 1993A bonds. The bonds were called and redeemed in full on April 1, 2003.

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.

Series 2005 Bonds

These bonds were issued as current interest bonds in the amount of $21,290,000 and included accrued interest of $41,314. The bonds were sold on November 15, 2005 at the premium of $806,296. The bonds were used to finance the advance refunding of the Series 1997 bonds and to finance the costs of constructing and equipping a new Cancer Institute Building on the Springfield campus.

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
BONDS PAYABLE AND ACCRUED INTEREST

June 30, 2011 and 2010

Advance Refunded Bonds:

The University has 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, 2011 are as follows:

Advance Refunded Bonds

Refunding Bonds	Outstanding at June 30, 2011
Advance Refunding of 2006	$ 7,850,000

Accrued Interest:

Accrued interest on outstanding bonds payable at June 30, 2011 and June 30, 2010 is as follows:

	2011	2010
Housing and Auxiliary Facilities System	$ 2,367,061	$ 2,448,967
Medical Facilities System	208,225	216,309
Total	$ 2,575,286	$ 2,665,276

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
CERTIFICATES OF PARTICIPATION

Year ended June 30, 2011

	Balance at July 1, 2010	COPs Issued	Principal Reductions	Balance at June 30, 2011
Certificates of participation:				
Series 2002	$ 1,426,229	$ -	$ 455,744	$ 970,485
Series 2004A	21,431,596	-	2,415,348	19,016,248
Total certificates of participation	$ 22,857,825	$ -	$ 2,871,092	$ 19,986,733

State of Illinois
Southern Illinois University

ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
LIABILITIES UNDER CAPITALIZED LEASES

Year ended June 30, 2011

	Balance at July 1, 2010	Increases in Capitalized Leases	Principal Payments	Cancellations and Adjustments	Balance at June 30, 2011
Southern Illinois University					
Liabilities under capitalized leases:					
All Points Public Financing	$ 93,269	$ -	$ 93,269	$ -	$ -
Comerica Leasing Corporation (formerly Eltekon Capital)	7,650	-	3,748	-	3,902
Commerce Bank NA	-	226,761	72,933	-	153,828
Eltekon Capital	30,624	-	13,341	-	17,283
IBM Corporation	34,011	-	34,011	-	-
University lease	68,168	-	33,556	-	34,612
Total liabilities under capitalized leases	$ 233,722	$ 226,761	$ 250,858	$ -	$ 209,625

State of Illinois
Southern Illinois University

ANALYSIS OF INDIRECT COST RECOVERIES

Year ended June 30, 2011

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

State of Illinois
Southern Illinois University

ANALYSIS OF INDIRECT COST RECOVERIES - CONTINUED

Year ended June 30, 2011

The following is an analysis of the sources and applications of indirect cost reimbursements for the year ended June 30, 2011:

	Edwardsville	Carbondale	Total
Sources:			
Transfers of indirect cost reimbursements from restricted grants and contracts	$ 2,082,391	$ 8,797,359	$ 10,879,750
Physicians & Surgeons Inc. - contributions toward university overhead and academic development	-	53,072,110	53,072,110
Contributions, investment income, and other	76,795	1,589,512	1,666,307
Total sources	$ 2,159,186	$ 63,458,981	$ 65,618,167
Applications:			
Organized research activities	$ 234,449	4,278,842	$ 4,513,291
Instructional activities	297,311	657,356	954,667
Operation and maintenance of physical plant	-	511,323	511,323
Academic support activities	1,189,622	154,142	1,343,764
Student services	-	1,111,484	1,111,484
Public service activities	37,774	187,160	224,934
Institutional support	556,975	124,373	681,348
School of Medicine local resources	-	37,910,568	37,910,568
Transfers out	-	12,899,850	12,899,850
Total applications	2,316,131	57,835,098	60,151,229
Excess (Shortage) of sources over applications	(156,945)	5,623,883	5,466,938
Balance at June 30, 2010	459,165	26,104,623	26,563,788
Balance at June 30, 2011	$ 302,220	$ 31,728,506	$ 32,030,726

State of Illinois
Southern Illinois University Carbondale

INDIRECT COST RECOVERY ENTITY FINANCIAL SCHEDULES

Balance Sheet

June 30, 2011

Assets	
Cash	$ 20,261,293
Accounts receivable	9,743,935
Due from other funds	6,615,586
Prepaid expense	590
Total assets	$ 36,621,404
Liabilities and fund balance	
Liabilities:	
Accounts payable	$ 560,771
Accrued payroll	329,619
Accrued compensated absences	2,093,302
Due to other funds	1,909,206
Total liabilities	4,892,898
Fund balance	31,728,506
Total liabilities and fund balance	$ 36,621,404

State of Illinois
Southern Illinois University Carbondale

INDIRECT COST RECOVERY ENTITY FINANCIAL SCHEDULES - CONTINUED

Schedule of Revenues and Expenditures

Year ended June 30, 2011

Revenues:	
Sales	$ 17,020
Fees	307,829
Services	465,030
Physicians & Surgeons, Inc.- contributions toward university overhead and academic development	53,072,110
Deposits	427,034
Interest	328,139
Contributions	40,365
Refunds	4,095
Transfers of indirect cost reimbursements from restricted grants and contracts	8,797,359
Total revenues	63,458,981
Expenditures:	
Salaries	2,421,146
Wages	121,550
Travel	403,777
Equipment	750,041
Commodities	434,708
Contractual services	2,249,512
Operation of autos	19,771
Telecommunications	31,098
Refunds	50
Awards and grants	87,950
Fringe benefits	505,077
School of Medicine local resources	37,910,568
Total expenditures	44,935,248
Net increase before transfers	18,523,733
Transfers to restricted grants and contracts	(12,899,850)
Net increase for the year	$ 5,623,883

State of Illinois
Southern Illinois University Carbondale

INDIRECT COST RECOVERY ENTITY FINANCIAL SCHEDULES - CONTINUED

Schedule of Changes in Fund Balance

Year ended June 30, 2011

Revenues	$ 63,458,981
Expenditures	(44,935,248)
Transfers to restricted grants and contracts	(12,899,850)
Net increase for the year	5,623,883
Fund balance, June 30, 2010	26,104,623
Fund balance, June 30, 2011	$ 31,728,506

State of Illinois
Southern Illinois University at Edwardsville

INDIRECT COST RECOVERY ENTITY FINANCIAL SCHEDULES

Balance Sheet

June 30, 2011

Assets	
Cash	$ 550,293
Interfund receivables	215
Total assets	$ 550,508
Liabilities and fund balance	
Liabilities:	
Accounts payable	$ 42,820
Accrued payroll	23,398
Accrued compensated absences	35,325
Interfund payables	146,745
Total liabilities	248,288
Fund balance	302,220
Total liabilities and fund balance	$ 550,508

State of Illinois
Southern Illinois University at Edwardsville

INDIRECT COST RECOVERY ENTITY FINANCIAL SCHEDULES - CONTINUED

Schedule of Revenues and Expenditures

Year ended June 30, 2011

Revenue	
Sales	$ 14,802
Fees	29,600
Services	3,350
Other	29,043
Transfer of indirect costs from restricted accounts	2,082,391
Total revenue	2,159,186
Expenditures	
Salaries	$ 406,754
Wages	6,682
Travel	236,543
Equipment	278,644
Commodities	226,390
Contractual services	1,076,859
Awards and Grants	750
Operation of auto	6,063
Telecommunications	12,010
Other	65,436
Total expenditures	2,316,131
Net increase (decrease)	$ (156,945)

State of Illinois
Southern Illinois University at Edwardsville

INDIRECT COST RECOVERY ENTITY FINANCIAL SCHEDULES - CONTINUED

Schedule of Changes in Fund Balance

Year ended June 30, 2011

Revenues	$ 2,159,186
Expenditures	2,316,131
Net increase (decrease) for the year	(156,945)
Fund balance at June 30, 2010	459,165
Fund balance at June 30, 2011	$ 302,220

State of Illinois
Southern Illinois University

SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS

Year ended June 30, 2011

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 2011 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 and the prior audit dated February 25, 2011.
B. A statement of sources and applications of indirect cost recoveries is presented on page 42 of this report.
C. The calculation of allowable indirect cost carry forward appears on pages 53 and 54 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 page 55 of this report.
F. Financial statements for all Carbondale and Edwardsville entities and auxiliary enterprises appear on pages 58 through 91 of this report.
G. Calculation of current excess funds is presented on pages 92 and 93 of this report. These schedules indicate there were no amounts required to be deposited in the Income Fund.
H. Auxiliary enterprises, principally housing, the student centers, and recreation and medical facilities have received State appropriated funds, primarily retirement benefits and insurance, in the amounts shown in Note 1(J) to the 2011 Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and Note 1(I) to the Medical Facilities System report.
I. A statement of receipts and disbursements for the funded debt enterprises is presented in the 2011 Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and for the Medical Facilities System.
J. Audit tests of the revenue bonds fund accounting covenants revealed no instances of noncompliance as stated in the Independent Auditors' Report. See 2011, Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and for the Medical Facilities System.
K. The University does not utilize non-instructional facilities reserves.
L.-P. 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 in the following reports:

	Pages
Southern Illinois University Foundation (at Carbondale) Financial Report	24
Southern Illinois University Edwardsville Foundation Financial Report	26 - 27
The Association of Alumni, Former Students and Friends of Southern Illinois University Incorporated Financial Report	14 - 15
The Alumni Association of Southern Illinois University Edwardsville Financial Report	17 - 18
University Park of Southern Illinois University at Edwardsville, Inc. Financial Report	16 - 18
SIU Physicians & Surgeons, Inc. Financial Report	20
The Southern Illinois Research Park, Inc. of Southern Illinois University at Carbondale Financial Report	12 - 13

SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS - CONTINUED

Year ended June 30, 2011

L.-P. (cont'd) See a summary of funds provided by the Foundations on pages 51 and 52 of this report.

There were no cumulative unreimbursed subsidies to the UROs from the University.

Q. A schedule of cash and investments held by the University is included in Note 3 and 4 to the financial statements.

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 102 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. On June 17, 2004, the University issued Certificates of Participation (COPS) in the par amount of $32,740,000. The COPS were issued at a discount of $91,480. The certificates were issued to finance, in combination with University funds, the renovation of Morris Library, the construction of a library storage facility, the construction of a Research Park, the replacement of campus signage, the purchase of computer and research equipment, and energy conservation measures, all at Carbondale; the construction of a Pharmacy building and the renovation of the Dental School building, both at Edwardsville; and energy performance measures at the School of Medicine in Springfield. The certificates bear interest at rates ranging from 2% to 5% payable semi-annually, and principal installments ranging from $1,070,000 to $2,720,000 are payable annually on February 15 beginning 2005 through the year 2024. As of June 30, 2011, these certificates were outstanding in the amount of $19,016,248.

On June 5, 2002, the University issued Certificates of Participation (COPS) in the par amount of $4,180,000. The COPS were issued at a premium of $10,540. The certificates were issued to finance, in combination with University funds, the construction of a new support services building to house business services offices and warehouse space for the University's Springfield medical campus. The certificates bear interest at rates ranging from 3.25% to 4.40% payable semi-annually, and principal installments ranging from $355,000 to $495,000 are payable annually on August 15 beginning 2003 through the year 2012. As of June 30, 2011, these certificates were outstanding in the amount of $970,485.

State of Illinois
Southern Illinois University at Carbondale

SUMMARY OF FUNDS PROVIDED BY THE SOUTHERN ILLINOIS UNIVERSITY FOUNDATIONS TO SOUTHERN ILLINOIS UNIVERSITY

Years ended June 30, 2011 and 2010

During the years ended June 30, 2011 and 2010, Southern Illinois University (at Carbondale) (the "University") contracted with the Foundation to provide fund raising and other services. In accordance with the contract agreement, the University provided $5,019,089 and $5,161,566 respectively, in funds and in-kind services and rent to the 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 Foundation provided to the University during the years ended June 30:

	2011	2010
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	$ 13,916	$ 14,929
Restricted only as to campus, college or department and generally available for ongoing University operations:		
Provided to particular campus	170,063	124,798
Provided to particular college	683,453	825,894
Provided to particular department	2,217,869	2,859,581
Provided to athletic association	2,966,603	6,210,557
Total funds considered unrestricted	6,051,904	10,035,759
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	2,075,132	1,823,454
Provided for certain instructional research or public service programs	545,837	574,461
Provided for physical facilities	153,225	67,404
Provided for other restricted purposes	38,277	1,707
Total funds considered restricted	2,812,471	2,467,026
Total funds provided by the Foundation to the University	$ 8,864,375	$ 12,502,785

State of Illinois
Southern Illinois University at Edwardsville

SUMMARY OF FUNDS PROVIDED BY THE SOUTHERN ILLINOIS UNIVERSITY FOUNDATIONS TO SOUTHERN ILLINOIS UNIVERSITY

Years ended June 30, 2011 and 2010

During the years ended June 30, 2011 and 2010, Southern Illinois University at Edwardsville (the "University") contracted with the Southern Illinois University Edwardsville Foundation to provide fund raising and other services. 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 Foundation provided to the University during the years ended June 30:

	2011	2010
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	$ 126,492	$ 56,493
Restricted only as to campus, college or department and generally available for ongoing University operations:		
Provided to particular college	587,478	332,556
Provided to particular department	1,088,453	1,004,734
Provided to athletic association	590,943	339,434
Total funds considered unrestricted	2,393,366	1,733,217
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	533,537	621,075
Provided for certain instructional research or public service programs	484,460	238,977
Total funds considered restricted	1,017,997	860,052
Total funds provided by the Foundation to the University	$ 3,411,363	$ 2,593,269

State of Illinois
Southern Illinois University Carbondale

CALCULATION OF INDIRECT COST CARRYFORWARD

June 30, 2011

1.	Cash and equivalents balance:		
	Enter the June 30 indirect cost entity balance for cash and equivalents:		
	Cash		$ 20,261,293
	Due from other funds		6,615,586
	Total		26,876,879
2.	Allocated reimbursements:		
	Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:		
	$58,932,978; enter 30% of this amount		17,679,893
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		5,623,883
4.	Encumbrances and current liabilities:		
	Paid in the lapse period:		
	Enter the amount of:		
	Current liabilities	$ 2,404,175	
	Encumbrances	1,473,105	
	Total		3,877,280
5.	Indirect cost carry-forward:		
	a. Enter the total of items 2,3, and 4		27,181,056
	b. Subtract from item 1. If a positive number results deposit in the income fund		$ (304,177)

State of Illinois
Southern Illinois University at Edwardsville

CALCULATION OF INDIRECT COST CARRYFORWARD

June 30, 2011

1.	Cash and equivalents balance:	
	Enter the June 30 indirect cost entity balance for cash and equivalents:	
	Cash	$ 550,293
	Due from other funds	215
	Total	550,508
2.	Allocated reimbursements:	
	Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:	
	$3,051,726; enter 30% of this amount	915,517
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	-
4.	Encumbrances and current liabilities:	
	Paid in the lapse period:	
	Enter the amount of:	
	Current liabilities	91,479
5.	Indirect cost carry-forward:	
	a. Enter the total of items 2, 3, and 4	1,006,996
	b. Subtract from item 1. If a positive number results deposit in the income fund	$ (456,488)

State of Illinois
Southern Illinois University

IDENTIFICATION AND DESCRIPTION OF ENTITIES AND
AUXILIARY ENTERPRISES

June 30, 2011 and 2010

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.

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, Student Success Center, 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.

IDENTIFICATION AND DESCRIPTION OF ENTITIES AND
AUXILIARY ENTERPRISES - CONTINUED

June 30, 2011 and 2010

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 Fee – 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 fee 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 Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES

Entity Balance Sheet
June 30, 2011

Assets	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Admini-stration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Current funds:							
Cash and investments	$ 10,780,009	$ 4,589,657	$ 2,488,219	$ 619,816	$ (2,041,746)	$ 1,720,525	$ 17,968,709
Investments	44,300	-	-	-	-	-	-
Due from other funds	436,152	8,298	254,025	588,160	10,834,361	304,164	5,087,934
Accounts receivable-net	1,154,908	2,367,911	2,248,266	435,964	8,849,234	237,805	3,572,957
Merchandise for resale	918,232	-	-	-	2,060,978	-	221,327
Prepaid expenses	24,731	5,423	2,099	-	-	3,081	3,519
Total current funds	$ 13,358,332	$ 6,971,289	$ 4,992,609	$ 1,643,940	$ 19,702,827	$ 2,265,575	$ 26,854,446
Plant funds:							
Cash and investments	$ 8,908	$ 446,367	$ 9,441,615	$ 12,200,088	$ 1,327,991	$ 2,230,928	$ 12,079,892
Accrued interest receivable	-	-	-	-	-	-	28,528
Notes receivable	-	-	-	-	-	-	146,768
Due from other funds	-	350	466,974	-	1,111	1,748	3,877
Investment: plant buildings	210,456,215	83,455,737	3,812,469	7,544,706	45,099,582	5,980,330	273,435,104
Investment: plant equipment	61,176,826	34,957,726	4,975,508	1,970,787	20,524,629	208,271	18,940,396
Investment: construction in progress	-	-	-	-	-	-	4,272,563
Unamortized bond issuance cost	-	-	-	-	-	-	2,148,711
Unamortized bond discount (premium)	-	-	-	-	-	-	(2,381,701)
Unamortized deferred loss on refunding	-	-	-	-	-	-	963,214
Total plant funds	$ 271,641,949	$ 118,860,180	$ 18,696,566	$ 21,715,581	$ 66,953,313	$ 8,421,277	$ 309,637,352

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED

Entity Balance Sheet - Continued
June 30, 2011

	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Admini-stration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Liabilities and fund balances							
Current funds:							
Liabilities:							
Accounts payable	$ 357,034	$ 229,808	$ 297,552	$ 267,384	$ 6,965,485	$ 76,591	$ 707,075
Due to other funds	913,520	45,681	6,805,161	395,297	2,035,422	294,243	960,266
Accrued payroll	169,057	154,081	85,342	21,348	1,104,289	21,525	828,582
Deferred revenue	963,380	17,206	1,063,081	-	-	8,148	2,106,790
Compensated absence: vacation	388,453	5,074,251	351,345	174,186	684,915	260,369	3,159,480
Compensated absence: sick	57,367	322,174	30,479	30,530	124,055	74,060	522,862
Total current fund liabilities	2,848,811	5,843,201	8,632,960	888,745	10,914,166	734,936	8,285,055
Fund balances	10,509,521	1,128,088	(3,640,351)	755,195	8,788,661	1,530,639	18,569,391
Total current funds	$ 13,358,332	$ 6,971,289	$ 4,992,609	$ 1,643,940	$ 19,702,827	$ 2,265,575	$ 26,854,446
Plant funds:							
Liabilities:							
Accounts payable	$ -	$ -	$ -	$ -	$ 39,702	$ -	$ 68,354
Due to other funds	-	-	578,515	-	-	-	1,573,315
Deferred revenue	-	-	-	-	-	-	153,231
Accrued interest payable	-	-	-	-	-	-	1,589,321
Revenue bonds payable	-	-	-	-	-	-	136,385,120
Total plant fund liabilities	-	-	578,515	-	39,702	-	139,769,341
Fund balances:							
Plant fund repairs	8,908	446,717	9,330,074	12,200,088	1,289,400	2,232,676	9,223,265
Investment in plant & buildings	271,633,041	118,413,463	8,787,977	9,515,493	65,624,211	6,188,601	160,644,746
Total fund balances	271,641,949	118,860,180	18,118,051	21,715,581	66,913,611	8,421,277	169,868,011
Total plant funds	$ 271,641,949	$ 118,860,180	$ 18,696,566	$ 21,715,581	$ 66,953,313	$ 8,421,277	$ 309,637,352

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED

Entity Schedule of Current Funds Revenues, Expenditures and Other Changes
Year ended June 30, 2011

	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Admini-stration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Revenues:							
Sales	$ 3,769,342	$ 124,285	$ 3,024,565	$ 2,637	$ 15,895	$ 870,250	$ -
Fees	17,667,322	42,095,416	26,745,475	274,050	1,694,290	964,741	18,257,927
Services	11,557	17,390	114,072	8,166	130,046,098	663	-
Contributions	1,503,462	2,194,452	3,389,765	690,223	85	2,863	3,644
Rentals	380,256	-	206,484	-	73,064	95,001	42,410,541
Deposits	285,860	42	50,851	273,021	2,668,434	6,140	-
Investments	149,278	40,525	142,768	482,710	72,055	24,332	243,850
Refunds	55,520	-	-	-	26,912	-	-
State appropriations	-	-	-	-	-	-	24,047,157
Medical facilities system	-	-	-	-	-	-	39,196,236
Other income	172,773	38,671	402,471	142,636	878,159	3,076,189	-
Total revenues	23,995,370	44,510,781	34,076,451	1,873,443	135,474,992	5,040,179	124,159,355
Expenditures:							
Salaries	6,938,023	34,869,600	5,096,283	1,721,606	29,215,988	1,880,138	38,800,844
Wages	1,155,194	-	541,736	36,418	1,997,551	269,614	2,515,331
Travel	412,274	218,424	165,418	12,828	52,522	13,719	25,635
Equipment	360,552	673,350	247,319	47,228	1,440,309	324,918	1,319,095
Commodities	1,361,126	464,479	1,208,389	22,872	4,730,542	88,173	3,063,491
Contractual services	10,762,408	8,202,324	13,693,147	770,293	61,224,244	1,383	11,471,299
Refunds	(34,550)	3,174	1,455	-	26,445	-	-
Awards/grants	78,090	128,467	3,299,758	4,128	557	-	-
Operation of auto	158,347	5,260	101,296	825	2,071,731	21,458	129,523
Permanent improvements	-	1,869	-	-	20,927,808	-	-
Telecommunications	133,903	175,841	361,588	5,544	1,656,760	204,205	766,315
Fringe benefits	30,606	556,021	22,873	7,073	4,525,489	50,550	27,037,464
General administration/office expense	-	-	82,956	-	-	1,168,724	7,925,026
Merchandise for resale	-	-	-	-	6,349,179	-	3,688,275
Utilities	-	-	-	-	-	156,143	6,154,138
Maintenance	711,420	-	5,335	-	73,743	850,377	7,467,265
Mass transit expense	-	-	1,571,204	-	-	-	-
Bad debt expense	(7,403)	1,962	250,411	1,406	6,828	26,454	720,009
Total expenditures	22,059,990	45,300,771	26,649,168	2,630,221	134,299,696	5,055,856	111,083,710
Net increase(decrease) before transfers	1,935,380	(789,990)	7,427,283	(756,778)	1,175,296	(15,677)	13,075,645
Transfers-additions (deductions):							
Transfers	170,386	188,852	(10,212,135)	390,616	(2,315,610)	(66,397)	(11,659,170)
Net increase(decrease) for the year	$ 2,105,766	$ (601,138)	$ (2,784,852)	$ (366,162)	$ (1,140,314)	$ (82,074)	$ 1,416,475

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED

Entity Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Admini-stration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Current funds:							
Revenues	$ 23,995,370	$ 44,510,781	$ 34,076,451	$ 1,873,443	$ 135,474,992	$ 5,040,179	$ 124,159,355
Expenditures	(22,059,990)	(45,300,771)	(26,649,168)	(2,630,221)	(134,299,696)	(5,055,856)	(111,083,710)
Transfers-net additions (deductions)	170,386	188,852	(10,212,135)	390,616	(2,315,610)	(66,397)	(11,659,170)
Net increase (decrease) for the year	2,105,766	(601,138)	(2,784,852)	(366,162)	(1,140,314)	(82,074)	1,416,475
Fund balances, July 1, 2010	8,403,755	1,729,226	(855,499)	1,121,357	9,928,975	1,612,713	17,152,916
Fund balances (deficit), June 30, 2011	$ 10,509,521	$ 1,128,088	$ (3,640,351)	$ 755,195	$ 8,788,661	$ 1,530,639	$ 18,569,391
Plant funds:							
Revenues	$ 1,049	$ 5,378	$ 87,088	$ -	$ 15,006	$ 25,346	$ 39,192,051
Expenditures	(12,118)	-	(820,166)	-	(879,525)	-	(20,648,631)
Transfers-net additions (deductions)	(108,159)	(8,345)	3,471,901	12,375,148	846,033	(29,778)	(4,383,504)
Other-additions (deductions)	2,305,092	7,373,398	(10,681,562)	(508,822)	393,346	(125,816)	-
Net increase (decrease) for the year	2,185,864	7,370,431	(7,942,739)	11,866,326	374,860	(130,248)	14,159,916
Fund balances, July 1, 2010	269,456,085	111,489,749	26,060,790	9,849,255	66,538,751	8,551,525	155,708,095
Fund balances, June 30, 2011	$ 271,641,949	$ 118,860,180	$ 18,118,051	$ 21,715,581	$ 66,913,611	$ 8,421,277	$ 169,868,011

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
HOUSING AUXILIARY ENTERPRISES

Balance Sheet
June 30, 2011

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets					
Cash	$ -	$ -	$ 333,865	$ -	$ 333,865
Pooled cash and investments	9,799,302	2,430,050	-	-	12,229,352
Investment - U.S. treasury notes	-	-	2,532,905	-	2,532,905
Accounts receivable-net	1,978,292	-	-	-	1,978,292
Accrued interest receivable	-	-	6,316	-	6,316
Merchandise for resale	66,842	-	-	-	66,842
Due from other funds	133,774	1,690	-	-	135,464
Investment in plant:					
Land	-	-	-	605,395	605,395
Buildings	-	-	-	109,997,719	109,997,719
Improvements	-	-	-	1,856,225	1,856,225
Equipment	-	-	-	3,349,283	3,349,283
Construction in progress	-	-	-	2,274,545	2,274,545
Unamortized bond issuance cost	-	-	650,911	-	650,911
Unamortized bond discount (premium)	-	-	(1,797,075)	-	(1,797,075)
Unamortized deferred loss on refunding	-	-	166,997	-	166,997
Total assets	$ 11,978,210	$ 2,431,740	$ 1,893,919	$ 118,083,167	$ 134,387,036
Liabilities and fund balances					
Liabilities:					
Accounts payable	$ 160,381	$ 68,354	$ -	$ -	$ 228,735
Due to other funds	552,231	1,495,943	-	-	2,048,174
Accrued payroll	206,082	-	-	-	206,082
Other accrued liabilities	507,261	-	-	-	507,261
Deferred revenue	1,112,560	-	-	-	1,112,560
Accrued interest payable	-	-	530,503	-	530,503
Total current liabilities	2,538,515	1,564,297	530,503	-	4,633,315
Revenue bonds payable	-	-	-	$ 49,796,255	49,796,255
Fund balances	9,439,695	867,443	1,363,416	68,286,912	79,957,466
Total liabilities and fund balances	$ 11,978,210	$ 2,431,740	$ 1,893,919	$ 118,083,167	$ 134,387,036

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
HOUSING AUXILIARY ENTERPRISES - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation and Maintenance
Revenues:	
Residence halls and apartments	$ 38,649,710
Investment income	150,524
State appropriations on behalf of the system	4,200,261
Total revenues	43,000,495
Expenditures:	
Salaries and wages	10,703,146
Merchandise for resale	3,514,524
Utilities	4,041,253
Maintenance and repairs	6,576,351
Other	7,534,024
State appropriations on behalf of the system	4,200,261
Total expenditures	36,569,559
Excess of revenues over expenditures	6,430,936
Transfers - additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(5,016,768)
Repair and replacement reserve	(504,447)
Non-mandatory transfers:	
Repair and replacement reserve	(1,571,957)
General operating	210
Total transfers, net	(7,092,962)
Net increase (decrease) in fund balance	$ (662,026)

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
HOUSING AUXILIARY ENTERPRISES - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:					
From operations and fees	$ 38,649,710	$ -	$ -	$ -	$ 38,649,710
Investment income	150,524	21,937	22,283	-	194,744
Capitalized expenditures	-	-	-	5,096,016	5,096,016
Bond principal payments	-	-	-	2,775,382	2,775,382
State appropriations on behalf of system	4,200,261	-	-	-	4,200,261
Total revenues and other additions	43,000,495	21,937	22,283	7,871,398	50,916,113
Expenditures and other deductions:					
Operations	36,569,559	-	-	-	36,569,559
Expenditures for plant facilities	-	4,225,577	-	-	4,225,577
Bond principal payments	-	-	2,775,382	-	2,775,382
Interest expense	-	-	2,089,208	-	2,089,208
Capital appreciation on bonds payable 1993A	-	-	-	405,566	405,566
Capital assets retired	-	-	-	20,723	20,723
Amortization of bond issuance cost	-	-	34,026	-	34,026
Amortization of deferred loss on refunding	-	-	31,117	-	31,117
Total expenditures and other deductions	36,569,559	4,225,577	4,929,733	426,289	46,151,158
Transfers - additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(5,016,768)	-	5,016,768	-	-
Repair and replacement reserve	(504,447)	504,447	-	-	-
Non-mandatory transfers:					
Unexpended plant	-	-	278	(3,221,902)	(3,221,624)
Repair and replacement reserve	(1,571,957)	1,571,957	-	-	-
General operating	210	-	-	-	210
Total transfers, net	(7,092,962)	2,076,404	5,017,046	(3,221,902)	(3,221,414)
Net increase (decrease) for the year	(662,026)	(2,127,236)	109,596	4,223,207	1,543,541
Fund balances, July 1, 2010	10,101,721	2,994,679	1,253,820	64,063,705	78,413,925
Fund balances, June 30, 2011	$ 9,439,695	$ 867,443	$ 1,363,416	$ 68,286,912	$ 79,957,466

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
STUDENT CENTER AUXILIARY ENTERPRISES

Balance Sheet
June 30, 2011

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets					
Cash	$ -	$ -	$ 54,557	$ -	$ 54,557
Pooled cash and investments	1,939,042	753,077	-	-	2,692,119
Investment - U.S. treasury notes	-	-	413,658	-	413,658
Accounts receivable-net	351,818	-	-	-	351,818
Accrued interest receivable	-	-	1,032	-	1,032
Merchandise for resale	33,100	-	-	-	33,100
Prepaid expenses and other assets	3,519	-	-	-	3,519
Due from other funds	24,554	523	-	-	25,077
Investment in plant:					
Buildings	-	-	-	20,255,367	20,255,367
Equipment	-	-	-	635,905	635,905
Unamortized bond issuance cost	-	-	45,038	-	45,038
Unamortized bond discount (premium)	-	-	(122,242)	-	(122,242)
Unamortized deferred loss on refunding	-	-	4,507	-	4,507
Total assets	$ 2,352,033	$ 753,600	$ 396,550	$ 20,891,272	$ 24,393,455
Liabilities and fund balances					
Liabilities:					
Accounts payable	$ 38,964	$ -	$ -	$ -	$ 38,964
Due to other funds	143,252	4,508	-	-	147,760
Accrued payroll	68,170	-	-	-	68,170
Other accrued liabilities	286,671	-	-	-	286,671
Deferred revenue	246,876	-	-	-	246,876
Accrued interest payable	-	-	23,931	-	23,931
Total current liabilities	783,933	4,508	23,931	-	812,372
Revenue bonds payable	-	-	-	3,303,668	3,303,668
Fund balances	1,568,100	749,092	372,619	17,587,604	20,277,415
Total liabilities and fund balances	$ 2,352,033	$ 753,600	$ 396,550	$ 20,891,272	$ 24,393,455

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
STUDENT CENTER AUXILIARY ENTERPRISES - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation and Maintenance
Revenues:	
Sales and services	$ 6,347,042
Investment income	29,407
State appropriations on behalf of system	1,561,639
Total revenues	7,938,088
Expenditures:	
Salaries and wages	2,958,573
Merchandise for resale	24,493
Utilities	1,137,447
Maintenance and repairs	412,043
Other	635,985
State appropriations on behalf of system	1,561,639
Total expenditures	6,730,180
Excess of revenues over expenditures	1,207,908
Transfers - additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(545,449)
Repair and replacement reserve	(54,982)
Non-mandatory transfers:	
Repair and replacement reserve	(475,073)
General operating	3,539
Total transfers, net	(1,071,965)
Net increase (decrease) in fund balance	$ 135,943

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
STUDENT CENTER AUXILIARY ENTERPRISES - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:					
From operations and fees	$ 6,347,042	$ -	$ -	$ -	$ 6,347,042
Investment income	29,407	8,424	3,775	-	41,606
Capitalized expenditures	-	-	-	614,127	614,127
Bond principal payments	-	-	-	449,971	449,971
State appropriations on behalf of system	1,561,639	-	-	-	1,561,639
Total revenues and other additions	7,938,088	8,424	3,775	1,064,098	9,014,385
Expenditures and other deductions:					
Operations	6,730,180	-	-	-	$ 6,730,180
Expenditures for plant facilities	-	756,384	-	-	756,384
Bond principal payments	-	-	449,971	-	449,971
Interest expense	-	-	96,864	-	96,864
Capital appreciation on bonds payable 1993A	-	-	-	114,107	114,107
Amortization of bond issuance cost	-	-	3,143	-	3,143
Amortization of deferred loss on refunding	-	-	4,507	-	4,507
Total expenditures and other deductions	6,730,180	756,384	554,485	114,107	8,155,156
Transfers - additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(545,449)	-	545,449	-	-
Repair and replacement reserve	(54,982)	54,982	-	-	-
Non-mandatory transfers:					
Repair and replacement reserve	(475,073)	475,073	-	-	-
General operating	3,539	-	-	-	3,539
Total transfers, net	(1,071,965)	530,055	545,449	-	3,539
Net increase (decrease) for the year	135,943	(217,905)	(5,261)	949,991	862,768
Fund balances, July 1, 2010	1,432,157	966,997	377,880	16,637,613	19,414,647
Fund balances, June 30, 2011	$ 1,568,100	$ 749,092	$ 372,619	$ 17,587,604	$ 20,277,415

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
STUDENT RECREATION CENTER, CHILD CARE CENTER, ATHLETIC FACILITIES
AND STUDENT HEALTH PROGRAM AUXILIARY ENTERPRISES

Balance Sheet
June 30, 2011

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets					
Cash	$ -	$ -	$ 328,487	$ -	$ 328,487
Pooled cash and investments	3,758,333	1,387,903	-	-	5,146,236
Investment - U.S. Treasury Notes	-	-	2,492,346	-	2,492,346
Accounts receivable-net	1,242,847	-	-	-	1,242,847
Accrued interest receivable	-	-	6,215	-	6,215
Merchandise for resale	121,385	-	-	-	121,385
Due from other funds	33,087	965	-	-	34,052
Investment in plant:					
Buildings	-	-	-	101,099,892	101,099,892
Improvements	-	-	-	105,728	105,728
Equipment	-	-	-	9,663,776	9,663,776
Construction in progress	-	-	-	233,346	233,346
Unamortized bond issuance cost	-	-	1,213,623	-	1,213,623
Unamortized bond discount (premium)	-	-	(462,384)	-	(462,384)
Unamortized deferred loss on refunding	-	-	25,464	-	25,464
Total assets	$ 5,155,652	$ 1,388,868	$ 3,603,751	$ 111,102,742	$ 121,251,013
Liabilities and fund balances					
Liabilities:					
Accounts payable	$ 178,868	$ -	$ -	$ -	$ 178,868
Due to other funds	168,438	72,864	-	-	241,302
Accrued payroll	209,774	-	-	-	209,774
Other accrued liabilities	868,763	-	-	-	868,763
Deferred revenue	747,354	-	-	-	747,354
Accrued interest payable	-	-	826,662	-	826,662
Total current liabilities	2,173,197	72,864	826,662	-	3,072,723
Revenue bonds payable	-	-	-	65,603,394	65,603,394
Fund balances	2,982,455	1,316,004	2,777,089	45,499,348	52,574,896
Total liabilities and fund balances	$ 5,155,652	$ 1,388,868	$ 3,603,751	$ 111,102,742	$ 121,251,013

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR
ENTITIES AND AUXILIARY ENTERPRISES
STUDENT RECREATION CENTER, CHILD CARE CENTER, ATHLETIC FACILITIES
AND STUDENT HEALTH PROGRAM AUXILIARY ENTERPRISES - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation and Maintenance
Revenues:	
Operations and fees	$ 15,675,360
Investment income	55,377
State appropriations on behalf of system	3,953,277
Total revenues	19,684,014
Expenditures:	
Salaries and wages	8,299,072
Merchandise for resale	149,257
Utilities	1,092,595
Maintenance and repairs	929,191
Other	2,869,154
State appropriations on behalf of system	3,953,277
Total expenditures	17,292,546
Excess of revenues over expenditures	2,391,468
Transfers - additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(4,900,000)
Repair and replacement reserve	(492,354)
Non-mandatory transfers:	
Repair and replacement reserve	(730,064)
Athletic facilities RRR	155,875
Other Auxiliaries	(90,603)
General operating	4,314,026
Total transfers, net	(1,743,120)
Net increase (decrease) in fund balance	$ 648,348

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
STUDENT RECREATION CENTER, CHILD CARE CENTER, ATHLETIC FACILITIES
AND STUDENT HEALTH PROGRAM AUXILIARY ENTERPRISES - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:					
From operations and fees	$ 15,675,360	$ -	$ -	$ -	$ 15,675,360
Investment income	55,377	20,336	22,711	-	98,424
Capitalized expenditures	-	-	-	21,361,895	21,361,895
Bond principal payments	-	-	-	3,528,859	3,528,859
Contributions	-	-	1,000,000	-	1,000,000
Other	-	-	986,657	-	986,657
State appropriations on behalf of system	3,953,277	-	-	-	3,953,277
Total revenues and other additions	19,684,014	20,336	2,009,368	24,890,754	46,604,472
Expenditures and other deductions:					
Operations	17,292,546	-	-	-	17,292,546
Expenditures for plant facilities	-	459,125	-	-	459,125
Bond principal payments	-	-	3,528,859	-	3,528,859
Interest expense	-	-	3,359,841	-	3,359,841
Capital appreciation on bonds payable 1993A	-	-	-	176,100	176,100
Capital assets retired	-	-	-	70,220	70,220
Amortization of bond issuance cost	-	-	67,232	-	67,232
Amortization of deferred loss on refunding	-	-	8,807	-	8,807
Total expenditures and other deductions	17,292,546	459,125	6,964,739	246,320	24,962,730
Transfers - additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(4,900,000)	-	4,900,000	-	-
Repair and replacement reserve	(492,354)	492,354	-	-	-
Non-mandatory transfers:					
Unexpended plant	-	(1,300,000)	-	(15,925,952)	(17,225,952)
Repair and replacement reserve	(730,064)	730,064	-	-	-
Athletic facilities RRR	155,875	-	-	-	155,875
Other Auxiliaries	(90,603)	-	-	-	(90,603)
General operating	4,314,026	-	-	-	4,314,026
Total transfers, net	(1,743,120)	(77,582)	4,900,000	(15,925,952)	(12,846,654)
Net increase (decrease) for the year	648,348	(516,371)	(55,371)	8,718,482	8,795,088
Fund balances, July 1, 2010	2,334,107	1,832,375	2,832,460	36,780,866	43,779,808
Fund balances, June 30, 2011	$ 2,982,455	$ 1,316,004	$ 2,777,089	$ 45,499,348	$ 52,574,896

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
MEDICAL FACILITIES SYSTEM

Balance Sheet
June 30, 2011

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets					
Cash	$ 2,472,032	$ 924,216	$ 144,163	$ -	$ 3,540,411
Pooled cash and investments	-	-	284,665	-	284,665
Accrued interest receivable, net	-	14,259	706	-	14,965
Notes receivable	-	146,768	-	-	146,768
Due from other funds	4,896,519	699	-	-	4,897,218
Investment in plant:					
Land	-	-	-	2,594,757	2,594,757
Buildings	-	-	-	36,920,021	36,920,021
Equipment	-	-	-	5,291,432	5,291,432
Construction in progress	-	-	-	1,764,672	1,764,672
Unamortized bond issuance cost	-	-	239,139	-	239,139
Unamortized deferred amount on refunding	-	-	766,246	-	766,246
Total assets	$ 7,368,551	$ 1,085,942	$ 1,434,919	$ 46,570,882	$ 56,460,294
Liabilities and fund balances					
Liabilities:					
Accounts payable	$ 328,862	$ -	$ -	$ -	$ 328,862
Due to other funds	96,345	-	-	-	96,345
Accrued payroll	344,556	-	-	-	344,556
Other accrued liabilities	2,019,647	-	-	-	2,019,647
Unamortized bond premium	-	-	381,803	-	381,803
Deferred revenue	-	153,231	-	-	153,231
Accrued interest payable	-	-	208,225	-	208,225
Total current liabilities	2,789,410	153,231	590,028	-	3,532,669
Revenue bonds payable	-	-	-	17,300,000	17,300,000
Fund balances	4,579,141	932,711	844,891	29,270,882	35,627,625
Total liabilities and fund balances	$ 7,368,551	$ 1,085,942	$ 1,434,919	$ 46,570,882	$ 56,460,294

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
MEDICAL FACILITIES SYSTEM - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation and Maintenance
Revenues:	
Medical facilities system	$ 39,196,236
Investment income	8,542
State appropriations on behalf of the system	14,331,980
Total revenues	53,536,758
Expenditures:	
Salaries and wages	21,562,601
Contractual services	10,480,538
Other	4,116,306
State appropriations on behalf of the system	14,331,980
Total expenditures	50,491,425
Excess of revenues over expenditures	3,045,333
Transfers - additions (deductions):	
Mandatory transfers:	
Bond principal and interest	(1,552,548)
Repair and replacement reserve	(198,575)
Total transfers, net	(1,751,123)
Net increase (decrease) in fund balance	$ 1,294,210

State of Illinois
Southern Illinois University Carbondale

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
MEDICAL FACILITIES SYSTEM - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:					
From operations and fees	$ 39,196,236	$ -	$ -	$ -	$ 39,196,236
Investment income	8,542	9,149	1,089	-	18,780
Other non-operating revenue	-	4,883	115,842	-	120,725
Capitalized expenditures	-	-	-	2,323,715	2,323,715
Bond principal payments	-	-	-	825,000	825,000
State appropriations on behalf of system	14,331,980	-	-	-	14,331,980
Total revenues and other additions	53,536,758	14,032	116,931	3,148,715	56,816,436
Expenditures and other deductions:					
Operations	50,491,425	6,464	(5,822)	-	50,492,067
Bond principal payments	-	-	825,000	-	825,000
Interest expense	-	-	875,736	-	875,736
Capital assets retired	-	-	-	270,494	270,494
Total expenditures and other deductions	50,491,425	6,464	1,694,914	270,494	52,463,297
Transfers - additions (deductions):					
Mandatory transfers:					
Bond principal and interest	(1,552,548)	-	1,552,548	-	-
Repair and replacement reserve	(198,575)	198,575	-	-	-
Nonmandatory transfers:					
Bond and interest sinking fund	-	-	21,853	-	21,853
Repair and replacement reserve	-	2	-	-	2
Total transfers, net	(1,751,123)	198,577	1,574,401	-	21,855
Net increase (decrease) for the year	1,294,210	206,145	(3,582)	2,878,221	4,374,994
Fund balances, July 1, 2010	3,284,931	726,566	848,473	26,392,661	31,252,631
Fund balances, June 30, 2011	$ 4,579,141	$ 932,711	$ 844,891	$ 29,270,882	$ 35,627,625

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES

Entity Balance Sheet
June 30, 2011

Assets	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Auxiliary Enterprises
Current funds:				
Share of pooled cash and investments	$ 8,335,162	$ 4,584,036	$ 8,090,748	$ 6,194,743
Interfund Receivables	24,903	129,384	7,208,646	462,949
Accounts receivable (less allowance for doubtful accounts)	333,212	501,777	580,177	900,659
Inventories	454,771	4,624,220	146,295	1,174,665
Prepaid expense	-	301	324	31,192
Total current funds	$ 9,148,048	$ 9,839,718	$ 16,026,190	$ 8,764,208
Plant funds:				
Share of pooled cash and investments	$ (590)	$ 401,717	$ -	$ (40,026)
Interfund receivables	-	-	-	60,598
Improvements	-	-	-	9,045,941
Equipment	7,168,202	1,035,014	13,065,522	2,545,060
Total plant funds	$ 7,167,612	$ 1,436,731	$ 13,065,522	$ 11,611,573
Liabilities and fund balances				
Current funds:				
Liabilities:				
Accounts payable	$ 700,580	$ 162,818	$ 1,932,950	$ 889,131
Accrued payroll	59,603	86,925	376,445	362,698
Deferred revenue	645,330	592,628	379,412	1,716,974
Refundable deposits	-	-	-	312,600
Accrued compensated absences	214,849	364,388	1,225,694	776,429
Interfund payables	178,533	170,522	693,120	952,392
Total liabilities	1,798,895	1,377,281	4,607,621	5,010,224
Fund balances	7,349,153	8,462,437	11,418,569	3,753,984
Total current funds	$ 9,148,048	$ 9,839,718	$ 16,026,190	$ 8,764,208
Plant funds:				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 20,572
Fund balances:				
Unexpended plant	-	401,717	-	-
Renewals and replacements	(590)	-	-	-
Investment in plant	7,168,202	1,035,014	13,065,522	11,591,001
Total fund balances	7,167,612	1,436,731	13,065,522	11,591,001
Total plant funds	$ 7,167,612	$ 1,436,731	$ 13,065,522	$ 11,611,573

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED

Entity Schedule of Current Funds, Revenue, Expenditures and Other Changes
Year Ended June 30, 2011

	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Auxiliary Enterprises
Revenues:				
Sales	$ 979,755	$ 961,008	$ 510,763	$ 15,182,871
Fees	8,052,989	11,556,727	11,964,608	10,266,939
Services	70,505	1,190	29,765,175	(57,695)
Investment income	-	34,957	127,341	90,711
Rentals	202,506	76,749	276,633	17,985,645
Other income	736,853	258,141	486,773	548,024
Total revenues	10,042,608	12,888,772	43,131,293	44,016,495
Expenditures:				
Salaries	2,654,471	3,750,062	10,895,629	7,300,094
Wages	131,951	508,655	234,666	3,087,785
Travel	128,852	134,554	51,242	26,915
Equipment	756,902	363,170	2,633,137	397,309
Commodities	1,403,281	518,224	1,194,803	718,040
Contractual services	2,044,463	2,000,580	17,506,452	7,133,347
Awards and grants	425,777	780,267	11,837	1,000
Operation of auto	25,458	77,026	584,031	87,274
Telecommunications	119,418	102,615	1,531,451	802,168
Other	612,798	2,353,194	5,116,110	8,146,899
Total expenditures	8,303,371	10,588,347	39,759,358	27,700,831
Net increase (decrease) before transfer	1,739,237	2,300,425	3,371,935	16,315,664
Transfers - additions (deductions):				
University initiatives	-	-	13,227	-
Newspaper to equipment reserve	-	9,544	-	-
Campus recreation to equipment reserve	-	(80,000)	-	-
SDM to equipment reserve	-	(40,000)	-	-
Debt service and renewals and replacements	-	-	-	(17,083,371)
Other transfers	120,000	77	-	4,894
Total transfers	120,000	(110,379)	13,227	(17,078,477)
Net increase (decrease) for the year	$ 1,859,237	$ 2,190,046	$ 3,385,162	$ (762,813)
Other income:				
Contributions	$ 57,984	$ 1,350	$ 163,152	$ 27,000
Deposits	294,579	69,919	97,605	27,856
Refunds	320,576	185,745	225,754	397,848
Other	63,714	1,127	262	95,320
Total other	736,853	258,141	486,773	548,024
Other expenditures:				
Refunds	121,999	13,703	46,324	68,260
Waivers	1,200	98,845	20,705	78,168
General merchandise	7,694	78,115	1,625	1,379,515
Merchandise resale	388,304	1,358,428	14,518	6,154,420
Permanent improvements	-	318,135	2,590,613	-
Bad debt expense	43,817	99,515	278,783	193,208
Competition travel	-	231,731	95	-
Recruiting	-	40,510	-	-
Office expense	-	-	1,922	-
Employee contribution	49,748	83,276	2,149,538	219,318
Insurance loan	-	11,001	(24,623)	13,622
Social security	36	19,935	36,610	40,388
Total other	$ 612,798	$ 2,353,194	$ 5,116,110	$ 8,146,899

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED

Entity Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Auxiliary Enterprises
Current funds:				
Revenue	$ 10,042,608	$ 12,888,772	$ 43,131,293	$ 44,016,495
Expenditures	(8,303,371)	(10,588,347)	(39,759,358)	(27,700,831)
Transfers-net additions (deductions)	120,000	(110,379)	13,227	(17,078,477)
Net increase (decrease) for the year	1,859,237	2,190,046	3,385,162	(762,813)
Fund balances June 30, 2010	5,424,759	6,272,391	8,098,564	4,516,797
Prior year adjustment	65,157	-	(65,157)	-
Fund balances June 30, 2011	$ 7,349,153	$ 8,462,437	$ 11,418,569	$ 3,753,984
Plant funds:				
Investment income	$ -	$ 2,247	$ -	$ -
Net increase (decrease) in fair market value of investments	-	(210)	-	-
Capital asset additions-net	153,940	116,571	(1,561,489)	477,171
Expenditures	-	(9,965)	-	(384,224)
Transfers-net additions (deductions)	-	40,736	-	45,522
Net increase (decrease) for the year	153,940	149,379	(1,561,489)	138,469
Fund balances July 1, 2010	7,013,672	1,287,352	14,627,011	11,452,532
Fund balances June 30, 2011	$ 7,167,612	$ 1,436,731	$ 13,065,522	$ 11,591,001

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
HOUSING AUXILIARY ENTERPRISES

Balance Sheet
June 30, 2011

	Revenue and Operation & Maintenance	Unexpended Plant	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets						
Cash	$ -	$ -	$ -	$ 744,635	$ -	$ 744,635
Pooled cash and investments	1,850,755	(40,026)	9,743,623	-	-	11,554,352
Investments:						
U. S. treasury notes	-	-	-	6,838,589	-	6,838,589
Accounts receivable - net	319,119	60,598	-	-	-	379,717
Accrued interest receivable	-	-	6,775	17,096	-	23,871
Prepaid expenses and other assets	16,329	-	-	(237,422)	-	(221,093)
Investment in plant:						
Buildings	-	-	-	-	114,858,723	114,858,723
Improvements	-	-	-	-	232,944	232,944
Equipment	-	-	-	-	1,735,736	1,735,736
Total assets	$ 2,186,203	$ 20,572	$ 9,750,398	$ 7,362,898	$ 116,827,403	$ 136,147,474
Liabilities and fund balances						
Accounts payable	$ 756,543	$ 20,572	$ 110,625	$ -	$ -	$ 887,740
Accrued liabilities	384,652	-	-	-	-	384,652
Accrued interest payable	-	-	-	637,605	-	637,605
Deferred revenue and deposits	1,342,991	-	-	-	-	1,342,991
Total current liabilities	2,484,186	20,572	110,625	637,605	-	3,252,988
Revenue bonds payable	-	-	-	-	100,297,887	100,297,887
Fund balances	(297,983)	-	9,639,773	6,725,293	16,529,516	32,596,599
Total liabilities and fund balances	$ 2,186,203	$ 20,572	$ 9,750,398	$ 7,362,898	$ 116,827,403	$ 136,147,474

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
HOUSING AUXILIARY ENTERPRISES - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation & Maintenance
Revenues:	
Operations	$ 18,593,710
Payments on behalf of the system	1,373,408
Investment income	46,263
Total revenues	20,013,381
Expenditures:	
Salaries and wages	5,050,030
Utilities	2,340,837
Maintenance and repairs	1,227,439
Other	631,080
Administrative	1,013,258
Total expenditures	10,262,644
Excess of revenues over expenditures	9,750,737
Transfers - additions (deductions)	
Mandatory transfers:	
Bond principal and interest	(5,576,895)
Repair and replacement reserve	(822,474)
Non-mandatory transfers:	
Evergreen construction	4,894
Repair and replacement reserve	(3,928,237)
Total transfers-net	(10,322,712)
Net increase (decrease) in fund balance	$ (571,975)

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
HOUSING AUXILIARY ENTERPRISES - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation & Maintenance	Unexpended Plant	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:						
From operations and fees	$ 18,593,710	$ -	$ -	$ -	$ -	$ 18,593,710
Payments on behalf of the system	1,373,408	-	-	-	-	1,373,408
Investment income	46,263	-	85,254	64,725	-	196,242
Net increase (decrease) in the fair market value of investments	-	-	-	20,746	-	20,746
Insurance receipts	-	494,325	-	-	-	494,325
HVAC Litigation Proceeds	-	-	-	157,267	-	157,267
For current refunding:						
Capitalized expenditures	-	-	-	-	512,211	512,211
Bond principal payments	-	-	-	-	5,523,166	5,523,166
Total revenues and other additions	20,013,381	494,325	85,254	242,738	6,035,377	26,871,075
Expenditures and other deductions:						
Operations	10,262,644	-	-	-	-	10,262,644
Bond principal payments	-	-	-	5,523,166	-	5,523,166
Interest expense	-	-	-	2,531,324	-	2,531,324
Accretion	-	-	-	-	2,393,852	2,393,852
Expenditures for plant facilities-capitalized	-	343,607	150,492	-	-	494,099
Expenditures for plant facilities-non-capitalized	-	79,245	964,318	-	-	1,043,563
Amortization of bond issuance cost	-	-	-	88,608	-	88,608
Amortization of deferred amount on refunding	-	-	-	51,477	-	51,477
Total expenditures and other deductions	10,262,644	422,852	1,114,810	8,194,575	2,393,852	22,388,733
Transfers - additions (deductions)						
Mandatory transfers:						
Bond principal and interest	(5,576,895)	-	-	5,576,895	-	-
From Unexpended Plant to ISF	-	-	-	2,401,575	-	2,401,575
Repair and replacement reserve	(822,474)	-	822,474	-	-	-
Non-mandatory transfers:						
To construction accounts	4,894	(4,894)	-	-	-	-
Repair and replacement reserve	(3,928,237)	-	3,928,237	-	-	-
Total transfers-net	(10,322,712)	(4,894)	4,750,711	7,978,470	-	2,401,575
Net increase (decrease) for the year	(571,975)	66,579	3,721,155	26,633	3,641,525	6,883,917
Fund balances July 1, 2010	273,992	(66,579)	5,918,618	6,698,660	12,887,991	25,712,682
Fund balances June 30, 2011	$ (297,983)	$ -	$ 9,639,773	$ 6,725,293	$ 16,529,516	$ 32,596,599

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
STUDENT FITNESS CENTER AUXILIARY ENTERPRISES

Balance Sheet
June 30, 2011

	Revenue and Operation & Maintenance	Unexpended Plant	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets						
Cash	$ -	$ -	$ -	$ 206,707	$ -	$ 206,707
Pooled cash and investments	836,893	-	2,008,799	-	-	2,845,692
Investments:						
U. S. treasury notes	-	-	-	365,150	-	365,150
Accounts receivable - net	85,935	-	-	-	-	85,935
Accrued interest receivable	-	-	1,397	913	-	2,310
Prepaid expenses and other assets	897	-	-	(97,023)	-	(96,126)
Investment in plant:						
Buildings	-	-	-	-	15,204,408	15,204,408
Equipment	-	-	-	-	350,175	350,175
Total assets	$ 923,725	$ -	$ 2,010,196	$ 475,747	$ 15,554,583	$18,964,251
Liabilities and fund balances						
Accounts payable	$ 51,525	$ -	$ 89,663	$ -	$ -	$ 141,188
Accrued liabilities	47,628	-	-	-	-	47,628
Accrued interest payable	-	-	-	78,547	-	78,547
Deferred revenue and deposits	216,909	-	-	-	-	216,909
Total current liabilities	316,062	-	89,663	78,547	-	484,272
Revenue bonds payable	-	-	-	-	11,015,796	11,015,796
Fund balances	607,663	-	1,920,533	397,200	4,538,787	7,464,183
Total liabilities and fund balances	$ 923,725	$ -	$ 2,010,196	$ 475,747	$ 15,554,583	$18,964,251

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND
AUXILARY ENTERPRISES
STUDENT FITNESS CENTER AUXILIARY ENTERPRISES - CONTINUED

Schedule of Current Funds, Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation & Maintenance
Revenues:	
Operations	$ 203,591
Fees	2,354,381
Payments on behalf of the system	234,724
Investment income	9,229
Total revenues	2,801,925
Expenditures:	
Salaries and wages	872,694
Utilities	125,139
Maintenance and repairs	112,518
Other	108,983
Administrative	196,407
Total expenditures	1,415,741
Excess of revenues over expenditures	1,386,184
Transfers - additions (deductions)	
Mandatory transfers:	
Bond principal and interest	(803,950)
Repair and replacement reserve	(96,434)
Non-mandatory transfers:	
Repair and replacement reserve	(727,501)
Total transfers - net	(1,627,885)
Net increase (decrease) in fund balance	$ (241,701)

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
STUDENT FITNESS CENTER AUXILIARY ENTERPRISES - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation & Maintenance	Unexpended Plant	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:						
From operations and fees	$ 2,557,972	$ -	$ -	$ -	$ -	$ 2,557,972
Payments on behalf of the system	234,724	-	-	-	-	234,724
Investment income	9,229	-	16,523	3,510	-	29,262
Net increase (decrease) in the fair market value of investments	-	-	-	1,108	-	1,108
Capitalized expenditures	-	-	-	-	42,011	42,011
Bond principal payments	-	-	-	-	680,402	680,402
Total revenues and other additions	2,801,925	-	16,523	4,618	722,413	3,545,479
Expenditures and other deductions:						
Operations	1,415,741	-	-	-	-	1,415,741
Bond principal payments	-	-	-	680,402	-	680,402
Interest expense	-	-	-	311,835	-	311,835
For current refunding:						
Expenditures for plant facilities - capitalized	-	(44,948)	93,812	-	-	48,864
Expenditures for plant facilities-non-capitalized	-	(696)	61,917	-	-	61,221
Accretion	-	-	-	-	319,260	319,260
Amortization of bond issuance cost	-	-	-	10,916	-	10,916
Total expenditures and other deductions	1,415,741	(45,644)	155,729	1,003,153	319,260	2,848,239
Transfers - additions (deductions)						
Mandatory transfers:						
Bond principal and interest	(803,950)	-	-	803,950	-	-
Repair and replacement reserve	(96,434)	-	96,434	-	-	-
From 2008A Project Fund to ISF	-	-	-	357,844	-	357,844
Non-mandatory transfers:						
From unexpended - Carbondale	-	(45,644)	-	-	-	(45,644)
Bond principal utilized for capitalized & non-capitalized expenditures	-	-	-	-	(85,841)	(85,841)
Repair and replacement reserve	(727,501)	-	727,501	-	-	-
Total transfers - net	(1,627,885)	(45,644)	823,935	1,161,794	(85,841)	226,359
Net increase (decrease) for the year	(241,701)	-	684,729	163,259	317,312	923,599
Fund balances July 1, 2010	849,364	-	1,235,804	233,941	4,221,475	6,540,584
Fund balances June 30, 2011	$ 607,663	$ -	$ 1,920,533	$ 397,200	$ 4,538,787	$ 7,464,183

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
TRAFFIC AND PARKING AUXILIARY ENTERPRISES

Balance Sheet
June 30, 2011

	Revenue and Operation & Maintenance	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets					
Cash	$ -	$ -	$ 61,921	$ -	$ 61,921
Pooled cash and investments	301,080	317,603	-	-	618,683
Investments:					
U. S. treasury notes	-	-	699,292	-	699,292
Accounts receivable - net	76,180	-	-	-	76,180
Accrued interest receivable	-	221	1,748	-	1,969
Prepaid expenses and other assets	4,509	-	460	-	4,969
Investment in plant:					
Construction in progress	-	-	-	317,297	317,297
Improvements	-	-	-	8,772,031	8,772,031
Equipment	-	-	-	200,744	200,744
Total assets	$ 381,769	$ 317,824	$ 763,421	$ 9,290,072	$ 10,753,086
Liabilities and fund balances					
Accounts payable	$ 35,550	$ 249,268	-	$ -	$ 284,818
Accrued liabilities	114,982	-	-	-	114,982
Accrued interest payable	-	-	69,972	-	69,972
Total current liabilities	150,532	249,268	69,972	-	469,772
Revenue bonds payable	-	-	-	8,967,880	8,967,880
Fund balances	231,237	68,556	693,449	322,192	1,315,434
Total liabilities and fund balances	$ 381,769	$ 317,824	$ 763,421	$ 9,290,072	$ 10,753,086

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
TRAFFIC AND PARKING AUXILIARY ENTERPRISES - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation & Maintenance
Revenues:	
Sales and services	$ 2,681,734
Payments on behalf of the system	413,665
Investment income	4,622
Total revenues	3,100,021
Expenditures:	
Salaries and wages	993,730
Utilities	96,356
Maintenance and repairs	230,062
Other	76,266
Administrative	383,731
Total expenditures	1,780,145
Excess of revenues over expenditures	1,319,876
Transfers - additions (deductions)	
Mandatory transfers:	
Bond principal and interest	(875,578)
Repair and replacement reserve	(89,407)
Non-mandatory transfers:	
Repair and replacement reserve	(465,227)
Total transfers - net	(1,430,212)
Net increase (decrease) in fund balance	$ (110,336)

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
TRAFFIC AND PARKING AUXILIARY ENTERPRISES - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation & Maintenance	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:					
From operations & fees	$ 2,681,734	$ -	$ -	$ -	$ 2,681,734
Payments on behalf of the system	413,665	-	-	-	413,665
Investment income	4,622	4,387	7,743	-	16,752
Net increase (decrease) in the fair market value of investments	-	-	2,121	-	2,121
For current refunding:					
Capitalized expenditures	-	-	-	354,992	354,992
Bond principal payments	-	-	-	606,127	606,127
Total revenues and other additions	3,100,021	4,387	9,864	961,119	4,075,391
Expenditures and other deductions:					
Operations	1,780,145	-	-	-	1,780,145
Bond principal payments	-	-	606,127	-	606,127
Interest expense	-	-	277,794	-	277,794
For current refunding:					
Accretion	-	-	-	183,891	183,891
Expenditures for plant facilities-capitalized	-	330,950	-	-	330,950
Expenditures for plant facilities-non-capitalized	-	346,032	-	-	346,032
Amortization of bond issuance cost	-	-	9,724	-	9,724
Total expenditures and other deductions	1,780,145	676,982	893,645	183,891	3,534,663
Transfers - additions (deductions)					
Mandatory transfers:					
Bond principal and interest	(875,578)	-	875,578	-	-
Repair and replacement reserve	(89,407)	89,407	-	-	-
Non-mandatory transfers:					
Repair and replacement reserve	(465,227)	465,227	-	-	-
Total transfers - net	(1,430,212)	554,634	875,578	-	-
Net increase (decrease) for the year	(110,336)	(117,961)	(8,203)	777,228	540,728
Fund balances July 1, 2010	341,573	186,517	701,652	(455,036)	774,706
Fund balances June 30, 2011	$ 231,237	$ 68,556	$ 693,449	$ 322,192	$ 1,315,434

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
UNIVERSITY CENTER AUXILIARY ENTERPRISES

Balance Sheet
June 30, 2011

	Revenue and Operation & Maintenance	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets					
Cash	$ -	$ -	$ 121,347	$ -	$ 121,347
Pooled cash and investments	1,277,593	5,798,325	-	-	7,075,918
Investments:					
U. S. treasury notes	-	-	1,382,410	-	1,382,410
Accounts receivable - net	440,035	-	-	-	440,035
Accrued interest receivable	-	4,032	3,456	-	7,488
Prepaid expenses and other assets	9,458	-	(85,146)	-	(75,688)
Merchandise for resale	1,174,665	-	-	-	1,174,665
Investment in plant:					
Construction in Progress	-	-	-	105,293	105,293
Buildings	-	-	-	26,961,839	26,961,839
Improvements	-	-	-	40,966	40,966
Equipment	-	-	-	753,162	753,162
Total assets	$ 2,901,751	$ 5,802,357	$ 1,422,067	$ 27,861,260	$ 37,987,435
Liabilities and fund balances					
Accounts payable	$ 536,829	$ 226,814	$ -	$ -	$ 763,643
Accrued liabilities	591,865	-	-	-	591,865
Accrued interest payable	-	-	122,985	-	122,985
Deferred revenue and deposits	408,536	-	-	-	408,536
Total current liabilities	1,537,230	226,814	122,985	-	1,887,029
Revenue bonds payable	-	-	-	11,322,434	11,322,434
Fund balances	1,364,521	5,575,543	1,299,082	16,538,826	24,777,972
Total liabilities and fund balances	$ 2,901,751	$ 5,802,357	$ 1,422,067	$ 27,861,260	$ 37,987,435

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
UNIVERSITY CENTER AUXILIARY ENTERPRISES - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation & Maintenance
Revenues:	
Sales & services	$ 13,852,814
Fees	4,362,072
Payments on behalf of the system	2,634,547
Investment income	17,026
Total revenues	20,866,459
Expenditures:	
Salaries & wages	8,028,863
Merchandise for resale	6,188,471
Utilities	585,695
Maintenance & repairs	860,006
Other	1,085,128
Administrative	1,696,634
Total expenditures	18,444,797
Excess of revenues over expenditures	2,421,662
Transfers - additions (deductions)	
Mandatory transfers:	
Bond principal and interest	(1,538,928)
Repair & replacement reserve	(154,843)
Non-mandatory transfers:	
Repair & replacement reserve	(900,095)
Total transfers - net	(2,593,866)
Net increase (decrease) in fund balance	$ (172,204)

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
UNIVERSITY CENTER AUXILIARY ENTERPRISES - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation & Maintenance	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:					
From operations & fees	$ 18,214,886	$ -	$ -	$ -	$ 18,214,886
Payments on behalf of the system	2,634,547	-	-	-	2,634,547
Investment income	17,026	58,891	12,585	-	88,502
Net increase (decrease) in the fair market value of investments	-	-	4,193	-	4,193
Capitalized expenditures	-	-	-	376,381	376,381
Bond principal payments	-	-	-	1,065,337	1,065,337
Total revenues and other additions	20,866,459	58,891	16,778	1,441,718	22,383,846
Expenditures and other deductions:					
Operations	18,444,797	-	-	-	18,444,797
Bond principal payments	-	-	1,065,337	-	1,065,337
Interest expense	-	-	488,255	-	488,255
Accretion	-	-	-	565,659	565,659
Expenditures for plant facilities-capitalized	-	346,471	-	-	346,471
Expenditures for plant facilities-non-capitalized	-	166,698	-	-	166,698
Amortization of bond issuance cost	-	-	17,091	-	17,091
Amortization of deferred amount on refunding	-	-	14,692	-	14,692
Total expenditures and other deductions	18,444,797	513,169	1,585,375	565,659	21,109,000
Transfers - additions (deductions)					
Mandatory transfers:					
Bond principal and interest	(1,538,928)	-	1,538,928	-	-
Repair and replacement reserve	(154,843)	154,843	-	-	-
Non-mandatory transfers:					
Repair and replacement reserve	(900,095)	900,095	-	-	-
Total transfers - net	(2,593,866)	1,054,938	1,538,928	-	-
Net increase (decrease) for the year	(172,204)	600,660	(29,669)	876,059	1,274,846
Fund balances July 1, 2010	1,536,725	4,974,883	1,328,751	15,662,767	23,503,126
Fund balances June 30, 2011	$ 1,364,521	$ 5,575,543	$ 1,299,082	$ 16,538,826	$ 24,777,972

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES - CONTINUED
STUDENT SUCCESS CENTER AUXILIARY ENTERPRISES

Balance Sheet
June 30, 2011

	Revenue and Operation & Maintenance	Unexpended Plant	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Assets						
Cash	$ -	$ -	$ -	$ 315,081	$ -	$ 315,081
Pooled cash and investments	1,928,422	-	633,536	-	-	2,561,958
Investments:						
U. S. treasury notes	-	-	-	27,922	-	27,922
Accounts receivable - net	26,326	-	-	-	-	26,326
Accrued interest receivable	-	-	440	70	-	510
Prepaid expenses and other assets	-	-	-	(118,444)	-	(118,444)
Investment in plant:						
Improvements	-	-	-	-	15,293,088	15,293,088
Equipment	-	-	-	-	121,244	121,244
Total assets	$ 1,954,748	$ -	$ 633,976	$ 224,629	$ 15,414,332	$ 18,227,685
Liabilities and fund balances						
Accounts payable	$ 45,064	$ -	$ -	$ -	$ -	$ 45,064
Accrued interest payable	-	-	-	76,856	-	76,856
Deferred revenue and deposits	61,138	-	-	-	-	61,138
Total current liabilities	106,202	-	-	76,856	-	183,058
Revenue bonds payable	-	-	-	-	13,671,462	13,671,462
Fund balances	1,848,546	-	633,976	147,773	1,742,870	4,373,165
Total liabilities and fund balances	$ 1,954,748	$ -	$ 633,976	$ 224,629	$ 15,414,332	$ 18,227,685

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
STUDENT SUCCESS CENTER AUXILIARY ENTERPRISES - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

	Revenue and Operation & Maintenance
Revenues:	
Sales & services	$ 27,000
Fees	1,809,306
Investment income	13,571
Total revenues	1,849,877
Expenditures:	
Utilities	87,979
Maintenance & repairs	60,537
Other	54,991
Administrative	209,163
Total expenditures	412,670
Excess of revenues over expenditures	1,437,207
Transfers - additions (deductions)	
Mandatory transfers:	
Bond principal and interest	(961,716)
Repair & replacement reserve	(95,467)
Non-mandatory transfers:	
Repair & replacement reserve	(46,620)
Total transfers - net	(1,103,803)
Net increase (decrease) in fund balance	$ 333,404

State of Illinois
Southern Illinois University at Edwardsville

FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES
STUDENT SUCCESS CENTER AUXILIARY ENTERPRISES - CONTINUED

Schedule of Changes in Fund Balances
Year ended June 30, 2011

	Revenue and Operation & Maintenance	Unexpended Plant	Repair & Replacement Reserve	Bond & Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2011
Revenues and other additions:						
From operations & fees	$ 1,836,306	$ -	$ -	$ -	$ -	$ 1,836,306
Investment income	13,571	-	4,172	56	-	17,799
Net increase (decrease) in the fair market value of investments	-	-	-	85	-	85
Capitalized expenditures	-	-	-	-	10,728	10,728
Bond principal payments	-	-	-	-	665,756	665,756
Total revenues and other additions	1,849,877	-	4,172	141	676,484	2,530,674
Expenditures and other deductions:						
Operations	412,670	-	-	-	-	412,670
Bond principal payments	-	-	-	665,756	-	665,756
Interest expense	-	-	-	305,123	-	305,123
Accretion	-	-	-	-	317,017	317,017
Expenditures for plant facilities-capitalized	-	10,728	-	-	-	10,728
Expenditures for plant facilities-non-capitalized	-	(5,712)	-	-	-	(5,712)
Amortization of bond issuance cost	-	-	-	10,681	-	10,681
Total expenditures and other deductions	412,670	5,016	-	981,560	317,017	1,716,263
Transfers - additions (deductions)						
Mandatory transfers:						
Bond principal and interest	(961,716)	-	-	961,716	-	-
Repair and replacement reserve	(95,467)	-	95,467	-	-	-
From 2008A Project Fund to ISF	-	-	-	323,578	-	323,578
Non-mandatory transfers:						
From unexpended-Carbondale	-	5,016	-	-	-	5,016
Repair and replacement reserve	(46,620)	-	46,620	-	-	-
Bond principal utilized for capitalized & non-capitalized expenditures	-	-	-	-	(134,500)	(134,500)
Total transfers - net	(1,103,803)	5,016	142,087	1,285,294	(134,500)	194,094
Net increase (decrease) for the year	333,404	-	146,259	303,875	224,967	1,008,505
Fund balances July 1, 2010	1,515,142	-	487,717	(156,102)	1,517,903	3,364,660
Fund balances June 30, 2011	$ 1,848,546	$ -	$ 633,976	$ 147,773	$ 1,742,870	$ 4,373,165

State of Illinois
Southern Illinois University Carbondale

CALCULATION OF CURRENT EXCESS FUNDS

Year ended June 30, 2011

	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	$ 10,780,009	$ 4,589,657	$ 2,488,219	$ 619,816	$ (2,041,746)	$ 1,720,525	$ 17,968,709
Due from other funds	436,152	8,298	254,025	588,160	10,834,361	304,164	5,087,934
Total current available funds (A)	11,216,161	4,597,955	2,742,244	1,207,976	8,792,615	2,024,689	23,056,643
Working capital allowances:							
Add:							
Highest month's expenditure	3,853,806	4,431,756	5,387,280	660,787	20,746,999	629,965	7,138,230
Encumbrances and current liabilities paid in lapse period	1,488,881	470,870	7,111,181	643,129	7,678,110	343,667	2,059,272
Refundable deposits/deferred Income	963,380	17,206	1,063,081	-	-	8,148	2,106,790
Anticipated payout of accrued vacation and sick leave	35,215	426,264	30,160	16,170	63,900	26,417	290,868
Total working capital allowance (B)	6,341,282	5,346,096	13,591,702	1,320,086	28,489,009	1,008,197	11,595,160
Current excess (deficit) funds (deduct B from A) (C)	4,874,879	(748,141)	(10,849,458)	(112,110)	(19,696,394)	1,016,492	11,461,483
Calculation of income fund remittance:							
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset (D)	(40,554,965)	(13,536,765)	(330,497)	(1,299,285)	(7,445,459)	(2,130,839)	(33,037,800)
Enter the algebraic sum of C & D and remit the amount due, if any, to the income fund	$ (35,680,086)	$ (14,284,906)	$ (11,179,955)	$ (1,411,395)	$ (27,141,853)	$ (1,114,347)	$ (21,576,317)

State of Illinois
Southern Illinois University at Edwardsville

CALCULATION OF CURRENT EXCESS FUNDS

Year ended June 30, 2011

	Academic Affairs Activities	Student Fees Activities	Administrative Services Activities	Auxiliary Enterprises
Current available funds				
Cash and cash equivalents	$ 8,335,161	$ 4,584,036	$ 8,090,748	$ 6,194,743
Due from other funds	24,903	129,384	7,208,645	462,949
Total current available funds (A)	8,360,064	4,713,420	15,299,393	6,657,692
Working capital allowances				
Add:				
Highest month's expenditures	1,916,938	2,375,751	6,901,737	10,816,636
Encumbrances and current liabilities paid in lapse period	735,141	420,265	2,972,586	2,204,221
Deferred income	645,330	592,628	379,412	1,716,974
Refundable deposits	-	-	-	312,600
Total working capital allowance (B)	3,297,409	3,388,644	10,253,735	15,050,431
Current excess (deficit) funds: deduct B from A (C)	5,062,655	1,324,776	5,045,658	(8,392,739)
Calculation of income fund remittance				
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset (D)	(22,375,469)	(2,270,311)	(7,077,875)	(784,317)
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	$ (17,312,814)	$ (945,535)	$ (2,032,217)	$ (9,177,056)

State of Illinois
Southern Illinois University

REVENUE BOND FEE FINANCIAL SCHEDULES - UNAUDITED

Balance Sheet
June 30, 2011

Assets

Cash	$	9,869
Accounts receivable, net		130,930
Due from other funds		308
Total assets	$	141,107

Liabilities and fund balances

Deferred revenue	$	107,098
Due to other funds		1,369
Total current liabilities		108,467
Fund balance		32,640
Total liabilities and fund balance	$	141,107

State of Illinois
Southern Illinois University

REVENUE BOND FEE FINANCIAL SCHEDULES - UNAUDITED - CONTINUED

Schedule of Current Funds Revenues, Expenditures and
Other Changes
Year ended June 30, 2011

Revenues:	
Fees	$ (17,818)
Investment income	4,633
Total revenues	(13,185)
Expenditures:	
Collection expense	9,480
Bad debt expense	(210)
Total expenditures	9,270
Net increase (decrease) in fund balance	(22,455)
Fund balance (deficit), July 1, 2010	55,095
Fund balance (deficit), June 30, 2011	$ 32,640

State of Illinois
Southern Illinois University

SCHEDULES OF FEDERAL EXPENDITURES, NONFEDERAL EXPENSES, AND NEW LOANS

Year ended June 30, 2011

Schedule A - federal financial component	
Total federal expenditures reported on SEFA schedule	$ 115,859,506
Total new loans made not included on SEFA schedule	226,455,327
Amount of federal loan balances at the beginning of the year (not included on the SEFA schedule and continued compliance is required)	19,152,109
Total schedule A	$ 361,466,942
Schedule B - total financial component	
Total operating expenses (from financial statements)	$1,003,604,416
Total non-operating expenses (from financial statements)	16,102,323
Total new loans made	226,455,327
Amount of federal loan balances at beginning of the year	19,152,109
Total schedule B	$1,265,314,175

Schedule C:	Amount	Percentage
Total schedule A	$ 361,466,942	29%
Total nonfederal expenses	903,847,233	71%
Total schedule B	$1,265,314,175	100%

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

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, 2011 issued under separate cover.

State of Illinois
Southern Illinois University

ANALYSIS OF OPERATIONS

Year ended June 30, 2011

University Functions and Planning Program

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 President is Glenn Poshard.

SIU Carbondale offers an extensive inventory of baccalaureate, graduate and professional degrees and research programs. Its public service and continuing education components are geared to serve the surrounding region of small communities, farms and mines. SIU Edwardsville has a strong inventory of baccalaureate programs, with selective masters and professional degrees and research programs. The stated goals of the University are: (1) to maintain the high quality of its programs of instruction, research, and public service; (2) to judiciously monitor the development of, and additions to, these programs; and (3) to sustain, through these programs, its educational, research and public service contributions to the people of Southern Illinois, the State of Illinois, 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 SIU Office of Academic Affairs and internal and external consultants. 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.

University Functions and Planning Program - continued

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) participate in either formalized five-year reviews utilizing internal and external consultants, 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; (3) builds a structure to identify resources for planned asset maintenance (facilities, equipment and professional development); and (4) enhances accountability over budget changes and resource use through a set of decision rules, ensuring appropriate level of review.

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.

Quarterly performance reports are made to the Board of Trustees, which assist in ensuring that appropriate review is given to significant budget changes and that budget goals are met. An annual report is also made to the Board which presents accomplishments related to the goals established for the fiscal year and summarizes overall financial results.

State of Illinois
Southern Illinois University

ANALYSIS OF OPERATIONS - UNAUDITED - CONTINUED
Year ended June 30, 2011
(Dollars in Thousands)

Trend analysis of compensated absences

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total covered payroll for the year ended June 30,	$ 323,123	$ 317,264	$ 319,210	$ 333,017	$ 349,757	$ 364,332	$ 383,724	$ 403,209	$ 417,707	$ 415,739
Annual percentage increase (decrease)	5.8%	(1.8)%	0.6%	4.3%	5.0%	4.2%	5.3%	5.1%	3.6%	(0.5)%
Accrued vacation at June 30,	$ 27,105	$ 27,239	$ 26,696	$ 28,110	$ 29,436	$ 31,514	$ 33,476	$ 36,235	$ 38,060	$ 37,739
Annual percentage increase (decrease) in accrued vacation	5.2%	0.5%	(2.0)%	5.3%	4.7%	7.1%	6.2%	8.2%	5.0%	(0.8)%
Accrued sick leave at June 30,	$ 21,694	$ 19,471	$ 17,734	$ 16,769	$ 15,868	$ 15,307	$ 14,491	$ 13,868	$ 12,972	$ 11,863
Annual percentage increase (decrease) in accrued sick leave	(3.5)%	(10.2)%	(8.9)%	(5.4)%	(5.4)%	(3.5)%	(5.3)%	(4.3)%	(6.5)%	(8.5)%
Accrued vacation as a percentage of total covered payroll	8.4%	8.6%	8.4%	8.4%	8.4%	8.6%	8.7%	9.0%	9.1%	9.1%
Accrued sick leave as a percentage of total covered payroll	6.7%	6.1%	5.6%	5.0%	4.5%	4.2%	3.8%	3.4%	3.1%	2.9%
Combined accrued vacation and sick leave as a percentage of total covered payroll	15.1%	14.7%	13.9%	13.5%	13.0%	12.9%	12.5%	12.4%	12.2%	11.9%

Credit Hour Productivity

	Credit Hours (1)	Staff Years (2)	Productivity (3)
Carbondale	439,616 hours	1,214 years	362 hours
Edwardsville	361,207 hours	691 years	523 hours

Source: This information was obtained from Christine Blackburn (Carbondale) and Phil Brown (Edwardsville) of Institutional Research and Studies. These numbers come from the credit hour productivity report filed annually with IBHE. The report used was a preliminary report.

The University defines the above statistics as follows:

(1) Credit Hours – The hours reported are those included in the IBHE annual cost study series and are only those supported by State appropriations. Credit hours generated by faculty and staff whose appointments are on non-state lines are not included in this report and neither are the staff years of appointment.

(2) Staff Years – Staff years are defined as persons-months divided by 12. Included are those in the reporting category of instruction. As such, staff years recorded on staff statistical reports as Direct-Instruction, Indirect-Instruction, Department-Research, and a portion of Administration is included. Activities in Organized Research, Extension and a portion of Administration are excluded.

(3) Productivity – Productivity is the result of dividing the credit hours by staff years. The ratio is used by the IBHE as a measure of instructional load or faculty productivity. In the past it has been used by the IBHE as a basis of PIPS (Productivity Improvements in Personal Services) budget adjustments. It has also been used by the IBHE in evaluating any requests which are made for additional staff as part of the Resource Allocation Management Plan Process.

Classroom Utilization Statistics

	Classroom Utilization			
	Fall Term 2010		Fall Term 2009	
Periods of Scheduled Use	Carbondale (1)	Edwardsville (2)	Carbondale (1)	Edwardsville (2)
Daytime - 8 a.m. to 5 p.m.	76%	84.1%	78%	83.1%
Evening - 5 p.m. to 10 p.m.	39%	89.6%	23%	87.2%

(1) These percentages are based on space utilization of general classrooms controlled by the Admissions and Records Scheduling Office.

(2) These percentages are based on a survey of general purpose classrooms only. Laboratories, studios, gymnasia, etc. are excluded.

Emergency Purchases

During the year ended June 30, 2011, the University had no emergency purchases.

ANALYSIS OF OPERATIONS – UNAUDITED - CONTINUED

Year ended June 30, 2011

Service efforts and accomplishments - enrollment statistics

	Fall Term 2010			Fall Term 2009		
	Carbondale	Edwardsville	Total	Carbondale	Edwardsville	Total
Full-time students	15,814	10,891	26,705	16,261	10,723	26,984
Part-time students	4,003	3,242	7,245	4,089	3,217	7,306
Total enrollment	19,817	14,133	33,950	20,350	13,940	34,290
Full-time equivalent	16,522	12,003	28,525	16,944	11,806	28,750

Source: SIUC's and SIUE's Office of Institutional Research Studies.

Full-time equivalency includes all full-time students (15 credit hours and above for undergraduate students) and all part-time students on a prorata 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.

Service efforts and accomplishments - 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, 2011 and 2010:

	2011	2010
Total operating expenses	$ 1,003,604,416	$ 977,813,136
Full-time equivalent students	28,525	28,750
Cost Per Student	$ 35,183	$ 34,011

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ANALYSIS OF OPERATIONS - UNAUDITED - CONTINUED

Year ended June 30, 2011

Service efforts and accomplishments - employment statistics

	Fall Term 2010			Fall Term 2009		
	Carbondale	Edwardsville	Total	Carbondale	Edwardsville	Total
Faculty	1,598	979	2,577	1,642	960	2,602
Graduate assistants	1,751	519	2,270	1,720	523	2,243
Civil service	2,727	934	3,661	2,799	968	3,767
Administrative and Professional staff	1,139	503	1,642	1,143	523	1,666
Total employees	7,215	2,935	10,150	7,304	2,974	10,278

	Fall Term 2010			Fall Term 2009		
	Carbondale	Edwardsville	Total	Carbondale	Edwardsville	Total
Full-time equivalents						
Faculty	1,366	808	2,174	1,405	782	2,187
Graduate assistants	777	217	994	770	213	983
Civil service	2,687	921	3,608	2,758	952	3,710
Administrative and Professional staff	1,079	485	1,564	1,081	498	1,579
Total	5,909	2,431	8,340	6,014	2,445	8,459

Source: Prepared from SIUC's and SIUE's Office of Institutional Research and from information provided by Larry Schilling.

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Southern Illinois University

ANALYSIS OF OPERATIONS - UNAUDITED - CONTINUED
TUITION AND FEE WAIVERS

Year ended June 30, 2011

	Number of Recipients	Value of Waivers (000)
Fiscal year 2011 undergraduate tuition and fee waivers:		
Carbondale	2,311	$ 10,994.1
Edwardsville	1,186	5,281.1
Total	3,497	16,275.2
Fiscal year 2011 graduate tuition and fee waivers:		
Carbondale	3,275	27,088.8
Edwardsville	1,575	6,717.7
Total	4,850	33,806.5
Grand total	8,347	$ 50,081.7

Source: Statistics as reported by Southern Illinois University to the Illinois Board of Higher Education.

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ANALYSIS OF OPERATIONS - UNAUDITED - CONTINUED
TUITION AND FEE WAIVERS - UNDERGRADUATE

Year ended June 30, 2011

	Carbondale Campus		Edwardsville Campus		Total	
	Number of Recipients	Value of Waivers (000)	Number of Recipients	Value of Waivers (000)	Number of Recipients	Value of Waivers (000)
Mandatory waivers:						
Teacher special education	15	$ 109.3	23	$ 156.9	38	$ 266.2
General assembly	75	456.4	68	368.7	143	825.1
ROTC	98	503.5	69	323.3	167	826.8
DCFS	9	75.6	2	12.5	11	88.1
Children of employees	302	849.0	182	460.1	484	1,309.1
Senior Citizens	1	1.3	-	-	1	1.3
Veterans grants & scholarships	642	4,111.2	352	1,906.4	994	6,017.6
Subtotal	1,142	6,106.3	696	3,227.9	1,838	9,334.2
Discretionary waivers:						
Faculty/administrators	25	37.1	23	61.7	48	98.8
Civil service	109	219.6	40	97.0	149	316.6
Academic /other talent	504	1,291.6	123	580.2	627	1,871.8
Athletic	181	954.0	126	650.7	307	1,604.7
Gender equity in intercollegiate athletics	108	759.6	91	504.6	199	1,264.2
Foreign exchange students	32	263.3	-	-	32	263.3
Cooperating professionals	-	-	33	42.9	33	42.9
Research assistants	1	1.0	3	8.1	4	9.1
Teaching assistants	-	-	17	30.3	17	30.3
Other assistants	198	1,352.7	22	51.8	220	1,404.5
Contract training grants	10	6.0	9	10.3	19	16.3
Children of deceased employees	1	2.9	3	15.6	4	18.5
Subtotal	1,169	4,887.8	490	2,053.2	1,659	6,941.0
Total	2,311	$ 10,994.1	1,186	$ 5,281.1	3,497	$ 16,275.2

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ANALYSIS OF OPERATIONS - UNAUDITED - CONTINUED
TUITION AND FEE WAIVERS - GRADUATE

Year ended June 30, 2011

	Carbondale Campus		Edwardsville Campus		Total	
	Number of Recipients	Value of Waivers (000)	Number of Recipients	Value of Waivers (000)	Number of Recipients	Value of Waivers (000)
Mandatory waivers:						
Teacher special education	4	$ 35.1	6	$ 37.6	10	$ 72.7
General assembly	18	435.2	12	302.2	30	737.4
ROTC	2	4.9	2	12.2	4	17.1
Children of employees	1	3.6	-	-	1	3.6
Fulbright Scholarship	-	-	3	44.9	3	44.9
Veterans grants & scholarships	133	1,013.6	50	417.0	183	1,430.6
Subtotal	158	1,492.4	73	813.9	231	2,306.3
Discretionary waivers:						
Faculty/administrators	166	499.6	50	153.8	216	653.4
Civil service	87	296.6	18	59.4	105	356.0
Academic/other talent	216	1,182.3	45	329.9	261	1,512.2
Athletic	5	27.5	2	13.5	7	41.0
Gender equity in intercollegiate athletics	1	5.1	-	-	1	5.1
Cooperating professionals	164	575.9	375	638.8	539	1,214.7
Research assistants	907	8,981.7	106	543.5	1,013	9,525.2
Teaching assistants	939	9,587.0	233	1,143.7	1,172	10,730.7
Other assistants	423	2,826.3	498	2,720.9	921	5,547.2
Inter-institutional/related agencies	3	7.9	8	40.0	11	47.9
Contract/training grants	206	1,606.5	167	260.3	373	1,866.8
Subtotal	3,117	25,596.4	1,502	5,903.8	4,619	31,500.2
Total	3,275	$ 27,088.8	1,575	$ 6,717.7	4,850	$ 33,806.5

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ANALYSIS OF OPERATIONS – UNAUDITED - CONTINUED
BOOKSTORE
Year ended June 30, 2011

CARBONDALE

The Carbondale campus is engaged in an agreement with an outside vendor for their bookstore services. The original contract term was from May 2, 2001 through May 31, 2006 with options for two year renewals for two years each. The University subsequently extended those renewals and is currently operating under an extension of the contract with Follett until December 31, 2011. The bookstore had annual gross sales of $3,401,545 in fiscal year 2011. The University received $306,139 in 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 9% of all gross revenues up to $3,500,000.
    - 10% of all gross revenue between $3,500,000 and $5,000,000.
    - 11% of all gross revenue over $5,000,000.

    Or

    - A guaranteed annual payment of $250,000.

Exclusive rights to sell textbooks on the SIUC campus are given to the vendor. However, the vendor has competition of two nearby bookstores located off-campus.

EDWARDSVILLE

The Edwardsville campus rents textbooks to its students. The Textbook Service Department and the University Center Bookstore had annual sales of $546,947 and $2,254,302, respectively in fiscal year 2011.