

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

(In accordance with the Single Audit Act
and the Uniform Guidance)

Year Ended June 30, 2016

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



CliftonLarsonAllen

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and the Uniform Guidance)
Year Ended June 30, 2016**

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**SOUTHERN ILLINOIS UNIVERSITY
BOARD OF TRUSTEES AND OFFICERS OF ADMINISTRATION
Fiscal Year 2016**

BOARD OF TRUSTEES OF SOUTHERN ILLINOIS UNIVERSITY

Randal Thomas, Chair	Springfield
Donna Manering, Vice Chair	Makanda
Joel Sambursky, Secretary	Carbondale
J. Phil Gilbert	Carbondale
Roger Herrin	Harrisburg
Shirley Portwood	Godfrey
Dillon Santoni	Edwardsville
Allen Shelton	Carbondale
Amy Sholar	Alton

OFFICERS OF SOUTHERN ILLINOIS UNIVERSITY

Randy J. Dunn, President
Lucas D. Crater, General Counsel
James S. Allen, Acting Vice President, Academic Affairs
Duane Stucky, Senior Vice President, Financial and Administrative Affairs, and Board Treasurer
Misty Whittington, Executive Secretary of the Board

OFFICERS OF ADMINISTRATION, SOUTHERN ILLINOIS UNIVERSITY CARBONDALE

Brad Colwell, Interim Chancellor
Susan M. Ford, Interim Provost & Vice Chancellor for Academic Affairs
Jerry Kruse, Dean and Provost, School of Medicine
Kevin D. Bame, Vice Chancellor for Administration and Finance
James Garvey, Interim Vice Chancellor for Research
Lori Stettler, Interim Vice Chancellor for Student Affairs
James Salmo, Vice Chancellor for Development and Alumni Relations

OFFICERS OF ADMINISTRATION, SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE

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



March 2, 2017

CliftonLarsonAllen LLP
301 SW Adams, Suite 1000
Peoria, IL 61602

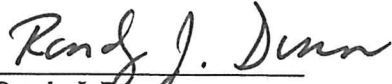
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of Southern Illinois University (University). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the one-year period ended June 30, 2016. Based on this evaluation, we assert that during the year ended June 30, 2016, the University has materially complied with the assertions below.


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

Yours very truly,

Southern Illinois University



Randy J. Dunn
President



Duane Stucky
Senior Vice President, Financial and Administrative Affairs



Lucas D. Crater
General Counsel

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2016**

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant nonstandard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current Report</u>	<u>Prior Report</u>
Findings	12	11
Repeated findings	8	5
Prior recommendations implemented or not repeated	3	6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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FINDINGS (GOVERNMENT AUDITING STANDARDS)

No Matters Were Reported.

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

2016-001	16	Inadequate Review Over Patient Applications and Fees – School of Medicine – Center for Family Medicine	Significant Deficiency and Noncompliance
2016-002	18	Untimely Award Close-out and Improper Review of Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance
2016-003	22	Errors in Enrollment Reporting for National Student Loan Data System – Carbondale and Edwardsville Campuses	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2016**

COMPLIANCE REPORT

SUMMARY

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
2016-004	24	Inadequate Procedures for Documenting and Reporting Participant Eligibility-Carbondale and Edwardsville Campuses	Significant Deficiency and Noncompliance
2016-005	27	Inadequate Review Procedures for Indirect Costs Calculations for TRIO Program– Edwardsville Campus	Significant Deficiency and Noncompliance
2016-006	29	Inadequate Subrecipient Monitoring– Edwardsville Campus	Significant Deficiency and Noncompliance
2016-007	31	Return of Title IV Errors- Carbondale Campus	Significant Deficiency and Noncompliance
2016-008	33	Inadequate Review Calculation of Cost Share– Carbondale Campus	Significant Deficiency and Noncompliance
2016-009	35	Pell Overaward- Edwardsville Campus	Significant Deficiency and Noncompliance

FINDINGS (STATE COMPLIANCE)

2016-010	37	Failure to Require Faculty Timesheets	Significant Deficiency and Noncompliance
2016-011	39	Noncompliance with Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)	Significant Deficiency and Noncompliance
2016-012	42	Weaknesses in Computer Inventory Control	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION
Year Ended June 30, 2016**

COMPLIANCE REPORT

SUMMARY

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A.	44	Exit Counseling Not Completed – Carbondale Campus
B.	44	Inadequate Review Over Payroll Certification Reports – Carbondale Campus
C.	44	Weakness over P-card Approvals

EXIT CONFERENCE

The University waived an exit conference in correspondence dated February 28, 2017 from Ms. Kimberly A. Labonte, Director of Internal Audit.

The response to the recommendations were provided by Ms. Kimberly A. Labonte, Director of Internal Audit.

**Independent Accountants' Report on State Compliance
and on Internal Control Over Compliance**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Southern Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Southern Illinois University's (University) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2016. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act and, accordingly, included examining, on a test basis, evidence about the University's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the University's compliance with specified requirements.

In our opinion, the University complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended June 30, 2016. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as items 2016-010 through 2016-12.

Internal Control

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the University's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2016-010 through 2016-12 that we consider to be significant deficiencies.

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

The University's responses to the findings identified in our examination are described in the accompanying schedule of findings and questioned costs. We did not examine the University's responses and, accordingly, we express no opinion on the responses.

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

CliftonLarsonAllen LLP

Peoria, Illinois

March 2, 2017



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

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

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Southern Illinois University and the aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Southern Illinois University's basic financial statements, and have issued our report thereon dated December 21, 2016.

Our report includes a reference to other auditors. Other auditors audited the financial statements of Southern Illinois University's discretely presented component units, as described in our report on Southern Illinois University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (at Carbondale), were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Peoria, Illinois
December 21, 2016



CliftonLarsonAllen

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**Independent Auditors' Report on Compliance for Each Major
Federal Program, on Internal Control Over Compliance,
and on the Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance**

Honorable Frank J. Mautino
Auditor General
State of Illinois

and

Board of Trustees
Southern Illinois University

Report on Compliance for Each Major Federal Program

We have audited Southern Illinois University's (University) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2016. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2016-001, 2016-002, 2016-003, 2016-004, 2016-005, 2016-006, 2016-007, 2016-008 and 2016-009. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2016-001, 2016-002, 2016-003, 2016-004, 2016-005, 2016-006, 2016-007, 2016-008 and 2016-009 that we consider to be significant deficiencies.

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

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

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

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 21, 2016, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors and to include an emphasis of matter paragraph stating Senate Bill 2047 granted the University Fiscal Year 2017 appropriations, totaling \$106.2 million, which the University has used to pay Fiscal Year 2016 costs as allowed for by Public Act 099-0524. Other auditors audited the financial statements of University's discretely presented component units, as described in our report on the University's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 21, 2016. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

Peoria, Illinois
March 2, 2017

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016**

Summary of Auditor's Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
Various	(1) Student Financial Aid Cluster
Various	(2) TRIO Cluster
Various	(3) Research and Development Cluster
93.224	(4) Federal Qualified Health Center Cluster
17.282	(5) Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grant

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

\$ 1,575,875

Auditee qualified as low-risk auditee?

 x yes _____ no

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS

2016-001. Finding: Inadequate Review Over Patient Applications and Fees - School of Medicine - Center for Family Medicine

Federal Agency: U.S. Department of Health and Human Services / Health Resources and Services Administration
CFDA Number: 93.224
Program
Expenditures: \$2,353,585
Program Name: Federal Qualified Health Center Cluster
Award Numbers: See Table of Award Numbers
Questioned Costs: \$49

The Southern Illinois University School of Medicine – Center for Family Medicine (Center) did not use the proper fees to determine patient financial assistance and improperly wrote off patient charges within the Federal Qualified Health Center cluster program.

During our testing of the patient’s financial assistance encounters for the Center, we noted errors in eight (13%) out of the 60 patient encounters tested. The eight patient encounters had invoice charges with corresponding financial assistance discounts that were improperly charged to patient accounts.

- Six (10%) out of the 60 patient encounters tested had an invoice charge that was not written off in accordance with the Center’s established discount schedule. Each of the six encounters had amounts written off less than the amounts presented in the discount schedule based on the patient’s financial assistance determination. The total amount resulted in overcharges to the patient’s accounts of \$34.
- Two (3%) of the 60 patient encounters tested had invoice charges with required nominal patient fees that were completely and improperly written off. The total amount resulted in an undercharge to the patient’s accounts of \$15.

It was noted the correct discount amount was not used in the eight out of 60 patient encounters tested. The patient nominal fee based on the established schedule should be billed to the patient and the remaining encounter fee should be written off by the Center. The patient’s ability to pay based on the nominal fee for service should not have been included in the write off on invoice charges. The patient nominal fee should be collected from the patient or billed to the patient account.

The University is responsible for establishing and maintaining effective internal controls over compliance with the completion of the patient’s financial application to determine financial assistance by the Federal Qualified Health Center cluster program. Health centers must have a schedule of fees or payments for the provision of their health services consistent with locally prevailing rates or charges and designed to cover their reasonable costs of operation. They are also required to have a corresponding schedule of discounts applied and adjusted based on the patient’s ability to pay to determine patient financial assistance (42 USC 254b(k)(3)(G)(i)).

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-001. Finding: Inadequate Review Over Patient Applications and Fees - School of Medicine - Center for Family Medicine (Continued)

Uniform Grant Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure patient fees are applied correctly.

In response to the prior year finding, University officials stated they had implemented our recommendation with a financial review document evidencing supervisory reviews, staff training, and hiring of a full time chief financial officer to oversee this area. In the current year, University officials stated the University had taken steps to strengthen its internal control environment. This included the implementation of the financial review document which provides evidence of a supervisory review being completed, continued training for staff, and the hiring of a full time Chief Financial Officer. Additionally in the last year a policy and procedures manual was developed. This action was ineffective to mitigate the weakness due to the manual process and related timing of overriding the amounts in the patient billing system for the sliding fee scale discount.

According to University officials, the Center' sliding fee structure was changed four times throughout the reporting period. Officials further stated that the majority of the exceptions noted were due to the lack of an automated system in place to capture the discount on the lowest level of the sliding fee structure, therefore, requiring manual monitoring.

Improper write off of the patient's nominal fee could result in the loss of income to the Health Center or possible under or over charges to the patients. (Finding Code No. 2016-001, 2015-001, 2014-004, 2013-009)

Recommendation

We recommend the Center establish and implement an effective system of internal controls to ensure the correct fees are being charged appropriately.

University Response

Implemented. Upgrades to the patient billing system have been implemented, which eliminate the need for manual entry and monitoring when changes to the sliding fee structure are made.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-002. Finding: Untimely Award Close-out and Improper Review of Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses

Federal Agency: U.S. Department of Education, U.S. Department of Labor, U.S. Department of Health and Human Services, National Institutes of Health, National Science Foundation, U.S. Department of Agriculture, U.S. Department of Energy, Department of Defense, U.S. Department of the Interior, National Endowment for the Humanities, National Aeronautics and Space Administration

CFDA Number: Various R&D Cluster; 84.042/84.047/84.217-Trio Cluster; 17.282-TAACCT Grant

Program Expenditures: \$16,776,349 R&D Cluster; \$2,014,679 Trio Cluster; \$3,043,502 TAACCCT Grant

Program Name: R&D Cluster, TRIO Cluster, TAACCCT Grant

Award Numbers: See Table of Award Numbers

Questioned Costs: N/A

The University did not have adequate procedures in place to ensure the expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) contained the proper information.

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

During our review of the Carbondale campus SEFA for fiscal year 2016, we noted expenditures reported for awards that were past the award end date and the 90 day close-out timeframe. There were 86 federal awards with expired award end dates and past the 90 day close-out timeframe noted during our review. The award expiration dates occurred as follows:

Carbondale			
Year Ended	Number of awards with expired end date during fiscal year	Year ended June 30, 2016	
		Dollar amount of positive costs	Dollar amount of negative costs
6/30/2013	6	\$ 5,910	\$ (8,127)
6/30/2014	10	3,732	(67,807)
6/30/2015	20	22,813	(24,277)
6/30/2016	50	102,191	(252,802)
SIUC Total	86	\$ 134,646	\$ (353,013)

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-002. Finding: Untimely Award Close-out and Improper Review of Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses (Continued)

During our review of the Edwardsville campus SEFA for fiscal year 2016, we noted expenditures reported for awards that were past the award end date and the 90 day close-out timeframe. There were 18 federal awards with expired award end dates and past the 90 day close-out timeframe noted during our review. The award expiration dates occurred as follows:

Edwardsville			
Year Ended	Number of awards with expired end date during fiscal year	Year ended June 30, 2016	
		Dollar amount of positive costs	Dollar amount of negative costs
6/30/2015	2	\$ 4,338	\$ -
6/30/2016	16	48,573	(767)
SIUE Total	18	\$ 52,911	\$ (767)

Additionally, during our preliminary review of the Edwardsville campus SEFA, we noted the subrecipient expenditure amounts for one R&D grant 1R01AG047858-01A1 of \$48,873 and the Building the Illinois Bioeconomy grant (TAACCCT) TC-26491-14-60-A-17 of \$1,522,996 did not agree to the expenditure detail for the fiscal year.

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

According to Uniform Guidance (2 CFR 200.510 (b)), the auditee must prepare a Schedule of Expenditures of Federal Awards that includes the total Federal awards expended and include the total amount provided to subrecipients from each Federal program. The University should implement SEFA review procedures to ensure proper identification and reporting of expenditure amounts provided to subrecipients.

On each campus, expenditure coding is used to track subrecipient grant expenditures to monitor the grants and report on the SEFA. However, on the Edwardsville campus accruals of the subrecipient grant expenditures were not included in the SEFA.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-002. Finding: Untimely Award Close-out and Improper Review of Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses (Continued)

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

In response to the prior year finding, officials stated they would continue to educate the campus community about the need for timely posting of all project expenses. Management further responded they would take the necessary steps to ensure the accuracy of the SEFA and supporting documentation. We corroborated that University officials communicated to grants offices about the need to timely post and close-out grants. However, while the Edwardsville campus made some improvements in timely close-out of their grants, the Carbondale campus had an increased number of grants that were not timely closed-out this year. While these actions were implemented by the University, it resulted in confirming the limitations of the current financial system's inability to freeze accounts to prevent transactions from posting after closeout.

According to University officials in regard to the 90 day close-out timeframe, charges that hit the grant accounts subsequent to the filing of the final reports with the grantor should not be reflected on the SEFA, as these do not actually represent expenditures of federal funds due to improper close-out of their general ledger after the 90 day close-out period. Officials stated expenses posted to grant accounts after the expiration of the grant is not ideal, but cannot currently be prohibited due to a limitation in the University's financial grants accounting system.

According to University officials in regard to the subrecipient expenditure amounts, the underlying cause for expenditures on the Edwardsville SEFA not matching the expenditures detail was due to human error, as the accruals associated with the subrecipient expenditures were erroneously excluded and subsequently corrected on the SEFA.

Without effective policies and procedures, the University is at a greater risk for reporting errors in the annual financial statements and to the federal government. (Finding Code No. 2016-002, 2015-002)

Recommendation

We recommend the University review policies and procedures regarding SEFA close-out and implement additional procedures to monitor the timeliness of account close-outs and reporting of subrecipient grant expenditures.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-002. Finding: Untimely Award Close-out and Improper Review of Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses (Continued)

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

In response to the prior year finding, officials stated they would continue to educate the campus community about the need for timely posting of all project expenses. Management further responded they would take the necessary steps to ensure the accuracy of the SEFA and supporting documentation. We corroborated that University officials communicated to grants offices about the need to timely post and close-out grants. However, while the Edwardsville campus made some improvements in timely close-out of their grants, the Carbondale campus had an increased number of grants that were not timely closed-out this year. While these actions were implemented by the University, it resulted in confirming the limitations of the current financial system's inability to freeze accounts to prevent transactions from posting after closeout.

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Without effective policies and procedures, the University is at a greater risk for reporting errors in the annual financial statements and to the federal government. (Finding Code No. 2016-002, 2015-002)

Recommendation

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-002. Finding: Untimely Award Close-out and Improper Review of Procedures over the Schedule of Expenditures of Federal Awards (SEFA) – Edwardsville and Carbondale Campuses (Continued)

University Response

Agree. SIU is aware of the issues that the limitations of its general ledger system cause on the accuracy of the SEFA, and has started conversations concerning potential solutions, in order to ensure accuracy of the SEFA going forward.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-003. Finding: Errors in Enrollment Reporting for National Student Loan Data System – Carbondale and Edwardsville Campuses

Federal Agency: U.S. Department of Education
CFDA Number: 84.007/84.063/84.379/84.038/84.268/84.033/93.342/93.364
Program
Expenditures: \$270,885,934
Program Name: Student Financial Aid Cluster
Award Numbers: See Table of Award Numbers
Questioned Costs: N/A

Error records returned on the enrollment reporting rosters sent to the National Student Loan Data System (NSLDS) were not corrected and resubmitted within the required 10 days.

During our testing of the Direct Loan and Pell Grant programs, we selected a sample of 40 students from each campus to test for timeliness of reporting student status changes to the NSLDS in accordance with 34 CFR 685.309(b). During our testing, we noted that rosters returned yielded error reports that were not corrected and resubmitted within the required 10 days. We noted each campus submitted batches monthly for a total of batches submitted of approximately 30 by each campus. We noted 4 (13%) batch submissions at the Edwardsville campus and 5 (17%) batch submissions from the Carbondale campus had error reports identified, which were not corrected within the required 10 days. Not providing corrected enrollment data within the 10 days required may result in a student status not being properly entered into the loan repayment system.

Officials stated this processing error did not occur within a computer system in the control of the University; it was attributable to processing of student records with discrepancies within the third party vendor and the NSLDS databases. Officials were not aware until recently that they could create an Enrollment Reporting Summary Report after reporting student status changes on NSLDS to detect these types of student record errors. The use of this report will allow the University to review and submit corrected student record information to NSLDS within the 10 day requirement.

According to 34 CFR 685.309(b), enrollment status changes for students must be reported to NSLDS within 30 days after the school's discovery or within 60 days of discovery if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. The NSLDS Enrollment Reporting Guide requires the status include an accurate effective date. We did not identify any issues of student enrollment status changes being reported properly within the 30 or 60 days requirement. However, the NSLDS Enrollment Reporting Guide Chapter 1.6 requires that an institution or their servicer make necessary corrections and return the enrollment status records within 10 days for any roster files that don't pass the NSLDS enrollment reporting edits due to errors.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-003. Finding: Errors in Enrollment Reporting for National Student Loan Data System – Carbondale and Edwardsville Campuses (Continued)

In response to the prior year finding, officials stated they were exploring ways to timely detect and remedy noncompliance which has resulted from the service administered by its third party vendor. Data files were submitted twice each month; however, each campus encountered difficulties in identifying the specific errors that were being returned.

According to University officials, both campuses worked to implement a control to respond to error reports generated by NSLDS in a timely manner. Officials stated limited staffing resources and the complexity of the matter prohibited the implementation of new controls until after the close of the fiscal year.

Reporting accurate and timely enrollment data is important as the enrollment data is used to determine if a student's loan should enter the grace period and eventually repayment. By not reporting accurate data in a timely manner in accordance with federal regulations, it is possible that a student may not enter repayment timely. (Finding Code No. 2016-003, 2015-003, 2014-001)

Recommendation

We recommend the University review its reporting and monitoring procedures to ensure that students' statuses are accurately and timely reported to NSLDS and corrections are timely resubmitted as required by regulations.

University Response

Agree. Both campuses recognize this matter as a priority. Steps have been taken to devote sufficient resources to working with both NSC and NSLDS to clean up the roster files and quickly and accurately identify error records for resubmission. The new report available from NSLDS (SHER5), along with a more robust submission schedule should permit each campus to timely address errors needing resubmission. Additionally, procedural changes have been made by SIUC to ensure that status changes are timely identified for reporting purposes. We fully recognize our role and responsibility to the timely submission of data to NSLDS and are committed to establishing reliable process and procedures that will ensure full compliance.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-004. Finding: Inadequate Procedures for Documenting and Reporting Participant Eligibility-Carbondale and Edwardsville Campuses

Federal Agency: U.S. Department of Education
CFDA Number: 84.042/84.047/84.217
Program
Expenditures: \$2,014,679
Program Name: TRIO Cluster
Award Numbers: See Table of Award Numbers
Questioned Costs: N/A

The University did not have proper review procedures in place to document and report participant eligibility in the TRIO Upward Bound, Student Support Services and McNair programs.

During our test work of 60 TRIO participant eligibility files at Edwardsville and Carbondale, we noted five files (8%) that contained inadequate documentation or inconsistent reporting information.

- In three cases at the Edwardsville campus, the eligibility determination in the participant file was not consistent with the information reported on the Upward Bound programs' Annual Performance Report.
- In two cases at the Carbondale campus, the documentation for eligibility determination did not include all information to support the basis for participant low income status for the Student Support Services program and McNair program. A low-income individual is defined as an individual whose family's taxable income did not exceed 150 percent of the poverty level in the calendar year preceding the year in which the individual participates in the project (34 CFR 647.7(b) and 646.7(b)). The participant eligibility documentation did not contain a definitive taxable income amount.

During our testing of the three cases at the Edwardsville campus, it was noted the University properly determined the eligibility status for the applicants, but failed to enter the proper information into the reporting system for three participants; therefore reporting incorrect information on the Annual Performance Reports.

During our testing of the two cases at the Carbondale campus, it was noted the University did not maintain adequate financial supporting documentations to clearly determine the family taxable income for the participant to determine eligibility requirements.

In accordance with 34 CFR 645.43(c)(1), 34 CFR 646.32(c)(1), and 34 CFR 647.32 (c)(1) the University must maintain participant records as the basis for the grantee's determination that the participant is eligible to participate in the project under §645.3, §646.3, and §647.3 for the TRIO cluster.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-004. Finding: Inadequate Procedures for Documenting and Reporting Participant Eligibility-Carbondale and Edwardsville Campuses (Continued)

Also, a grant recipient wanting to receive a continuation award must submit a performance report that provides the most current performance and financial expenditure information, as directed by the Secretary, that is sufficient to meet the designated reporting requirements of 34 CFR 75.118(a).

Uniform Grant Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure participant eligibility and program reporting are properly determined and documentation is maintained to support the information.

In response to the prior year finding, the Edwardsville campus indicated additional measures were implemented to ensure the program director was more actively involved in the application review process, in order to reduce the risk of error. However in the current year, in certain situations, where eligibility information was in question, limitations with the software prohibited updates to the information reported. This finding was not previously reported at the Carbondale campus.

According to University officials, in some instances at the Edwardsville campus, as more information was obtained over time, it may become known that certain eligibility types were or were not present at the time of initial application (particularly First Generation status). Such situations did not affect overall participant eligibility in the program, but did necessitate change to Edwardsville's documentation. Officials stated limitations of the reporting software prohibited any editing of data submitted for the Annual Performance Report, thereby resulting in inconsistencies between Edwardsville's documentation and the Report.

For the exceptions noted at the Carbondale campus, officials stated eligibility was inadvertently based on the information self-reported by the applicant, and sufficient supporting documentation was not obtained due to staff oversight.

Without effective internal controls, the Upward Bound program could be at risk of accepting a student that is not eligible for the program or incorrectly reporting participant eligibility status. Also, without effective review over participant reporting, the University could be at risk for not meeting earmarking required under the program. (Finding Code No. 2016-004, 2015-005)

Recommendation

We recommend the University implement the necessary controls to fully and accurately document participant eligibility and properly enter the eligibility information into the reporting system.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-004. Finding: Inadequate Procedures for Documenting and Reporting Participant Eligibility-Carbondale and Edwardsville Campuses (Continued)

University Response

Implemented. Campus staff have taken the necessary measures to fully and accurately document participant eligibility and properly enter the eligibility information into the reporting system.

**STATE OF ILLINOIS
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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-005. Finding: Inadequate Review Procedures for Indirect Costs Calculations for TRIO Program- Edwardsville Campus

Federal Agency: U.S. Department of Education
CFDA Number: 84.042/84.047/84.217
Program
Expenditures: \$2,014,679
Program Name: TRIO Cluster
Award Numbers: See Table of Award Numbers
Questioned Costs: \$7

The Southern Illinois University Edwardsville campus did not have proper review procedures in place to determine if the calculated indirect costs on expenditures for the TRIO programs were appropriate.

The TRIO grants selected for testing allowed a rate of 8% for indirect costs on the modified total direct cost base. During our testing of the indirect cost calculations in the TRIO program, it was noted that the manual process of calculating indirect costs was not adequately reviewed and calculated.

During our testing of the indirect cost calculations at the Edwardsville campus, we noted one out of four (25%) quarterly calculations in the TRIO program were not properly reviewed and calculated in accordance with the grant agreement. The four indirect cost calculations totaled \$17,371. The program department erroneously included participant support costs in the direct cost expenditure base used to calculate indirect cost for the quarter. This erroneous inclusion resulted in an over application of the allowed amount of indirect costs totaling \$7 to grant award number P047A121293.

University management is responsible for reviewing grant agreements and verifying that indirect costs are properly applied as defined in 34 CFR 75.562 (c). Indirect costs are limited to the recipient's actual indirect costs, as determined in its negotiated indirect cost rate agreement of 8% or a modified total direct cost base, whichever is less. The University should maintain proper review procedures over the calculations to verify the correct indirect cost amounts are being applied to the grants.

Uniform Grant Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure indirect cost calculations are correct.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-005. Finding: Inadequate Review Procedures for Indirect Costs Calculations for TRIO Program- Edwardsville Campus (Continued)

In the prior year finding, we noted the Carbondale campus lacked adequate review procedures of indirect cost charges. In response, officials stated they would assure that future grant agreement budgets are correct and stipend costs are correctly determined and coded, in order to avoid future miscalculations of indirect costs. Corrective measures were taken to resolve the matter on that campus. We noted no exceptions in our 2016 sample tested at the Carbondale campus. However, in the current year, weaknesses were noted at the Edwardsville campus, causing the finding to be repeated.

According to University officials, this year the Edwardsville campus transitioned into new participant support cost object codes. During the transition, two purchase card transactions were not identified as participant support costs and thus not excluded from the indirect cost calculation.

Without effective review procedures of indirect costs charges, the University is at a greater risk of over or under charging indirect costs reimbursements to federal programs. (Finding Code No. 2016-005, 2015-007, 2014-003, 2013-004)

Recommendation

We recommend the University implement formalized review procedures to ensure proper recording of the indirect costs according to the grant agreements.

University Response

Implemented. Campus staff have implement sufficient review procedures to ensure indirect costs are properly recorded. The transition to new object codes has been completed and additional oversight/approvals have been established. The Office of Research and Projects now identifies TRIO transactions that are exempt from indirect costs and the program manager approves the transactions as part of the quarterly process.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-006. Finding: Inadequate Subrecipient Monitoring- Edwardsville Campus

Federal Agency: U.S. Department of Labor, U.S. Department of Education, U.S. Department of Health and Human Services, National Institutes of Health, National Science Foundation, U.S. Department of Agriculture, U.S. Department of Energy, Department of Defense, U.S. Department of the Interior, National Endowment for the Humanities, National Aeronautics and Space Administration

CFDA Number: Various R&D Cluster; 17.282-TAACCT Grant
Program

Expenditures: \$16,776,349 R&D Cluster; \$3,043,502 TAACCCT Grant

Award Numbers: See Table of Award Numbers

Questioned Costs: N/A

The Southern Illinois University Edwardsville campus did not have proper procedures in place to ensure that all subrecipient monitoring activities were completed adequately.

During our testing of three of fourteen (21%) subrecipients at the Edwardsville campus, for two Trade Adjustment Assistance Community College and Career Training Grants (TAACCCT) and one Research and Development grant, we noted the University did not complete all the monitoring procedures for the subrecipients' grants awarded as required under 2 CFR 200.331(d). A total of \$2,670,048 was awarded to subrecipients by the Edwardsville campus. The TAACCCT and Research and Development subrecipients were not properly monitored during the University's annual monitoring process.

At the Edwardsville campus, it was noted the University did not adequately perform the annual monitoring procedures for subrecipients per the University's policies and procedures. The University's policy is to monitor the subrecipients by invoice approval, annual monitoring by confirming information with the Principal Investigators of the grants, and annual monitoring certifications or audit documentation with the subrecipient. It was noted the subrecipient invoices were approved during the year; however, the other monitoring processes were not completed.

According to 2 CFR 200.331(d) the University must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
- (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

**2016-006. Finding: Inadequate Subrecipient Monitoring- Edwardsville Campus
(Continued)**

According to 2 CFR 200.331(f) the University must verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded \$750,000.

Uniform Grant Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure subrecipient monitoring is completed during the award period.

According to University officials, subrecipient monitoring historically was performed by the Director of Awards Management within the Office of Research and Projects. The position remained vacant for ten months resulting in the monitoring not being completed.

Failure to perform subrecipient monitoring procedures in accordance with policies and procedures may result in the University funding a recipient that is not compliant with federal regulations. (Finding Code No. 2016-006)

Recommendation

We recommend the University designate back-up staff to conduct review procedures in the absence of responsible staff to ensure the subrecipient monitoring is completed in accordance with federal regulations in a timely manner.

University Response

Implemented. New processes have been developed to ensure the required monitoring activities are performed annually. Key individuals have been trained to perform this function if future vacancies occur.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-007. Finding: Return of Title IV Errors- Carbondale Campus

Federal Agency: U.S. Department of Education
CFDA Number: 84.007/84.063/84.379/84.038/84.268/84.033/93.342/93.364
Program
Expenditures: \$270,885,934
Program Name: Student Financial Aid Cluster
Award Numbers: See Table of Award Numbers
Questioned Costs: \$6,316

The Southern Illinois University Carbondale campus did not accurately complete return of title IV calculations for students.

The Carbondale campus used the wrong withdrawal date for return of title IV calculations, did not provide support for withdrawal dates on administrative withdrawals, and did not return funds within the required timeframe.

Out of 60 students tested, from a total of 399 students at the Carbondale campus having return of title IV calculations, we noted 8 (13%) students in which the Carbondale campus did not accurately complete the return of title IV calculation.

- For two students, the wrong withdrawal date was used for an official withdrawal, resulting in an error in the return of title IV calculation of \$4,973 which should have been returned to the Department of Education.
- For one student, the withdrawal was not reported to the financial aid department because the student withdrew from a mid-term course and was not included with students who withdrew from semester-long courses. This exclusion resulted in an error of \$1,343 which should have been returned to the Department of Education.
- For five students, the University granted a “retroactive” withdrawal after or near the end of the semester due to medical or personal issues which did not allow the student to give their best effort in their classes per the University’s judgment. The University retroactively withdrew the students on the last possible date of withdrawal in the term which was over the 60% threshold, rather than the date of the incident which caused the withdrawal. As a result, the University did not maintain incident dates for these five students, so we were unable to determine if any aid should have been returned.

According to 34 CFR 668.22(c)(1)(iv), if the institution determines that a student did not begin the institution’s withdrawal process or otherwise provide official notification to the institution of his or her intent to withdraw because of illness, accident, grievous personal loss, or other such circumstances beyond the student’s control, the date that the institution determines withdrawal is the date of the circumstance experienced by the student.

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CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-007. Finding: Return of Title IV Errors- Carbondale Campus (Continued)

Uniform Grant Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure return of title IV calculations are completed accurately.

According to University officials, in the case of the first three students noted above, human error resulted in the use of the wrong withdrawal date for the return calculation. In the case of the 5 students noted that were granted “retroactive” withdrawal, staff used the last possible withdrawal date. Documentation for the date of the incident that led to the withdrawal was not available to staff in the Registrar’s Office who were responsible for determining the withdrawal date used in the return calculation. The practice of using the last possible withdraw date was intended to establish a consistent approach in these situations, but this decision did not take into account the potential for under return of funds to the Department of Education in the cases where the actual incident occurred before the last possible withdrawal date.

The return of title IV calculation determines the amount of federal financial assistance that the student is entitled to based on the number of days they attended in the period. Due to errors in the return of title IV calculations, the Department of Education was deprived of at least \$6,316 and five students additionally received aid for full terms when they may have not earned all of the aid. Use of inaccurate or undocumented withdrawal dates may result in the retention of unearned federal financial assistance by the University. (Finding Code No. 2016-007)

Recommendation

We recommend the University establish a more thorough review to ensure human errors are caught before refunds are processed. We also recommend that the Registrar’s office use the most accurate date of withdrawal based on the given circumstances to ensure accurate refunds are calculated.

University Response

Agree. A more thorough review process has been developed to reduce the risk of human error in processing refunds, both with the Registrar’s Office and the Office of Financial Aid. Additionally, the Registrar’s Office has revised its practice to begin using the last date of attendance for withdrawal requests, as verified by the instructor of record.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-008. Finding: Inadequate Review Calculation of Cost Share- Carbondale Campus

Federal Agency: U.S. Department of Education, U.S. Department of Health and Human Services, National Institutes of Health, National Science Foundation, U.S. Department of Agriculture, U.S. Department of Energy, Department of Defense, U.S. Department of the Interior, National Endowment for the Humanities, National Aeronautics and Space Administration

CFDA Number: Various R&D Cluster

Program

Expenditures: \$16,776,349

Program Name: R&D Cluster

Award Numbers: See Table of Award Numbers

Questioned Costs: N/A

The Southern Illinois University-Carbondale campus did not have adequate internal controls to ensure cost share information was calculated correctly and contained the proper documentation.

During our testing of cost share charges, it was noted that the University used the incorrect indirect cost rate to calculate cost share calculations, and it was noted cost share documentation support did not reflect the performance of proper review procedures.

- 1 (20%) out of the 5 R&D cost share grants totaling \$30,892 had the incorrect indirect cost rate charged to the direct costs to calculate the total cost share amount.
- 1 (20%) out of the 5 R&D cost share grants totaling \$142,220 did not contain the next level of authority signature and date. The records for the fiscal year included cost share charges for the fiscal officer.

According to the terms and conditions of the grant agreement cited in first bullet exception, the rate used for the indirect cost calculation for grant 14-CS-11090800-014, from the U.S. Department of Agriculture, for the cost share was 26% instead of a rate of 47.5% that was used by the University.

According to University policies and procedures, the Carbondale campus Certification of Time Record form should be reviewed, signed, and dated by the program fiscal officer or responsible delegate. Furthermore, if the fiscal officer or delegate is listed on the record it should be forwarded to the next level of authority for approval signature and date. Grant DE-FE0008864, from the U.S. Department of Energy was cited in the second bullet as an exception during our testing.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
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Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

**2016-008. Finding: Inadequate Review Calculation of Cost Share- Carbondale Campus
(Continued)**

Uniform Grant Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure cost share calculations are properly applied, approved and documented.

According to University officials, for the first grant referenced above, the internal budget received with agreement from the Department indicated the erroneous research rate of 47.5%, and the original assigned grant accountant did not detect the error. This project was later transferred for oversight to another accountant. When the new accountant prepared quarterly reporting as of 6/30/16, she was unable to determine how the matching figure was being calculated and consulted with her supervisor. It was at this time that the error was discovered and the correct contributed rate of 26% was then used.

For the second grant referenced above, the missing signature of the fiscal officer's supervisor was an oversight by the accountant. The time certification was not approved by the fiscal officer's supervisor as the form currently requires.

Without proper review procedures of cost share information, the University is at a greater risk of under charging or over charging committed cost share amounts to federal programs. (Finding Code No. 2016-008)

Recommendation

We recommend the University implement sufficient review procedures to ensure the cost share is calculated properly and the documentation is reviewed and completed by the appropriate level of University management in a timely manner.

University Response

Agree. Campus staff will implement sufficient, independent review procedures to ensure the accurate calculation of cost share. Additionally, proper supporting documentation for the cost share calculations will be maintained.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-009. Finding: Pell Overaward- Edwardsville Campus

Federal Agency: U.S. Department of Education
CFDA Number: 84.007/84.063/84.379/84.038/84.268/84.033/93.342/93.364
Program
Expenditures: \$270,885,934
Program Name: Student Financial Aid Cluster
Award Numbers: See table of Award Numbers
Questioned Costs: \$480

The Southern Illinois University- Edwardsville campus did not award the correct amount for the Pell grant to one student.

During our student file testing we noted one student out of 40 (3%) was not awarded the correct Pell Grant amount. A total of 4,329 students received Pell awards at the Edwardsville Campus. The Student Financial Aid (SFA) department awarded a student \$480 more than should have been allowed according to federal guidelines. The University mistakenly locked the student's Pell award at the beginning of the semester prior to identifying the change in student status to half-time. The Student Financial Aid department was not able to adjust the Pell award after it was discovered that the student only attended at a half-time status.

According to 34 CFR 690.63(b)(2) students may qualify for a Pell Grant award based on need and enrollment status. Students with need and less than full-time enrollment are eligible for a reduced Pell award. The University should have awarded a Pell amount of \$1,445 instead of \$1,925, based on the change in the student status from full-time to half-time, resulting in an over-award of \$480.

Uniform Grant Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure award amounts are properly calculated.

According to University officials, the change in student status was not identified in a timely manner, thus preventing the over-award from being detected and corrected in a timely manner. Once the over-award was detected, the student's account was already erroneously locked due to human error, preventing the over- award from being corrected.

Errors in enrollment status could result in over-awards to students that may not be readily recoverable and which the University will be required to return to the Department of Education. (Finding Code No. 2016-009)

**STATE OF ILLINOIS
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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)

2016-009. Finding: Pell Overaward- Edwardsville Campus (Continued)

Recommendation

We recommend the University implement policies and procedures to verify that students' accounts are not locked prior to finalizing awards to students for Pell grants and other federal awards.

University Response

Agree. The necessary controls will be developed in order to permit the proper monitoring of locked records, which will enable correction to erroneous awards to be made timely upon discovery.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - STATE COMPLIANCE

2016-010. Finding: Failure to Require Faculty Timesheets

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

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

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

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

In response to the prior finding, the University accepted our recommendation to amend its policies to require all employees to submit timesheets in compliance with the Act. Management responded that this issue is subject to bargaining and agreement with applicable faculty unions and the University will continue to consider and explore a resolution as opportunity allows. Officials stated that as a result of the state budget impasse, management was limited in items it could include in bargaining, negotiations, and provisions with unions; therefore, they did not bargain for the timesheet provision.

University officials indicated there is currently no formal policy in place for faculty to submit timesheets, outside the current "negative" timekeeping system.

By not requiring appropriate timesheets from all of its employees, the University does not have complete documentation of the time spent by faculty on official state business as contemplated by the Act. (Finding Code No. 2016-010, 2015-009, 2014-007, 2013-016, 12-10, 11-5, 10-4, 09-3, 08-5, 07-10, 06-4, 05-1)

Recommendation

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

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2016-010. Finding: Failure to Require Faculty Timesheets (Continued)

University Response

Accept. This matter is subject to bargaining with our faculty unions. Because of the State budget impasse, management is limited in the items it can reasonably include in bargaining negotiations. The University will continue to consider and explore a resolution as opportunity allows.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2016-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)

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

The Advisory Board had not met since 2012. As a result, the Advisory Board had not performed its duties of providing review and guidance to the SIU Board of Trustees to assist in operating and managing the Pilot Plant as required by the State statute. However, Southern Illinois University Edwardsville (SIUE) had continued to manage the Research Pilot Plant under the guidance of a stakeholders group.

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

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

- Review of annual operating plans and budget of the National Corn-to-Ethanol Research Pilot Plant,
- Advising on research and development priorities and projects to be carried out at the Pilot Plant,
- Advising on policies and procedures regarding the management and operation of the Pilot Plant,
- Developing bylaws,
- Submitting a final report to the Governor and General Assembly outlining the progress and accomplishments made during the year along with a financial report for the year, and

**STATE OF ILLINOIS
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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2016-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board) (Continued)

- Establishing and operating, subject to specific appropriation for the purpose of providing facility operating funds, the National Corn-to-Ethanol Research Center of Excellence ("the Research Center") with purposes and goals including conducting research, providing training, consulting, developing demonstration projects and serving as an independent resource to the ethanol industry.

University officials stated the Advisory Board had not met since March 2012 due to lack of a quorum. All six of the Governor appointed positions to the Advisory Board have expired terms despite efforts by SIUE to encourage the Governor's Office of Executive Appointments to fill these vacancies. SIUE officials stated that they reached out to the other individuals who are mandated members of the Advisory Board in order to set up a meeting, but they had been unsuccessful in receiving any response or commitment to a meeting in Fiscal Year 2016.

In response to the prior finding, University officials responded they would continue to take all actions within the University's power to achieve a quorum. Officials further responded they would continue to request the Governor's Office of Executive Appointments take action to ensure appointments are made.

University officials contacted the Governor's Office on October 3, 2015 to attempt to fill the vacancies, but no progress had been made in filling the Board vacancies in Fiscal Year 2016.

Failure to comply with the SIU Management Act and establish and operate the Advisory Board inhibits the University's ability to manage the Pilot Plant as envisioned by the General Assembly. (Finding Code No. 2016-011, 2015-011)

Recommendation

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

We further recommend the University continue to work with the Governor's Office of Executive Appointments to fill the vacancies on the Advisory Board.

**STATE OF ILLINOIS
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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2016-011. Finding: Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board) (Continued)

University Response

Accept. SIU has encouraged the Office of the Governor to make the necessary appointments to the Board, and takes all available opportunities to highlight to members of the administration, the fact that the NCERC Advisory Board continues to have unfilled positions. These efforts will continue. A list of nominees was recently developed and shared with the Office of the Governor, requesting the appointments be made. If these measures fail, NCERC staff will reach out to the statutory members of the Board in an attempt to obtain a quorum for annual meeting despite the vacancies.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2016-012. Finding: Weaknesses in Computer Inventory Control

Southern Illinois University (University) was unable to locate 103 computer equipment items (90 from Carbondale and 13 from Edwardsville) during their annual inventory.

Although inventory controls have been enhanced to better locate and adequately dispose of older computer items, these items were noted as missing by University staff during its Fiscal Year 2016 inventory and/or cleanup efforts from Fiscal Year 2015.

The original cost of these items totaled \$103,894. Of these, 7 were reported as stolen and were investigated by the University police department. The computers noted as missing represent 0.23% percent of the University's total computer related equipment at June 30, 2016 and the age of these computer related items range from 1 to 24 years, with an average age of 8.6 years. Although the University has established procedures for requiring encryption on computers that could have confidential information on them, the University could not determine if the missing computer equipment items were encrypted. However, officials were confident the missing items did not contain confidential information. Since the University was not able to identify whether the missing items contained confidential information or were encrypted, the auditors could not determine if the items had confidential information exposed.

Management stated, in order to further identify items that were no longer being maintained within the departments and remove them from the University's inventory records, the Carbondale campus identified all computers and related equipment that were 10 or more years old, and required all departments to surplus the items. Any items that were not located during this new surplus initiative were included in the listing of missing computers and related items.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires that the University be accountable for the supervision, control and inventory of all items under its control. In addition, the University had the responsibility to ensure that confidential information is protected from disclosure and that provisions in the Personal Information Protection Act (815 ILCS 530) are followed.

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

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES
Year Ended June 30, 2016**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2016-012. Finding: Weaknesses in Computer Inventory Control (Continued)

Recommendation

We recommend the University:

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

University Response

Accept. SIU will continue its efforts to improve inventory practices in order to further reduce instances of theft or loss of computers. We will also continue efforts to evaluate and secure new and existing networked computers, as necessary, in order to protect confidential information. Such measures will continue to include communication of applicable user policies, controlled access to confidential information based on user roles, use of available tools to scan network for computers for confidential information, and encryption in situations where it is deemed appropriate. Lastly, we will explore ways to better document our assessment practices, in order to track those containing confidential information and demonstrate they are protected. However, we are limited by our current budget situation and resources, and furthermore, it may be necessary to phase in such efforts as new computers are purchased. Corrective actions will be a joint effort between Information Technology, Property Control and Department staff.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
PRIOR FINDINGS NOT REPEATED
Year Ended June 30, 2016**

A. Finding: Exit Counseling Not Completed – Carbondale Campus

The Carbondale campus did not complete exit counseling after a student left the University. (Finding Code No. 2015-004)

Status: Not Repeated

During the current year engagement, the auditors' sample testing indicated the University implemented procedures to correctly identify students that were required to complete exit counseling and ensured the students sampled completed the counseling within the 30 day timeframe.

B. Finding: Inadequate Review Over Payroll Certification Reports – Carbondale Campus

The Carbondale campus did not have proper review procedures in place to verify Fiscal Officer Certification Reports were reviewed and signed by the proper level of management for the Research and Development and TRIO programs. (Finding Code No. 2015-006)

Status: Not Repeated

During the current year engagement, the auditors' sample testing indicated the University implemented procedures to ensure proper review procedures were followed to verify the Fiscal Officer Certification Reports were reviewed and signed by the proper level of management.

C. Finding: Weakness over P-card Approvals

During review of the University P-card approval process and through inquiry with University personnel, the auditors noted that the University had a weakness in its P-card approval process. We noted the university P-card procurement policy allowed a subordinate of a P-card holder to review and approve their superior's P-card expenditure transactions. (Finding Code No. 2015-010)

Status: Not Repeated

During the current examination period, the auditors noted that the University took measures to identify instances where P-card purchases were being approved by a subordinate and took corrective action. The auditor's sample testing noted no subordinate approvals.

**STATE OF ILLINOIS
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SUMMARY
Year Ended June 30, 2016**

	Federal Expenditures		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
U.S. Department of Education	\$ 159,199,575	\$ 115,416,288	\$ 274,615,863
U.S. Department of Health and Human Services	16,517,867	13,746,001	30,263,868
National Science Foundation	2,436,052	1,104,892	3,540,944
U.S. Department of Agriculture	1,476,262	713,718	2,189,980
U.S. Department of Labor	539,580	3,043,502	3,583,082
U.S. Department of Defense	2,052,973	149,952	2,202,925
U.S. Department of Transportation	138,666	341,137	479,803
U.S. Department of Energy	767,926	-	767,926
U.S. Department of Commerce	1,356,980	-	1,356,980
U.S. Department of the Interior	1,767,127	450,999	2,218,126
U.S. Department of Homeland Security	274,446	-	274,446
Library of Congress	74,632	146,264	220,896
U.S. Small Business Administration	86,983	178,338	265,321
U. S. Department of Veteran's Affairs	17,726	-	17,726
National Foundation on the Arts and the Humanities	27,621	17,002	44,623
National Aeronautics and Space Administration	46,290	535,451	581,741
U.S. Department of Justice	96,021	-	96,021
U.S. Environmental Protection Agency	91,940	265,283	357,223
U.S. Department of State	214,908	-	214,908
Corporation for National and Community Service	-	14,944	14,944
U.S. Department of Housing and Urban Development	105,127	2,613	107,740
TOTAL FEDERAL GRANTS AND CONTRACTS	<u>\$ 187,288,702</u>	<u>\$ 136,126,384</u>	<u>\$ 323,415,086</u>

**STATE OF ILLINOIS
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TABLE OF AWARD NUMBERS REFERENCED IN FEDERAL COMPLIANCE FINDINGS
Year Ended June 30, 2016**

**Name of Federal Program Cluster
Research and Development (R&D)**

Award Number			
1R15HD065627-01	2R15GM055945-06	DMR-1157058	UAF-15-0027
1R15GM106364-01	1K22AI110413-01A1	CCF-1218839	BA-87
1R01DA036032-01	1R15AR068622-01	BCS-1160377	TASK ORDER NO.T352A87
1R21EB018014-01A1	5R01DC014549-02	IIP-1230757	t317485
1R15AI109566-01A1	1P20CA192987-01A1	CMMI-12353	N67285C-N
1R15GM116062-01	2R01DC000151-33A1	IIS-1218712	58-6435-0-461
PO# 254-2015-M-87883	4R01GM095758-04	EAR-1249477	10-CS-11090800-014
R15GM119100	4R00ES022638-02	DBI-1263050	10-CS-11090800-015
1R01DA031006	1R01DC014441-01A1	DBI-1263050	10-CA-11330129-098
1R01HD069377-01A1	1R21AG051869-01	BCS-1339655	11-DG-11420004-237
1R21AI115238-01	53203002C	NSF-PLR-1263051	11090800-20
1r21eb020323-01	63203001D	NSF SES-1343380	11-CS-11090800-023
5P01AG031736-05	63204001D	EAR-1345105	12-CS-11090800-017
5R01DA028017-05	E-2567	CHE-1352431	14-CS-11090800-010
5R01ES017774-04	UWSC7550 (759508)	IIP-1361847	14-CS-11090800-014
5R01CA140732-05	666581	phy-1352326	14-CS-11090880-008
2R01DC000151-32	000501133-002	CCF-1218839	14-CS-411090800-018
1R15DC011412-01A1	N003439228	DMS1419028	CN-F2S-EVENT-14-IL-01
1R01AT005295-01A2	AMERICAN	CHE1416432	2014-32100-06043
1R15AT006593-01A1	COLLEGE OF	CBET-1438440	14-CS-11091202-012
5R03DC011621-03	SURGEONS	IIP-1432026	2015-32100-06043
2R15GMO55945-05	ONCOLOGY	1361847	58-6054-5-011
4R01AG019899-15	GROUP	DMR-1461255	15-CS-11091204-023
1R15HD073868-01	106289	DMR-1461255	15-PA-11090500-038
1R014GM095758-01A1	0255-5561-4609	1519048	15-CS-11090800-028
1R15CA173657-01A1	1U1QHP28715-01-00	1545870	15LFPPIL0059
1R15CA179214-01	BEST-CLI	1512093	2016-32100-06043
1R01CA166907-02	110446205-7610412	1521546	2012-67005-19585
R15GM088798-02	CHE-0748676	1463964	2013-32100-06043
5K01AG046432-03	CNS-0905212	1535658	2014-67015-21790
1R03CA181907-02	BCS-1009925	EAR-1621858	FARM TO SCHOOL: A
5R01DC002396-20	DMR-1006428	DEB-1122634	CASE STUDY OF
5R03AG047117-02	DEB-1036516	NSF-524940-01	SUMMER PROCESSING
5R03AG046605-02	DEB-1021203	S09060	FOR SUCCESS
5R01AG019899-14	CMMI-1100735	S15110	SC-12-33
1R15HD078885-01	DEB-1122634	S15105	SC-14-31
5K01AG048264-02	ECCS-1102192	C00043705-1	SC-15-31
4R00ES020878-04	EF-1065377	R3C756	SC-15-39B
1R03HD078622-01/02	CBET-1133117	103890	SC-16-5
1R21NS091724-01	DMS-1107899	W000314797	SC-16-25
SC-16-9	DMR-1157058	UA14-042	
	IOS-1147439		

**STATE OF ILLINOIS
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TABLE OF AWARD NUMBERS REFERENCED IN FEDERAL COMPLIANCE FINDINGS
Year Ended June 30, 2016**

**Name of Federal Program Cluster
Research and Development (R&D) (Continued)**

Award Number			
RC15UCFV03	SPECIAL WILDLIFE	83614301	BCS-1547377
2012-03152-06	STUDIES	FW16101	DRL-1433660
416-41-15B	30181AT066 (TASK	EPAMX00D19114	DRL-1139400
240796A	#)F10AC00281	100621-4	DUE-1317651
WE-133F-15SE-1283	G-12AC20332	05ER46231 -	TSCN-SIUE-2012-7-
NA11NOS4200080	S12AC20001	AMEND 3	NSF DRL-1223830
2014-02342-03	G-13PX01410	DE-FG02-06ER46291	
W912HQ-09-C-	F13AC00736	DE-FG02-06ER46291	FA9550-14-0247
0028/SI-1692	G13AC00294	DE-FE0008864	A14-0278-S001-A01
N00014-14-1-0276	F14AP00458	DE-FE0024126	AML-GSWA-0013D
N00164-14-1-1003	F14AC00408	6836597	AML-GSWA-0013E
W81XWH-15-1-0272	P15AC00307	5268-SIUC-DOE-6161	G15AC00189
W9132T-12-2-0020	F15AP00709	6F-30302	H003662401
W9128F-13-P-0058	G15AC00306	INTEGRATING THE	COSMOQUEST:
W9128F-14-P-0015	P15AC01743	COMMON CORE	ENGAGING
W9128F-14-P-0015	S11AC20024	INTO SECONDARY	STUDENTS & THE
W9128F-15-P-0067	G15PX00180	COURSES - MAT	PUBLIC THROUGH
W9132T-15-2-0013	G16PX00127	4631HE	
W9128F-16-P-0122	CAFWS-74	PATHWAY TO	GUERRILLA CITIZEN
W81XWH-11-C-0033	CAFWS-74, 12CAFWS74B	DEGREE	SCIENCE - NASA
W81XWH-12-1-0031	CAFWS-86	COMPLETION FOR	FCOI: TRANSIENT
N00014-12-1-0214	RC14FWS93K CAFWS93	CHILDCARE	TRACKER: FINDING
N00014-13-1-0569	E59R1	ASSOCIA	ASTEROIDS AND
W81XWH-13-1-0461	CAFWS-102	FCOI: EPPI	MOR
W81XWH-14-1-0019	CAFWS-86	PROMISING	UT18121
W81XWH-14-1-0350	T-103-R-1	PRACTICES	HST-EO-13701.002-A
W81XWH-15-1-0475	CAFWS-106D	1R15DK094142-01A1	283577
W81XWH-11-C-0033	CAFWS-116A	1R21NS090282-	25-0512-0028-003
W81XWH-12-1-0031	2015-05405-01	01A1,	
N00014-15-1-2866	T-43-R	5R21NS090282-02	
N-00014-16-1-2306	A12-0366-S001	1G11HD080220-01,02,03	
W81XWH-16-1-0176	20015759	1R01AG047858-01A1	
SWIFT 97344	2015-2	SIU21127-2335	
A16-0307-S002	2011-IJ-CX-0007	CMMI-1228139	
450333-19090	2015-CK-BX-0011	DMS-1311733	
R17423	H99015HP	CHE-1213680	
FFT W911NF-11-1-0178	SC3142	CHE-1465003	
ERC, INC.-PO#RP020298	RZ5167214	1456767DMS	
VUMC 39825	83534901	1541435	
FA9550-15-C-0003	83611801-0	1556778	
W81XWH-14-0180		BCS-1149639	

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
TABLE OF AWARD NUMBERS REFERENCED IN FEDERAL COMPLIANCE FINDINGS
Year Ended June 30, 2016**

**Name of Federal Program Cluster
TRIO Cluster**

Award Number

PO42A101498	P217A120298	PO47A121298	P047M130445
P047A120420	P042A151636	PO47A121293	

Federal Qualified Health Center Cluster

Award Number

5H80CS24098-05-00
3H80CS24098-04-01

Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grant

Award Number

TC-26491-14-60-A-17

Student Financial Aid Cluster

Award Number

FEDERAL SEOG GRANT 2015-2016
FEDERAL PELL GRANT 2012-2013
FEDERAL PELL GRANT 2013-2014
FEDERAL PELL GRANT 2014-2015
FEDERAL PELL GRANT 2015-2016
FEDERAL TEACH GRANT 2009-10
PERKINS LOAN PROGRAM
FEDERAL DIRECT STUDENT LOAN PROGRAM
USOE FEDERAL WORK-STUDY PROGRAM
HEALTH PROFESSIONALS LOAN PROGRAM
DISADVANTAGED STUDENT LOAN PROGRAM
FEDERAL WORK STUDY PROGRAM PO33A151286
SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT PO07A151286
FEDERAL WORK STUDY AMERICA COUNTS PO33A141286
FWS JOB LOCATOR PROGRAM FY2015 PO33A141286
FWS JOB LOCATOR PROGRAM FY2016
FEDERAL WORK STUDY - AMERICA READS TUTOR P033A141286
PELL GRANT PROGRAM
TEACH GRANT
NURSING STUDENT LOAN PROGRAM

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF EDUCATION				
Direct Grants and Contracts:				
REHAB CONTINUING EDUCATION PROGRAM: TECHNICAL ASSISTANCE CONTINUING EDUCATION CENTER	84.264		\$ -	\$ (38)
STUDENT SUPPORT SERVICES (2)	84.042		-	26,243
REHABILITATION LONG TERM RSA TRAINING GRANT	84.129		-	48,070
UPWARD BOUND (2)	84.047		-	386,676
SIUC MCNAIR PROGRAM (2)	84.217		-	268,436
STUDENT SUPPORT SERVICES (2)	84.042		-	263,314
REHABILITATION LONG TERM RSA TRAINING GRANT	84.129		-	148,166
			<u>-</u>	<u>1,140,867</u>
Student Financial Assistance:				
FEDERAL SEOG GRANT 2015-2016 (1)	84.007		-	707,249
FEDERAL PELL GRANT 2012-2013 (1)	84.063		-	(694)
FEDERAL PELL GRANT 2013-2014 (1)	84.063		-	(799)
FEDERAL PELL GRANT 2014-2015 (1)	84.063		-	50,786
FEDERAL PELL GRANT 2015-2016 (1)	84.063		-	24,080,302
FEDERAL TEACH GRANT 2009-10 (1)	84.379		-	1,487
PERKINS LOAN PROGRAM (1)	84.038		-	20,174,454
FEDERAL DIRECT STUDENT LOAN PROGRAM (1)	84.268		-	109,084,697
USOE FEDERAL WORK-STUDY PROGRAM (1)	84.033		-	1,964,697
			<u>-</u>	<u>156,062,179</u>
Flow-Thru Grants and Contracts:				
<i>Regional Office of Education #30:</i>				
I-STEM NETWORK LOCAL AREA PARTNERSHIPS	84.366	SPA 16-16	-	23,849
<i>Illinois Board of Higher Education:</i>				
RAMPDUP & ONWARD	84.367	14NCLB5	40,079	66,828
SOUTHERN ILLINOIS EARLY CHILDHOOD EDUCATION INNOVATIONS CONSORTIUM	84.412	15EC3	-	37,136
RAMPDUP & ONWARD	84.367	15NCLB2	195,578	329,498
			<u>235,657</u>	<u>433,462</u>
<i>Illinois Department of Human Services:</i>				
EDC THIRD PARTY AGREEMENT FY14	84.126	46CSD00221	-	239
EDC THIRD PARTY AGREEMENT FY15	84.126	46CTD00221	-	(12,313)
EDC THIRD PARTY AGREEMENT FY16	84.126	46CUD00221	-	911,935
COOPERATIVE WORKING AGREEMENT	84.126	NA	-	545
EDC MENU BASED AGREEMENT FY15	84.126	46CTD03086	-	2,356
EDC MILESTONE AGREEMENT FY15	84.126	46CTD03081	-	4,464
EDC MENU BASED AGREEMENT FY16	84.126	46CUD03086	-	246
			<u>-</u>	<u>907,472</u>
<i>Illinois State Board of Education:</i>				
CAREER AND TECHNICAL EDUCATION CURRICULUM REVITALIZATION PROJECT	84.048	4720-00	-	(473)
CAREER AND TECHNICAL EDUCATION CURRICULUM REVITALIZATION	84.048	4720-00	-	136,489
IMPLEMENTING ELA AND MATH CORE STANDARDS IN THE SIU TEP	84.413	INTERGOVERNMENTAL AGREEMENT	-	375
CAREER AND TECHNICAL EDUCATION CURRICULUM REVITALIZATION	84.048	16-472000-30-039-5400-51	-	495,355
			<u>-</u>	<u>631,746</u>
			<u>235,657</u>	<u>1,996,529</u>
Total U.S. Department of Education			<u>\$ 235,657</u>	<u>\$ 159,199,575</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Grants and Contracts:					
ARE FRONTAL LOBE SIZE & EXECUTIVE DYSFUNCTION CONTRIBUTORS TO ADHD	(3)	93.701		\$ -	\$ (767)
SUPER-HIGH RESOLUTION OPTICAL NANOSCOPY BASED ON MICROLENSSES	(3)	93.859		-	53,519
HEAD START BASIC FY14		93.600		-	(276)
PREDICTORS OF LIGHT SMOKER TRAJECTORIES	(3)	93.279		29,845	492,426
SOUTHERN ILLINOIS BRIDGES TO THE BACCALAUREATE PROGRAM		93.859		11,398	231,296
HEAD START BASIC FY15		93.600		-	148,392
PURE PARAHYDROGEN-ENHANCED METOBALIC MRI CONTRACT AGENTS	(3)	93.286		78,622	152,281
UNRAVELING THE ROLE OF PROTEIN PHOSPHORYLATION	(3)	93.855		-	133,724
TRAUMA BASED BEHAVIORAL HEALTH FELLOWSHIP: GRADUATE SOCIAL WORK TRAINING		93.243		-	331,686
HEAD START BASIC FY16		93.600		-	3,056,197
HEAD START T&TA FY16		93.600		-	35,172
MOLECULAR DETERMINANTS OF CAPRIN-1-PARTNER PROTEIN INTERACTIONS	(3)	93.859		-	107,991
TIME DEPENDENT FIELD MEASUREMENTS OF IMMEDIATE ROOF DEFORMATIONS	(3)	93.000		-	7,306
ELUCIDATION OF THE ROLE OF BACTERIAL SIGNAL MODIFICATION	(3)	93.859		-	7,752
HEAD START BASIC FY17		93.600		-	5,405
AGING GRACEFULLY THROUGH BEHAVIORAL AND ORAL HEALTH (AGBOH)		93.000		-	913
NICOTINE FOR MARIJUANA WITHDRAWAL	(3)	93.279		-	711
EFFECTS OF ANTECEDENT AND RESPONSE VARIABLES ON THE PERSISTENCE	(3)	93.865		54,082	76,946
DEVELOPMENT OF GENE INACTIVATION FOR CHLAMYDIA SPP	(3)	93.855		-	148,038
15 N-BASED pH AND METABOLIC SENSORS AS PURE PARAHYDROGEN-ENHANCED					
METABOLIC MRI CONTRAST	(3)	93.286		10,839	25,163
PROJECT 1: SOMATOTROPIC AXIS & HEALTH AGING: A SEARCH FOR MECHANISMS	(3)	93.866		-	(87)
A NOVEL APPROACH TO CHRONIC PAIN TREATMENT USING RESINIFERATOXIN	(3)	93.279		-	1,748
CIRCADIAN CLOCK DISRUPTION-DIOXIN-INDUCES METABOLIC SYNDROME	(3)	93.113		-	52,183
NF-KB MEDIATED INDUCTION OF VEGFR-3 IN BREAST CANCER	(3)	93.393		-	53,519
CODING IN AUDITORY NEURONS: EFFECTS OF AMINO ACIDS	(3)	93.173		-	245,781
AFFORDABLE CARE ACT: PRIMARY RESIDENCY EXPANSION		93.510		-	456,829
TARGETING INFLAMMATION FOR THE AMELIORATION OF CISPLATIN-HEARING LOSS	(3)	93.173		-	7,059
THERAPEUTIC EFFICACY OF FLAXSEED	(3)	93.213		-	328,913
EFFECTS OF DIETARY SOY COMPOUNDS ON STROKE OUTCOMES	(3)	93.213		-	54,410
NOVEL APPROACHES FOR PREVENTION AND TREATMENT OF HEARING LOSS	(3)	93.173		-	(261)
RNA SPLICING IN ARCHAEA	(3)	93.859		-	36,555
LONGEVITY GENE & CALORIE RESTRICTION	(3)	93.866		236,123	584,573
PRO-INFLAMMATORY REGULATION OF ANGIOGENIC GENE EXPRESSION IN					
HUMAN TROPHOBLAST	(3)	93.865		-	71,884
FQHC/HEALTH CENTER CLUSTER	(4)	93.224		-	1,598,761
DNA MISMATCH REPAIR IN THE NUCLEOSOMAL ENVIRONMENT	(3)	93.859		-	174,717
RENAL CELL TUMOR-MEDIATED TRANS-DIFFERENTIATION OF NATURAL KILLER CELLS	(3)	93.396		-	58,006
MECHANISMS OF WNT7A-FGF1	(3)	93.396		-	183,520
ILLINOIS DELTA NETWORK		93.912		164,670	388,944
TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY	(3)	93.395		-	384,626
REGULATION TRANSCRIPTION INITIATION BY THE 19S PROTEASOME SUBCOMPLEX	(3)	93.859		-	73,084
DEPRESSING NRIP 1 REDUCES IFF 1 SIGNALING IMPROVES METABOLISM &					
EXTENDS LONGEVITY	(3)	93.866		-	149,390
DIAGNOSTIC UTILITY OF CULDOCENTESIS IN PATIENTS W/SUSPICIOUS ADNEXAL MASS	(3)	93.394		-	42,103
ENDOGENOUS MODULATION OF COCHLEAR INJURY	(3)	93.173		-	331,607
SHIFT WORK & LONGEVITY IN DISEASE-PRONE INBRED MICE	(3)	93.866		-	68,663
IDENTIFY GENETIC MECHANISMS THAT REGULATE FEMALE SEXUAL MATURATION	(3)	93.866		-	82,764
SUPPLEMENT LONGEVITY GENES & CALORIE RESTRICTION	(3)	93.866		-	20,249
MECHANISM BY WHICH FOXO1 REGULATES SOMATOTROPE DIFFERENTIATION	(3)	93.865		-	153,124
EFFECTS OF EARLY LIFE NUTRITIONAL & HORMONAL SIGNALS ON MAMMALIAN AGING	(3)	93.866		-	59,876
INFLUENCE OF ENDOCRINE DISRUPTORS ON REPRODUCTIVE NEUROENDOCRINE	(3)	93.113		-	196,280
ANDROGEN AND PROGESTERONE ACTIONS ON CATECHOLAMINERGIC NEURONS	(3)	93.865		-	81,060
EFFECTS OF DEAF1 ON NEURONAL ACTIVITY AND TARGET GENE EXPRESSION	(3)	93.853		-	158,135
OPTIMIZING D-METHIONINE PRE-LOADING AND RESCUE DOSING THROUGH FUNCTIONAL	(3)	93.173		-	137,156
RNA MODIFICATION IN ARCHAEA AND EUKARYOTES-NIH-2R15GM055945-06	(3)	93.859		-	138,081
FQHC HEALTH CENTER CLUSTER	(4)	93.224		-	754,824
CHARACTERIZATION OF A NOVEL QUORUM QUENCING PROTEIN PRODUCED BY S AUREUS	(3)	93.855		-	74,310
UNDERSTANDING THE ROLE OF IFN-GAMMA AND CIITA IN SKELETAL MUSCLE	(3)	93.846		-	45,033

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
OPTIMIZING D-METHIONINE PRE-LOADING AND RESCUE DOSING THROUGH FUNCTIONAL & BIOMARKER	(3)	93.173		\$ -	\$ 273,890
1/2 ADDRESSING RURAL CANCER HEALTH DISPARITIES: AN SCC-SIUSM PARTNERSHIP	(3)	93.397		-	174,566
CODING AUDITORY NEURONS: EFFECTS OF AMINO ACIDS	(3)	93.173		-	265,005
DNA MISMATCH REPAIR IN THE NUCLEOSOMAL ENVIRONMENT	(3)	93.859		-	73,066
ROLES OF POLYMERASE GAMMA ACCESSORY SUBUNIT GENE MUTATIONS	(3)	93.113		-	28,127
MECHANISMS THAT REGULATE HAIR CELL SURVIVAL	(3)	93.173		-	16,166
AGING AT THERMONEUTRAL TEMPERATURE	(3)	93.866		-	3,425
				<u>585,579</u>	<u>13,095,539</u>
Student Financial Assistance:					
HEALTH PROFESSIONALS LOAN PROGRAM	(1)	93.342		-	867,763
DISADVANTAGED STUDENT LOAN PROGRAM	(1)	93.342		-	79,494
				<u>-</u>	<u>947,257</u>
Flow-Thru Grants and Contracts:					
<i>Administrative Office of the Illinois Courts:</i>					
JUVENILE JUSTICE CLINIC		93.586	CIPTRNG-G-1302	-	679
JUVENILE JUSTICE CLINIC		93.586	CIPTRNG-G-1402	-	28,897
JUVENILE JUSTICE CLINIC		93.586	CIPTRNG-G-1501	-	44,627
				<u>-</u>	<u>74,203</u>
<i>Illinois Department of Children and Family Services:</i>					
FY15 CMRN - CHILDREN'S MEDICAL RESOURCE NETWORK		93.643	0457439025	-	(6,623)
FY16 CMRN CHILDREN'S MEDICAL RESOURCE NETWORK		93.643	0457439026	-	303,830
PROJECT 12-WAYS ENHANCEMENT		93.667	0597348020	-	(11,755)
PROJECT 12-WAYS ENHANCEMENT		93.667	0597348021	-	(24,606)
PROJECT 12-WAYS ENHANCEMENT		93.667	0597348022	-	-
				<u>-</u>	<u>260,846</u>
<i>Illinois Department of Human Services:</i>					
PROJECT 12-WAYS		93.667	FCSRJ00216	-	(6,098)
PROJECT 12-WAYS		93.667	FCSSJ00216	-	(8,335)
PROJECT 12-WAYS		93.667	FCSTJ00216	-	53,169
PROJECT 12-WAYS		93.667	FCSUJ00216	-	582,812
EMPLOYABILITY DEVELOPMENT		93.667	FCSUJ00235	-	23,517
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	(14)	93.558	NA	-	87,174
CHILD CARE	(15)	93.575	NA	-	877
				<u>-</u>	<u>733,116</u>
<i>Illinois Department of Public Health:</i>					
CENTRAL IL CARE CONNECT		93.917	45780059B	-	(745)
IL ASTHMA PROGRAM EVALUATION	(3)	93.070	53203002C	-	42,885
CENTRAL ILLINOIS CARE CONNECT		93.917	55780067C	-	647,312
ILLINOIS ASTHMA PROGRAM EVALUATION	(3)	93.070	63203001D	-	42,019
FY16 MOBILE SCHOOL HEALTH CENTER		93.994	66380021D	-	106,001
LOCAL ASTHMA CHAMPION 2016		93.070	63283004D	-	24
ILLINOIS COMPREHENSIVE CANCER CONTROL PLAN 2016	(3)	93.283	63204001D	-	21,378
CENTRAL ILLINOIS CARE CONNECT		93.917	65780044D	-	180,373
DENTAL SEALANT GRANT PROGRAM		93.994	43480143B	-	7,966
DENTAL SEALANT GRANT PROGRAM		93.994	63480138D	-	4,314
				<u>-</u>	<u>1,051,527</u>
<i>Illinois State Board of Education:</i>					
EVALUATION PLAN FOR ISBE'S PROMOTING ADOLESCENT HEALTH		93.079	MY16535	-	38,375
<i>University of Illinois:</i>					
ILLINOIS LEND TRAINING PROGRAM		93.110	489798/E3785	-	1,297
ILLINOIS LEND TRAINING PROGRAM		93.110	487592-E2198	-	18,177
3-WAY APPROACH FOR ED PREVENTION	(3)	93.847	E-2567	-	16,525
				<u>-</u>	<u>35,999</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>University of Washington:</i>					
VESTIBULAR HAIR CELL TURNOVER IN NORMAL ADULT MAMMALS	(3)	93.173	UWSC7550 (759508)	\$ -	\$ 34,719
MULTI-DRUG COMBINATIONS TO PROMOTE NEUROLOGICAL RECOVERY IN TRAUMATIC	(3)	93.865	666581	-	22,747
				<u>-</u>	<u>57,466</u>
<i>University of Alabama - Birmingham:</i>					
ENHANCING PHYSICAL ACTIVITY	(3)	93.394	000501133-002	-	34,937
<i>Regents of the University of Minnesota:</i>					
ANTIHYPERTENSIVE TREATMENT OF CEREBRAL HEMORRHAGE	(3)	93.853	N003439228	-	1,351
<i>Duke University Medical Center:</i>					
AMERICAN COLLEGE OF SURGEONS ONCOLOGY GROUP	(3)	93.395	NA	-	(332)
<i>Egyptian Area Agency on Aging:</i>					
LEGAL SERVICES TO OLDER PERSONS	(13)	93.044	15508 & 15408	-	16,029
LEGAL SERVICES TO OLDER PERSONS		93.052	15508 & 15408	-	1,781
LEGAL SERVICES TO OLDER PERSONS	(13)	93.044	16508	-	14,986
LEGAL SERVICES TO OLDER PERSONS		93.052	16508	-	2,645
				<u>-</u>	<u>35,441</u>
<i>Brigham and Women's Hospital:</i>					
ANCILLARY 129XE STUDIES FOR COPDGENE	(3)	93.837	106289	-	(1,810)
<i>ICAHN School of Medicine at Mt. Sinai:</i>					
PRENATAL DIET PM2.5 AND PROGRAMMING OF THE INFANT AUTOMATIC RESPONSE	(3)	93.113	0255-5561-4609	-	20,224
<i>Rush University:</i>					
GERIATRIC WORKFORCE ENHANCEMENT PROGRAM	(3)	93.969	1U1QHP28715-01-00	-	133,652
<i>New England Research Institute:</i>					
BEST-CLI: ENDOVASCULAR VS. SURGICAL THERAPY IN PATIENTS WITH CRITICAL LIMB ISCHEMIA	(3)	93.837	BEST-CLI	-	163
<i>St. Jude's Children Hospital:</i>					
GENE THERAPY OF SICKLE CELL DISEASE FETAL HEMOGLOBIN-WILBER-ST JUDE CHILDREN'S	(3)	93.839	110446205-7610412	-	(87)
				<u>-</u>	<u>2,475,071</u>
Total U.S. Department of Health and Human Services				<u>\$ 585,579</u>	<u>\$ 16,517,867</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
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Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
NATIONAL SCIENCE FOUNDATION					
Direct Grants and Contracts:					
CAREER: PROGRAMMABLE ACTIVE LITHOGRAPHY USING NANOTUBE ARRAYS	(3)	47.049		\$ -	\$ (16,739)
PROVIDING PREDICTABLE TIMING FOR TASK MIGRATION	(3)	47.070		-	2,098
IGERT: MULTIDISCIPLINARY TEAM-BASED TRAINING IN WATERSHED SCIENCE & POLICY (PARTICIPANT)		47.076		-	44,028
IGERT: MULTIDISCIPLINARY TEAM-BASED TRAINING IN WATERSHED SCIENCE & POLICY		47.076		-	72,110
LEADERSHIP DEVELOPMENT PROGRAM IN ENGINEERING AND TECHNOLOGY		47.076		-	5,952
CNH: CLIMATE CHANGE HYDROLOGY AND LANDSCAPES OF AMERICAS HEARTLAND	(3)	47.075		80,467	193,767
COLLABORATIVE RESEARCH: CARBON NANOHORNS	(3)	47.049		3,340	29,404
WORMNET II ASSEMBLING THE ANNELID TREE OF LIFE	(3)	47.074		-	18,618
VULNERABLE HOST STAGES DEVELOPMENT TIME AND HOST-PARASITOID STABILITY	(3)	47.074		-	15,141
A BAYESIAN APPROACH FOR MODELING AND SIMULATION OF GROUND MOTIONS	(3)	47.041		-	2,150
LTREB RENEWAL	(3)	47.074		39,640	40,661
FUNDAMENTAL STUDIES OF EFFICIENCY DROOP	(3)	47.041		-	9,494
STREAM CONSUMERS AND LOTIC ECOSYSTEM RATES (SCALER)	(3)	47.074		-	35,516
EXPERIMENTAL AND THEORETICAL INVESTIGATIONS OF CATALYSIS ON CARBON	(3)	47.041		-	38,668
A COMMUNITY OF PROBLEM SOLVERS (ADMIN)		47.076		8,947	180,381
A COMMUNITY OF PROBLEM SOLVERS (PARTICIPANT EXPENSE)		47.076		50,464	289,493
ANALYSIS OF STABILITY AND INSTABILITY FOR ELASTIC MATERIALS	(3)	47.049		-	19,920
REU SITE FOR INTERDISCIPLINARY MATERIALS RESEARCH	(3)	47.049		-	2,403
THE ROLE OF ECOLOGICAL HETEROGENEITY IN A LONG TERM GRASSLAND RESTORATION EXPERIMENT	(3)	47.074		-	68,001
REU SITE FOR INTERDISCIPLINARY MATERIALS RESEARCH-PARTICIPANT	(3)	47.049		-	1,360
EMBEDDED THERMOELECTRIC COOLING OF HIGH PERFORMANCE ICS	(3)	47.070		-	78,311
DOCTORAL DISSERTATION: CAJAMARQUILLA CENTRAL COAST OF PERU	(3)	47.075		-	290
SYNTHESIS AND DESIGN OF ROBUST THRESHOLD LOGIC CIRCUITS	(3)	47.041		-	(2,002)
GEOSPATIAL MODELING FOR PRO-ACTIVE FLOOD MITIGATION IN THE RURAL MID	(3)	47.041		-	1,419
III SMALL PATTERN LEARNING IN A MINIMAX FRAME	(3)	47.070		-	67,377
SEISMIC EXPERIMENT IN THE WABASH VALLEY	(3)	47.050		-	6,891
CONVERGENCE ECOLOGY (ADMIN)	(3)	47.074		-	1,706
CONVERGENCE ECOLOGY (PARTICIPANT)	(3)	47.074		-	53,264
COLLABORATIVE RESEARCH: PHYSICAL DRIVERS OF EQUIVALENT TEMPERATURE VARIABILITY	(3)	47.075		-	38,768
SUSTAINABILITY OF CRITICAL AREAS FOR EIDERS & SUBSISTENCE HUNTERS	(3)	47.050		-	79,760
EFFICIENT TEMPORAL-SPATIAL SPECTRUM SHARING THROUGH VOLUNTARY EXCHANGE	(3)	47.075		-	40,224
COLLABORATIVE RESEARCH; ID OF MAGNETIC SOURCES IN THE UPPER MANTLE	(3)	47.050		-	48,397
CAREER: ELECTRON ACCEPTOR MATERIALS	(3)	47.049		-	98,151
COLLABORATIVE RESEARCH: CONSORTIUM FOR EMBEDDED SYSTEMS	(3)	47.041		-	2,373
CAREER: A PHYSICAL UNDERSTANDING OF SECRECY	(3)	47.049		-	68,507
REU SUPPLEMENT: EMBEDDED THERMOELECTRIC COOLING	(3)	47.070		-	1,800
NUMERICAL APPROXIMATION OF JOINT SPECTRAL RADIUS	(3)	47.049		-	41,447
DEVELOPMENT OF NOVEL CATALYSTS FOR PARAHYDROGEN-INDUCED ENHANCEMENT	(3)	47.049		-	78,985
COMBINED CATALYTIC CONVERSION OF CH4 AND CO2	(3)	47.041		-	18,342
TESTABILITY AND TIMING ANALYSIS IN NANOSCALE DESIGNS	(3)	47.041		-	15,740
COLLABORATIVE RESEARCH: CONSORTIUM FOR EMBEDDED SYSTEMS - PARTICIPANT	(3)	47.041		-	2,766
REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH	(3)	47.049		-	54,325
REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - PARTICIPANT	(3)	47.049		-	72,460
DISSERTATION RESEARCH: SOCIAL INTERACTION DETERMINED THROUGH SPATIAL/ TECHNOLOGICAL ANALYSIS	(3)	47.075		-	935
GRADUATE RESEARCH FELLOWSHIP	(3)	47.076		-	37,171
NUMERICAL & EXPERIMENTAL STUDY OF INSTABILITY MECHANISMS & BUBBLE GROWTH	(3)	47.041		-	35,497
EAGER: CARBONDALE STUDY: MODEL FOR STUDENT/COMMUNITY ENGAGEMENT IN RESEARCH	(3)	47.075		-	21,708
STOCHASTIC DYNAMICS: FINITE AND INFINITE DIMENSIONAL	(3)	47.049		-	32,088
COLLABORATIVE RESEARCH: SCALABLE/POWER-EFFICIENT CMOS SENSORS & CIRCUITS	(3)	47.041		-	26,047
GSA CONFERENCE: LAYERED MAFIC INTRUSIONS/ASSOCIATED ECONOMIC DEPOSITS	(3)	47.050		-	3,099
LTREB RENEWAL (PARTICIPANT COSTS)	(3)	47.074		-	4,373
				<u>182,859</u>	<u>2,082,645</u>

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Flow-Thru Grants and Contracts:					
<i>Chicago State University:</i>					
ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS		47.076	53953	\$ -	\$ 3,498
ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS		47.076	53953-1	-	29,195
				<u>-</u>	<u>32,693</u>
<i>Western Illinois University:</i>					
GEOMORPHIC/ECOLOGICAL ANALYSIS OF MOSS CONTROLLING STREAM BANK EROSION	(3)	47.075	NSF-524940-01	-	24,459
<i>Kansas State University:</i>					
KONZA PRAIRIE: COMMUNITY AND ECOSYSTEM REASSEMBLY DURING TALLGRASS	(3)	47.074	S09060	-	(3,525)
KONZA PRAIRIE: PROCESSES INFLUENCING COMMUNITY ASSEMBLY	(3)	47.074	S15110	-	23,984
STREAM INVERTEBRATE AND FOREST CICADA STUDIES ON KONZA PRAIRIE	(3)	47.074	S15105	-	26,848
				<u>-</u>	<u>47,307</u>
<i>University of Missouri:</i>					
STRUCTURE AND TONE IN LUYIA	(3)	47.075	C00043705-1	-	7,735
<i>Rice University:</i>					
UNITED STATES JAPAN COOPERATIVE RESEARCH AND EDUCATION	(3)	47.079	R3C756	-	23,253
<i>Louisiana State University:</i>					
EFFICIENT TEMPORAL SPATIAL SPECTRUM SHARING THROUGH VOLUNTARY EXCHANGE	(3)	47.075	103890	-	67,008
<i>University of Iowa:</i>					
PEOPLE WATER AND CLIMATE: ADAPTATION AND RESILIENCE IN AGRICULTURAL WATERSHEDS	(3)	47.075	W000314797	-	35,962
<i>University of Alabama:</i>					
TREE RING RECONSTRUCTION OF FLOOR DYNAMICS	(3)	47.075	UA14-042	-	31,522
<i>University of Alaska:</i>					
STREAM RESILIENCY RESEARCH COORDINATED NETWORK	(3)	47.074	UAF-15-0027	-	23,925
<i>Consortium for Ocean Leadership:</i>					
IODP SUPERFAST SPREADING RATE CRUST EXPEDITION 335	(3)	47.050	BA-87	-	(5,144)
IODP EXPEDITION 352	(3)	47.050	TASK ORDER NO. T352A87	-	56,410
				<u>-</u>	<u>51,266</u>
<i>Emory University:</i>					
INVESTIGATION OF THE DIRECT ARYLATION REACTION ON SILOLE CONTAINING	(3)	47.049	t317485	-	782
<i>Georgia State University:</i>					
EARLY ADOPTER 2014		47.Unknown	CHECK NO. 01739988	-	998
<i>Association of Universities for Research in Astronomy:</i>					
2017 CITIZEN CATE EXPERIMENT SCIENTIST TRAINING	(3)	47.049	N67285C-N	-	6,495
				<u>-</u>	<u>353,407</u>
Total National Science Foundation				<u>\$ 182,859</u>	<u>\$ 2,436,052</u>

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U.S. DEPARTMENT OF AGRICULTURE				
Direct Grants and Contracts:				
IDENTIFICATION OF NOVEL SOURCES OF RESISTANCE TO EAR ROT AND AFLATOXIN ACCUMULATION	(3)	10.001	-	\$ (1,610)
TRAIL SURVEYS IN THE KINKAID AND HUTCHINS CREEK DRAINAGES	(3)	10.10-CS-11090800-014	-	(11,720)
TRAIL OF TEARS TESTING	(3)	10.10-CS-11090800-015	-	11,357
EFFECT OF STORM DAMAGE ON DENSITIES OF THE SPB PREDATOR THANASIMUS	(3)	10.652	-	11,908
URBAN AND COMMUNITY FORESTRY IN ILLINOIS -	(3)	10.11-DG-11420004-237	-	291
STREAM BIOMONITORING PROGRAM FOR THE SHAWNEE NATIONAL FOREST	(3)	10.11090800-20	-	698
SHAWNEE FOREST OVERVIEW	(3)	10.11-CS-11090800-023	-	4,734
SHAWNEE NATIONAL FOREST ARCHAEOLOGICAL COLLECTIONS REHABILITATION PROJECT	(3)	10.12-CS-11090800-017	-	4,521
LITTLE CACHE HARDWOOD RESTORATION SURVEY	(3)	10.14-CS-11090800-010	-	(1,454)
ARCHAEOLOGICAL SURVEY ON THE HOOSIER NATIONAL FOREST OF INDIANA	(3)	10.14-CS-11091202-007	-	6,928
ASSESSMENT & MITIGATION WORKPLAN	(3)	10.14-CS-11090800-014	-	11,120
MONITORING AND STUDY OF AVIAN COMMUNITIES & FOREST SUCCESSION ON THE SNF	(3)	10.14-CS-11090800-008	-	27,345
HERITAGE INVENTORY FOR LEE MINE OAK/HICKORY RESTORATION PROJECT	(3)	10.14-CS-411090800-018	-	3,083
FARM TO SCHOOL NETWORKING IN ILLINOIS	(3)	10.575	-	5,269
MCINTIRE-STENNIS ADMINISTRATION FY14	(3)	10.202	-	61,762
CULTURAL RESOURCES INVESTIGATIONS	(3)	10.000	-	13,774
ARCHAEOLOGICAL TEST INVESTIGATIONS AT SITE 11J1358	(3)	10.000	-	15,166
MCINTIRE-STENNIS ADMINISTRATION FY15	(3)	10.202	-	269,192
IDENTIFICATION OF NOVEL SOURCES OF RESISTANCE TO EAR ROT AND AFLATOXIN ACCUMULATION	(3)	10.001	-	6,641
ARCHAEOLOGICAL TESTS W/IN LICK CREEK SETTLEMENT-HOOSIER NATL FOREST	(3)	10.000	-	27,422
ARCHAEOLOGICAL RESEARCH-MARK TWAIN NATIONAL FOREST	(3)	10.000	-	8,201
CULTURAL RESOURCE/BIO INVENTORY WYDEN RX PROJECT SHAWNEE NATIONAL FOREST	(3)	10.652	-	60,715
UNIVERSITIES BUILD ENVIRONMENTS AND NEIGHBORS (UBEAN)	(3)	10.172	-	747
MCINTIRE-STENNIS ADMINISTRATION FY16	(3)	10.202	-	45,806
ACCUMULATION OF ENGINEERED NANOPARTICLES IN BELOWGROUND VEGETABLES	(3)	10.310	-	34,534
MCINTIRE-STENNIS ADMINISTRATION	(3)	10.202	-	13,299
REDEFINING THE ESSENTIAL FATTY ACID REQUIREMENTS OF COMMONLY CULTURED FISHES	(3)	10.310	-	93,579
			<u>64,937</u>	<u>93,579</u>
			<u>64,937</u>	<u>723,308</u>
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Agriculture:</i>				
FARM TO SCHOOL- A CASE STUDY OF SUMMER PROCESSING FOR SUCCESS	(3)	10.170	GRANT AGREEMENT	(61)
ESTABLISH AND DISSEMINATE VINE BALANCE STRATEGIES FOR ILLINOIS GRAPES	(3)	10.170	SC-12-33	(1,199)
IMPACT OF NOVEL & TRADITIONAL SOIL MANAGEMENT SYSTEMS	(3)	10.170	SC-14-31	30,504
ASIAN GREENS IN ILLINOIS FARMERS MARKETS	(3)	10.170	SC-15-31	17,551
HORSERADISH BREEDING AND PROPAGATION RESEARCH 2015	(3)	10.170	SC-15-39B	35,051
NITROGEN & CARBON STABLE ISOTOPE PATTERNS IN TOMATOES	(3)	10.170	SC-16-9	14,346
HYBRID COOLING TECHNOLOGY OF SPECIALTY CROPS IN ILLINOIS	(3)	10.170	SC-16-5	5,750
COVER CROP MANAGEMENT SYSTEMS TO ILLINOIS VINEYARDS	(3)	10.170	SC-16-25	9,931
			-	<u>111,873</u>
<i>Illinois Department of Commerce and Economic Opportunity:</i>				
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) PORTAL MGT		10.596	IGA	362,869
<i>Illinois Department of Natural Resources:</i>				
URBAN AND COMMUNITY FORESTRY IN ILLINOIS FY15	(3)	10.675	RC15UCFV03	5,320
<i>Illinois State Board of Education:</i>				
SCHOOL MEALS INITIATIVE		10.560	MY11841	(292)
CHILD & ADULT CARE FOOD PROGRAM		10.558	NA	223,032
CHILD & ADULT CARE COMMODITIES		10.558	NA	12,870
CHILD & ADULT CARE COMMODITIES		10.558	NA	1,079
			-	<u>236,689</u>

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<i>University of Illinois:</i> NESTED ASSOCIATION MAPPING	(3)	10.001	2012-03152-06	\$ -	\$ (5,158)
<i>California State University-Fresno:</i> AGRICULTURAL DEVELOPMENT FOR AFGHANISTAN PRE-DEPLOYMENT TRAINING		10.962	SC350122-11-03	-	(37,478)
<i>Iowa State University:</i> REGIONAL AQUACULTURE CENTER	(3)	10.200	416-41-15B	-	35,295
<i>North Carolina State University:</i> COSTS OF CONTINUOUS CONSERVATION TILLAGE	(3)	10.310	240796A	-	11,364
<i>Southern Illinois Coal Belt Champion Community:</i> RURAL MICROENTERPRISE TECHNICAL ASSISTANCE PROGRAM		10.Unknown	15-24	-	32,180
				-	752,954
Total U.S. Department of Agriculture				<u>\$ 64,937</u>	<u>\$ 1,476,262</u>
U.S. DEPARTMENT OF COMMERCE					
Direct Grants and Contracts:					
BENTHIC COMMUNITIES/ENVIRO CHARACTERISTICS INFLUENCE ON BEARDED SEAL HABITAT	(3)	11.WE-133F-15SE-1283		\$ -	\$ 17,000
LIFE AFTER REDBAY-GRADUATE RESEARCH FELLOWSHIP	(3)	11.440		-	1,201
				-	18,201
Flow-Thru Grants and Contracts:					
<i>University of Illinois:</i> DEVELOPING FDA-APPROVED DRUG FOR TREATING CULTURED MARINE FISHES DISEASES	(3)	11.417	2014-02342-03	17,942	101,995
<i>Bradley University:</i> ILLINOIS MANUFACTURING EXCELLENCE CENTER		11.611	IMEC FY15	-	322,361
ILLINOIS MANUFACTURING EXCELLENCE CENTER		11.611	IMEC FY16	-	914,423
				-	1,236,784
				17,942	1,338,779
Total U.S. Department of Commerce				<u>\$ 17,942</u>	<u>\$ 1,356,980</u>

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U.S. DEPARTMENT OF DEFENSE					
Direct Grants and Contracts:					
ASSISTED MIGRATION AS A MANAGEMENT TOOL IN COASTAL ECOSYSTEMS	(3)	12.W912HQ-09-C-0028/SI-1692		\$ -	\$ 3,380
COMPOSITE MATERIALS IN MARINE APPLICATIONS	(3)	12.300		-	24,731
STATE GRAPH TRAVERSAL WITH HAMILTONIAN PATHS	(3)	12.N00164-14-1-1003		-	11,845
LOW COST HIGH THROUGHPUT 3D PULMONARY IMAGER	(3)	12.W81XWH-15-1-0272		-	123,537
SOUTHERN ILLINOIS COLLEGIATE CYBER CO-OP (SI3C)		12.H98230-15-1-0291		-	6,000
MONITORING RESPONSES OF THE TEXAS HORNED LIZARD	(3)	12.630		-	11,909
MISSOURI RIVER PALLID STURGEON RECRUITMENT AND BROODSTOCK MANAGEMENT 2013	(3)	12.W9128F-13-P-0058		-	11,003
MISSOURI RIVER PALLID STURGEON OBJECTIVE 1	(3)	12.W9128F-14-P-0015		-	967
MISSOURI RIVER PALLID STURGEON OBJECTIVE 2	(3)	12.W9128F-14-P-0015		-	(351)
MISSOURI RIVER PALLID STURGEON OBJECTIVE 1	(3)	12.W9128F-15-P-0067		-	34,618
MONITORING & MANAGEMENT OF TEXAS HORNED LIZARD AT TINKER AFB, OK	(3)	12.630		-	23,987
MISSOURI RIVER PALLID STURGEON OBJECTIVE1	(3)	12.000		-	6,098
PHASE II CLINICAL TRIALS: D-METHIONE TO REDUCE NOISE-INDUCED HEARING LOSS	(3)	12.420		93,359	207,394
RESEARCH IN PREVENTION AND TREATMENT OF NOISE-INDUCED HEARING LOSS	(3)	12.420		-	8,611
GABAA RECEPTOR SUBTYPE IN THALAMUS: NEW TARGET TINNITUS TRMT	(3)	12.300		-	25,734
CELL SOURCE & MECHANISM OF HAIR CELL REGEN IN NEONATAL MOUSE COCLEA	(3)	12.300		-	28,879
TARGETING TUMOR OCT4 TO DEplete PROSTATE TUMOR AND METASTASIS-INITIATING CELLS	(3)	12.420		-	59,335
IDENTIFICATION & RECONSTRUCTION OF PROSTATE TUMOR-SUPPRESSING EXOSOMES FOR THERAPEUTIC	(3)	12.420		-	44,425
TARGETING QUIESCENT CANCER CELLS TO ELIMINATE TUMOR RECURRENCE AFTER THERAPY	(3)	12.420		-	32,689
INVESTIGATION OF NOTCH SIGNALING DURING SPONTANEOUS REGENERATION	(3)	12.420		-	344,788
PHASE II CLINICAL TRIALS: D-METHIONINE TO REDUCE NOISE-INDUCED HEARING LOSS	(3)	12.420		151,853	218,700
RESEARCH IN PREVENTION AND TREATMENT OF NOISE-INDUCED HEARING LOSS	(3)	12.420		-	80,585
CONFOCAL MICROSCOPE FOR THE INVESTIGATION OF HEARING LOSS -	(3)	12.300		-	270,345
TARGETING ATTENTIONAL MECHANISMS IN TINNIUTS: CONTRIBUTION OF THALAMIC	(3)	12.300		-	73,872
CHEMICAL LIBRARY SCREENING FOR POTENTIAL THERAPEUTICS	(3)	12.W81XWH-16-1-0176		-	13,618
				<u>245,212</u>	<u>1,666,699</u>
<i>State of Minnesota:</i>					
NEONICOTINOIDS ON THE LANDSCAPE	(3)	12.120	SWIFT 97344	-	44,666
<i>University of Tennessee:</i>					
RECONFIGURABLE LOSS-TOLERANT MEASUREMENT DEVICE IN A MARITIME ENVIRONMENT	(3)	12.300	A16-0307-S002	-	20,193
<i>Virginia Polytechnic Institute and State University:</i>					
DETECTION OF MALWARE	(3)	12.800	450333-19090	-	21,869
<i>Rice University:</i>					
ATOMIC LAYERS OF NITRIDES OXIDE AND SULFIDES	(3)	12.431	R17423	-	162,321
<i>Fayette State University:</i>					
GENETIC ANALYSIS OF SOYBEAN	(3)	12.Unknown	FFT W911NF-11-1-0178	-	(1,130)
<i>Academy of Applied Sciences:</i>					
ILLINOIS JUNIOR SCIENCE AND HUMANITIES SYMPOSIUM		12.630	NA	-	1,143
ILLINOIS JUNIOR SCIENCE AND HUMANITIES SYMPOSIUM (JSHS) FY16		12.630	NA	-	14,000
				<u>-</u>	<u>15,143</u>
<i>ERC INC.:</i>					
CRACK GROWTH ANALYSIS FY2003	(3)	12.Unknown	ERC, INC.-PO#RP020298	-	6,087
<i>Vanderbilt University:</i>					
SCREENING AND MONITORING RESPONSE TO TREATMENT USING SUB SECOND MOLECULAR IMAGING	(3)	12.Unknown	VUMC 39825	-	100

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<i>Luminit LLC:</i> COMPRESSION IMAGING PHASE ARRAY ULTRASOUND	(3)	12.Unknown	FA9550-15-C-0003	\$ -	\$ 43,705
<i>Otosceince Labs LLC:</i> DEVELOPMENT OF DEVICE FOR OBJECTIVE ASSESSMENT OF TINNITUS IN HUMANS	(3)	12.420	W81XWH-14-0180	-	73,320
				-	386,274
Total U.S. Department of Defense				\$ 245,212	\$ 2,052,973
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Public Health:</i>					
HOPWA FY15		14.241	55780034C	\$ -	\$ 54,225
HOPWA FY16		14.241	65780032D	-	50,902
				-	105,127
Total U.S. Department of Housing and Urban Development				\$ -	\$ 105,127
U.S. DEPARTMENT OF THE INTERIOR					
Direct Grants and Contracts:					
SPECIAL WILDLIFE STUDIES	(3)	15.Unknown		\$ -	\$ 33,079
HABITAT AND WILDLIFE RESEARCH AT THE MIDDLE MISSISSIPPI NATIONAL WILDLIFE REFUGE	(3)	15.608		-	(2,634)
RECONSTRUCTION OF PALLID STURGEON STRUCTURE	(3)	15.808		-	1,514
LOW COST GREEN TECHNOLOGY TO IMPROVE QUALITY IN MINING-IMPACTED ECOSYSTEMS	(3)	15.255		8,372	47,694
2013 GENETIC ANALYSIS OF MISSOURI RIVER STURGEON LARVAE	(3)	15.G-13PX01410		-	351
PALLID STURGEON BIOLOGICAL OPINION RESEARCH	(3)	15.608		-	5,080
ASSESSMENT OF ASIAN CARP POPULATION DURING CONTROL EFFORTS	(3)	15.808		584	6,891
ADM APPROACH TO IDENTIFYING INFLUENCES - USFWS-FY14AP00458	(3)	15.637		-	28,646
REGIONAL SCALE ASSESSMENT OF AUTUMN MIGRATION OF BATS	(3)	15.67		-	95,937
RIVER USE STUDY-NAMEKAGON RIVER	(3)	15.945		-	25,824
TESTING FEASIBILITY OF SAR TO EVALUATE WETLAND INUNDATION	(3)	15.637		-	16,683
LONG-TAILED DUCKS WINTERING IN LAKE MICHIGAN	(3)	15.808		-	29,796
TREE COMMUNITY CENSUS AND ANALYSIS AT BARATARIA PRESERVE	(3)	15.945		-	6,043
STREAM RESTORATION LONG TERM PERFORMANCE	(3)	15.255		-	(786)
GENETIC ANALYSIS MISSOURI RIVER STURGEON 2014	(3)	15.G15PX00180		-	1,793
GENETIC ANALYSIS MISSOURI RIVER STURGEON 2015	(3)	15.G16PX00127		-	5,248
				8,956	301,159
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Natural Resources:</i>					
PUBLIC SERVICE CHEMISTRY INTERNSHIP PROGRAM AY2002-03		15.252	6084004	-	17,819
REDUCING AND CONTROLLING ASIAN CARP POPULATIONS RESEARCH PROJECT	(3)	15.662	CAFWS-74	-	(5,985)
PLOIDY AGE AND GROWTH AND ENVIRONMENTAL HISTORY OF FERAL GRASS	(3)	15.662	CAFWS-74, 12CAFWS74B	-	3,151
COOPERATIVE UPLAND WILDLIFE RESEARCH AND SURVEYS FY14	(7)	15.611	W-106-R-24	-	(73)
MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2016 - IDNR-CAFWS-1	(3)	15.608	CAFWS-86	-	(955)
OPTIMAL HARVEST STRATEGIES TO MINIMIZE ASIAN CARP	(3)	15.662	RC14FWS93K CAFWS93	65,498	263,333
ILLINOIS DEER INVESTIGATIONS	(7)	15.611	W-087-R-37	-	30
COOPERATIVE FUR-BEARING AND NON GAME MAMMAL INVESTIGATION FY15	(7)	15.611	W-135-R-16	-	9,830

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COOPERATIVE UPLAND RESEARCH & SURVEYS FY15	(7)	15.611	W-106-R-25	\$ -	\$ (1,989)
IDENTIFYING WETLAND AVAILABILITY & QUALITY FY15	(7)	15.611	W-184-R-1	63,382	92,059
OHIO RIVER FISH POPULATION MONITORING FY15	(7)	15.605	F-4187-R-3	-	(4,160)
ADAPTIVE MANAGEMENT APPROACH AT IDENTIFYING INFLUENCES	(7)	15.611	W185R1	-	(1,208)
EVALUATING HIBERNATING PHYSIOLOGY OF ENDANGERED INDIANA BATS	(3)	15.615	E59R1	-	(17,385)
MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2016 - IDNR-CAFWS-1	(3)	15.662	CAFWS-102	-	43,071
MONITORING BLACK CARP IN ILLINOIS RIVERS	(3)	15.608	CAFWS-86	-	12,818
COOPERATIVE FUR-BEARING AND NON GAME MAMMAL INVESTIGATION FY16	(7)	15.611	W-135-R-17	-	182,677
ILLINOIS DEER INVESTIGATIONS - IDNR/USFWS	(7)	15.611	W-087-R-38	-	214,357
ECOLOGY OF CANADA GEESE IN THE GREATER CHICAGO METRO AREA FY16	(7)	15.611	W-182-R-02	-	67,536
OHIO RIVER FISH POPULATION MONITORING FY 16	(7)	15.605	F-187-R-4	-	2,677
SURVEY & RISK ASSESSMENT OF SALAMANDER-KILLING CHYTRID FUNGUS IN IL	(3)	15.634	T-103-R-1	-	10,001
COOPERATIVE UPLAND WILDLIFE RESEARCH & SURVEYS FY16	(7)	15.611	W-106-R-26	-	114,662
ADAPTIVE MANAGEMENT APPROACH AT IDENTIFYING INFLUENCES OF WATERFOWL	(7)	15.611	W-185-R-02	-	33,606
ASSESSING POPULATION MOVEMENT AND BEHAVIOR OF ASIAN CARP	(3)	15.662	CAFWS-106D	59,204	222,094
MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2016	(3)	15.608	CAFWS-116A	-	1,907
IDENTIFYING WETLAND AVAILABILITY & QUALITY FY16	(7)	15.611	W-184-R-02	-	58,454
				<u>188,084</u>	<u>1,318,327</u>
<i>University of Illinois:</i>					
ECOLOGY OF CANADA GEESE	(7)	15.611	2014-05088-01	25,000	23,267
BIOAVAILABILITY TO ASSESS PYRETHROID INSECTICIDE TOXICITY	(3)	15.805	2015-05405-01	-	38,691
				<u>25,000</u>	<u>61,958</u>
<i>North Dakota Game & Fish:</i>					
AN ARM APPROACH AT UNDERSTANDING INTERACTIONS	(3)	15.634	T-43-R	-	4,407
<i>University of Tennessee:</i>					
INVENTORY & DOCUMENTATION OF BATS IN WRANGELI-ST. ELIAS & GLACIER BAY	(3)	15.945	A12-0366-S001	-	23,436
<i>Telecordia:</i>					
QUANTUM COMPUTER SCIENCE	(3)	15.Unknown	20015759	-	5,456
<i>Calvin College:</i>					
ASSESSMENT OF COLONIAL WATERBIRDS BREEDING IN MICHIGAN'S AREAS OF CONCERN	(3)	15.662	2015-2	-	52,384
				<u>213,084</u>	<u>1,465,968</u>
Total U.S. Department of the Interior				<u>\$ 222,040</u>	<u>\$ 1,767,127</u>
U.S. DEPARTMENT OF JUSTICE					
Direct Grants and Contracts:					
ASSESSING THE EFFECTS OF HOT SPOTS POLICING	(3)	16.560		\$ -	\$ (243)
SCHOOL CLIMATE ENHANCEMENT & BULLYING PREVENTION IN SI	(3)	16.560		-	90,107
				<u>-</u>	<u>89,864</u>
Flow-Thru Grants and Contracts:					
<i>Land of Lincoln Legal Assistance Foundation Inc.:</i>					
LEGAL ASSISTANCE TO VICTIMS-DOMESTIC VIOLENCE		16.Unknown	NA	-	6,157
Total U.S. Department of Justice				<u>\$ -</u>	<u>\$ 96,021</u>
U.S. DEPARTMENT OF LABOR					
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Commerce and Economic Opportunity:</i>					
DISABILITY EMPLOYMENT INITIATIVE	(8)	17.207	13-112001	\$ -	\$ 70,970
ILLINOIS WORKNET WEB AND MOBILE APPLICATION FOR WIA ADULT AND YOUTH SERVICES	(9)	17.258	13-633010	-	63,913
ILLINOIS WORKNET WEB AND MOBILE APPLICATION FOR WIA ADULT AND YOUTH SERVICES	(9)	17.259	13-633010	-	68,478
ILLINOIS WORKNET WEB & MOBILE APPLICATIONS FOR LAYOFF AVERSION AND DISLOCATED WORKERS	(9)	17.278	13-654010	-	142,263
ILLINOIS WORKNET WEB AND MOBILE APPLICATION FOR WIA ADULT AND YOUTH SERVICES	(9)	17.278	13-633010	-	95,870
WORKFORCE INNOVATION FUND MANUFACTURING PROJECT		17.283	12-112003	-	5,733
				<u>-</u>	<u>447,227</u>
<i>Chicago Cook Workforce Partnership:</i>					
CAREER CONNECT (IWIS)-HWDS SYSTEM INTERFACE DEVELOPMENT		17.283	2014-05088-01	-	92,353
Total U.S. Department of Labor				<u>\$ -</u>	<u>\$ 539,580</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF STATE				
Direct Grants and Contracts:				
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (ADMINISTRATIVE)	19.S-ECAGD-14-CA-1069		\$ -	\$ (5,671)
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (PROGRAM)	19.S-ECAGD-14-CA-1069		-	(199)
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (PROGRAM) YEAR 2	19.009		-	93,585
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (ADMIN) YEAR 2	19.009		-	51,090
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (PROGRAM) YEAR 3	19.009		-	69,715
STUDY OF THE US INSTITUTE FOR STUDENT LEADERS (ADMIN) YEAR 3	19.009		-	3,352
			<u>-</u>	<u>211,872</u>
Flow-Thru Grants and Contracts:				
<i>Meridian International Center:</i>				
STUDY OF THE UNITED STATES INSTITUTE FOR STUDENT LEADERS (PROGRAM)	19.Unknown	S-ECAAAE-12-CA-184(BR)	-	(656)
STUDY OF THE UNITED STATES INSTITUTE FOR STUDENT LEADERS (ADMIN)	19.Unknown	S-ECAAAE-12-CA-184(BR)	-	3,692
			<u>-</u>	<u>3,036</u>
Total U.S. Department of State			<u>\$ -</u>	<u>\$ 214,908</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Transportation:</i>				
RURAL MEDICAL TRANSPORTATION NETWORK STUDY	(10) 20.205	SPR-PL-3000(50)	\$ -	\$ 34,761
SOUTHWEST ILLINOIS TRAFFIC SAFETY CENTER	(11) 20.600	OP-15-0159	-	21,131
SOUTHWEST ILLINOIS TRAFFIC SAFETY CENTER	(11) 20.600	OP-160149	-	63,389
			<u>-</u>	<u>119,281</u>
<i>University of Illinois:</i>				
SIUC/UIC NATIONAL SUMMER TRANSPORTATION INSTITUTE	(10) 20.205	2015-05966-01-00	-	5,997
<i>Illinois Historic Preservation Agency:</i>				
ARCHAEOLOGICAL ASSESSMENT OF THE HICKORY HILL HISTORIC SITE	(10) 20.205	11G460	-	13,388
Total U.S. Department of Transportation			<u>\$ -</u>	<u>\$ 138,666</u>
LIBRARY OF CONGRESS				
Direct Grants and Contracts:				
TEACHING WITH PRIMARY SOURCES	42.GA07C0058		\$ -	\$ 74,632
Total Library of Congress			<u>\$ -</u>	<u>\$ 74,632</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Grants and Contracts:				
CONSTRAINTS ON THE MARTIAN VOLATILE BUDGET	43.001		\$ -	\$ 748
NASA WINGS SUMMER CAMP	43.007		-	8,548
			<u>-</u>	<u>9,296</u>
Flow-Thru Grants and Contracts:				
<i>Southwest Research Institute:</i>				
NOBLE GAS FRACTIONATION DURING AQUEOUS ALTERATION OF MARS MINERALS	(3) 43.011	H99015HP	-	31,214

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>SETI Institute:</i> BIOSYNTHESIS OF 3-METHYLHOPANOIDS	(3)	43.001	SC3142	\$ -	\$ 5,779
				-	36,994
Total National Aeronautics and Space Administration				<u>\$ -</u>	<u>\$ 46,290</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Direct Grants and Contracts:					
DEATH AND THE CITY	(3)	45.161		\$ -	\$ 26,331
AMERICAS MUSIC: A FILM HISTORY OF POPULAR MUSIC FROM BLUES TO BLUEGRASS		45.164		-	40
				-	26,371
Flow-Thru Grants and Contracts:					
<i>Illinois Arts Council:</i> THE THIRTEEN CHAMBER CHOIR RESIDENCY		45.025	00015632	-	1,250
Total National Foundation on the Arts and the Humanities				<u>\$ -</u>	<u>\$ 27,621</u>
U.S. SMALL BUSINESS ADMINISTRATION					
Flow-Thru Grants and Contracts:					
<i>Illinois Department of Commerce and Economic Opportunity:</i> SMALL BUSINESS DEVELOPMENT CENTER 2016		59.037	16-561125	\$ -	\$ 86,983
Total U.S. Small Business Administration				<u>\$ -</u>	<u>\$ 86,983</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS					
Direct Grants and Contracts:					
EDC VETERANS AFFAIRS SERVICES		64.V69DP-3324,-3330,& -3339		\$ -	\$ 17,726
Total U.S. Department of Veterans Affairs				<u>\$ -</u>	<u>\$ 17,726</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Grants and Contracts:					
SUSTAINABLE UTILIZATION OF COAL COMBUSTION BYPRODUCTS	(3)	66.516		\$ -	\$ 7,119
PRODUCING BIOFUELS FROM SWEET SORGHUM BAGASSE	(3)	66.516		-	9,183
RECOVERY OF RARE EARTH & OTHER STRATEGIC MATERIALS FROM COAL ASH	(3)	66.516		-	11,480
				-	27,782
Flow-Thru Grants and Contracts:					
<i>Illinois Environmental Protection Agency 12/6/2016</i> SOUTHERN ILLINOIS UNIVERSITY INTENSIVE BASIN SURVEY ASSISTANCE	(3)	66.605	FW16101	-	7,815
<i>Illinois Manufacturing Extension Center, Bradley University:</i> ILLINOIS MANUFACTURING EXCELLENCE CENTER FY15		66.717	IMEC FY15	-	1,237
ILLINOIS MANUFACTURING EXCELLENCE CENTER FY16		66.717	IMEC FY16	-	3,506
				-	4,743
<i>Gulf of Mexico Foundation:</i> WILL REINTRODUCTION OF FIRE	(3)	66.Unknown	EPAMX00D19114	-	28,601

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>Illinois Emergency Management Agency:</i> STATE INDOOR RADON EDUCATION GRANT		66.032	16 SIUMED (RADON)	\$ -	\$ 13,209
<i>Clarkson University:</i> GREAT LAKES FISH MONITORING & SURVEILLANCE: EXPANDING THE BOUNDARIES	(3)	66.469	100621-4	-	9,790
				-	64,158
Total U.S. Environmental Protection Agency				<u>\$ -</u>	<u>\$ 91,940</u>
U.S. DEPARTMENT OF ENERGY					
Direct Grants and Contracts:					
FIRST PRINCIPLES BASED SIMULATION OF HYDROGEN INTERACTIONS	(3)	81.041		\$ -	\$ (1,092)
UNDERSTANDING COMPOUND PHASE TRANSITIONS IN NEW HEUSLER ALLOY GIANT	(3)	81.049		-	12,131
MAGNETIC/LORIC AND MULTIFUNCTIONAL MAGNETIC MATERIALS	(3)	81.049		-	103,525
HVOF THERMAL SPRAY TIC/TIB2 COATINGS	(3)	81.057		15,930	77,576
OPTIMIZED MICROBIAL CONVERSION OF BITUMINOUS COAL	(3)	81.089		-	243,766
				<u>15,930</u>	<u>435,906</u>
Flow-Thru Grants and Contracts:					
<i>University of California at Berkeley:</i> MOLECULAR DETERMINANTS OF COMMUNITY ACTIVITY, STABILITY AND ECOLOGY (MDCASE)	(3)	81.Unknown	6836597	-	105,030
<i>Pennsylvania State University:</i> STUDY OF MICROBIALLY-ENHANCED METHANE PRODUCTION FROM COAL (MECGM)	(3)	81.089	5268-SIUC-DOE-6161	-	202,252
<i>Argonne National Lab:</i> LANDSCAPE BY DESIGN-VALUATION OF ECOSYSTEM SERVICES	(3)	81.Unknown	6F-30302	-	24,738
				-	332,020
Total U.S. Department of Energy				<u>\$ 15,930</u>	<u>\$ 767,926</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Flow-Thru Grants and Contracts:					
<i>Illinois Emergency Management Agency:</i> DISASTER MITIGATION AND READINESS: MULTI PURPOSE MEDIA		97.039	FEMA-DR-1991-IL	\$ 144,077	\$ 173,581
ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE STAFF DISTRIBUTION		97.039	NA	-	(4,614)
				<u>144,077</u>	<u>168,967</u>
<i>Lawrence County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-06	-	9,300
<i>Wayne County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-08	-	9,642
<i>Monroe County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	MITIGATION PLAN	-	(5,222)
<i>Jefferson County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE		97.039	2014-02	-	12,171

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>Jackson County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE	97.039	2014-05	\$ -	\$ 12,083
<i>Perry County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE	97.039	2014-01	-	13,177
<i>Crawford County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE	97.039	2014-09	-	9,098
<i>Williamson County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE	97.039	2014-14	-	6,551
<i>Edwards County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE	97.039	2014-10	-	9,317
<i>Franklin County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE	97.039	2014-03	-	10,858
<i>Wabash County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE	97.039	2014-07	-	9,197
<i>White County:</i> ILLINOIS MULTI-HAZARD MITIGATION PLANNING INITIATIVE	97.039	2014-11	-	9,307
Total U.S. Department of Homeland Security			<u>\$ 144,077</u>	<u>\$ 274,446</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 1,714,233</u>	<u>\$ 187,288,702</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF EDUCATION					
Direct Grants and Contracts					
UPWARD BOUND - EC FY13-17	(2)	84.047		\$ -	\$ 576
UPWARD BOUND - BEMV FY13-17	(2)	84.047		-	2,084
UPWARD BOUND - EC FY13-17 (YEAR 3)	(2)	84.047		-	99,811
UPWARD BOUND MATH & SCIENCE (YEAR 3)	(2)	84.047		-	136,662
UPWARD BOUND - BEM FY13-17 (YEAR 3)	(2)	84.047		-	82,064
UPWARD BOUND - BEM YEAR 4	(2)	84.047		-	258,659
UPWARD BOUND - EC YEAR 4	(2)	84.047		-	366,115
UPWARD BOUND MATH & SCIENCE YEAR 3	(2)	84.047		-	124,039
				<u>-</u>	<u>1,070,010</u>
Financial Assistance					
PERKINS LOAN PROGRAM	(1)	84.038		-	2,985,979
FEDERAL DIRECT STUDENT LOAN PROGRAM	(1)	84.268		-	92,153,280
FEDERAL WORK STUDY PROGRAM	(1)	84.003		-	84,951
SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT	(1)	84.007		-	476,079
FEDERAL WORK STUDY AMERICA COUNTS	(1)	84.033		-	30,966
FWS JOB LOCATOR PROGRAM FY2015	(1)	84.033		-	215
FWS JOB LOCATOR PROGRAM FY2016	(1)	84.033		-	48,963
FEDERAL WORK STUDY - AMERICA READS TUTOR	(1)	84.033		-	133,881
PELL GRANT PROGRAM	(1)	84.063		-	17,335,703
TEACH GRANT	(1)	84.379		-	57,597
				<u>-</u>	<u>113,307,614</u>
Flow-Thru Grants and Contracts					
<i>Illinois Community College Board</i>					
ADULT EDUCATION AND FAMILY LITERACY (AEL 15005 FED INDEX OF NEED		84.002	AEL 15005	-	2,231
ADULT EDUCATION AND FAMILY LITERACY - FEDERAL PORT INDEX OF NEED FY16		84.002	AEL 15009	-	178
		84.002	AEL 16001	-	377,515
		84.002	AEL 16005	-	27,315
				<u>-</u>	<u>407,239</u>
<i>Illinois State Board of Education (ISBE)</i>					
INTEGRATING THE COMMON CORE INTO SECONDARY COURSES - MATH	(3)	84.000	NA	-	6,389
IDEA STATE PERSONNEL DEVELOPMENT GRANT	(3)	84.323	4631HE	156,620	279,975
				<u>156,620</u>	<u>286,364</u>
<i>Illinois Board of Higher Education (IBHE)</i>					
STUDENTS LEARNING SCIENCE THROUGH A SUSTAINED NETW - FY 14		84.367	NA	-	12,307
STUDENTS LEARNING SCIENCE THROUGH A SUSTAINED NETW - FY 15		84.367	FY2015 NCLB	-	215,528
PATHWAY TO DEGREE COMPLETION FOR CHILDCARE ASSOCIA	(3)	84.412	NA	-	31,455
FCOI: EPPI PROMISING PRACTICES	(3)	84.412	NA	-	85,771
				<u>-</u>	<u>345,061</u>
Total U.S. Department of Education				<u>\$ 156,620</u>	<u>\$ 115,416,288</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Grants and Contracts					
FCOI: FY16 NURSE ANESTHETIST TRAINEESHIPS		93.124		\$ -	\$ 36,310
FCOI: STUDENT NURSE ACHIEVEMENT PROGRAM		93.178		-	311,600
ICARE: INITIATIVE TO CREATE AWARENESS, RECOGNITION		93.243		-	27,093
WE CARE CLINIC		93.359		-	259,095
HEAD START BASE OPERATIONS GRANT FY13/14		93.600		-	135
HEAD START FY14/15 PROGRAM OPERATIONS		93.600		-	4,203
HEAD START FY15/16 - PROGRAM OPERATIONS		93.600		450,706	7,113,807

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Passed Through to Subrecipients	Expenditures
HEAD START T/TA FY15/16	93.600		\$ -	\$ 85,078
EARLY HEAD START FY15/16 - PROGRAM OPERATIONS	93.600		159,262	1,559,297
EARLY HEAD START T/TA FY15/16	93.600		-	22,239
HEAD START FY16/17 - PROGRAM OPERATIONS	93.600		-	1,966,669
HEAD START T/TA FY16/17	93.600		-	36,173
EARLY HEAD START FY16/17 - PROGRAM OPERATIONS	93.600		13,156	453,090
EARLY HEAD START T/TA FY16/17	93.600		-	14,698
HUMAN BETA CELL METABOLIC SIGNALING (3)	93.647		-	72,430
FCOI: DIETARY IMPACT ON BLOOD-BRAIN BARRIER TIGHT (3)	93.853		-	141,691
ENHANCING RESEARCH SUPPORT TO ADVANCE AN EMERGING (3)	93.865		-	65,672
FCOI: LEAD OPTIMIZATION OF SOMATOSTATIN-BASED THER (3)	93.866		48,873	512,166
NIH PAIN CONSORTIUM CENTERS OF EXCELLENCE IN PAIN	93.Unknown		-	26,700
			<u>671,997</u>	<u>12,708,146</u>
Financial Assistance				
HEALTH PROFESSIONALS LOAN PROGRAM (1)	93.342		-	553,548
NURSING STUDENT LOAN PROGRAM (1)	93.364		-	15,336
			<u>-</u>	<u>568,884</u>
Flow-Thru Grants and Contracts				
<i>Forsyth Institute</i>				
FCOI - BIOMARKERS OF PERIODONTAL DISEASE PROGRESSI (3)	93.121	SIU21127-2335	-	377,683
<i>Illinois Department of Public Health</i>				
FCOI: ILLINOIS ASTHMA PROGRAM: ASTHMA HOME ASSESSM	93.070	53283003C	-	3,292
FCOI: ILLINOIS HOME ASSESSMENT PROGRAM AND ASTHMA	93.070	63203002D	-	17,745
			<u>-</u>	<u>21,037</u>
<i>Lessie Bates Davis Neighborhood House</i>				
AMERICA READS AMERICORPS MEMBER	93.006	NA	-	934
<i>Madison County Probation & Court Services</i>				
PROJECT NEW DIRECTION	93.243	1H79TI025431-01	-	69,317
Total U.S. Department of Health and Human Services			<u>\$ 671,997</u>	<u>\$ 13,746,001</u>
NATIONAL SCIENCE FOUNDATION				
Direct Grants and Contracts				
PIEZOELECTRIC ENERGY HARVESTING SHOCK ABSORBER (3)	47.041		\$ -	\$ 36,431
REGULAR SYNTHESIS FOR MULTI-INPUT OPTIMAL CONTROL (3)	47.049		-	65,235
COLLABORATIVE RESEARCH: REDOX BEHAVIOR OF HEME-NOX (3)	47.049		-	16,595
FCOI: NEW METHODS FOR CHEMICAL SIALYLATION: AN O-P (3)	47.049		-	83,615
FCOI: US-POLAND INTERNATIONAL WORKSHOP (3)	47.049		-	27,135
DEDICATED HIGH-SPEED RESEARCH AND EDUCATION NETWORK (3)	47.070		-	9,815
FCOI: A GENOMIC ANALYSIS OF THE IMPACT OF GENETIC (3)	47.074		-	727
DOCUMENTING THE LANGUAGES OF MANANG, NEPAL FOR LOC (3)	47.075		5,091	60,806
CALIBRATING CAUSALITY AND RESPONSES TO THE 2015 EA (3)	47.075		-	51,484
SIUE NOYCE MATH SCHOLARS	47.076		21,840	169,786
SIUE NOYCE SCHOLARSHIP PROGRAM	47.076		-	143,367
DIGITAL EAST ST LOUIS: AN URBAN PLACE-BASED LEARNI (3)	47.076		35,000	278,252
COLLABORATIVE RESEARCH: MAXIMIZING MENTOR EFFECTIV (3)	47.076		-	16,534
STUDENT TEAM ENGAGING PEERS FOR UNDERGRADUATE PROG (3)	47.076		11,500	118,807
			<u>73,431</u>	<u>1,078,589</u>
Flow-Thru Grants and Contracts				
<i>Chicago State University</i>				
INCREASING THE MINORITY SCIENTIST POOL: LSAMP: PHA	47.076	53953	-	18,081

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>Science Education Solutions</i> TEEN SCIENCE CAFES NETWORK	(3)	47.000	TSCN-SIUE-2012-7-NSF DRL-1223830	\$ -	\$ 4,739
<i>University of Minnesota</i> IMA Thematic Year on Control Theory and Its Applications		47.049	PSRA 00002006276	-	3,483
Total National Science Foundation				<u>\$ 73,431</u>	<u>\$ 1,104,892</u>
U.S. DEPARTMENT OF AGRICULTURE					
Flow-Thru Grants and Contracts					
<i>Illinois State Board of Education (ISBE)</i>					
HEAD START-FOOD SERVICE-ISBE		10.558	NA	\$ -	\$ 579,261
PROJECT SUCCESS-FOOD SERVICE-ISBE		10.558	NA	-	34,135
ECC FOOD PROGRAM - ISBE		10.558	NA	-	19,914
PALS - FOOD SERVICE		10.558	NA	-	48
SUMMER FOOD PROGRAM - ISBE	(16)	10.559	NA	-	18,577
SCHOOL LUNCH - ISBE		10.558	41-057-029P-00	-	455
SCHOOL LUNCH - ISBE	(16)	10.553	41-057-029P-00	-	6,492
SCHOOL LUNCH - ISBE	(16)	10.555	41-057-029P-00	-	41,309
TRIO FOOD		10.558	Site #43557	-	13,527
				<u>-</u>	<u>713,718</u>
Total U.S. Department of Agriculture				<u>\$ -</u>	<u>\$ 713,718</u>
U.S. DEPARTMENT OF DEFENSE					
Direct Grants and Contracts					
UNDERSTANDING LASER-CLUSTER INTERACTIONS IN THE X-RAY REGIME	(3)	12.800	FA9550-14-0247	\$ -	\$ 135,951
Flow-Thru Grants and Contracts					
<i>University of Tennessee</i>					
FERROPLASMON: THEORY AND EXPERIMENTAL INVESTIGATION	(3)	12.431	A14-0278-S001-A01	-	14,001
Total U.S. Department of Defense				<u>\$ -</u>	<u>\$ 149,952</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Grants and Contracts					
YOUTH IN ARTS FY10/11	(6)	14.218	SY-2010-1.1	\$ -	\$ 2,613
Total U.S. Department of Housing and Urban Development				<u>\$ -</u>	<u>\$ 2,613</u>
U.S. DEPARTMENT OF THE INTERIOR					
Flow-Thru Grants and Contracts					
<i>Illinois Department of Natural Resources</i>					
MINE SUBSIDENCE PROJECT AIDE-AMLRC		15.252	NA	\$ -	\$ 1,577
SUBSIDENCE MONITORING RESPONSE TEAM FY14-16	(3)	15.252	AML-GSWA-0013D	-	152,013
MINE MAP PRESERVATION PROJECT FY14-16	(3)	15.252	AML-GSWA-0013E	-	277,902
				<u>-</u>	<u>431,492</u>
<i>University of Missouri</i>					
FCOI: DEVELOPING AND APPLYING TRAJECTORY ANALYSIS	(3)	15.808	G15AC00189	-	19,507
Total U.S. Department of the Interior				<u>\$ -</u>	<u>\$ 450,999</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF LABOR					
Direct Grants and Contracts					
BUILDING THE ILLINOIS BIOECONOMY	(5)	17.282		\$ 1,522,996	\$ 3,043,502
Total U.S. Department of Labor				<u>\$ 1,522,996</u>	<u>\$ 3,043,502</u>
U.S. DEPARTMENT OF TRANSPORTATION					
Flow-Thru Grants and Contracts					
<i>University of Illinois</i>					
DISSEMINATION REQUIREMENTS FOR ILLINOIS PER NEW FE	(10)	20.205	2011-05776-27	\$ -	\$ 23,975
EFFECTIVE POST-CONSTRUCTION BEST MANAGEMENT PRACTI	(10)	20.205	2011-05776-30	-	108,070
PLASTICITY REQUIREMENTS OF THE AGGREGATES AS SUBBA	(10)	20.205	2011-05776-40	-	60,807
FCOI: ESTABLISHING PROCEDURES AND GUIDELINES FOR P	(10)	20.205	2011-05776-45	10,228	49,916
				<u>10,228</u>	<u>242,768</u>
<i>Minnesota Department of Transportation</i>					
DEVELOPING A TRAINING VIDEO AND MANUAL FOR CLEARIN	(10)	20.205	06740/TPF-5(218)	6,225	15,943
<i>Saint Louis University</i>					
EFFECTIVENESS OF EXTERIOR BEAM ROTATION PREVENTION	(10)	20.205	11-BOB-135, 2011-05776-32	-	9,851
<i>University of Minnesota</i>					
DIRECTIONAL RUMBLE STRIPS FOR REDUCING WRONG-WAY D	(3)	20.701	H003662401	18,932	62,440
<i>Washington State University</i>					
FCOI: DESIGN OF LIVING BARRIERS TO REDUCE THE IMPA	(10)	20.205	126384-G003525	\$ -	\$ 10,135
Total U.S. Department of Transportation				<u>\$ 35,385</u>	<u>\$ 341,137</u>
LIBRARY OF CONGRESS					
Direct Grants and Contracts					
TEACHING WITH PRIMARY SOURCES		42.000		\$ -	\$ 146,264
Total Library of Congress				<u>\$ -</u>	<u>\$ 146,264</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Passed Through to Subrecipients	Expenditures
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Direct Grants and Contracts					
COSMOQUEST: ENGAGING STUDENTS & THE PUBLIC THROUGH	(3)	43.001		\$ 185,307	\$ 407,057
GUERRILLA CITIZEN SCIENCE - NASA	(3)	43.001		24,279	46,146
FCOI: TRANSIENT TRACKER: FINDING ASTEROIDS AND MOR	(3)	43.001			1,774
				<u>209,586</u>	<u>454,977</u>
Flow-Thru Grants and Contracts					
<i>Ohio University</i>					
PROTEOMICS ANALYSIS OF ARABIDOPSIS SEEDLINGS IN MI	(3)	43.003	UT18121	-	54,408
<i>Space Telescope Science Institute</i>					
FCOI: A JOURNEY TO THE EDGE OF THE PINWHEEL	(3)	43.001	HST-EO-13701.002-A	-	7,994
<i>University of Arizona</i>					
FCOI: OSIRIS REX CITIZEN SCIENCE	(3)	43.001	283577	-	7,573
<i>University of Illinois</i>					
ILLINOIS SPACE GRANT CONSORTIUM		43.008	2015-05200-05	-	10,499
Total National Aeronautics and Space Administration				<u>\$ 209,586</u>	<u>\$ 535,451</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES					
Flow-Thru Grants and Contracts					
<i>Illinois Humanities Council</i>					
ILLINOIS POETRY CORRESPONDENCE PROGRAM		45.129	GR_5145_00	\$ -	\$ 1,607
<i>University of Nebraska Lincoln</i>					
WALT WHITMAN AS AUTHOR BEFORE "LEAVES OF GRASS"	(3)	45.161	25-0512-0028-003	-	15,395
Total National Endowment for the Humanities				<u>\$ -</u>	<u>\$ 17,002</u>
U.S. SMALL BUSINESS ADMINISTRATION					
Flow-Thru Grants and Contracts					
<i>Illinois Department of Commerce and Economic Opportunity</i>					
SBDC FED 18 GRANT NO 15-181126		59.037	15-181126	\$ -	\$ 121,160
FCOI: SBDC FED 56 GRANT NO. 16-561126		59.037	16-561126	-	57,178
				<u>-</u>	<u>178,338</u>
Total U.S. Small Business Administration				<u>\$ -</u>	<u>\$ 178,338</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Flow-Thru Grants and Contracts				
<i>Illinois Environmental Protection Agency</i>				
WATER LOSS ACCOUNTING AND SOFTWARE TRAINING	(12) 66.468	DWA-15201	\$ -	\$ 34,131
OPERATING TRAINING & TESTING	66.605	FW-13201	-	66,185
WATER POLLUTION CONTROL TRAINING AND OPERATOR CERT	66.605	FW-16105	-	164,967
			<u>-</u>	<u>265,283</u>
Total U.S. Environmental Protection Agency			<u>\$ -</u>	<u>\$ 265,283</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Direct Grants and Contracts				
PROJECT ADVANCE - AMERICORPS	94.006		\$ -	\$ 14,944
Total Corporation for National and Community Service			<u>\$ -</u>	<u>\$ 14,944</u>
Total Federal Award Expenditures			<u>\$ 2,670,015</u>	<u>\$ 136,126,384</u>

Subtotal of Non Major Clusters:
(6)CDBG - ENTITLEMENT GRANT CLUSTER Total Expenditures of \$2,613
(7)FISH & WILDLIFE CLUSTER Total Expenditures of \$791,725
(8)EMPLOYMENT SERVICE CLUSTER Total Expenditures of \$70,970
(9)WORKFORCE INVESTMENT ACT CLUSTER Total Expenditures of \$370,524
(10)HIGHWAY PLANNING & CONSTRUCTION CLUSTER Total Expenditures of \$332,843
(11)HIGHWAY SAFETY CLUSTER Total Expenditures of \$84,520
(12)DRINKING WATER STATE REVOLVING FUND CLUSTER Total Expenditures of \$34,131
(13)AGING CLUSTER Total Expenditures of \$31,015
(14)TANF CLUSTER Total Expenditures of \$87,174
(15)CCDF CLUSTER Total Expenditures of \$877
(16)CHILD NUTRITION CLUSTER Total Expenditures of \$66,378

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Southern Illinois University (the “University”) under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016**

NOTE C – STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY

The University administered the following federal loan programs during the year ended June 30, 2016:

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Perkins Loan Program CFDA #84.038			
Outstanding balance, July 1, 2015	\$ 17,166,587	\$ 2,615,764	\$ 19,782,351
Additions:			
Interest income	253,406	57,717	311,123
Contributions			
US Government	-	-	-
University – General Funds	-	-	-
Total contributions	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	253,406	57,717	311,123
Deductions:			
Loans canceled or written-off, net	61,974	20,861	82,535
Administrative charges	94,698	75,000	169,698
Increase (decrease) in provision for notes receivable	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>156,372</u>	<u>95,861</u>	<u>252,233</u>
Outstanding balance, June 30, 2016	<u>\$ 17,263,621</u>	<u>\$ 2,577,620</u>	<u>\$ 19,841,241</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016**

NOTE C – STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY (Continued)

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Nursing Student Loan Program CFDA #93.364			
Outstanding balance, July 1, 2015	\$ -	\$ 15,336	\$ 15,336
Additions:			
Interest income	-	89	89
Total additions	-	89	89
Deductions:			
Loans canceled or written off, net	-	-	-
Refund to grantor	-	-	-
Total deductions	-	-	-
Outstanding balance, June 30, 2016	<u>\$ -</u>	<u>\$ 15,425</u>	<u>\$ 15,425</u>
Health Professionals Loan Program CFDA #93.342			
Outstanding balance, July 1, 2015	\$ 740,207	\$ 553,548	\$ 1,293,755
Additions:			
Contributions	-	-	-
Interest income	11,646	10,111	21,757
Other	-	-	-
Total additions	11,646	10,111	21,757
Deductions:			
Return Government Contribution	-	278,976	278,976
Loans canceled or written off (net)	-	-	-
Refunds to grantor	-	-	-
Increase (decrease) in provision for notes receivable	-	-	-
Contractual services – Primary Care Loan	-	-	-
Total deductions	-	278,976	278,976
Outstanding balance, June 30, 2016	<u>\$ 751,853</u>	<u>\$ 284,683</u>	<u>\$ 1,036,536</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016**

NOTE C – STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY (Continued)

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Disadvantaged Student Loan Program CFDA #93.342			
Outstanding balance, July 1, 2015	\$ 79,494	\$ -	\$ 79,494
Additions:			
Interest income	1,818	-	1,818
Other	-	-	-
Total additions	<u>1,818</u>	<u>-</u>	<u>1,818</u>
Deductions:			
Refunds to grantor	21,260	-	21,260
Increase (decrease) in provision for notes receivable	507	-	507
Non-mandatory Transfer-Out	-	-	-
Total deductions	<u>21,767</u>	<u>-</u>	<u>21,767</u>
Outstanding balance, June 30, 2016	<u>\$ 59,545</u>	<u>\$ -</u>	<u>\$ 59,545</u>

The above deductions include disbursements and expenditures such as loans to students and administrative expenditures.

NOTE D – FEDERAL DIRECT STUDENT LOAN PROGRAM CFDA #84.268

During the fiscal year ended June 30, 2016, the University processed the following amounts of non-cash federal awards in the form of loans under the Federal Direct Student Loan Program (which includes Stafford Loans, Parents' Loans for Undergraduate Students and Supplemental Loans for Students):

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Year ended June 30, 2016	<u>\$ 109,084,697</u>	<u>\$ 92,153,280</u>	<u>\$ 201,237,977</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016**

NOTE E – MAJOR PROGRAMS

The following federal program expenditures comprise major program expenditures under Uniform Guidance for the year ended June 30, 2016. (Major programs are indicated in the Schedule of Expenditures of Federal Awards by (1), (2), (3), (4) or (5)).

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
(1) Student Financial Aid Cluster	\$157,009,436	\$113,876,498	\$270,885,934
(2) TRIO Cluster	944,669	1,070,010	2,014,679
(3) Research and Development Cluster	13,230,781	3,545,568	16,776,349
(4) FQHC	2,353,585	-	2,353,585
(5) Trade Adjustment Assistance Community College and Career Training	<u>-</u>	<u>3,043,502</u>	<u>3,043,502</u>
Total major program expenditures	173,538,471	121,535,578	295,074,049
Other program expenditures	<u>13,750,231</u>	<u>14,590,806</u>	<u>28,341,037</u>
Total federal expenditures	<u>\$187,288,702</u>	<u>\$136,126,384</u>	<u>\$323,415,086</u>

NOTE F – NON-CASH ASSISTANCE AND FEDERAL INSURANCE

During the year ended June 30, 2016, the University received no non-cash assistance, except as disclosed in Note D. Also, there was no federally funded insurance in effect during the year ended June 30, 2016.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016**

NOTE G – SCHEDULE OF FEDERAL EXPENDITURES, NON-FEDERAL EXPENSES, AND NEW LOANS

	<u>Carbondale Amount</u>	<u>Edwardsville Amount</u>	<u>Total Amount</u>
Total federal expenditures reported on SEFA	<u>\$ 187,288,702</u>	<u>\$ 136,126,384</u>	<u>\$ 323,415,086</u>
Total operating expenses (from financial statements)	\$ 810,711,918	\$ 353,490,291	\$ 1,164,202,209
Total nonoperating expenses (from financial statements)	8,450,578	6,479,712	14,930,290
Total new loans made	112,125,422	92,448,496	204,573,918
Amount of federal loan balances at beginning of the year	17,986,288	3,184,648	21,170,936
Other noncash federal award expenditures	-	-	-
Total financial component	<u>\$ 949,274,206</u>	<u>\$ 455,603,147</u>	<u>\$ 1,404,877,353</u>

<u>Total Federal Financial</u>	<u>Carbondale</u>		<u>Edwardsville</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Component	\$ 187,288,702	19.7%	\$ 136,126,384	29.9%	\$ 323,415,086	23.0%
Nonfederal expenses	<u>761,985,504</u>	<u>80.3%</u>	<u>319,476,763</u>	<u>70.1%</u>	<u>1,081,462,267</u>	<u>77.0%</u>
Total financial component	<u>\$ 949,274,206</u>	<u>100.00%</u>	<u>\$ 455,603,147</u>	<u>100.00%</u>	<u>\$ 1,404,877,353</u>	<u>100.00%</u>

Breakout of Major and Nonmajor Programs:

	<u>Carbondale</u>		<u>Edwardsville</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Major programs	\$ 173,538,471	92.7%	\$ 121,535,578	89.3%	\$ 295,074,049	91.2%
Nonmajor programs	<u>13,750,231</u>	<u>7.3%</u>	<u>14,590,806</u>	<u>10.7%</u>	<u>28,341,037</u>	<u>8.8%</u>
Total federal expenditures	<u>\$ 187,288,702</u>	<u>100.00%</u>	<u>\$ 136,126,384</u>	<u>100.00%</u>	<u>\$ 323,415,086</u>	<u>100.00%</u>

NOTE H – FEDERAL DEPOSITORY LIBRARY PROGRAM

The University's Library serves as a depository library in the U.S. Government Publishing's Office's Federal Depository Library Program. The University is the legal custodian of government publications received under this program; however, these publications remain the property of the federal government.