

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

(In accordance with the Single Audit Act  
and OMB Circular A-133)

Year Ended June 30, 2014

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 OMB Circular A-133)  
Year Ended June 30, 2014**

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**SOUTHERN ILLINOIS UNIVERSITY  
BOARD OF TRUSTEES AND OFFICERS OF ADMINISTRATION  
Fiscal Year 2014**

**BOARD OF TRUSTEES OF SOUTHERN ILLINOIS UNIVERSITY**

Randal Thomas, Chair	Springfield
Donna Manering, Vice Chair	Makanda
Don Lowery, Secretary	Golconda
Jesse Cler	Carbondale
Roger Herrin	Harrisburg
Nick Mehner	Edwardsville
Shirley Portwood	Godfrey
Joel Sambursky	Carbondale
Marquita Wiley	Belleville

**OFFICERS OF SOUTHERN ILLINOIS UNIVERSITY**

Randy Dunn, President (Current)  
Glen Poshard, President (07/01/13 to 04/30/14)  
Lucas Crater, Interim General Counsel  
Paul Sarvela, 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**

Rita Cheng, Chancellor  
John W. Nicklow, Provost and Vice Chancellor for Academic Affairs  
J. Kevin Dorsey, Dean and Provost, School of Medicine  
Kevin D. Bame, Vice Chancellor for Administration and Finance  
James Salmo, Vice Chancellor for Development and Alumni Relations

**OFFICERS OF ADMINISTRATION, SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE**

Julie Furst-Bowe, Chancellor  
Ann M. Boyle, Interim Provost and Vice Chancellor for Academic Affairs  
Narbeth Emmanuel, Vice Chancellor for Student Affairs  
Kenneth Neher, Vice Chancellor for Administration  
Rachel Stack, Vice Chancellor for University Advancement (Current)  
Patrick Hundley, Vice Chancellor for University Relations (07/01/13 to 01/05/14)



S O U T H E R N I L L I N O I S U N I V E R S I T Y

February 12, 2015

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, 2014. Based on this evaluation, we assert that during the year ended June 30, 2014, 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. The State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

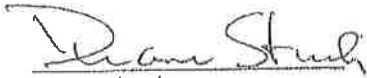
Office of the President, Stone Center - Mail Code 6801, 1400 Douglas Drive, Carbondale, Illinois 62901

Yours very truly,

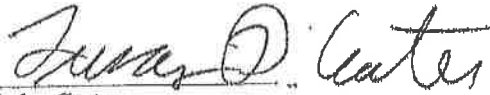
Southern Illinois University



Randy J. Dupin  
President



Duane Stucky  
Senior Vice President for Financial and Administrative Affairs



Luke Crater  
Interim General Counsel

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
COMPLIANCE EXAMINATION  
Year Ended June 30, 2014**

**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**

<b><u>Number of</u></b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	7	19
Repeated findings	5	6
Prior recommendations implemented or not repeated	14	9

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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

No Matters Were Reported.

**FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)**

2014-001	17	Untimely National Student Loan Data System Reporting - Carbondale Campus	Significant Deficiency and Noncompliance
2014-002	19	Errors in Return of Title IV Calculations - Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance
2014-003	21	Improper Review Procedures of Indirect Cost Calculations for TRIO Program - Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
COMPLIANCE EXAMINATION  
Year Ended June 30, 2014**

**COMPLIANCE REPORT**

**SUMMARY**

FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)

<b><u>Finding No.</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
2014-004	23	No Formalized Signoff Evidencing Review and Approval of Patient Financial Applications - School of Medicine - Center for Family Medicine	Significant Deficiency and Noncompliance
2014-005	25	Pell Over-Award - Edwardsville Campus	Significant Deficiency and Noncompliance

FINDINGS (STATE COMPLIANCE)

2014-006	26	Weaknesses in Computer Inventory Control	Significant Deficiency and Noncompliance
2014-007	28	Timesheets are not Required	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
COMPLIANCE EXAMINATION  
Year Ended June 30, 2014**

**COMPLIANCE REPORT**

**SUMMARY**

PRIOR FINDINGS NOT REPEATED

- |    |    |  |
|----|----|--|
| A. | 29 | Misstatement of Accounts Receivable  |
| B. | 29 | Failure to Meet Head Start Earmarking Requirements - Edwardsville Campus   |
| C. | 29 | Errors in Reporting Volunteer Hours Used to Meet Head Start Matching Requirement - Edwardsville and Carbondale Campuses                  |
| D. | 30 | Improper Award of Federal Supplemental Educational Opportunity Grant - Edwardsville Campus   |
| E. | 30 | Grading Policy Not Properly Applied - Edwardsville Campus  |
| F. | 30 | No Formalized Signoff Evidencing Review of Indirect Costs for Head Start Program - Edwardsville Campus                                   |
| G. | 31 | Use of Outdated Federal Poverty Level Guidelines in Determining Patient Ability to Pay - School of Medicine - Center for Family Medicine |
| H. | 31 | Patient Nominal Fee Charge at or Below One-Hundred Percent of Federal Poverty Level - School of Medicine - Center for Family Medicine    |
| I. | 32 | Inadequate Control Over Access to and Disposal of Confidential Information   |
| J. | 32 | Firewall Administration Weaknesses   |
| K. | 33 | Security Access Weaknesses   |
| L. | 33 | Failure of Internal Controls Over Cash to Identify Theft Timely  |
| M. | 33 | Failure to Report Automobile Accidents Timely  |
| N. | 34 | Failure to Prepare High School Feedback System Reports   |



**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

**COMPLIANCE REPORT**

**SUMMARY**

EXIT CONFERENCE

The University waived an exit conference in correspondence dated February 5, 2015 from Ms. Kimberly A. Labonte, Director of Internal Audit.

The responses to the recommendations were provided by Ms. Kimberly A. Labonte, Director of Internal Audit, in correspondence dated February 6, 2015.



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

Honorable William G. Holland  
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, 2014. 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, 2014. 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 2014-006 and 2014-007.

### **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 2014-006 and 2014-007, 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  
February 12, 2015



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

As Special Assistant Auditors for the Auditor General, we have audited, 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, 2014, 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 22, 2014.

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 22, 2014



**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 OMB Circular A-133**

Honorable William G. Holland  
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 *U.S. Office of Management and Budget (OMB) Circular A-133 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, 2014. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2014.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-001, 2014-002, 2014-003, 2014-004, and 2014-005. Our opinion on each major federal program is not modified with respect to these matters.

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

### **Report on Internal Control Over Compliance**

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 2014-001, 2014-002, 2014-003, 2014-004, and 2014-005 that we consider to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the business-type activities and aggregate discretely presented component units of the University as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated December 22, 2014, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. 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 22, 2014. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*CliftonLarsonAllen LLP*

Peoria, Illinois  
February 12, 2015  
except for our report on the Schedule of  
Expenditures of Federal Awards, for which  
the date is December 22, 2014

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2014**

**Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      x   No
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes      x   None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      x   No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      x   No
- Significant deficiencies identified that are not considered to be material weaknesses?   x   Yes    \_\_\_\_\_ None reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510 (a) of Circular A-133?   x   Yes    \_\_\_\_\_ No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Various	(1) Student Financial Aid Cluster
93.600	(2) Head Start
Various	(4) TRIO Cluster
93.224	(5) Federal Qualified Health Center Cluster

Dollar threshold used to distinguish between Type A and Type B programs:   \$1,510,538  

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes      x   No

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS**

**2014-001. Finding: Untimely National Student Loan Data System Reporting - Carbondale Campus**

Federal Agency: U.S. Department of Education  
CFDA Number: Various  
Program Name: Student Financial Aid Cluster  
Questioned Costs: None Noted

Enrollment status changes were not reported to National Student Loan Data System (NSLDS) in a timely manner by the Carbondale campus.

The University is required to confirm and report to the NSLDS the enrollment status of students who receive Federal student loans. The Carbondale Campus failed to timely report enrollment status within sixty days from the date that the University determined the status change of the student.

During our testing of 25 students for NSLDS reporting, 5 (20%) students were reported to the NSLDS after the sixty day time frame. Three students, who graduated in Spring 2014, were not received by the NSLDS until September 2014 and one student, who graduated in Summer 2014, was not received by the NSLDS until October 2014. Also, there was one graduate student with an error in reporting the Social Security number at the time that the status for graduate would have been updated. The student has since re-enrolled; therefore, the graduate status was never reported to NSLDS.

The University is required to confirm and report to NSLDS the enrollment status of students who receive Federal student loans according to 34 CFR 682.610 and 685.309. Enrollment information is used to determine the borrower's eligibility for in-school status, deferment, interest subsidy, and grace period. Enrollment changes, such as a change from full-time to half-time status, graduation, withdrawal, or an approved leave of absence, are changes that need to be reported. The enrollment information is merged into the NSLDS database and reported to guarantors, lenders, and servicers of student loans. The University must report enrollment changes within 30 days; however, if a roster file is expected within 60 days, the updated information may be provided on the updated roster file.

According to University officials, data is submitted to the Clearinghouse to be sent to NSLDS. In all cases but one, the data was sent to the Clearinghouse in a timely manner. One student was an issue because of an incorrect Social Security number in the University's system, which has since been corrected. Three students were affected by a system issue at the National Student Clearinghouse, causing a delay in the transfer of the May 2014 roster to NSLDS.

Without effective review procedures of submissions to NSLDS, the University risks not meeting the reporting requirements. (Finding Code No. 2014-001)

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)**

**2014-001. Finding: Untimely National Student Loan Data System Reporting - Carbondale Campus (Continued)**

**Recommendation**

We recommend the University establish formalized review and reconciliation procedures regarding information submitted to NSLDS to meet reporting requirements and to ensure reporting is completed timely.

**University Response**

Partially Implemented. The Registrar's Office and the Financial Aid Office are collaborating more aggressively to identify and correct SSN discrepancies among the various offices on campus. If the University identifies the need to change its enrollment records in regard to the SSN of a student, a mechanism has been established to ensure this correction is also made to Clearinghouse database.

In regard to the untimely submission of data to the NSLDS, the University is working with the Clearinghouse, its third party vendor, to identify the cause of the late submissions and develop a more effective submission schedule. The Registrar's Office is making plans to submit files to the Clearinghouse twice each month rather than once; on or about the 10<sup>th</sup> and the 25<sup>th</sup>, so that when the Clearinghouse receives the request for information from the NSLDS it will have the most recent information available from our University to submit. It is our recent understanding from the Clearinghouse that it will forward, on a monthly basis, the most current data it has to the NSLDS upon request within 15 days; this second monthly submission from the University to the Clearinghouse will reduce the risk of late submission to the NSLDS. While we recognize that it is ultimately the University's responsibility to ensure timely submission of data to the NSLDS, there are many variables that contribute to achieving full compliance. However, we are committed to working with our vendor to establish a reliable process.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)**

**2014-002. Finding: Errors in Return of Title IV Calculations - Edwardsville and Carbondale Campuses**

Federal Agency: U.S. Department of Education  
CFDA Number: Various  
Program Name: Student Financial Aid Cluster  
Questioned Costs: \$293

The University did not accurately complete Return of Title IV calculations for students.

The University used the wrong withdrawal date for the Return of Title IV calculations or did not complete a Return of Title IV calculation for students that had dropped classes within the census date.

Out of the 60 students tested at the Edwardsville campus, we noted 5 (8%) students in which the Edwardsville campus did not accurately complete the Return of Title IV calculation. For one student, the wrong withdrawal date was used for an official withdrawal, resulting in an error in the Return of Title IV calculation of \$123, which should have been returned to the Department of Education. For the remaining 4 out of 5 students, the date used for the withdrawal on the Return of Title IV calculation was the University's last date of withdrawal instead of the date the student actually initiated the withdrawal process; however, all of these students had earned all their aid and no funds are required to be returned to the Department of Education.

Out of 60 students tested at the Carbondale campus, we noted 6 (10%) students in which the Carbondale campus did not accurately complete the Return of Title IV calculation. For one student, the wrong withdrawal date was used for an official withdrawal, resulting in an error in the Return of Title IV calculation of \$170 which should have been returned to the Department of Education. For the remaining 5 out of 6 students, the students withdrew within the University's refund policy and before the school's census date and no Return of Title IV calculation was completed and all aid was cancelled and returned to the Department of Education. Under federal regulations, institutions are required to complete accurate Return of Title IV calculations for students who begin attendance and subsequently withdraw.

During the current examination period, our sample testing indicated that the Carbondale campus had updated the spreadsheet used to calculate the Return of Title IV funds and used the correct number of calendar days to be in compliance with federal regulations.

**STATE OF ILLINOIS  
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**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)**

**2014-002. Finding: Errors in Return of Title IV Calculations - Edwardsville and Carbondale Campuses (Continued)**

According to 34 CFR 668.22, institutions are required to complete accurate return of Title IV calculations as defined in the regulations. A student begins earning Title IV funds on his or her first day of attendance. Therefore, even if a student withdraws before a school's census date, the school must perform a Return calculation using the number of days the student attended. Also, a student that provides official notification of his or her intent to withdraw, for the purposes of calculation of the Return of Title IV funds, the date the student began the institution's withdrawal process is the withdrawal date for Title IV purposes.

According to University officials, on the Edwardsville campus, the errors were the result of a misalignment in departmental policies and procedures between the Office of the Registrar and the Office of Financial Aid. Four of the students were processed medical withdrawals and one student was an administrative withdrawal. In these instances the date that was used for the calculation was a withdrawal date identified for purposes of assessing tuition and fee charges and assignment of grades, rather than the official withdrawal date. On the Carbondale campus, all but one of the errors were caused by an institutional policy of crediting all charges to and removing all aid from students who withdrew during the full refund policy period but attended classes; rather than allowing the student to retain the financial aid for the time attended.

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 completed in the period. Due to errors in the Return of Title IV calculations, the Department of Education was deprived of \$293 and five students earned aid that was cancelled. (Finding Code No. 2014-002, 2013-006, 12-7)

**Recommendation**

We recommend the University implement policies and procedures to properly determine the withdrawal date to be in compliance with Federal regulations. In addition, we recommend the University determine if students' accounts should be adjusted due to the calculation error.

**University Response**

Implemented. SIUE has modified procedures for determining the official withdraw date, which now require the Financial Aid managing advisor to review documents obtained from the Office of the Registrar and determine and document an accurate date of withdrawal for purposes of calculating a return of funds. Additionally, SIUC has implemented changes to its policy to ensure that a return of Title IV calculation is performed for all students who attended at least 1 day before withdrawal. Finally, a return calculation will be made for these noted students and either a return of funds or disbursement to the student will be made.

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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)**

**2014-003. Finding: Improper Review Procedures of Indirect Cost Calculations for TRIO Program - Edwardsville and Carbondale Campuses**

Federal Agency: U.S. Department of Education  
CFDA Number: Various  
Program Name: TRIO Cluster  
Questioned Costs: None Noted

The Edwardsville and Carbondale campus did not have proper review procedures in place to determine if the calculated indirect cost (IDCs) on expenditures for the TRIO program were appropriate.

The grants selected for testing allowed 8% of indirect costs on the expenditures. During our testing of the indirect cost calculations in the TRIO programs, it was noted that the calculation of indirect costs was not properly reviewed.

Through review of the indirect calculations at the Edwardsville campus, we noted that 3 out of the 4 calculations tested in the TRIO program were not properly reviewed and calculated. The University was properly excluding stipends as part of the expenditure base; however, there were errors in the adjustments as the percentage was being applied to the expenditure base. The Edwardsville campus under applied the allowed amount of indirect costs by \$2,174 to the grant agreement.

Through review of the indirect calculations at the Carbondale campus, we noted 1 out of 4 calculations tested in the TRIO program were not properly reviewed and calculated. The University erroneously excluded an expenditure due to an error at the department level in assigning an object code; therefore, the expense was also excluded from the expenditure base during the indirect cost calculation. The Carbondale campus under applied the allowed amount of indirect costs by \$93 to the grant agreement.

University management is responsible for reviewing grant agreements and verifying that indirect costs are properly applied as defined in 34 CFR 74.2 and 80.3 (34 CFR 75.562 (c)(2)). The University should maintain proper review procedures over the calculations to verify the correct amounts are being applied to the grants.

According to University officials, at the Edwardsville campus an error was made in the process of making adjustments to the indirect cost of the prior year. The error was not caught during the normal quarterly review process. At the Carbondale campus, the error occurred due to an oversight of the incorrect object code being assigned to the expense.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)**

**2014-003. Finding: Improper Review Procedures of Indirect Cost Calculations for TRIO Program - Edwardsville and Carbondale Campuses (Continued)**

Without effective review procedures, the University is at a greater risk for noncompliance with Federal regulations that could result in the loss of funding. (Finding Code No. 2014-003, 2013-004)

**Recommendation**

We recommend the University implement formalized review procedures to properly record the indirect costs according to the grant agreements.

**University Response**

Accepted. SIUE has enhanced its process for calculating indirect costs on the TRIO program. The enhancements were implemented at the end of the first quarter of FY15. SIUC will initiate a quarterly review to verify F&A expenses on the TRIO Cluster projects effective the end of the third quarter in FY15. However, it should also be noted that the above described indirect cost testing was performed mid-grant. Both SIUC and SIUE perform additional end-of-grant reviews of all expenditures including indirect costs, prior to conducting the last cash draw and prior to submitting the final financial report. If for any reason the normal process fails to catch an error, it would ultimately be corrected during this end-of-grant review.



**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)**

**2014-004. Finding: No Formalized Signoff Evidencing Review and Approval of Patient Financial Applications - 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 Name: Federal Qualified Health Center Cluster  
Questioned Costs: None

The Southern Illinois University School of Medicine – Center for Family Medicine (Center) did not have the proper documented review process for patient financial applications for the Federal Qualified Health Center cluster program.

During our testing of patients' financial applications for this program, we noted that the financial applications were being completed in accordance with the grant agreement; however, we noted a lack of internal controls for 23 out of the 45 (51%) patient applications tested. One patient file application selected for eligibility testing was not available for review. For the remaining 22 out of 45 (49%) applications selected, there was no evidence that the applications were being formally reviewed and approved with a signature and date.

The University is responsible for establishing and maintaining effective internal controls over compliance with the completion of the patient's financial application for the Federal Qualified Health Center cluster program. The Disposition, Recommendation, and Approval Form should be completed, signed, and dated by the financial counselor and sent to the Insurance Manager/Supervisor for review and final approval noted by a signature and date. The patient application and additional information should be scanned into Centricity Business (CB), the patient management system.

According to University officials, the University was unable to locate one application for review due to the original documents being shredded after they are scanned for storage. There was a malfunction with the scanner and the copy of the application was not saved. Also, University officials stated that in 2014 the Center added a step in the application process to complete and submit a third page of the application form to document review and approval of the patient's financial application.

Without effective review procedures, the Center risks the possibility of including ineligible patients into the program and inappropriately utilizing federal resources. (Finding Code No. 2014-004, 2013-009)

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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)**

**2014-004. Finding: No Formalized Signoff Evidencing Review and Approval of Patient Financial Applications - School of Medicine - Center for Family Medicine (Continued)**

**Recommendation**

We recommend the Center establish and implement an effective system of internal controls to perform and document a supervisory review and approval of all patient applications to ensure eligibility requirements are being met.

**University Response**

Implemented. This matter was brought to our attention at the conclusion of the FY13 audit (March 2014) and it was immediately corrected. The new review process that was implemented includes a review and approval of the application (via signature) by the Assistant Insurance Manager. The applications that were noted as exceptions by the auditors during the FY14 audit were from prior to the implementation of this corrective action.

**STATE OF ILLINOIS  
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FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS (CONTINUED)**

**2014-005. Finding: Pell Over-Award – Edwardsville Campus**

Federal Agency: U.S. Department of Education  
CFDA Number: 84.063  
Program Name: Student Financial Aid Cluster  
Questioned Costs: \$1,411

The 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. The Student Financial Aid (SFA) department awarded a student \$1,411 more than should have been allowed according to federal guidelines. The University mistakenly locked their Banner screen after the student reduced his course load to less than full-time, which caused there to be an over-award.

According to 34 CFR 690.63 students may qualify for a maximum Pell Grant award with a zero Expected Family contribution (EFC) and full-time enrollment status. Students with less than full-time enrollment or more than zero EFC are eligible for a reduced Pell award. The University should have awarded a Pell amount of \$4,234 instead of \$5,645, resulting in an over-award of \$1,411.

According to University officials, the SFA advisor has to lock the Pell award in Banner when a student attends the summer semester and is available for aid. The advisor did not lock the Pell award for the year and when the student attended the Summer semester, it calculated the Pell award to be too high. The University has subsequently corrected the over-award.

Over-awarding Pell grants results in the inappropriate utilization of federal resources and could result in the University reimbursing the loss to the U.S. Department of Education. (Finding Code No. 2014-005)

**Recommendation**

We recommend the Edwardsville campus implement policies and procedures to verify that students that are manually packaged are not over-awarded Pell grants.

**University Response**

Implemented. This condition was the result of an error related to the manual packaging of student aid. Consequently, reports and a check and balance process have been developed and implemented that will help to identify any errors that manual packaging creates.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - STATE COMPLIANCE**

**2014-006. Finding: Weaknesses in Computer Inventory Control**

Southern Illinois University (University) was unable to locate 280 computers and other computer-related items (226 from Carbondale and 54 from Edwardsville) with an original acquisition value of \$348,889 during their annual inventory.

Of these 280 items, 34 (with an acquisition value of \$20,981) were reported as stolen from SIUC, and the remaining were classified by the University as lost during fiscal year 2014. The majority of these items are now fully depreciated (more than five years old); only 81 items have any remaining useful life. The computers noted as missing represent only 2.3% of the University's total computer inventory at June 30, 2014.

During testing, the auditors noted the University had not protected its computers with encryption software, thus increasing the risk that confidential information could be exposed. Confidential information routinely collected and maintained by the University includes education records, health records, personal information, and sensitive information.

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.

University officials stated computers reported as missing were unable to be located by the department staff during annual inventory procedures; however, in many instances these computers are later located by department staff. Some of them may be missing due to temporary relocation of items during construction or remodeling projects. Other missing items are due to the department's failure to file proper paperwork for obsolete items that were sent to surplus property over the years. University officials stated they file police reports for computers reported as stolen. After due diligence has been exhausted in searching for the computer items, it is the University's practice to remove items that remain unlocated from its inventory.

University officials stated that encryption efforts are underway on each campus; however, the estimated timeframe for completion has been extended due to the significant resources needed and other priorities.

Failure to maintain sufficient controls over computer inventory has resulted in lost and stolen computer inventory and the potential for unintended exposure of confidential information. By not encrypting storage, the risk of exposure of confidential information increases. (Finding Code No. 2014-006, 2013-015, 12-11)

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)**

**2014-006. Finding: Weaknesses in Computer Inventory Control (Continued)**

**Recommendation**

We recommend the University:

- Review current practices to determine if enhancements can be implemented to prevent the theft or loss of computers;
- Ensure confidential information is adequately secured with methods such as encryption or redaction.
- Continue to perform an assessment to determine if the missing computers contain confidential information.

**University Response**

Partially Implemented. In early fiscal year 2015, SIU began the process of inventorying all computer equipment (computers, servers, tablets, and mobile hard drives). A sweep of all buildings is complete; approximately 226 buildings in Carbondale, Edwardsville, Alton, and East St. Louis. The SIUE campus is nearing the final phase of its project. The SIUC campus computer inventory project ended on January 30<sup>th</sup>. The follow-up to this project will be done during the annual equipment inventory. As inventories are completed, they will be compared to the computer inventory records to identify differences. The expected completion date of the corrective action on the inventory project is June 30, 2015. The encryption efforts are also underway on each campus; however, it was necessary to extend the estimated timeframe for completion due to the significant resources needed and other priorities.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2014**

**CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)**

**2014-007. Finding: Timesheets Are Not Required**

The University does 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."

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. 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 amend its policies to require all employees to submit timesheets in compliance with the Act.

**University Response**

Accepted. Southern Illinois University continues to require all employees, including faculty, to request time off and the University maintains and reports the time requested and approved. This practice is similar to the practices of other public universities. At Southern Illinois University Carbondale this is an issue subject to bargaining with the faculty union, on which the parties have previously been unable to reach agreement but the University will continue to attempt to work toward resolution. Pending the outcome of the issue during current negotiations at SIUC, the University will consider what actions, if any, it needs to take on its other campuses.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
PRIOR FINDINGS NOT REPEATED  
Year Ended June 30, 2014**

**A. Finding: Misstatement of Accounts Receivable**

Southern Illinois University (the University) did not establish an adequate process to review receivables to ensure all amounts recorded are in conformity with accounting principles generally accepted in the United States of America. In the prior year, the University's method of accounting for unrecovered fringe benefits expense resulted in the Carbondale campus overstating receivables by \$6.0 million. (Finding Code No. 2013-001)

Status: Not Repeated

During the current year engagement, our sample audit testing indicated that the University adopted review procedures to ensure that receivables recorded are in conformity with accounting principles generally accepted in the United States of America.

**B. Finding: Failure to Meet Head Start Earmarking Requirements – Edwardsville Campus**

The East St. Louis Center of the Edwardsville campus failed to meet the Head Start program's requirement for enrollment of children with disability and a waiver was not requested timely. (Finding Code No. 2013-002, 12-5, 11-4, 10-3)

Status: Not Repeated

During the current examination period, the auditors' noted that the enrollment levels were not met half way through the program year; however, a waiver was requested and received from the U.S. Department of Health and Human Services.

**C. Finding: Errors in Reporting Volunteer Hours Used to Meet Head Start Matching Requirement – Edwardsville and Carbondale Campuses**

The University did not have effective controls in place to ensure accurate reporting of volunteer hours to meet matching requirements for the Head Start program. (Finding Code No. 2013-003, 12-6)

Status: Not Repeated

During the current examination period, the auditors' sample testing indicated the University had adopted monitoring and review procedures for volunteer time sheets and obtained appropriate signatures.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
PRIOR FINDINGS NOT REPEATED (CONTINUED)  
Year Ended June 30, 2014**

**D. Finding: Improper Award of Federal Supplemental Educational Opportunity Grant – Edwardsville Campus**

The Edwardsville campus improperly awarded a Federal Supplemental Educational Opportunity Grant (FSEOG) to an eligible student who was not the neediest. (Finding Code No. 2013-005)

Status: Not Repeated

During the current examination period, the auditors' sample testing indicated the University awarded the Federal Supplemental Educational Opportunity Grant to the neediest students.

**E. Finding: Grading Policy Not Properly Applied – Edwardsville Campus**

Professors at the Edwardsville campus were not consistently applying the grading policy to ensure the reliability of the grades assigned for purposes of Title IV funds return calculations. (Finding Code No. 2013-007)

Status: Not Repeated

During the current examination period, the auditors' sample testing indicated the University had implemented internal controls to assist in identifying potential inconsistent grades that may qualify as unofficial withdrawals and require return of Title IV funds.

**F. Finding: No Formalized Signoff Evidencing Review of Indirect Costs for Head Start Program – Edwardsville Campus**

The Edwardsville campus did not have evidence of a documented review over the indirect cost calculations for the Head Start Program. (Finding Code No. 2013-008)

Status: Not Repeated

During the current examination period, the auditors' sample testing indicated the University had implemented internal controls regarding review procedures over indirect cost calculations for the Head Start Program.



**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
PRIOR FINDINGS NOT REPEATED (CONTINUED)  
Year Ended June 30, 2014**

**G. Finding: Use of Outdated Federal Poverty Level Guidelines in Determining Patient Ability to Pay - School of Medicine - Center for Family Medicine**

The Southern Illinois University School of Medicine - Center for Family Medicine (Center) improperly utilized the 2012 HHS federal poverty level guidelines to make a determination of the patient's eligibility for services provided under the Federal Qualified Health Center program for all applications sample tested from January 24, 2013 through June 30, 2013. (Finding Code No. 2013-010)

Status: Not Repeated

During the current examination period, the auditors' sample testing indicated that the University took corrective action and began using the correct 2013 HHS federal poverty level guidelines in August 2013.

**H. Finding: Patient Nominal Fee Charge at or Below One-Hundred Percent of Federal Poverty Level – School of Medicine – Center for Family Medicine**

The Southern Illinois University School of Medicine – Center for Family Medicine (Center) was improperly writing off the patient's nominal fee charge required under the grant agreement for patients at or below 100 percent of the federal poverty level guidelines that also qualified for Medicaid. (Finding Code No. 2013-011)

Status: Not Repeated

During the current examination period, the auditors' sample testing indicated the University had corrected the error and implemented additional internal controls to help verify the fees being charged.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
PRIOR FINDINGS NOT REPEATED (CONTINUED)  
Year Ended June 30, 2014**

**I. Finding: Inadequate Control over Access to and Disposal of Confidential Information**

The University had weaknesses regarding the security and control of confidential information. The University lacked University-wide procedures for the security and disposal of confidential information, and had not performed a comprehensive risk assessment. Additionally, we noted improper use of lockable bins and three security incidents that exposed data. (Finding Code No. 2013-012)

Status: Not Repeated

During the current examination period, the University had developed policies for the safeguarding confidential information. The University had also initiated inventories of electronic confidential information and efforts to secure electronic information. However, these tasks had not yet been completed. Additionally, we found no incidents of inappropriately disposed confidential information. This finding is reported in the immaterial findings letter.

**J. Finding: Firewall Administration Weaknesses**

The University had not ensured adequate administration controls were established over firewalls. During our prior year review, we noted formal change management and patch management policies for firewalls did not exist, comprehensive reviews of firewall logs and configuration rules were not performed and several security configurations and alerts were not established. (Finding Code No. 2013-013)

Status: Not Repeated

During the current examination period, we noted the University established change management and patch management policies and procedures, performed monitoring and reviewing of networking devices, established notification procedures for security alerts, and procured a service to perform testing.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
PRIOR FINDINGS NOT REPEATED (CONTINUED)  
Year Ended June 30, 2014**

**K. Finding: Security Access Weaknesses**

The University had not established formal policies and procedures for performing and monitoring security administration activities to computer resources, including servers, databases, and operating systems. (Finding Code No. 2013-014)

Status: Not Repeated

During the current examination period, we noted the University had established formal policies and procedures for performing and monitoring security administration activities to computer resources. In addition, a two factor authentication was implemented for staff, such as security administrators.

**L. Finding: Failure of Internal Control Over Cash to Identify Theft Timely**

Southern Illinois University's internal controls designed to safeguard cash failed to timely identify two instances of theft. (Finding Code No. 2013-017)

Status: Not Repeated

During the current examination period, the auditors' sample testing did not reveal any instances in which the University's internal controls over cash failed to identify or detect theft on a timely basis.

**M. Finding: Failure to Report Automobile Accidents Timely**

Southern Illinois University (University) did not report automobile accidents to the Department of Central Management Services (DCMS) on a timely basis. (Finding Code No. 2013-018, 12-14)

Status: Not Repeated

During the current examination period, the auditors' sample testing of automobile accident reports made by the University to DCMS indicated that the number and timeliness of incidents of late automobile accident reporting had improved significantly.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
PRIOR FINDINGS NOT REPEATED (CONTINUED)  
Year Ended June 30, 2014**

**N. Finding: Failure to Prepare High School Feedback System Reports**

Southern Illinois University (University) did not prepare High School Feedback System reports to high schools within the State. (Finding Code No. 2013-019)

Status: Not Repeated

During the current examination period, auditors noted the mandated High School Feedback System reporting requirement was repealed by Public Act 098-0742.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SUMMARY  
Year ended June 30, 2014**

	<b>Federal Expenditures</b>		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
U.S. Department of Education	\$ 31,452,926	\$ 20,073,040	\$ 51,525,966
U.S. Department of Health and Human Services	15,469,294	10,990,182	26,459,476
National Science Foundation	4,142,292	685,539	4,827,831
U.S. Department of Agriculture	1,738,034	688,980	2,427,014
U.S. Department of Labor	1,452,782	54,774	1,507,556
U.S. Department of Defense	2,266,516	(3,971)	2,262,545
U.S. Department of Transportation	580,915	252,070	832,985
U.S. Department of Energy	422,832	42,638	465,470
U.S. Department of Commerce	686,510	-	686,510
U.S. Department of the Interior	2,381,909	371,302	2,753,211
U.S. Department of Homeland Security	219,795	84,458	304,253
Library of Congress	159,960	205,883	365,843
U.S. Small Business Administration	10,610	185,026	195,636
National Foundation on the Arts and the Humanities	4,183	95,906	100,089
National Aeronautics and Space Administration	95,174	384,919	480,093
U.S. Department of Justice	129,028	-	129,028
U.S. Environmental Protection Agency	44,296	264,178	308,474
U.S. Department of State	198,740	-	198,740
U.S. Department of Housing and Urban Development	58,150	31,910	90,060
Corporation for National Service	-	17,764	17,764
U.S. Postal Service	-	29,835	29,835
	<hr/>	<hr/>	<hr/>
<b>TOTAL FEDERAL GRANTS AND CONTRACTS</b>	<b><u>\$ 61,513,946</u></b>	<b><u>\$ 34,454,433</u></b>	<b><u>\$ 95,968,379</u></b>

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b>Direct Grants and Contracts:</b>				
Upward Bound	(4)	84.047	P047A070185	\$ (7,291)
SIUC McNair Program	(4)	84.217	P217A080243	(8)
Rehabilitation Counselor Supervision		84.129	H129B080046	(3,675)
Rehab Continuing Education Program		84.264	H264A080026	757,778
Student Support Services	(4)	84.042	PO42A101498	286,111
Rehabilitation Long Term Training		84.129	H129B100039	158,784
Upward Bound	(4)	84.047	P047A120420	356,936
SIUC McNair Program	(4)	84.217	P217A120298	187,734
				<u>1,736,369</u>
<b>Financial Assistance:</b>				
Cooperative Work Study Program	(1)	84.033		1,932,648
Federal Seog Grant 2013-2014	(1)	84.007	#N/A	730,799
Pell Grant Program-FY12	(1)	84.063	#N/A	(5,550)
Pell Grant Program-FY13	(1)	84.063	#N/A	107,147
Federal Pell Grant 2013-2014	(1)	84.063	#N/A	24,779,222
TEACH Grant-FY12	(1)	84.379	#N/A	24,893
				<u>27,569,159</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Board of Higher Education:</i>				
Southern Illinois Partnership for Achievement		84.367	11NCLB5	(9,508)
Southern Illinois Partnership for Achievement		84.367	12NCLB5	98,167
RAMPD Up Rural Access		84.367	11NCLB6	85,270
RAMPD Up And Onward		84.367	13NCLB5	260,940
				<u>434,869</u>
<i>Illinois Department of Human Services:</i>				
EDC Third Party Agreement		84.126	46CSD00221	896,996
EDC Third Party Agreement		84.126	FY15 - IDHS	62
EDC Third Party Agreement		84.126	FY12 - IDHS	428
EDC Third Party Agreement		84.126	46CR011649	9,621
				<u>907,107</u>

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<i>Illinois State Board of Education:</i>			
Science Math and Action Research	84.366	4936-80	\$ (17,651)
Career and Technical Education Curriculum	84.048	4720-00	88,896
Science Math and Action Research	84.366	4936-80	29,967
Career And Technical Education Curriculum Revitalization Project	84.048	4720-00	544,733
Race To The Top-English	84.413	4901-4E	4,263
Race To The Top-Mathematics	84.413	4901-4M	3,997
			<u>654,205</u>
<i>Illinois State Board of Education:</i>			
Do Teachers Teach Students	(3) 84.048	12D286.03	1,545
Students Recruiting Students	84.048	12D286.02	1,564
			<u>3,109</u>
<i>Southern Illinois University Edwardsville:</i>			
State Personnel Development Grant	(12) 84.027	763944	18,243
IDEA: State Personnel Development Grant-II He Partnership	(12) 84.027	763944	20,561
			<u>38,804</u>
<i>California State University:</i>			
Technical Assistance Outreach	84.335	F-11-2963SIU	26,926
Pepnet2 Technical Assistance Outreach	84.326	F-11-2963-3-SIU	70,233
			<u>97,159</u>
<i>Carbondale Elementary School District No. 95:</i>			
Fresh Fit and Fly Physical Education Program	84.215	MOU	12,145
			<u>2,147,398</u>
<b>Total U.S. Department of Education</b>			<u>\$ 31,452,926</u>

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<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Direct Grants and Contracts:</b>				
Sources and Wetting Characteristics	(3)	93.262	1R01OH009772-01	\$ 69,631
Frontal Lobe Size and Executive Dysfunction	(3)	93.701	1R15HD065627-01	33,772
Surface-functionalized Spions for PH	(3)	93.286	2-R15EB007074-02	25,974
Surface-functionalized Spions for PH	(3)	93.286	2-R15EB007074-02	23,614
Head Start	(2)	93.600	05CH5141/42	20,445
Head Start	(2)	93.600	05CH5141/42	(3,576)
Metal Dependent Phosphohydrolase Activity	(3)	93.859	1R15GM101603-01	4,620
Super-High Resolution Optical Nanoscopy	(3)	93.859	1R15GM106364-01	24,433
Head Start	(2)	93.600	05CH5141/43	3,025,227
Head Start	(2)	93.600	05CH5141/43	44,624
Predicitors of Light Smoker Trafectories	(3)	93.279	1R01DA036032-01	168,546
Southern Illinois Bridges to the Baccalaureate Program		93.859	1R25GM107760	209,318
Head Start Basic	(2)	93.600	05CH5141/44	5
NRT and Bupropion Mechanisms	(3)	93.279	2R01DA012289-06A1	(9)
Biosynthesis of Taxol Precursors	(3)	93.395	1R15CA139416-01	5,071
Waiting for a Better Future	(3)	93.279	1R15DA026290-01A1	21,922
Nicotine for Marijuana Withdrawal	(3)	93.279	1R01DA031006	220,605
Frontal Lobe Size and Executive Function	(3)	93.865	3R15HD065627-01S1	7,051
Effects of Antecedent and Response	(3)	93.865	1R01HD069377-01A1	226,742
Ryanodine Receptor Channels	(3)	93.859	5R01GM078665-05	18,775
Developing D-Methlonine	(3)	93.173	5R01DC008412-05	9,203
Glycine Receptor in Rat Tinnitus	(3)	93.173	5R01DC008532-05	11,555
Endogenous Modulation	(3)	93.173	2R01DC002396-17	97,278
Mechanisms of Fatigue	(3)	93.855	5R01AI080576-05	51,203
Features of Chronic Tinnitus	(3)	93.173	5R01DC009669-05	13,874
Alox15B as Tumor Suppressor	(3)	93.393	5R01CA131445-05	4,281
Chromatin Remodeling and Transcription	(3)	93.859	2-R01-GM070864-05A1	36,050
Mitoenergetic Failure in Brain	(3)	93.866	5R01AG032431-05	68,278
Core A: Somatotropic Axis	(3)	93.866	5P01AG031736-05	1,208,823
Project 1: Somatotropic Axis	(3)	93.866	5P01AG031736-05	322,767
A Novel Approach to Chronic Pain Treatment	(3)	93.279	5R01DA028017-05	221,700
Proteasome Regulation of Transcriptional Activation	(3)	93.859	1R15GM088798-01	1,682
DEAF-1 in Development	(3)	93.701	1R15HD060122-01	15,771
Circadian Clock Disruption	(3)	93.113	5R01ES017774-04	201,099
LS-1: Neuroprotection in PD	(3)	93.853	5U10NS044450-12	73,623
NF-KB Mediated Induction	(3)	93.393	5R01CA140732-05	287,179



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Biotherapeutic Triple-Negative Breast Cancer	(3)	93.701	1R15CA151094-01	\$ 170,715
Regulation and Function of RHOX8	(3)	93.701	1R15HD065584-01	59,869
Coding in Auditory Neurons	(3)	93.173	2R01DC000151-31	191,647
FS-Zone: Neuroprotection in Parkinson	(3)	93.853	3U10NS044450-08S1	(5,159)
Affordable Care Act: Primary Residency		93.510	T89HP20726-01-00	405,899
Developmental Origins of Phenotypic	(3)	93.866	5R21AG038850-02	40,092
Targeting Inflammation for the Amelioration	(3)	93.173	1R15DC011412-01A1	80,844
Understanding the Role of Class II Activator	(3)	93.846	1R15AR060017-01A1	88,958
Fish Oil in the Treatment of Ovarian Cancer	(3)	93.393	1R03CA162511	25,137
Therapeutic Efficacy of Flaxseed	(3)	93.213	1R01AT005295-01A2	353,567
Effects of Dietary Soy Compounds	(3)	93.213	1R15AT006593-01A1	111,477
Prevention and Treatment of Hearing Loss	(3)	93.173	5R03DC011621-03	129,637
RNA Splicing in Archaea	(3)	93.859	2R15GMO55945-05	104,859
Longevity Gene and Calorie Restriction	(3)	93.866	5R01AG019899-13	570,543
Transcriptional Activation	(3)	93.859	2R01GM048413-1	242,512
Mechanisms of Cochlear Oxidative Stress	(3)	93.173	5K08DC012535-02	75,464
Pro-Inflammatory Regulation	(3)	93.865	1R15HD073868-01	146,933
FQHC Health Center Cluster	(5)	93.224	2H80CS24098-03-00	823,675
DNA Mismatch Repair	(3)	93.859	1R014GM095758-01A1	227,515
Illinois Catch on to Health Consortium		93.912	2D60RH08547-04-00	25,660
Renal Cell Tumor-Mediated Trans-Differentiation Of Natural Killer Cells	(3)	93.396	1R15CA173657-01A1	103,388
Mechanisms Of Wnt7A-Fgf1	(3)	93.396	1R15CA179214-01	19,178
Illinois Delta Network		93.912	1D60RH25763-01-00	323,523
Illinois Symposium On Reproductive Sciences Annual Meeting		93.865	1R13HD078062-01	6,000
Transplatin: A Novel Agent To Mitigate Cisplatin Toxicity	(3)	93.395	1R01CA166907-01A1	203,292
Regulation Transcription Initiation By The 19S Proteasome Subcomplex	(3)	93.859	R15GM088798-02	53,138
Depressing Nrip 1 Reduces Iff1 Signaling Improves Metabolism & Extends Longevity	(3)	93.866	1K01AG046432-01	5,823
Illinois Health Delta Workforce		93.912	NA	155,807
Diagnostic Utility Of Culdocentesis In Patients W/Suspicious Adnexal Mass	(3)	93.394	1R03CA181907-01	32,081
Endogenous Modulation Of Cochlear Injury	(3)	93.173	2R01DC002396-18A1	48,260
Shift Work & Longevity In Disease-Prone Inbred Mice	(3)	93.866	1R03AG047117-01	267
				<u>11,591,757</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Administrative Office of the Illinois Courts:</i>				
Juvenile Justice Clinic		93.586	CIPTRNG - G-1101	(464)
Juvenile Justice Clinic		93.586	CIPTRNG-G-1202	35,778
Juvenile Justice Clinic		93.586	CIPTRNG-G-1302	89,938
				<u>125,252</u>

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<i>Illinois Department of Children and Family Services:</i>			
Children's Medical Resource Network	93.643	0457439024	\$ 182,300
Children's Medical Resource Network	93.669	0457439024	57,706
Child Welfare Foster And Adoptive Parent Training	93.092	2198369014	1,183,569
Project 12-Ways Enhancement	93.667	0597348020	2,000
Project 12-Ways Enhancement	93.667	0597348021	(1,768)
Project 12-Ways Enhancement	93.667	0597348022	4,025
			<u>1,427,832</u>
<i>Illinois Department of Human Services:</i>			
IDHS Child Care Funds Comm Payments	(14) 93.575	NA	10,048
Project 12-Ways	93.667	WAYS FY13 - IDHS	330
Employability Development	93.667	FCSRJ00235	(3,027)
Project 12-Ways	93.667	FCSSJ00216	602,315
Employability Development	93.667	FCSSJ00235	47,155
Project 12-Ways	93.667	WAYS - IDHS	1
			<u>656,822</u>
<i>Illinois Department of Public Health:</i>			
Central Illinois Care Connect	93.917	15780151	1,120
Central Illinois Care Connect	93.917	25780058	16,095
Central Illinois Care Connect	93.917	35780049A	704,902
Mobile School Health Center	93.667	46080112B	102,000
Central Illinois Care Connect	93.917	45780059B	155,336
Creating an Asthma Friendly Campus	93.070	33283009	6,767
Dental Sealant Program	93.994	33480141	2,399
Dental Sealant Grant Program	93.994	43480143B	8,243
			<u>996,862</u>
<i>University of Illinois:</i>			
Il Lend Training Program	93.110	T73MC11047-05-0	3,153
Illinois Lend Training Program	93.110	489789/E3785	7,418
			<u>10,571</u>
<i>University of North Carolina:</i>			
Next Generation Digital Breast Tomosynthesis	(3) 93.394	5-30013	(408)
<i>University of Washington:</i>			
Multi-Drug Combinations	(3) 93.865	666581	<u>195,510</u>

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<i>Egyptian Area Agency on Aging:</i>				
Legal Services to Older Persons	(13)	93.044	FY 2013 SUBAWARD	\$ 17,087
Legal Service To Older Persons	(13)	93.044	14508 & 14408	<u>27,690</u>
				<u>44,777</u>
<i>The H Group:</i>				
ACRA/ACC Model		93.243	NA	14,296
Open Door		93.667	NA	23,432
Community Recovery Project		93.243	NA	<u>11,994</u>
				<u>49,722</u>
<i>Brigham and Women's Hospital:</i>				
Ancillary 129XE Studies for Copdgene	(3)	93.837	106289	<u>2,784</u>
<i>University of Maryland:</i>				
Stress Depression Serotonin	(3)	93.242	SR00002278	<u>83,579</u>
<i>Virginia Commonwealth University:</i>				
Kastpain: A Randomized Trial	(3)	93.846	PT107007-SC103389	<u>77,814</u>
<i>University of Alabama - Birmingham:</i>				
Enhancing Facility Activity	(3)	93.394	000501133-002	37,986
Enhancing Facility Activity	(3)	93.394	000501133-002	<u>67,673</u>
				<u>105,659</u>
<i>University of Mississippi Medical Center</i>				
Roles of Hyaluronic Acid in Cancer Stem Cell Niche	(3)	93.396	66103460115-01SIU	<u>3,354</u>
<i>University of Washington:</i>				
Vestibular Hair Cell Turnover in Normal Adult Mammals	(3)	93.173	759508	<u>5,584</u>
<i>Duke University Medical Center:</i>				
American College Of Surgeons Oncology Group	(3)	93.395	NA	<u>188</u>
<i>Northwestern University:</i>				
Mouse Urinary Bladder Identifying Targets to Treat Overactive Bladder	(3)	93.847	60035505 SIUSM	<u>3,864</u>
<i>Southern Illinois Healthcare:</i>				
Delta Innovative Project		93.912	CENTERED MEDICAL	<u>967</u>

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<i>Washington University:</i>				
Attract Trial	(3)	93.839	2905378N WU-09-100	\$ 100
Inducible System in the Uterine Stroma	(3)	93.865	WU-13-67	14,082
				<u>14,182</u>
<i>St. Judes Children Hospital:</i>				
Gene Therapy of Sickle Cell Disease	(3)	93.839	110446190-7551936	<u>72,625</u>
<i>National Childhood Cancer Foundation:</i>				
NCCF Clinical Trial	(3)	93.395	98543-1022	<u>(3)</u>
				<u>3,877,537</u>
<b>Total U.S. Department of Health and Human Services</b>				<u>\$ 15,469,294</u>

**NATIONAL SCIENCE FOUNDATION**

**Direct Grants and Contracts:**

Heartland Partnerships: Inquiry-Based Education		47.076	DGE-0638722	\$ 17,183
Collaborative Research in IPY	(3)	47.074	ANT-0732554	100,126
Career: Programmable Active Lithography	(3)	47.049	CHE-0748676	72,214
Development of a New Instrument	(3)	47.074	DBI-0754696	(2,791)
Collaborative Research: Microbially Mediated Anaerobic	(3)	47.078	ANT-0739435	(52)
Collaborative Research: Assessment of T-Wave	(3)	47.050	OCE-0825424	(131)
Collaborative Research: Consortium	(3)	47.041	IIP-0856039	145,516
Career: Simulation Studies of Time Evolution	(3)	47.082	DMR-0847580	88,303
Analyzing Working Nanosensors	(3)	47.041	ECCS-0925837	24,560
Green Scholarships		47.076	DUE-0850280	40,049
RIG: Mechanisms of Molecular Recognition	(3)	47.074	MCB-0920653	14,468
Providing Predictable Timing for Task Migration	(3)	47.070	CNS-0905212	49,416
IGERT: Multidisciplinary Team-Based Training		47.076	DGE-0903510	363,057
IGERT: Multidisciplinary Team-Based Training		47.076	DGE-0903510	190,005
Leadership Development Program		47.076	DUE-0966274	16,286
Leadership Development Program		47.076	DUE-0966274	36,000
Tree Ring Studies of Hydroclimatic Variability	(3)	47.050	AGS-1003699	1,064
Nets Small Collaborative Research	(3)	47.070	CNS-1018404	19,195
Integral Representation of Langlands	(3)	47.049	DMS-1001792	10,429
Constrained Statistical Inference	(3)	47.049	DMS-1007528	2,758
CNH: Clime Change Hydrology	(3)	47.075	BCS-1009925	287,079

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Collaborative Research: Carbon Nanohorns	(3)	47.049	DMR-1006428	\$ 74,774
Wormnet II Assembling the Annelid Tree of Life	(3)	47.074	DEB-1036516	143,866
Climate Change Impacts on Regional Wind Climates	(3)	47.075	BCS-1019620	1,060
Vulnerable Host Stages Development	(3)	47.074	DEB-1021203	59,411
Bayesian Approach for Modeling	(3)	47.041	CMMI-1100735	82,303
LTREB Renewal	(3)	47.074	DEB-1122634	43,157
Fundamental Studies of Efficiency Droop	(3)	47.041	ECCS-1102192	84,545
Stream Consumers and Lotic Ecosystem Rates	(3)	47.074	EF-1065377	103,656
Experimental and Theoretical Investigations	(3)	47.041	CBET-1133117	80,220
A Community of Problem Solvers		47.076	DUE-1136414	131,260
A Community of Problem Solvers		47.076	DUE-1136414	435,316
Analysis of Stability and Instability	(3)	47.049	DMS-1107899	21,961
Doctoral Dissertation Improvement	(3)	47.075	BCS-1146372	7,326
Doctoral Dissertation Improvement	(3)	47.075	BCS-1147605	936
REU Site for Interdisciplinary Materials	(3)	47.049	DMR-1157058	30,472
The Role of Ecological Heterogeneity	(3)	47.074	IOS-1147439	54,442
REU Site for Interdisciplinary Materials	(3)	47.049	DMR-1157058	110,748
Embedded Thermoelectric Cooling	(3)	47.070	CCF-1218839	9,792
Doctoral Dissertation	(3)	47.075	BCS-1160377	1,400
Doctoral Dissertation	(3)	47.074	BCS-1239622	12,206
Synthesis and Desing of Robust Threshold Logic Circuits	(3)	47.041	IIP-1230757	46,978
Geospatial Modeling	(3)	47.041	CMMI-12353	11,581
III Small Pattern Learning	(3)	47.070	IIS-1218712	70,342
Seismic Experiment in the Wabash Valley	(3)	47.050	EAR-1249477	67,050
Convergence Ecology	(3)	47.074	DBI-1263050	9,487
Convergence Ecology	(3)	47.074	DBI-1263050	85,675
Impedance-Based Bioelectric Tongue	(3)	47.041	ECCS-1342618	109,291
Doctoral Dissertation	(3)	47.075	BCS-1264199	128
Consortium for Embedded Systems	(3)	47.041	IIP-08563039 AMEND 9	11,047
Collaborative Project Teaching Cryptography		47.076	DUE-0941900	9,957
Consortium for Embedded Systems	(3)	47.041	IIP-0856039 MOD 10	17,907
Physical Drivers of Equivalent Temperatur	(3)	47.075	BCS-1339655	8,876
TWC TTP Small Collaborative	(3)	47.070	NSF-CNS-1319087	52,652
Sustainability of Critical Areas for Eiders & Subsistence Hunters	(3)	47.050	NSF-PLR-1263051	45,744
Integrative Role of Ancestor Veneration	(3)	47.075	NSF-BCS-1339599	22,743
Efficient Temporal-Spatial Spectrum Sharing through Voluntary Exchange	(3)	47.075	NSF SES-1343380	70,138
Water System Science and Society Under Global Change		47.050	EAR-1414562	13,850
ID of Magnetic Resources in the upper Mantle	(3)	47.050	EAR-1345105	30,649
Electron Acceptor Materials	(3)	47.049	CHE-1352431	40,699
Consortium for Embedded Systems	(3)	47.041	IIP-1361847	226
				3,688,605

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<b>Flow-Thru Grants and Contracts:</b>				
<i>Chicago State University:</i>				
ILSAMP Support and Experience		47.076	53725	\$ 5,378
Ilsamp: Support And Experiences For Academic Success		47.076	53725 MOD #2	30,462
				<u>35,840</u>
<i>Arizona State University:</i>				
Evolutionary Diversification	(3)	47.074	10-0362	997
<i>Kansas State University:</i>				
Konza Prairie: Community and Ecosystem	(3)	47.074	S09060	38,388
Riparian Influences	(3)	47.074	S09062	28,236
				<u>66,624</u>
<i>University of Minnesota:</i>				
Predictive Stream Restoration Studies	(3)	47.050	PO#A536621614	250
<i>Rice University:</i>				
United States Japan Cooperative Research	(3)	47.079	R3C756	38,899
Atomic Layers Of Nitrides Oxide And Sulfides	(3)	47.079	R17423	150,707
				<u>189,606</u>
<i>University of Iowa:</i>				
People Water and Climate	(3)	47.075	W000314797	29,038
<i>The Algebra Project:</i>				
Developing Student Cohorts	(3)	47.DRL-0822175	NA	98,010
Bridging Math and Media	(3)	47.1031633	NA	(3,764)
				<u>94,246</u>
<i>Washington University:</i>				
Collaborative Research	(3)	47.050	WU-HT-09-31 (PO#2905710N)	4,710
<i>Consortium for Ocean Leadership:</i>				
IODP Supervast Spreading Rate	(3)	47.050	BA-87	8,983
<i>J. Craig Venter Institute:</i>				
Bi-Nuclear Genome Organization in Tetrahymena	(3)	47.074	JCVI-12-009/MCB-1158346	23,393
				<u>453,687</u>
<b>Total National Science Foundation</b>				<u>\$ 4,142,292</u>

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Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Direct Grants and Contracts:</b>				
Shawnee National Forest Vegetation Plot Analysis	(3)	10.Unknown	09-CS-11090804-028	\$ 5,475
Characterization of the Nematode Fauna	(3)	10.680	09-CA-11420004-290	6,964
Identification of Novel Sources	(3)	10.001	58-6435-0-461	4,725
Trail Surveys in the Kinkaid and Hutchins Creek	(3)	10.10-CS-11090800-01	10-CS-11090800-014	22,937
Trail of Tears Testing	(3)	10.10-CS-11090800-015	10-CS-11090800-015	1,780
Study of Forest Wetland and Grassland	(3)	10.10-CS-11090800-013	10-CS-11090800-013	8,666
Effect of Storm Damage on Densities	(3)	10.10-9617-0877CA	10-CA-11330129-098	13,422
WSIU Television Digital Transion Rural Content		10.861	IL1602-A33	186,253
Urban and Community Forestry in Illinois	(3)	10.11-DG-11420004-237	11-DG-11420004-237	15,973
Tree Ring Chemistry and Growth	(3)	10.11-JV-11242301-129	11-JV-11242301-129	1,845
Stream Biomonitoring Program	(3)	10.11090800-20	11090800-20	228
Shawnee Forest Overview	(3)	10.11-CS-11090800-023	11-CS-11090800-023	771
Development of a Farmers Market		10.168	12-25-G-1332	13,020
SNF Archaeological Collections Rehabilitation Project	(3)	10.12-CS-11090800-017	12-CS-11090800-017	6,680
Illinois Forest Health and Protection	(3)	10.680	RC13FHMCFH	100,785
Archaeological Survey On The Hoosier National Forest Of Indiana		10.14-CS-11091202-007	14-CS-11091202-007	3,308
Building Better Buffers	(3)	10.69-5A12-10-309	69-5A12-10-309	35,392
McIntire-Stennis	(3)	10.202	261363	111,503
Accumulation of Engineered Nanoparticles	(3)	10.310	2012-67005-19585	175,260
Funding Proposal For North American Fishes Book - Usda-Ag-4670-C-12-0101	(3)	10.4670-C-12-0101	AG-4670-C-12-0101	3,468
Molecular Diagnostics Of Native Nematodes	(3)	10.12-8130-0171-CA	12-8130-0171-CA	3,703
Mcintire-Stennis Administration Fy13	(3)	10.202	2013-32100-06043	112,311
Redefining The Essential Fatty Acid Requirements Of Commonly Cultured Fishes	(3)	10.310	2014-67015-21790	6,142
				<u>840,611</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Department of Agriculture:</i>				
Developing Vine Balance Strategies	(3)	10.170	GRANT AGREEMENT sc 11-48	116
Documenting Nutritional Value	(3)	10.170	SC-12-27	81,598
Establish and Disseminate Vine Balance	(3)	10.170	SC-12-33	13,229
Farm to School: A Case Study	(3)	10.170	GRANT AGREEMENT	966
Impact Of Novel & Traditional Soil Management Systems	(3)	10.170	SC-14-31	3,153
				<u>99,062</u>
<i>Illinois State Board of Education:</i>				
Child and Adult Care Food Program		10.558	NA	228,852
School Meals Initiative		10.560	MY11841	55,078
				<u>283,930</u>

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<i>University of Illinois:</i>				
Evaluation of Selected WAOB/WASDE	(3)	10.206	2013-01520-01	\$ 10,448
Nested Association Mapping	(3)	10.001	2012-03152-06	<u>27,045</u>
				<u>37,493</u>
<i>California State University-Fresno:</i>				
Agricultural Development for Afghanistan		10.962	SC350122-11-03	<u>171,535</u>
<i>Iowa State University:</i>				
An Analysis of the Impact of Biofuel	(3)	10.310	416-40-39A	<u>35,755</u>
<i>Kansas State University:</i>				
Ecotypic Variation and Functional Response		10.206	S09009	<u>(260)</u>
<i>University of Arkansas:</i>				
Charcoal Rot Cultivar Evaluation	(3)	10.Unknown	82151-04	28,234
Charcoal Rot: Hose Resistance & Disease Development	(3)	10.Unknown	82235-06	<u>5,453</u>
				<u>33,687</u>
<i>Connecticut Agricultural Experiment Station:</i>				
Nanoparticle Contamination	(3)	10.310	CAES-AC-2011-05	<u>29,335</u>
<i>Southern Illinois Coal Belt Champion Community:</i>				
Rural Microenterprise Technical Assistance Program		10.Unknown	MOU	<u>57,433</u>
<i>Southern Illinois Research Park:</i>				
Student Innovation Incubator		10.773	MOU	<u>17,346</u>
<i>Illinois Department of Natural Resources:</i>				
Urban and Community Forestry Volunteer	(3)	10.675	RC13UCFRV01	<u>132,107</u>
				<u>897,423</u>
<b>Total U.S. Department of Agriculture</b>				<u>\$ 1,738,034</u>



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<b>U.S. DEPARTMENT OF LABOR</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Department of Commerce and Economic Opportunity:</i>				
Illinois Worknet Transition	(7)	17.258	10-676003	\$ 12,262
Workforce Innovation Fund Manufacturing Project		17.283	12-112003	272,532
NEG Disaster Grant		17.277	13-641027	19,994
Layoff Aversion and Rapid Response	(7)	17.278	11-654010	571,247
				<u>876,035</u>
<i>Illinois Department of Employment Security:</i>				
IDES Web Site Development	(11)	17.207	11C30	436,565
<i>Chicagoland Chamber of Commerce:</i>				
Illinois Worknet Disability Resources Upgrade		17.Unknown	MOU	99,747
<i>Delta Center Inc.:</i>				
Delta Youthbuild		17.Unknown	SUBGRANT AGREEMENT	40,435
<b>Total U.S. Department of Labor</b>				<u>\$ 1,452,782</u>
<b>U.S. DEPARTMENT OF DEFENSE</b>				
<b>Direct Grants and Contracts:</b>				
Dynamic Loading on Composite	(3)	12.300	N00014-06-1-0935	\$ 11,323
Assisted Migration as a Management Tool	(3)	12.W912HQ-09-C-0028/SI-1692	W912HQ-09-C-0028/SI-1692	51,994
Evaluating Linkages Between Habitat and Pallid Sturgeon	(3)	12.W912HZ-10-2-0037	W912HZ-10-2-0037	(740)
Pallid Sturgeon Biological Opinion	(3)	12.W912HZ-11-2-0029	W912HZ-11-2-0029	4,214
Missouri River Pallid Sturgeon Recruitment	(3)	12.W9128F-12-P-0199	W9128F-12-P-0199	21,711
Information Assurance Scholarship Program		12.902	H98230-13-1-0424	29,722
Composite Materials in Marine Applications	(3)	12.300	N00014-14-1-0276	39,316
Monitoring Responses of the Texas Horned Lizard	(3)	12.630	W9132T-12-2-0020	19,946
Missouri River Palid Sturgeon Recruitment And Broodstock Management 2013 -	(3)	12.W9128F-13-P-0058	W9128F-13-P-0058	2,825
Aldo-Keto Reductase	(3)	12.420	W81XWH-09-1-0317	72,048
Nanog, Cancer Stem Cells	(3)	12.420	W81XWH-10-1-0636	4,571
A Novel Therapy for Metastatic Melanoma	(3)	12.420	W81XWH1010405	40
Tumor-Associated Macrophange	(3)	12.420	W81XWH1010408	-
Phase II Clinical Trials	(3)	12.420	W81XWH-11-C-0033	825,454
Research in Prevention and Treatment of Hearing Loss	(3)	12.420	W81XWH-12-1-0031	409,931

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GABAA Receptor Subtype in Thalamus	(3)	12.300	N00014-12-1-0214	\$ 349,559
Cell Source and Mechanism of Hair Cell Regeneration	(3)	12.300	N00014-13-1-0569	170,068
Targeting Tumor Oct4 To Deplete Prostate Tumor And Metastasis-Initiating Cell	(3)	12.420	W81XWH-13-1-0461	152,754
Identification & Reconstruction Of Prostate Tumor-Suppressing Exosomes For Therapeutic-NIW	(3)	12.420	W81XWH-14-1-0019	34,804
				<u>2,199,540</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Vanderbilt University:</i>				
Screening and Monitoring Response	(3)	12.Unknown	VUMC39825	<u>36,179</u>
<i>Academy of Applied Sciences:</i>				
Illinois Junior Science Symposium		12.630	SUBAWARD AGREEMENT	292
Illinois Junior Science And Humanities Symposium		12.630	SUBAWARD AGREEMENT	<u>9,023</u>
				<u>9,315</u>
<i>Santec Systems Inc.:</i>				
Bondline And Kissing Bond Assessment By Using Acoustography	(3)	12.Unknown	STTR MOU	<u>21,482</u>
				<u>66,976</u>
<b>Total U.S. Department of Defense</b>				<u>\$ 2,266,516</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Department of Transportation:</i>				
Rural Medical Transportation Network	(10)	20.205	SPR-PL-3000(47)	\$ 1,540
Rural Medical Transportation Network	(10)	20.205	SPR-PL-3000(50)	251,524
Think First	(8)	20.600	OP-13-192	68,957
Think First	(8)	20.613	OP-13-191	10,731
Institute of Intelligent Systems	(10)	20.205	FED PROJECT #ITS-0517(109)	(14,455)
Southwestern Illinois Regional Occupant Protection	(8)	20.600	OP-13-074	25,106
Southwestern II Traffic Safety Resource Center	(8)	20.600	OP-14-0059	<u>94,860</u>
				<u>438,263</u>
<i>Illinois Historic Preservation Agency:</i>				
Archaeological Assessment of the Hickory Hill	(10)	20.205	11G460	<u>24,362</u>
<i>Ohio State University:</i>				
Pegasas: Weather Technology In The Cockpit Project A: Quantifying Causality	(3)	20.109	60043572	<u>17,850</u>

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<i>GCR &amp; Associates, Inc.:</i>				
National Airport Safety Data Collection		20.Unknown	CONTRACT	\$ 22,071
Airport Safety Data Collection Program		20.Unknown	CONTRACT	78,369
				<u>100,440</u>
<b>Total U.S. Department of Transportation</b>				<u>\$ 580,915</u>
<b>U.S. DEPARTMENT OF ENERGY</b>				
<b>Direct Grants and Contracts:</b>				
First Principles Based Simulation	(3)	81.041	DE-GF02-05ER46231 - AMEND 3	\$ 33,447
High-Performance Networks	(3)	81.049	DE-SC0002078	5,850
Professional Science Masters in Advanced Energy		81.049	DE-SC002171	(4,284)
Risk Assessment and Monitoring of Stored CO2	(3)	81.133	DE-FE0002423	73,163
Understanding Compound Phase Transitions	(3)	81.049	DE-FG02-06ER46291	31,123
HVOF Thermal Spray TIC/TIB2 Coatings	(3)	81.057	DE-FE0008864	69,172
Magnetocaloric and Multifunctional Magnetic Materials	(3)	81.049	DE-FG02-06ER46291	90,417
				<u>298,888</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>University of California at Berkeley:</i>				
Molecular Determinants of Community Activity	(3)	81.6836597	6836597	125,320
<i>West Kentucky Community &amp; Technical College:</i>				
New Energy Workforce System (News) Teacher Workshops		81.Unknown	MOA	(1,376)
				<u>123,944</u>
<b>Total U.S. Department of Energy</b>				<u>\$ 422,832</u>
<b>U.S. DEPARTMENT OF COMMERCE</b>				
<b>Direct Grants and Contracts:</b>				
Life After Redbay-Graduate Research	(3)	11.440	NA11NOS4200080	\$ 26,329
In-Shoring: An Opportunity for Innovation & Economic Development		11.06-06-05840	EDA INV ESTMENT NO.06-06-05840	26,476
Threatened Sea Ducks	(3)	11.N00014-06-1-0935	WE-133R-12-SE-169	17,396
Graphene Based Ultrathin Membranes	(3)	11.609	70NANB12H259	1,034
				<u>71,235</u>

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<b>Flow-Thru Grants and Contracts:</b>			
<i>Virginia Institute of Marine Science:</i>			
Influence Of A Suite Of Environmentally Relevant Conditions On Pbt	(3) 11.463	717831-712000	\$ 11,489
<i>Bradley University:</i>			
Illinois Manufacturing Extension Center	11.611	SUB CONTRACTUAL AGREEMENT	146,529
Illinois Manufacturing Extension Center	11.611	IMEC FY 2014	442,337
			<u>588,866</u>
<i>Public Broadcasting Service:</i>			
Warn Act Generator Funding	11.553	51-51-W106067	14,920
			<u>14,920</u>
			<u>615,275</u>
<b>Total U.S. Department of Commerce</b>			<u>\$ 686,510</u>

**U.S. DEPARTMENT OF THE INTERIOR**

**Direct Grants and Contracts:**

Special Wildlife Studies	(3)	15.Unknown	NA	\$ 16,350
Prevent Extinction	(3)	15.657	F10AP00290 (WAS 60181AG550)	6,866
Evaluating Spring Migrating Waterfowl	(3)	15.808	G11AC20353	10,195
Cherokee Trail of Tears-Related Sites	(3)	15.945	CAJ6000080300/P12AC10349	3,274
Reconstruction of Pallid Sturgeon Structure	(3)	15.808	G-12AC20332	47,532
Low Cost Green Technology	(3)	15.255	S12AC20001	72,467
Evaluating Asian Carps Detection Techniques	(3)	15.631	F12AC01300	4,495
Pallid Sturgeon Biological Opinion	(3)	15.608	F13AC00736	7,449
Assessment of Asian Carp Population During Control Efforts	(3)	15.808	G13AC00294	137,881
Improved Sulfate-Reducing Bioreactors	(3)	15.255	S11AC20018	63,748
Stream Restoration	(3)	15.255	S11AC20024	42,975
Genetic Analysis of Missouri River Sturgeon Larvae	(3)	15.G12PX01458	G12PX01458	6,152
Nesting Ecology of Kittlitz's Murrelet	(3)	15.Unknown	MOU	9,426
				<u>428,810</u>

**Flow-Thru Grants and Contracts:**

*Illinois Department of Natural Resources:*

Public Service Chemistry Internship Program		15.252	6084004	10,508
Reducing and Controlling Asian Carp	(3)	15.662	CAFWS-74	(1,332)
Ploidy Age and Growth	(3)	15.662	CAFWS-74, 12CAFWS74B	25,014
Monitoring of Asian Carp Population	(3)	15.662	CAFWS-74, 12CAFWS74E	829,935

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Field Evaluation of Zequanox	(3)	15.608	cafws-86	\$ 7,457
Long Term Fish Population Monitoring	(9)	15.605	F-187-R-01	2,879
Monitoring VHS Status of Fish Populations	(3)	15.662	CAFWS-93	11,842
Duck Distribution And Habitat Selection During Spring Migration	(9)	15.611	W-158-R-04	100,739
Cooperative Upland Wildlife Research And Surveys	(9)	15.611	W-106-R-24	192,369
Illinois Deer Investigations	(9)	15.611	W-087-R-36	174,589
Cooperative Fur Bearing And Nongame Mammal Investigations	(9)	15.611	W-135-R-15	171,544
Ohio River Fish Population Monitoring	(9)	15.605	F187R2	194,201
Monitoring Vhs Status Of Fish Populations In Illinois Lakes And Rivers	(3)	15.608	CAFWS-86	38,173
Optimal Harvest Strategies To Minimize Asian Carp	(3)	15.662	RC14FWS93K CAFWS93	5,593
Demonstrating the Benefits of In-Stream Restoration	(3)	15.634	T-66-R-1	58,694
Cooperative Fur Bearing	(9)	15.611	W-135-R-14	4,045
Illinois Deer Investigations	(9)	15.611	W-087-R-35	1,924
Cooperative Upland Wildlife Research and Surveys	(9)	15.611	W-106-R-23	(333)
Duck Distribution and Habitat	(9)	15.611	W-158-R-03	1,789
Illinois Wetlands Campaign Planning	(9)	15.611	W-156-R-02	12,891
Wild Turkey Response	(9)	15.611	W-169-R-1	26,103
				<u>1,868,624</u>
<i>Illinois Historic Preservation Society:</i>				
Archaeological Investigations At The Bridges Site	(3)	15.904	GRANT AGREEMENT	<u>9,928</u>
<i>University of Illinois:</i>				
Statewide Surveillance Of Emerging Flame Retardant Contamination	(3)	15.805	2011-03502-02	<u>6,000</u>
<i>North Dakota Game &amp; Fish:</i>				
An Arm Approach At Understanding Interactions	(3)	15.634	T-43-R	<u>18,232</u>
Southeastern Illinois Regional Planning Commission				
Prescribed Burning Effectiveness Monitoring	(3)	15.634	SERVICE CONTRACT	<u>(5,255)</u>
Quantum Computer Science	(3)	15.Unknown	20015759 (MOD 4)	(13,326)
Quantum Computer Science	(3)	15.Unknown	20015759 (MOD 5)	63,708
Quantum Computer Science	(3)	15.Unknown	20015759	5,188
				<u>55,570</u>
				<u>1,953,099</u>
<b>Total U.S. Department of the Interior</b>				<u>\$ 2,381,909</u>

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<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Emergency Management Agency:</i>			
Illinois State Wide Flood Exposure Assessment	97.039	INTERGOVERNMENTAL AGREEMENT	\$ <u>76,185</u>
<i>Monroe County:</i>			
Illinois Multi-Hazard Mitigation Planning	97.039	MITIGATION PLAN	<u>10,076</u>
<i>Edgar County:</i>			
Illinois Multi-Hazard Mitigation Planning	97.039	MITIGATION PLAN	<u>26,310</u>
<i>Boone County:</i>			
Illinois Multi-Hazard Mitigation Planning	97.039	MITIGATION PLAN	<u>28,829</u>
<i>Cass County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	PLANNING PROPOSAL	<u>191</u>
<i>Saline County:</i>			
Illinois Multi Hazard Mitigation Planning Initiative	97.039	AGREEMENT	<u>1,399</u>
<i>Vermillion County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	SIGNED AGREEMENT	<u>26,997</u>
<i>Cumberland County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	MOU	<u>23,730</u>
<i>Winnebago County:</i>			
Illinois Multi-Hazard Mitigation Planning Initiative	97.039	MOU	<u>26,078</u>
<b>Total U.S. Department of Homeland Security</b>			<b>\$ <u>219,795</u></b>
<b>LIBRARY OF CONGRESS</b>			
<b>Direct Grants and Contracts:</b>			
Teaching with Primary Sources	42.Unknown	GA07C0058	\$ <u>159,960</u>
<b>Total Library of Congress</b>			<b>\$ <u>159,960</u></b>

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<b>U.S. SMALL BUSINESS ADMINISTRATION</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Department of Commerce and Economic Opportunity:</i>			
Small Business Development Center	59.037	11-081125	\$ 275
Technology Innovation & Entrepreneurship (Tie)	59.037	12-56125	<u>10,335</u>
			<u>10,610</u>
<b>Total U.S. Small Business Administration</b>			<u>\$ 10,610</u>
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			
<b>Direct Grants and Contracts:</b>			
Americas Music: A Film History Of Popular Music From Blues To Bluegrass To Broadway - Neh-	45.164	LB-50107-13	\$ 1,414
21st Century Collection Management Initiative	45.301	MA-05-11-0064-11	<u>2,769</u>
			<u>4,183</u>
<b>Total National Foundation on the Arts and the Humanities</b>			<u>\$ 4,183</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			
<b>Direct Grants and Contracts:</b>			
NASA Wings Summer Camp	43.007	NNX13AK48G	\$ 26,845
Martian Volatile Budget	43.001	NNX13AG35G	<u>54,179</u>
			<u>81,024</u>
<b>Flow-Thru Grants and Contracts:</b>			
<i>Universities Space Research Association:</i>			
Acid Fog on Mars	(3) 43.02180-03	02180-03	<u>154</u>
<i>American Museum of Natural History:</i>			
Spinel-Rich Lithologies In The Lunar Highland Crust	(3) 43.001	2-2013 (PRIME NNX13AF54G)	<u>13,996</u>
			<u>14,150</u>
<b>Total National Aeronautics and Space Administration</b>			<u>\$ 95,174</u>

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<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b>Direct Grants and Contracts:</b>				
Assessing the Effects of Hot Spots	(3)	16.560	2011-IJ-CX-0007	\$ 109,006
Understanding Influences Across Justice Agencies	(3)	16.2012-R2-CX-0022	2012-R2-CX-0022	5,781
				<u>114,787</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois State Police:</i>				
Bullet Proof Vest Partnership Grant		16.607	NA	<u>1,250</u>
<i>George Mason University:</i>				
Matrix Demonstration Projects	(3)	16.751	E2024951	<u>2,554</u>
<i>Land of Lincoln Legal Assistance Foundation Inc.:</i>				
Legal Assistance to Victims		16.Unknown	NA	<u>10,437</u>
				<u>14,241</u>
<b>Total U.S. Department of Justice</b>				<u>\$ 129,028</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Direct Grants and Contracts:</b>				
Star Fellowship	(3)	66.514	FP91733501	\$ 4,658
Sustainable Utilization of Coal Combustion	(3)	66.516	83534901	33,391
				<u>38,049</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Environmental Protection Agency:</i>				
Illinois Manufacturing Extension Center		66.717	SUB CONTRACTUAL AGREEMENT	43
Illinois Manufacturing Extension Center		66.717	IMEC FY 2014	129
				<u>172</u>
<i>Illinois Emergency Management Agency:</i>				
State Indoor Radon Grant		66.032	13SIUSCI (RADON)	5,960
State Indoor Radon Grant		66.032	14 SIUMED (RADON)	115
				<u>6,075</u>
				<u>6,247</u>
<b>Total U.S. Environmental Protection Agency</b>				<u>\$ 44,296</u>



STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<b>U.S. DEPARTMENT OF STATE</b>			
<b>Direct Grants and Contracts:</b>			
Study of the US Institute For Student Leaders	19.S-ECAGD-14-CA-41069	NA	\$ 7,065
Study of the US Institute For Student Leaders	19.S-ECAGD-14-CA-41069	S-ECAGD-14-CA-41069	79,847
			<u>86,912</u>
<b>Flow-Thru Grants and Contracts:</b>			
<i>Academy for Educational Development:</i>			
US Institute for Student Leaders	19.S-ECAAAE-12-CA-184(BR)	NA	52,712
US Institute for Student Leaders	19.S-ECAAAE-12-CA-184(BR)	NA	59,116
			<u>111,828</u>
<b>Total U.S. Department of State</b>			<u>\$ 198,740</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Department of Public Health:</i>			
HOPWA	14.241	35780039A	\$ 32,136
HOPWA FY14	14.241	45780069B	26,014
			<u>58,150</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>\$ 58,150</u>
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$ 61,513,946</u></u>

See accompanying notes to schedule of expenditures of federal awards.

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b>Direct Grants and Contracts:</b>				
Pell Grant Program	(1)	84.063		\$ 16,776,961
Supplemental Education Opportunity Grant	(1)	84.007		614,457
Teach Grant	(1)	84.000		91,030
Upward Bound Math & Science	(4)	84.047		57,006
Upward Bound	(4)	84.047		494,368
Upward Bound	(4)	84.047		271,054
Upward Bound Math & Science	(4)	84.047		83,853
Childcare Access Means Parents In School		84.335		9,603
				<u>18,398,332</u>
<b>Financial Assistance:</b>				
FWS Job Locator Program FY2013	(1)	84.003		446
FWS Job Locator Program FY2014	(1)	84.003		46,894
Federal Work Study America Counts	(1)	84.003		12,572
Federal Financial Aid-Sch Of Dental Medicine	(1)	84.000		366,482
Federal Work Study Program	(1)	84.003		759
Federal Work Study - America Reads Tutor	(1)	84.003		138,348
				<u>565,501</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>DePaul University:</i>				
Developing Indicators of Progress Towards a College Degree	(15)	84.384	500961SG102-1	<u>1,728</u>
<i>East St. Louis School District #189:</i>				
Back to Basics Transition to Teaching		84.350	U350A090046A/300031435010	<u>51,939</u>
<i>Illinois Board of Higher Education:</i>				
Students Learning Science Through a Sustained Network of Teachers		84.367		(2,123)
TEP Alignment Activities		84.367		3,648
Students Learning Science Through a Sustained Network of Teachers		84.367		91,159
Evaluation of High School to College Success Report	(15)	84.384		5,215
Students Learning Science Through a Sustained Network of Teachers		84.367		215,035
				<u>312,934</u>
<i>Illinois Community College Board:</i>				
Adult Education and Family Literacy		84.002	AEL13005	(6,664)
Index Of Need		84.002	AEL14001	29,430
Adult Education and Family Literacy		84.002	AEL 14005	404,819
				<u>427,585</u>

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title		Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<i>Illinois State Board of Education:</i>				
Mathematics and Science Leadership Initiative		84.366		\$ 6,891
Illinois Race to the Top: Mathematics	(3)	84.367		2,691
IDEA State Personnel Development Grant	(3)	84.323	4631HE	240,528
Integrating the Common Core Into Secondary Course		84.413	2014-4901-4E-41-057-029P-00	2,960
Implementation Review of 5 Essentials Survey		84.010		61,951
				<u>315,021</u>
				<u>1,109,207</u>
<b>Total U.S. Department of Education</b>				<u>\$ 20,073,040</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Direct Grants and Contracts:</b>				
Early Head Start Base Operating Grant	(2)	93.600		\$ (2,878)
Enhancing Research Support To Advance An Emerging Research	(3)	93.865		12,260
Ruth L Kirchstein National Research Service Award-Nih	(3)	93.1F32NR012389-01		(1,800)
Project S.N.A.P. Student Nurse Achievement Program		93.178		29,330
Head Start Base Operating Grant	(2)	93.600		(4,027)
Advanced Education Nurse Traineeship		93.358		349,920
Head Start Base Operations Grant	(2)	93.600		7,936,585
Head Start T/TA	(2)	93.600		79,087
Early Head Start Base Operations Grant	(2)	93.600		1,675,108
Early Head Start	(2)	93.600		37,906
FCOI-SIUUE FY14 Nurse Anesthetist Traineeship		93.124		34,754
Human Beta Cell Metabolic Signaling	(3)	93.647		151,744
Eb1 Protein: Regulator Of Actin Protrusion And Cell Motility	(3)	93.859		50,164
				<u>10,348,153</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Altarum Institute:</i>				
An Innovative, Case Based, Inter-Professional Approach to Pain	(3)	93.Unknown	GS-10F-0261K/HHSN271201100111U/SC-12-025	<u>6,119</u>
<i>Illinois Department of Children and Family Services:</i>				
Project Success		93.667		(1,416)
Project Success		93.Unknown	LOA FY2013	(11,446)
				<u>(12,862)</u>
<i>Forsyth Institute:</i>				
FCOI - Biomarkers of Periodontal Disease Progression	(3)	93.121	SIU21127-2335	<u>286,308</u>

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<i>Illinois Department of Public Health:</i>			
Project Success	93.667		\$ 266,360
Dental Sealant Grant	93.994	23480141	993
Addressing Asthma from a Public Health Perspective	93.070	23283010	(5)
FCOI Addressing Asthma in Illinois - Community Grant	93.070	063-48230-4900-0200	7,495
Dental Sealant Grant	93.994		494
FCOI - Illinois Asthma Program	93.070		3,552
			<u>278,889</u>
<i>Lewis and Clark Community College:</i>			
Evaluation of Lewis and Clark Nursing Program	(3) 93.359		<u>8,574</u>
<i>Madison County Probation and Court Services Department:</i>			
Madison County IL Drug Court Treatment Enhancement	93.243	1H79T1021891-01	3,595
Project New Direction	93.243	1H79T1025431-01	41,171
			<u>44,766</u>
<i>St. Louis University:</i>			
FCOI - National Children's Study	(3) 93.000		625
National Children's Study-St Louis City Site	(3) 93.847	HHSN267200700033C	20,664
			<u>21,289</u>
<i>Stoecker and Associates:</i>			
Automatic Detection of Critical Dermascopy Features	(3) 93.Unknown	SBIR-NIH	<u>(324)</u>
<i>Third Judicial Circuit Madison County:</i>			
Third Judicial Circuit Video Visitation Evaluation	93.586		<u>720</u>
<i>University of Illinois:</i>			
FCOI - Simple Strategies to Accelerate Children's Early Grammatical Growth	(3) 93.865	2011-04207-01 (A0641)	<u>8,550</u>
			<u>642,029</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>\$ 10,990,182</u>

**NATIONAL SCIENCE FOUNDATION**

**Direct Grants and Contracts:**

Regional Collaboration to Improve Science Content	(3) 47.076		\$ (662)
Giving the Zoo Universe a Face	(3) 47.079		(3,446)
Collaborative Research: BPC-DP Using Auditory Programming	(3) 47.070		7,750
ARRA-Collaborative Research-Efficient Experimentation	(3) 47.082		15,467
RUI: Collaborative Research: Optimal Control Of Multi-Input	(3) 47.049		19,850
Laying The Groundwork: Status of Women	(3) 47.076		5,934
Documenting the Languages of Manang, Nepal for Local	(3) 47.075		72,879
SIUE Noyce Scholarship Program	(3) 47.076		98,385
Regular Synthesis for Multi-Input Optimal Control Problems	(3) 47.049		7,348

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
7th Conference on Function Spaces at SIUE	(3) 47.049		\$ 35,000
High Resolution Absorption & Emission Spectroscopy of Diatom	(3) 47.049		26,696
Collaborative Research: Maximizing Mentor Effectiveness	(3) 47.076		74,283
Collaborative Research: Redox Behavior of Heme-Nox Models	(3) 47.049		21,549
Piezoelectric Energy Harvesting Shock Absorber	(3) 47.041		48,875
Student Team Engaging Peers for Undergraduate Progress	(3) 47.076		<u>152,987</u>
			<u>582,895</u>
<b>Flow-Thru Grants and Contracts:</b>			
<i>Adler Planetarium:</i>			
Investigating Audience Engagement with Citizen Science	(3) 47.076	DRL-0917608/1941-IAECS-02	<u>244</u>
<i>Chicago State University:</i>			
Increasing the Minority Scientist Pool:ILSAMP Phase IV	47.076	HRD-0904024	<u>20,751</u>
<i>University of Oklahoma:</i>			
Redox Behavior Of Heme-No Models	(3) 47.049	CHE-0911537/sub#2010-16	<u>2,862</u>
<i>Blended Integrated Circuit Systems, LLC:</i>			
Blendics Phase II STTR	(3) 47.Unknown	IIP-0924010	<u>43,918</u>
<i>Science Education Solutions:</i>			
Teen Science Cafes Network	(3) 47.Unknown	TSCN-SIUE-2012-7-NSF DRL-1223830	<u>34,869</u>
			<u>102,644</u>
<b>Total National Science Foundation</b>			<u>\$ 685,539</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois State Board of Education:</i>			
Trio Food	10.558	Site # 43557	\$ 18,738
Head Start-Food Service	10.558	41-057-029P-00	544,544
Project Success-Food Service	10.558		28,948
ECC Food Program	10.558		42,408
PALS - Food Service	10.558		4,813
Summer Food Program	10.558	41-057-029P-00	2,842
School Lunch	10.558	41-057-029P-00	<u>46,687</u>
			<u>688,980</u>
<b>Total U.S. Department of Agriculture</b>			<u>\$ 688,980</u>

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<b>U.S. DEPARTMENT OF LABOR</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Community College Board:</i>			
Workforce Investment Fund Grant	17.283	SIUE WIF 14	\$ 54,774
<b>Total U.S. Department of Labor</b>			<u>\$ 54,774</u>
<b>U.S. DEPARTMENT OF DEFENSE</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Washington University:</i>			
Development of a Digital Interface for PSD8C Chip	(3)	12.Unknown	WU-HT-09-40/DE-AC52-06NA25396DOE
			<u>\$ (4,126)</u>
<i>Streamline Automation, LLC:</i>			
STTR: Fusion of a Real Time Analytical Model with Facility Control System	(3)	12.Unknown	FA9505-10-C-0137/1065-LET-01-R0
			<u>155</u>
<b>Total U.S. Department of Defense</b>			<u>\$ (3,971)</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>University of Illinois / Illinois Center for Transportation:</i>			
Wrong Way Driving	(10)	20.205	2011-05776-08
Development Of A Highway Incident Management Training Guide,Phase II	(10)	20.205	2011-05776-16
Investigation Of Methods And Approaches For Collecting And Recording Highway Inventory Data	(10)	20.205	2011-05776-17
Temporary Stabilization Specification Improvements	(10)	20.205	2011-05776-20
Dissemination Requirements for Illinois Per New Federal Rule	(10)	20.205	2011-05776-27
Effective Post-Construction Best Management Practices	(10)	20.205	2011-05776-30
			<u>13,751</u>
			<u>252,070</u>
<b>Total U.S. Department of Transportation</b>			<u>\$ 252,070</u>
<b>U.S. DEPARTMENT OF ENERGY</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Washington University:</i>			
Development of an Enhanced Hip Chip	(3)	81.049	WU-13-37/PO 2916436W
			<u>\$ 42,638</u>
<b>Total U.S. Department of Energy</b>			<u>\$ 42,638</u>

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<b>U.S. DEPARTMENT OF THE INTERIOR</b>			
<b>Direct Grants and Contracts:</b>			
Analysis of Concordance Between Lidar Vegetation Classification	(3)	15.944	\$ (958)
Analysis of Concordance Between Lidar Vegetation - Phase II	(3)	15.945	5,920
			<u>4,962</u>
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Department of Natural Resources:</i>			
Mine Map Preservation Implementation Project	(3)	15.252	AML-GSWA-0010E 1,828
Subsidence Monitoring Response Team	(3)	15.252	AML-GSWA-0013D 129,879
Mine Map Preservation Project	(3)	15.252	AML-GSWA-0013E 234,633
			<u>366,340</u>
<b>Total U.S. Department of the Interior</b>			<u>\$ 371,302</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Department of Transportation:</i>			
East St Louis Evacuation Traffic Study	(3)	97.067	EMW-2011-SS-00035-S01 \$ 84,458
<b>Total U.S. Department of Homeland Security</b>			<u>\$ 84,458</u>
<b>LIBRARY OF CONGRESS</b>			
<b>Direct Grants and Contracts:</b>			
Teaching with Primary Sources		42.006	00G-LIB-ND001 \$ 205,883
<b>Total Library of Congress</b>			<u>\$ 205,883</u>
<b>U.S. SMALL BUSINESS ADMINISTRATION</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Department of Commerce and Economic Opportunity:</i>			
SBDC Fed 56 Grant		59.037	14-561126 \$ 91,520
SBDC Federal Grant		59.037	13-181126 93,506
			<u>185,026</u>
<b>Total U.S. Small Business Administration</b>			<u>\$ 185,026</u>

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			
<b>Direct Grants and Contracts:</b>			
Abraham Lincoln and the Forging of Modern America	45.163		\$ 80,969
<b>Flow-Thru Grants and Contracts:</b>			
<i>Arts Midwest:</i>			
Lehrer Dance - Arts and Issues	45.025		2,000
<i>University of Nebraska Lincoln:</i>			
Walt Whitman as Author Before "Leaves Of Grass"	(3) 45.161	25-0512-0028-003	7,967
<i>Illinois State Library:</i>			
Literacy Through Access to New Materials	45.310	LSTA-13-0201-7106	4,970
			<u>14,937</u>
<b>Total National Foundation on the Arts and the Humanities</b>			<u>\$ 95,906</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			
<b>Direct Grants and Contracts:</b>			
Guerilla Citizen Science	(3) 43.001		\$ 328,943
Moon Mappers	(3) 43.NNG12PB15P		3,059
			<u>332,002</u>
<b>Flow-Thru Grants and Contracts:</b>			
<i>Space Telescope Science Institute:</i>			
Planet Pipeline	(3) 43.Unknown	46702/EO-12142.07	(2,559)
<i>Southwest Research Institute:</i>			
Ice Hunters for New Horizons	(3) 43.Unknown	D99037LM/NASW-02008	(769)
<i>University of California Los Angeles:</i>			
Zoo Style Citizen Science	(3) 43.Unknown	PO2090-P-PA586	(1,060)
<i>University Space Research Association:</i>			
Moon Mappers Development	(3) 43.Unknown	NNX08AC28A-002153-08	25,207
<i>Space Telescope Science Institute:</i>			
Citizen Discoveries of Monster Clouds Around Active Galaxies	(3) 43.Unknown	HST-EO-12525.10-A	22



STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<i>Ohio University:</i>			
Proteomics Analysis of Arabidopsis Seedlings In Microgravity	(3) 43.003	UT18121	\$ 10,905
<i>Illinois Space Grant Consortium:</i>			
ISGC Scholarships and Fellowships	43.2010-04000-01 A2154		21,171
			52,917
<b>Total National Aeronautics and Space Administration</b>			<b>\$ 384,919</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<b>Direct Grants and Contracts:</b>			
Community Rooted Green Infrastructures for Urban Water	(3) 66.440		\$ 24,463
<b>Flow-Thru Grants and Contracts:</b>			
<i>East-West Gateway Council of Governments:</i>			
Water Sample Testing Analysis	(3) 66.460		4,190
<i>Illinois Environmental Protection Agency:</i>			
Operating Training & Testing	66.605	FW-13201	235,525
			239,715
<b>Total U.S. Environmental Protection Agency</b>			<b>\$ 264,178</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>St. Louis University:</i>			
HUD Sustainable Communities Regional Planning Grant	(3) 14.703	MORIP0025-10	\$ 31,910
<b>Total U.S. Department of Housing and Urban Development</b>			<b>\$ 31,910</b>
<b>CORPORATION FOR NATIONAL SERVICE</b>			
<b>Direct Grants and Contracts:</b>			
America Reads Americorps Member	94.006		\$ 17,764
<b>Total Corporation for National Service</b>			<b>\$ 17,764</b>

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2014

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Disbursements/ Expenditures
<b>U.S. POSTAL SERVICE</b>			
<b>Direct Grants and Contracts:</b>			
S I U Branch Post Office	287140-90-P-0079		\$ 29,835
<b>Total U.S. Postal Service</b>			<u>\$ 29,835</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>\$ 34,454,433</u></u>

Subtotal of Non Major Clusters:

- (3)Research and Development Total Expenditures of \$17,746,251
- (7)Workforce Investment Act Cluster Total Expenditures of \$583,509
- (8)Highway Safety Cluster Total Expenditures of \$199,654
- (9)Fish and Wildlife Cluster Total Expenditures of \$882,740
- (10)Highway Planning and Construction Total Expenditures of \$515,041
- (11)Employment Service Cluster Total Expenditures of \$436,565
- (12)Special Education Cluster Total Expenditures of \$38,804
- (13)Aging Cluster Total Expenditures of \$44,777
- (14)Child Care and Development Fund Cluster \$10,048
- (15)Statewide Data Centers Cluster Total Expenditures of \$6,943

See accompanying notes to schedule of expenditures of federal awards.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2014**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Southern Illinois University (the “University”) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE B – STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY**

The University administered the following federal loan programs during the year ended June 30, 2014:

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Perkins Loan Program CFDA #84.038			
Outstanding balance, July 1, 2013	\$ 16,892,242	\$ 2,238,437	\$ 19,130,679
Additions:			
Interest income	281,475	47,166	328,641
Loan fund reimbursement on cancellation	-	37	37
Decrease in provision for note receivable	-	448,033	448,033
Total additions	<u>281,475</u>	<u>495,236</u>	<u>776,711</u>
Deductions:			
Loans canceled or written-off, net	65,090	2,076	67,166
Administrative charges	<u>75,430</u>	<u>104,968</u>	<u>180,398</u>
Total deductions	<u>140,520</u>	<u>107,044</u>	<u>247,564</u>
Outstanding balance, June 30, 2014	<u>\$ 17,033,197</u>	<u>\$ 2,626,629</u>	<u>\$ 19,659,826</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2014**

**NOTE B – 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, 2013	\$ _____ -	\$ 7,119	\$ 7,119
Additions:			
Interest income	-	60	60
Decrease in provision for notes receivable	_____ -	8,052	8,052
Total additions	_____ -	8,112	8,112
Outstanding balance, June 30, 2014	<u>\$ _____ -</u>	<u>\$ 15,231</u>	<u>\$ 15,231</u>
Health Professionals Loan Program CFDA #93.342			
Outstanding balance, July 1, 2013	<u>\$ 911,287</u>	<u>\$ 453,634</u>	<u>\$ 1,364,921</u>
Additions:			
Interest income	22,475	10,215	32,690
Decrease in provision for notes receivable	_____ -	79,456	79,456
Total additions	<u>22,475</u>	<u>89,671</u>	<u>112,146</u>
Deductions:			
Refunds to grantor	213,071	-	213,071
Increase in provision for notes receivable	16,871	_____ -	16,871
Total deductions	<u>229,942</u>	<u>_____ -</u>	<u>229,942</u>
Outstanding balance, June 30, 2014	<u>\$ 703,820</u>	<u>\$ 543,305</u>	<u>\$ 1,247,125</u>

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**NOTE B – 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, 2013	\$ 121,086	\$ -	\$ 121,086
Additions:			
Interest income	6,077	-	6,077
Decrease in provision for notes receivable	17,199	-	17,199
Other	136	-	136
Total additions	<u>23,412</u>	<u>-</u>	<u>23,412</u>
Deductions:			
Refund to grantor	66,791	-	66,791
Total deductions	<u>66,791</u>	<u>-</u>	<u>66,791</u>
Outstanding balance, June 30, 2014	<u>\$ 77,707</u>	<u>\$ -</u>	<u>\$ 77,707</u>

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

**NOTE C – FEDERAL DIRECT STUDENT LOAN PROGRAM CFDA #84.268**

During the fiscal year ended June 30, 2014, 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, 2014	<u>\$ 113,652,870</u>	<u>\$ 93,821,239</u>	<u>\$ 207,474,109</u>

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Year ended June 30, 2014**

**NOTE D – MAJOR PROGRAMS**

The following federal program expenditures comprise major program expenditures under OMB Circular A-133 for the year ended June 30, 2014. (Major programs are indicated in the Schedule of Expenditures of Federal Awards by (1), (2), (4), or (5)).

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
(1) Student Financial Aid Cluster	\$ 27,569,159	\$ 18,047,949	\$ 45,617,108
(2) Head Start Program	3,086,725	9,721,781	12,808,506
(4) TRIO Cluster	823,482	906,281	1,729,763
(5) Federal Qualified Health Center Cluster	<u>823,675</u>	<u>-</u>	<u>823,675</u>
Total major program expenditures	32,303,041	28,676,011	60,979,052
Other program expenditures	<u>29,210,905</u>	<u>5,778,422</u>	<u>34,989,327</u>
Total federal expenditures	<u>\$ 61,513,946</u>	<u>\$ 34,454,433</u>	<u>\$ 95,968,379</u>

As part of the Student Financial Aid Program, Southern Illinois University administers loan proceeds under the Perkins Loan Program (as described in Note B) and the Federal Direct Student Loan Program (as described in Note C).

**NOTE E – SUBRECIPIENTS**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the University provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Carbondale:		
U.S. Department of Agriculture	10.11-DG 11420004-237	\$ 18,242
Forest Health Protection	10.680	83,987
Basic and Applied Scientific Research	12.300	29,871
Military Medical Research and Development	12.420	220,799
Housing Opportunities for Persons With AIDS	14.241	48,463

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**NOTE E – SUBRECIPIENTS (Continued)**

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Carbondale (Continued):		
Applied Science Program Cooperative Agreements Related to Coal Mining & Reclamation	15.255	\$ 44,958
Great Lakes Restoration	15.662	292,736
U.S. Geological Survey Research & Data Collection	15.808	1,651
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	19,206
Highway Planning and Construction	20.205	100,000
Engineering Grants	47.041	65,123
Mathematical and Physical Sciences	47.049	41,464
Biological Sciences	47.074	38,106
Social, Behavioral, and Economic Sciences	47.075	13,231
Education and Human Resources	47.076	24,443
Trans-NSF Recovery Act Research Support	47.082	88,303
Office of Science Financial Assistance Program	81.049	9,705
University Coal Research	81.057	3,308
Improving Teacher Quality State Grants	84.367	229,548
Drug Abuses and Addiction Research Programs	93.279	15,791
Cancer Cause and Prevention Research	93.393	10,414
Cancer Treatment Research	93.395	45,000
Arthritis, Musculoskeletal and Skin Disease Research	93.846	186
Biomedical Research and Research Training	93.859	11,719
Child Health and Human Development Extramural Research	93.865	116,005
Aging Research	93.866	638,707
Rural Health Care Services Outreach and Rural Health Network Development Program	93.912	312,041
HIV Care Formula Grants	93.917	243
Hazard Mitigation Grant	97.039	<u>5,000</u>
Subrecipients - Carbondale		<u>\$ 2,528,250</u>

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**NOTE E – SUBRECIPIENTS (Continued)**

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Edwardsville:		
Head Start	93.600	\$ 301,138
NSF- ARRA	47.082	15,467
Education and Human Resources	47.076	26,000
Aerospace Education Services Program	43.001	22,146
Mathematics and Science Partnership	84.366	2,500
Special Education – State Personnel Development	84.323	107,095
Homeland Security Grant Program	97.067	9,928
Highway Planning & Construction	20.205	2,643
Department of Health & Human Services	93.000	16,670
Oral Diseases & Disorders Research	93.121	<u>15,587</u>
Subrecipients - Edwardsville		<u><u>\$ 519,174</u></u>

**NOTE F – NON-CASH ASSISTANCE AND FEDERAL INSURANCE**

During the year ended June 30, 2014, the University received no non-cash assistance, except as disclosed in Note C. Also, there was no federally funded insurance in effect during the year ended June 30, 2014.



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**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	\$ 61,513,946	\$ 34,454,433	\$ 95,968,379
Total new loans made not included on SEFA	113,652,870	93,821,239	207,474,109
Amount of federal loan balances at beginning of the year	17,924,615	2,699,190	20,623,805
Other noncash federal award expenditures	-	-	-
<b>Total federal financial component</b>	<b><u>\$ 193,091,431</u></b>	<b><u>\$ 130,974,862</u></b>	<b><u>\$ 324,066,293</u></b>
Total operating expenses (from financial statements)	\$ 791,168,992	\$ 345,908,219	\$ 1,137,077,211
Total nonoperating expenses (from financial statements)	7,664,566	7,166,511	14,831,077
Total new loans made	113,652,870	93,821,239	207,474,109
Amount of federal loan balances at beginning of the year	17,924,615	2,699,190	20,623,805
Other noncash federal award expenditures	-	-	-
<b>Total financial component</b>	<b><u>\$ 930,411,043</u></b>	<b><u>\$ 449,595,159</u></b>	<b><u>\$ 1,380,006,202</u></b>

<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	\$ 193,091,431	20.8%	\$ 130,974,862	29.1%	\$ 324,066,293	23.5%
Nonfederal expenses	<u>737,319,612</u>	<u>79.2%</u>	<u>318,620,297</u>	<u>70.9%</u>	<u>1,055,939,909</u>	<u>76.5%</u>
Total financial component	<u>\$ 930,411,043</u>	<u>100.00%</u>	<u>\$ 449,595,159</u>	<u>100.00%</u>	<u>\$ 1,380,006,202</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	\$ 32,303,041	52.5%	\$ 28,676,011	83.2%	\$ 60,979,052	63.5%
Nonmajor programs	<u>29,210,905</u>	<u>47.5%</u>	<u>5,778,422</u>	<u>16.8%</u>	<u>34,989,327</u>	<u>36.5%</u>
Total federal expenditures	<u>\$ 61,513,946</u>	<u>100.00%</u>	<u>\$ 34,454,433</u>	<u>100.00%</u>	<u>\$ 95,968,379</u>	<u>100.00%</u>