

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

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

For the Year Ended June 30, 2020

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SINGLE AUDIT AND COMPLIANCE EXAMINATION
For the Year Ended June 30, 2020

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Other Reports Issued Under a Separate Cover:

Southern Illinois University's financial statements as of and for the year ended June 30, 2020, have been issued under a separate cover. Additionally, in accordance with *Government Auditing Standards*, we have issued the Report Required Under *Government Auditing Standards* for the year ended June 30, 2020, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters, under a separate cover. The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of the audit.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SINGLE AUDIT AND COMPLIANCE EXAMINATION
For the Year Ended June 30, 2020

UNIVERSITY OFFICIALS

President (3/1/20 to 6/30/20)	Dr. Daniel Mahony
Interim President (7/1/19 to 2/29/20)	J. Kevin Dorsey
Fiscal Officer	Duane Stucky
General Counsel	Lucas Crater
Executive Director, Internal Audit	Kimberly Labonte
SIUC Chancellor (7/1/20 to present)	Austin Lane
SIUC Interim Chancellor (through 6/30/20)	John M. Dunn
SIUE Chancellor	Randall Pembrook

BOARD OFFICERS

Board Chair (2/14/19 to present)	J. Phil Gilbert
Board Vice Chair (3/27/19 to present)	Ed Hightower
Board Secretary (3/27/19 to present)	Roger Tedrick
Secretary to the Board	Misty Whittington

GOVERNING BOARD MEMBERS

Trustee (3/22/19 to present)	Edgar Curtis
Trustee (3/15/21 to present)	Tonya Genovese
Trustee (3/2/15 to present)	J. Phil Gilbert
Trustee (3/22/19 to present)	Ed Hightower
Trustee (3/22/19 to present)	Subhash Sharma
Trustee (3/2/15 to 11/16/20)	Amy Sholar
Trustee (3/22/19 to present)	John Simmons
Trustee (3/22/19 to present)	Roger Tedrick
Student Trustee (7/1/20 to 6/30/21)	Steve Gear
Student Trustee (7/1/20 to 6/30/21)	Jacob Graham
Student Trustee (7/1/18 to 6/30/20)	Brione Lockett
Student Trustee (7/1/19 to 6/30/20)	Mackenzie Rogers

EX OFFICIO MEMBER

Superintendent of Public Instruction

State Superintendent	Dr. Carmen I. Ayala
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SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SINGLE AUDIT AND COMPLIANCE EXAMINATION
For the Year Ended June 30, 2020

BOARD OFFICES

The Agency's primary administrative offices are located at:

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

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



Southern Illinois University System

ONE SYSTEM | MANY LOCATIONS | STATEWIDE IMPACT

June 24, 2021

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

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of Southern Illinois University (the University). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following specified requirements during the one-year period ended June 30, 2020. Based on this evaluation, we assert that during the year ended June 30, 2020 the University has materially complied with the specified requirements listed below.

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

Office of the President

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

Carbondale • Edwardsville • Springfield • Alton • East St. Louis • Grayslake

Yours truly,

Southern Illinois University



Dr. Daniel F. Mahony
University President



Dr. Duane Stucky
Senior VP for Financial and Administrative Affairs



Mr. Lucas D. Crater
General Counsel

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SINGLE AUDIT AND COMPLIANCE EXAMINATION
For the Year Ended June 30, 2020

Compliance Report

Summary

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

Accountant's Report

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a modified opinion on compliance and identifies a material weakness over internal control over compliance.

Summary of Findings

<u>Number of</u>	<u>Current</u>	<u>Prior</u>
Findings	Report	Report
Findings	18	10
Repeated Findings	7	7
Prior Recommendations Implemented or Not Repeated	3	5

Schedule of Findings and Questioned Costs

<u>Item No.</u>	<u>Page</u>	<u>Last/First</u> <u>Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (GOVERNMENT AUDITING STANDARDS)				
2020-001	23	New	Inadequate Internal Controls over Census Data	Material Weakness
2020-002	28	New	Insufficient Controls over Financial Reporting of Capital Asset Additions	Significant Deficiency

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SINGLE AUDIT AND COMPLIANCE EXAMINATION (CONTINUED)
For the Year Ended June 30, 2020

Schedule of Findings and Questioned Costs (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (FEDERAL COMPLIANCE)				
2020-003	30	2019/2018	Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program	Significant Deficiency and Noncompliance
2020-004	32	2019/2017	Exit Counseling Not Completed	Significant Deficiency and Noncompliance
2020-005	34	2019/2019	Information Technology Risk Assessment Not Performed	Significant Deficiency and Noncompliance
2020-006	36	New	Insufficient Controls over Cash Management	Significant Deficiency and Noncompliance
2020-007	38	New	Return of Title IV Aid	Significant Deficiency and Noncompliance
2020-008	40	New	Student Enrollment Reporting	Significant Deficiency and Noncompliance
2020-009	42	New	HEERF Reporting	Significant Deficiency and Noncompliance
2020-010	44	New	HEERF Institutional Expenditures	Significant Deficiency and Noncompliance

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SINGLE AUDIT AND COMPLIANCE EXAMINATION (CONTINUED)
For the Year Ended June 30, 2020

Schedule of Findings and Questioned Costs (Continued)

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-011	48	2019/2015	Noncompliance with the Southern Illinois University Management Act (Illinois Ethanol Research Advisory Board)	Significant Deficiency and Noncompliance
2020-012	51	2019/2005	Failure to Require Faculty Timesheets	Significant Deficiency and Noncompliance
2020-013	53	2019/2012	Weakness in Computer Inventory Control	Significant Deficiency and Noncompliance
2020-014	55	New	Noncompliance with Illinois Articulation Initiative	Significant Deficiency and Noncompliance
2020-015	57	2019/2018	Lack of Adequate Controls Over the Review of Internal Controls for Service Providers	Significant Deficiency and Noncompliance
2020-016	59	New	Weaknesses in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2020-017	62	New	Weakness with Payment Card Industry Data Security Standards	Significant Deficiency and Noncompliance
2020-018	64	New	Security Related Weaknesses	Significant Deficiency and Noncompliance

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SINGLE AUDIT AND COMPLIANCE EXAMINATION (CONTINUED)
For the Year Ended June 30, 2020

Schedule of Findings and Questioned Costs (Continued)

FINDINGS (STATE COMPLIANCE)

In addition, the following finding which is reported as a current finding and questioned cost relating to Federal Compliance also meets the reporting requirements for State Compliance.

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
2020-010	44	New	HEERF Institutional Expenditures	Significant Deficiency and Noncompliance

In addition, the following findings which are reported as current findings and questioned costs relating to *Government Auditing Standards* also meet the reporting requirements for State Compliance.

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
2020-001	23	New	Inadequate Internal Controls over Census Data	Material Weakness and Material Noncompliance
2020-002	28	New	Insufficient Controls over Financial Reporting of Capital Asset Additions	Significant Deficiency

PRIOR FINDINGS NOT REPEATED

A	66	2019/2019	Inadequate Support for Sliding Fee Discounts
B	66	2019/2015	Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards
C	67	2019/2019	Unable to Locate Inventory Items

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SINGLE AUDIT AND COMPLIANCE EXAMINATION (CONTINUED)
For the Year Ended June 30, 2020

Exit Conference

The *Government Auditing Standards* findings and recommendations appearing in this report were finalized after the University waived an exit conference in a correspondence from Kim, Labonte, Executive Director, Internal Audit on May 7, 2021. The responses to the recommendations were provided by Kim Labonte, Executive Director, Internal Audit, in a correspondence dated May 7, 2021.

The University waived an exit conference in correspondence from Kim Labonte, Executive Director, Internal Audit, on June 21, 2021. The responses to the remaining findings and recommendations were provided by Kim Labonte, Executive Director, Internal Audit, in a correspondence dated June 23, 2021.

**Independent Accountant's Report
on State Compliance, on Internal Control Over Compliance, and
on Supplementary Information for State Compliance Purposes**

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

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by Southern Illinois University (the University) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the year ended June 30, 2020. Management of the University is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the University's compliance with the specified requirements based on our examination.

The specified requirements are:

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

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

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Illinois State Auditing Act (Act), and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the University complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the University complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

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

Our examination disclosed material noncompliance with the following specified requirement applicable to the University during the year ended June 30, 2020.

As described in the accompanying Schedule of Findings (and Questioned Costs) as item 2020-001, the University had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirements described in the preceding paragraph, the University complied with the specified requirements during the year ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002 and 2020-010 through 2020-018.

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

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

Internal Control Over Compliance

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

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify a certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the specified requirements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 to be a material weakness.

A *significant deficiency in internal control* 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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2020-002 and 2020-010 to 2020-018 to be significant deficiencies.

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

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

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

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

Supplementary Information for State Compliance Purposes

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon under separate cover dated May 14, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to May 14, 2021. The accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 12 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the University. Such information is the responsibility of University management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 12 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2020, in Schedules 1 through 12 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the University's basic financial statements as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon under separate cover dated January 21, 2020, which contained unmodified opinions on the respective financial statements of the business-type activities and the aggregate discretely presented component units. The accompanying supplementary information for the year ended June 30, 2019, in Schedules 3 through 5 is the responsibility of University management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019, financial statements. The accompanying supplementary information for the years ended June 30, 2019, in Schedules 3 through 5 has been subjected to the auditing procedures applied in the audit of the June 30, 2019, basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2019, in Schedules 3 through 5 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2019.

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

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

Alente & Morse, PLLC

Portage, MI
June 24, 2021

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

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

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business type activities of Southern Illinois University and its aggregate discretely presented component units (the "University"), collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and we have issued our report thereon dated May 14, 2021.

Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the University's financial statements.

The financial statements of The Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (at Carbondale), The Alumni Association of Southern Illinois University Edwardsville, and Southern Illinois University Edwardsville Foundation, component units of the University, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control or compliance and other matters associated with these component units or the component units that were reported on separately by those auditors who audited the financial statements of University Park, Southern Illinois University at Edwardsville, Inc., Southern Illinois Research Park, Inc., Carbondale, SIU Physicians & Surgeons, Inc., and the SIUE East St. Louis Charter School, component units of the University.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings as item 2020-001.

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

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

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. We consider the deficiency described in the accompanying Schedule of Findings as item 2020-001 to be a material weakness.

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. We consider the deficiency described in the accompanying Schedule of Findings as item 2020-002 to be a significant deficiency.

University's Response to the Finding

The University's response to the findings identified in our audit are described in the accompanying Schedule of Findings. The University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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

Plante & Moran, PLLC

Plante & Moran, PLLC

Portage, Michigan
May 14, 2021

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

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

Report on Compliance for Each Major Federal Program

As Special Assistant Auditors for the Auditor General, we have audited compliance by Southern Illinois University (the “University”) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University’s major federal programs for the year ended June 30, 2020. 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 University’s financial statements include the operations of The Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (at Carbondale), The Alumni Association of Southern Illinois University Edwardsville, Southern Illinois University Foundation (at Carbondale), Southern Illinois University Edwardsville Foundation, University Park, Southern Illinois University at Edwardsville, Inc., Southern Illinois Research Park, Inc., Carbondale, SIU Physicians & Surgeons, Inc., and the SIUE East St. Louis Charter School, component units of the University, which are not included in the University’s Schedule of Expenditures of Federal Awards during the year ended June 30, 2020. Our audit, as described below, did not include the operations of these component units because the component units engaged other auditors to perform an audit of their financial statements and, if necessary, an audit of compliance.

Management’s Responsibility

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

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the University’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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

Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2020-003; 2020-004; 2020-005; 2020-006; 2020-007; 2020-008; 2020-009; and 2020-010. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2020-003; 2020-004; 2020-005; 2020-006; 2020-007; 2020-008; 2020-009; and 2020-010 that we consider to be significant deficiencies.

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

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

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

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of Southern Illinois University as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the University's basic financial statements. We issued our report thereon dated May 14, 2021, which contained unmodified opinions on those financial statements. Our report contains a reference to other auditors. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

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

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

Plante & Moran, PLLC

Portage, Michigan
June 24, 2021, except for our report on the Schedule of Expenditures of Federal Awards, for
which the date is May 14, 2021

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR'S RESULTS
For the Year Ended June 30, 2020

Financial Statements

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

Internal control over financial reporting:

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

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.033, 84.007, 84.063, 84.379, 84.038, 93.342, 84.268, and 93.364	Student Financial Assistance Cluster
93.600	Head Start Cluster
84.425E and 84.425F	COVID-19 Higher Education Emergency Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$2,048,491

Auditee qualified as a low-risk auditee? Yes No

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
For the Year Ended June 30, 2020

2020-001. Finding: Inadequate Internal Controls over Census Data

The Southern Illinois University (University) did not have adequate internal control over reporting its census data and did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the University's employees are members of both the State Universities Retirement System (SURS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans.

During testing, we noted the following:

- 1) The University had not performed an initial complete reconciliation of its census data recorded by SURS and CMS to its internal records to establish a base year of complete and accurate census data.
- 2) After establishing a base year, the University had not developed a process to annually obtain from SURS and CMS the incremental changes recorded by SURS and CMS in their census data records and reconcile these changes back to the University's internal supporting records.

Upon due consideration and based upon the significance of these issues alone, we concluded a material weakness exists within the University's internal controls related to ensuring both SURS and CMS can provide their respective actuaries with complete and accurate census data related to the University.

Even given these two exceptions, we performed detail testing and certain data analysis tests and noted the following additional exceptions:

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
(CONTINUED)
For the Year Ended June 30, 2020

2020-001. Finding: Inadequate Internal Controls over Census Data
(Continued)

- 3) We conducted data matches of (1) individuals pulled from the University's records whom the University believed should have been participating in SURS during the census data accumulation period throughout Fiscal Year 2018 and (2) the University's faculty members teaching a class during the census data accumulation period throughout Fiscal Year 2018 to SURS' records. As a result of this testing, we identified 14 individuals who had been improperly excluded from participating in SURS, which resulted in these people not having any employee contributions collected by the University and reported to SURS during the census data accumulation period throughout Fiscal Year 2018.
- 4) We performed an analysis of transactions reported by the University to SURS during the census data accumulation period throughout Fiscal Year 2018, noting 10 of 1,091 (1%) employees reported as hired had actually been hired in other fiscal years. SURS determined the total potential impact to each of these employee's total service credit was it could be off by one-quarter to 1 year.
- 5) As of the end of the census data accumulation year on June 30, 2018, we identified 11 employees where each employee's associated termination or rehire date(s) had been untimely reported to SURS. While these employees were all associated with the University at June 30, 2018, some or all of these untimely reports may have occurred at other public universities and community colleges across the State. SURS determined these errors resulted in the employees being misclassified between the active, retired, and inactive member categories within SURS. The total potential impact to each former employee's total service credit was it could be off between 0.0 and 1.75 years.

For employers where their employees participate in plans with multiple-employer and cost-sharing features, the American Institute of Certified Public Accountants' *Audit and Accounting Guide: State and Local Governments* (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
(CONTINUED)
For the Year Ended June 30, 2020

2020-001. Finding: Inadequate Internal Controls over Census Data
(Continued)

for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Additionally, eligibility criteria for participation in SURS under the Illinois Pension Code (Code) (40 ILCS 5/15-134(a)) states any person who is an employee of the University becomes a participant in SURS. Under the Code (40 ILCS 5/15-107), an employee is a person who works for the University in a secretarial, mechanical, labor, clerical, educational, administrative, or other staff position which is either (a) permanent and continuous or (b) for a period of four months or an academic term, whichever is less, who is:

- 1) not a student employed on a less than full-time temporary basis;
- 2) not receiving a retirement or disability annuity from SURS;
- 3) not on military leave;
- 4) not eligible to participate in the Federal Civil Service Retirement System,
- 5) not currently on a leave of absence without pay more than 60 days after the termination of SURS' disability benefits;
- 6) not paid from funds received under the Federal Comprehensive Employment and Training Act as a public service employment program participant hired on or after July 1, 1979;
- 7) not a patient in a hospital or home;
- 8) not an employee compensated solely on a fee basis where such income would net earnings from self-employment;
- 9) not providing military courses pursuant to a federally-funded contract where the University has filed a written notice with SURS electing to exclude these persons from the definition of an employee;
- 10) currently on lay-off status of not more than 120 days after the lay-off date;
- 11) not on an absence without pay of more than 30 days; and,
- 12) a nonresident alien on a visa defined under subparagraphs (F), (J), (M), or (Q) of Section 1101(a)(15) of Title 8 of the United States Code who (1) has met the Internal Revenue Service's substantial presence test and (2) became an employee on and after July 1, 1991.

Further, for CMS' OPEB plan, we noted participation in OPEB is derivative of an employee's eligibility to participate in SURS, as members of SURS participate in OPEB as annuitants under the State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/3(b)).

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
(CONTINUED)
For the Year Ended June 30, 2020

2020-001. Finding: Inadequate Internal Controls over Census Data
(Continued)

In addition, the Illinois Pension Code (40 ILCS 5/15-157) requires the University to, at a minimum, withhold contributions of each employee's total compensation of 8% (9.5% for firefighters or police officers) for their participation in SURS, unless further contributions by the employee would either exceed the maximum retirement annuity in the Code (40 ILCS 5/15-136(c)) or the Tier 2 earnings limitation within the Code (40 ILCS 5/15-111(b)), and remit these amounts to SURS. Further, the Code (40 ILCS 5/15-155(b)) requires the University remit employer contributions to SURS reflecting the accruing normal costs of an employee paid from federal or trust funds. Additionally, the Act (5 ILCS 375/10) requires active employees to make contributions as set by CMS and the Act (5 ILCS 375/11) requires employer contributions by the University for all employees not totally compensated from its Income Fund, local auxiliary funds, and the Agricultural Premium Fund.

Finally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

University officials indicated they were not aware of the need to reconcile their records to CMS and SURS census data records and other exceptions were due to employee error and oversight.

Failure to ensure complete and accurate census data was reported to SURS and CMS could have resulted in a material misstatement of the University's financial statements and reduced the overall accuracy of pension/OPEB-related liabilities, deferred inflows and outflows of resources, and expense recorded by the State, the State's agencies, and other public universities and community colleges across the State. In addition, failure to reconcile active members' census data reported to and held by SURS and CMS to the University's internal records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the University's pension and OPEB balances, which could result in a material misstatement of these amounts. (Finding Code No. 2020-001)

RECOMMENDATION

We recommend the University implement controls to ensure census data events are timely and accurately reported to SURS and CMS.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
(CONTINUED)
For the Year Ended June 30, 2020

2020-001. Finding: Inadequate Internal Controls over Census Data
(Continued)

Further, we recommend the University work with SURS and CMS to develop an annual reconciliation process of its active members' census data from its underlying records to a report from each plan of census data submitted to the plan's actuary. After completing an initial full reconciliation, the University may limit the annual reconciliations to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods.

Additionally, we recommend the University work with SURS and CMS to identify and address any unremitted or erroneously remitted employee and, if applicable, employer contributions related to these events.

Finally, due to the interrelatedness of SURS, the mobility of employees to change their employers within SURS, and a specific noncompliance matter regarding whether a person is eligible to participate in SURS identified during testing at Governors State University (please see Governors State University's Fiscal Year 2020 financial audit report for more information), we recommend the University work with both SURS and Governors State University to identify employees initially hired by Governors State University with a visa defined under subparagraphs (F), (J), (M), or (Q) of Section 1101(a)(15) of Title 8 of the United States Code who had not met the Internal Revenue Service's substantial presence test and started employment on and after July 1, 1991.

UNIVERSITY RESPONSE

We Agree. SIU Carbondale and SIU Edwardsville have processes and procedures in place for processing certifications, changes, and terminations in the SURS and CMS systems as contracts are received from departments. However, the University had not performed a complete annual reconciliation of the census data with SURS and CMS. As such, the campuses have developed processes to address the recommendation and will work toward implementation of those processes.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
(CONTINUED)
For the Year Ended June 30, 2020

2020-002: Finding: Insufficient Controls over Financial Reporting of Capital Asset Additions

Southern Illinois University (Carbondale) recorded and failed to detect an incorrect value for an in-kind contribution of a capital asset, which resulted in an overstatement of capital assets and the related depreciation expense at June 30, 2020.

We tested 18 capital asset additions and noted 1 (6%) addition was misreported. The University's Carbondale campus entered an in-kind capital contribution at the incorrect amount and did not sufficiently review the entry or detect a typographical error prior to its identification during the audit. The capital asset and related depreciation were overstated by \$793,000 and \$40,907, respectively.

University management stated the misstatement was due to a typographical error during the recording of an in-kind capital asset contribution, and a secondary review of the entry was not performed timely to detect the error.

Government Accounting Standards Board Statement 34, paragraph 18, states that donated capital assets should be reported at the estimated fair value at the time of acquisition plus ancillary charges, if any. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system of internal fiscal and administrative controls to provide assurance that expenditures and transfers of assets are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports. Good internal controls require the University to sufficiently review capital asset additions activity during the year to allow for the identification and correction of errors.

Failure to maintain adequate internal controls over recording and review of capital asset additions could result in inaccurate financial reporting. (Finding Code No. 2020-002)

RECOMMENDATION

We recommend the University strengthen its internal controls related to financial reporting of assets placed in service to ensure recording at the appropriate value. We specifically recommend accounting staff perform an independent secondary review of capital additions to ensure items agree to supporting documentation and are properly recorded.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FINDINGS – GOVERNMENT AUDITING STANDARDS FINDINGS
(CONTINUED)
For the Year Ended June 30, 2020

2020-002: Finding: Insufficient Controls over Financial Reporting of Capital Asset Additions (Continued)

UNIVERSITY RESPONSE

Implemented. To strengthen controls related to asset valuation recording, a monthly report has been developed and implemented by property control staff. The report generates all capitalized asset additions recorded during the month and focuses on the tag number, buying account information, and the recorded value of the asset. The items on the report are traced back to the source documents on file at property control. The tracing and reviewing processes are not performed by the same staff that records the asset. Any discrepancies will be corrected upon discovery.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS
For the Year Ended June 30, 2020

2020-003. Finding: Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program

Federal Agency: U.S. Department of Education
CFDA Number: 84.042
Program Expenditures: \$273,538
Program Name: TRIO – Student Support Services
Award Number(s): P042A151636
Questioned Costs: None

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

During our testing of earmarking requirements for TRIO Student Support Services at the University, we noted the program at the Carbondale campus served 160 students, of which only 95 (59%) students met the criteria for being either low-income individuals who are first-generation college students or individuals with disabilities. The University had not implemented sufficient processes and controls to ensure compliance with TRIO earmarking requirements.

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

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

University management stated the failure to meet the two-thirds requirement was due to declining student enrollment at the University, which affects the overall application pool of students who qualify. Additionally, the program did not adequately monitor the proportion of students who qualify as both first-generation and low income to ensure the two-thirds requirement was met.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-003. Finding: Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program (Continued)

Without effective controls to review the participants and ensure compliance for TRIO Student Support Services, the University is at a greater risk of not meeting the minimum earmarking requirements, as well as increased likelihood of program reviews from oversight agencies. In addition, the University is at risk of being required to return funds to the Department of Education and/or becoming ineligible to administer the program. (Finding Code No. 2020-003, 2019-001, 2018-002)

RECOMMENDATION

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

UNIVERSITY RESPONSE

Agree. The TRIO Student Support Services Project at Southern Illinois University (SIUC) was on target to meet all program goals pre-pandemic (COVID-19), including the two-thirds earmark requirement. The University closed the SIUC campus the week of March 13, 2020 and moved all courses online. At this time, 63.76% of students enrolled in the program met the earmark requirement (first-generation and low-income), and the Project was just 2.19% points from reaching the goal 66.67%. The Project would have met all goals had it not been for this unforeseeable event of the pandemic. The Project and SIUC have complied with all planned interventions and continue to make significant progress to correct this finding. The Project Director is confident that earmark requirements can be met with the University fully functioning for the fall 2021 semester, employing the pre-pandemic strategies that had been identified and implemented prior the shutdown.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-004. Finding: Exit Counseling Not Completed

Federal Agency: U.S. Department of Education
CFDA Number: 84.007, 84.038, 84.063, 84.268, 84.379, 93.342, 93.364
Program Expenditures: \$202,334,276
Program Name: Student Financial Assistance Cluster
Award Number(s): P033A141286, P033A151286, P033A191286, P063P170116, P063P180116, P007A151286, P379T180116, P379T190116, N/A
Questioned Costs: None

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

During our testing of students who received title IV aid at the University, we noted 3 out of 25 (12%) students who received Direct Loans did not complete exit counseling timely after leaving the Edwardsville campus. The sample was not a statistically valid sample.

The University was first cited for noncompliance with exit counseling in 2017 and has not implemented sufficient processes and controls over the past few years to ensure compliance with exit counseling requirements.

The Edwardsville campus requires students to complete exit counseling when they leave the University after previously attending. During the year, two students attended the University, received direct loans, and officially withdrew during the semesters they attended, but had not received exit counseling within 30 days of the withdraw date from the University. The exit interviews were conducted between 8 and 25 days late.

Further, during the year, one student attended the University, received direct loans, and unofficially withdrew during the semester the student attended, but had not received exit counseling within 30 days of the withdrawal date from the University. The exit interview was conducted 13 days late.

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

According to 34 CFR 682.604(a)(1), if a student borrower withdraws from school without the school's prior knowledge or fails to complete an exit counseling session as required, the school must, within 30 days after learning that the student borrower has withdrawn from school or failed to complete the exit counseling as required, ensure that exit counseling is provided through interactive electronic means, by mailing written counseling materials to the student borrower at the student borrower's last known

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-004. Finding: Exit Counseling Not Completed (Continued)

address, or by sending written counseling materials to an email address provided by the student borrower that is not an email address associated with the school sending the counseling materials.

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

According to University officials, during fiscal year 2020, many new financial aid, federal, and state initiatives were placed on the University. Management stated the new programs were listed as a priority and therefore exit counseling ran later than expected.

Exit counseling helps federal student loan borrowers understand how to repay their loans and provides information on deferment and repayment plan options. Exit counseling also discusses borrower rights and responsibilities. Failure to complete exit counseling timely can result in students not understanding loan repayment options, which can lead to a greater potential for loan default. (Finding Code No. 2020-004, 2019-002, 2018-005, 2017-004)

RECOMMENDATION

We recommend the University implement controls and processes to identify students requiring exit counseling within the student financial aid department on a routine basis. These controls should ensure exiting student borrowers are monitored frequently to ensure that all necessary students complete exit counseling within the required time frame.

UNIVERSITY RESPONSE

Agree. University Student Financial Aid has revised the query used and created a semi-monthly communication schedule to notify students of their exit counseling requirements when enrollment is below 6 credit hours. This communication plan was implemented on February 16, 2021 and will continue to be performed on a semi-monthly basis.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-005. Finding: Information Technology Risk Assessment Not Performed

Federal Agency: U.S. Department of Education

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

Program Expenditures: \$202,334,276

Program Name: Student Financial Assistance Cluster

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

Questioned Costs: None

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

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

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

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

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

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-005. Finding: Information Technology Risk Assessment Not Performed (Continued)

University management stated the University did not document a GLBA-focused risk assessment due to a shifting of Information Technology Services' (ITS) priorities at the onset of the COVID-19 pandemic. Management also stated ITS pivoted to focus on data security and disbursement of federal stimulus funds to students, and as a result, did not complete the GLBA-focused risk assessment during the year.

Without documentation of a risk assessment, the University is at risk of noncompliance with the GLBA. In addition, there is a risk that University systems and information could be vulnerable to attacks or intrusions, and these attacks may not be detected in a timely manner. (Finding Code No. 2020-005, 2019-004)

RECOMMENDATION

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

UNIVERSITY RESPONSE

Agree. SIUE Student Financial Aid (SFA) and Information Technology Services will co-lead a cross functional team that assess the internal and external risks associated to student data and privacy. That team will in turn provide a risk assessment that indicates how we plan to mitigate any breaches. SFA will conduct annual trainings for SFA team members.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-006. Finding: Insufficient Controls over Cash Management

Federal Agency: U.S Department of Education

CFDA Number: 84.425E

Program Expenditures: \$6,746,073

Program Name: COVID-19 Higher Education Emergency Relief Fund – Student Portion

Award Number(s): P425E200066 and P425E201839

Questioned Costs: None

Southern Illinois University (University) did not have adequate procedures in place to ensure cash management requirements for the student portion of the Higher Education Emergency Relief Funds (HEERF) were met during the fiscal year.

During fiscal year 2020, the University drew down the full student portion of HEERF dollars allocated without minimizing the time between the transfer of funds and the disbursement of those funds. For the Edwardsville campus, the student portion of \$4,839,197 was drawn down on April 30, 2020 but as of June 30, 2020, \$2,192,697 (45%) was unspent. For the Carbondale campus, the student portion of \$4,433,318 was drawn down on April 24, 2020, but as of June 30, 2020, the University had not spent \$333,745 (8%). The unspent funds were not returned to the Department of Education by either campus.

Uniform Guidance (2 CFR Section 200.305(b)) requires that nonfederal entities must minimize the time elapsing between the transfer of funds from the United States Treasury to the entities and the disbursement of those funds.

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

University management stated the failure to meet the cash management requirement was due to the University's desire to obtain its full share of the student portion of the HEERF dollars as quickly as possible during the COVID-19 pandemic rather than drawing down funds as allowable expenditures were incurred.

Cash management procedures ensure that the time elapsed between the drawing down of federal funds and the disbursement of those funds is minimized. Without sufficient cash management procedures there is a greater risk that federal funds may be misused. In addition, the University is at risk of having to return unused HEERF dollars if they are not spent within one year of the Grant Award Notification. (Finding Code No. 2020-006)

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-006. Finding: Insufficient Controls over Cash Management (Continued)

We recommend the University review its existing cash management procedures and draw down federal funds only as allowable expenditures are incurred in order to minimize the time elapsed between the drawdown of funds and the disbursement of those funds.

UNIVERSITY RESPONSE

We agree that both campuses drew down the student portion of the CARES Act funding with the expectation that the campuses would be able to distribute student awards quickly and in accord with the grant provisions. When challenges with the distribution plans presented themselves, campus staff responded as quickly and appropriately as possible, and continued to focus on disbursing funds. At SIUE, the remainder of the CARES Act student support funding was completely distributed to students by 9/4/2020, leaving no remaining funds. At SIUC, the remainder of the CARES Act student support funding was completely distributed to students by 12/23/2020, leaving no remaining funds. As applicable, any balance remaining at 6/30/20 was accounted for in the federal cash management calculation, and interest remitted as needed. Further, it should be noted that the institutional share of the CARES grant was not drawn down by either campus in advance of disbursement of the funds.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-007. Finding: Return of Title IV Aid

Federal Agency: U.S. Department of Education
CFDA Number: 84.007, 84.038, 84.063, 84.268, 84.379, 93.342, 93.364
Program Expenditures: \$202,334,276
Program Name: Student Financial Assistance Cluster
Award Number(s): P007A191285, P063P190115, P063P180115, P379T200115, N/A
Questioned Costs: None

The Southern Illinois University (University) Carbondale campus did not complete the return of Title IV aid within the required timeframe for one student.

During our testing of the University's return of Title IV calculations, we noted 1 out of 40 (2.5%) students tested had Title IV aid that was returned to the Department of Education 54 days after the date of withdrawal of the student. The student was an unofficial withdrawal and never began academic attendance for the semester tested. The sample was not a statistically valid sample.

If a student does not begin attendance in a payment period or period of enrollment, the institution must return all Title IV, Higher Education Act program funds that were credited to the student's account at the institution or disbursed directly to the student for that payment period or period of enrollment as soon as possible, but no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance. A student has not begun attendance in a payment period or period of enrollment if the institution is unable to document the student's attendance at any class during the payment period or period of enrollment. (34 CFR 668.21).

Uniform Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving federal awards establish and maintain effective internal control to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure return of Title IV aid is completed within the required timeframe.

University management stated the delay in the return of Title IV aid to the student occurred due to oversight when reviewing the listing of withdrawals for the spring semester. The process for reviewing student withdrawals is a manual process which caused this student to be overlooked for timely reporting.

Without effective controls to ensure timely return of Title IV aid to the Department of Education for student withdrawals, there is increased likelihood of program reviews by the Department of Education. Continued noncompliance may result in the potential loss of Title IV aid eligibility. (Finding Code No. 2020-007)

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-007. Finding: Return of Title IV Aid (Continued)

RECOMMENDATION

We recommend the University establish processes and procedures to ensure student withdrawals are identified timely to ensure the return of Title IV calculations are completed within required timeframes.

UNIVERSITY RESPONSE

Agree. The SIUC Student Financial Aid office has reviewed the current processes and procedures and determined an additional control can be implemented. The Associate Director will be added to the email notifications for the withdraw report, allowing for additional review. The produced report includes the name, ID, effective date, and number of days elapsed for each withdrawn student who has not had a return calculation completed.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-008. Finding: Student Enrollment Reporting

Federal Agency: U.S. Department of Education
CFDA Number: 84.007, 84.038, 84.063, 84.268, 84.379, 93.342, 93.364
Program Expenditures: \$202,334,276
Program Name: Student Financial Assistance Cluster
Award Number(s): P007A191285, P063P190115, P063P180115, P379T200115, N/A
Questioned Costs: None

The Southern Illinois University (University) Edwardsville campus did not have adequate procedures in place to ensure that program-level student enrollment data elements were reported accurately and timely.

During our testing of students who withdrew or graduated from the University, we noted 1 out of 40 (2.5%) students did not have their program-level enrollment status accurately reported. The student was reported as being active in the program despite withdrawing from the University. The sample was not a statistically valid sample.

A school participating in Title IV aid programs must establish and maintain proper administrative and fiscal procedures and all necessary records. In addition, a school participating must submit all required reports, which contain accurate information, to the Department of Education (34 CFR 685.309).

Uniform Guidance (2 CFR 200.303(a)) requires nonfederal entities receiving federal awards establish and maintain effective internal control to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. Effective internal controls should include procedures to ensure return of Title IV aid is completed within the required timeframe.

According to University management, the reporting of withdrawals to the Department of Education is a manual process. In this case, management stated the student's withdrawal from the University was reported, but an oversight error by University personnel resulted in not reporting the withdrawal from the program to the Department of Education.

Without sufficient controls around enrollment reporting there is a greater risk that student enrollment data will not be reported accurately or timely. Inaccurate or untimely reporting of student enrollment data can result in inconsistencies between the University's records and the National Students Loan Data System as well as potential delays in the repayment of federal loans. (Finding Code No. 2020-008)

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-008. Finding: Student Enrollment Reporting (Continued)

RECOMMENDATION

We recommend the University establish processes and procedures to ensure student withdrawals from both the University and University programs are reviewed thoroughly to ensure the Department of Education is provided accurate student enrollment data.

UNIVERSITY RESPONSE

Agree. The issue is not believed to be a systemic problem, but rather an isolated incident. The SIUE Registrar and Director of Student Financial Aid will ensure that employees are trained appropriately to update both program and enrollment data for program withdrawals. Training staff and reviewing staff performance will be ongoing.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-009. Finding: HEERF Reporting

Federal Agency: U.S. Department of Education
CFDA Number: 84.425E
Program Expenditures: \$2,646,500
Program Name: COVID-19 - Higher Education Emergency Relief Fund - Student Portion
Award Number(s): P425E201839
Questioned Costs: None

The Southern Illinois University (University) Edwardsville campus did not have adequate procedures in place to ensure the required data elements for Higher Education Emergency Relief Funds (HEERF) 18004(a)(1) Student Aid Portion awards were publicly posted accurately and timely.

During our testing of student aid portion awards, we noted the first student aid portion report was not publicly posted on the University's website until June 29, 2020, which was 66 days after the date of the grant award.

U.S. Department of Education Electronic Announcement dated May 6, 2020: Institutions that received a HEERF 18004(a)(1) Student Aid Portion award are required to publicly post certain information on their website no later than 30 days after award.

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

According to University management, the COVID-19 pandemic caused significant disruption in Student Financial Aid and Information Technology Services. University resources were prioritized to ensuring emergency aid was disbursed to students, and as a result, the University did not publicly post the required reporting elements within the prescribed timeframe.

Without sufficient controls around reporting elements and deadlines, there is a greater risk that required data elements will not be reported timely and that the University will be noncompliant with federal regulations. (Finding Code No. 2020-009)

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-009. Finding: HEERF Reporting (Continued)

RECOMMENDATION

We recommend the University establish processes and procedures to ensure required reporting elements and deadlines are reviewed to ensure that the University complies with federal reporting regulations.

UNIVERSITY RESPONSE

Agree. Controls are now in place within SIUE Student Financial Aid to ensure the required disclosures regarding the expenditure of HEERF funds are maintained and updated in accordance with the applicable guidelines.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-010. Finding: HEERF Institutional Expenditures

Federal Agency: U.S. Department of Education

CFDA Number: 84.425F

Program Expenditures: \$4,099,573

Program Name: COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion

Award Number(s): P425E201839

Questioned Costs: \$219,661

The Southern Illinois University (University) Carbondale campus did not have adequate procedures in place to ensure Higher Education Emergency Relief Fund (HEERF) 18004(a)(1) Institutional Aid Portion awards were spent on allowable expenditures. The University issued payments for lost wages to student workers who continued to work and earn wages on campus.

During our testing of institutional aid portion awards, we noted that 3 of 30 (10%) samples tested included students that were paid estimated wages for spring 2020 semester utilizing HEERF institutional aid portion awards. The period of payment for estimated wages began on March 22, 2020, which was the day after the State of Illinois issued a Stay at Home order, Executive Order 2020-10. The period of payment of estimated wages ended on May 8, 2020, the end of the spring 2020 semester. All student workers were paid estimated wages using HEERF institutional aid portion awards to alleviate the lost wages to these student employees caused by the disruption to campus operations as a result of COVID-19. In addition, students who were able to continue working for the University after the issuance of the Executive Order were paid for actual hours worked. One of the 3 students tested who received estimated wages to alleviate lost wages was also paid for actual hours worked. The payments for actual hours worked were paid from University funds.

The University's determination to pay student employees regardless of whether they continued to work was made prior to receipt of the HEERF institutional funding, which the University subsequently decided to use to cover the cost of student wages.

Of the total \$4,099,573 institutional aid portion spent by the University as of June 30, 2020, \$888,115 was spent on wages paid to all student workers for their estimated hours. Of this amount, \$219,661 in estimated wages was paid to students who also actually worked hours after the issuance of Executive Order 2020-10. The University was unable to provide sufficient documentation to support HEERF institutional aid portion awards to these students who actually worked after Executive Order 2020-10 were due to significant changes to the delivery of instruction due to the coronavirus.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-010. Finding: HEERF Institutional Expenditures (Continued)

The U.S. Department of Education Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document Issued October 14, 2020 indicates that institutions may use Institutional Relief funds under Section 18004(a)(1) of the CARES Act for “costs associated with the significant changes to the delivery of instruction due to the coronavirus.” The Certification and Agreement for the Institutional Portion of the HEERF states: “Recipient retains discretion in determining how to allocate and use the funds provided hereunder, provided that funds will be spent only on those costs for which Recipient has a reasoned basis for concluding such costs have a clear nexus to significant changes to the delivery of instruction due to the coronavirus.”

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

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the establishment and maintenance of a system, or systems, of internal fiscal and administrative controls to safeguard funds against waste, loss, unauthorized use and misappropriation.

Student employees who continued working received both estimated wages reimbursed from HEERF funding to alleviate lost wages and actual wages because management stated they wanted to acknowledge those student employees who were considered essential and still actively working. University management stated they believed it would be unfair not to also pay wages earned to students who continued to work.

Without sufficient controls around allowable expenditure requirements, there is a greater risk that federal funds will be spent on unallowable expenditures. If costs are deemed to be unallowable, the granting agency may request that the funds related to unallowable costs be returned. Further, sufficient internal controls help avoid wasteful and unnecessary expenditures. (Finding Code No. 2020-010)

RECOMMENDATION

We recommend the University establish processes and procedures to ensure that federal funds are only spent on allowable expenditures.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-010. Finding: HEERF Institutional Expenditures (Continued)

UNIVERSITY RESPONSE

Disagree. While we agree with the facts stated regarding the amount, source and type of payments made to our SIUC student workers during the noted time frame, we disagree with the auditor's conclusion that payments totaling \$219,661 were questionable and not spent in compliance with the HEERF guidance.

The decision to pay all SIUC student workers (1,795) an estimated wage equal to their prior 8-week average (\$888,115) was made when the campus was forced to close and was based on the best information available at the time. These payments were made entirely to minimize the disruption of the campus closure on our student workers, and as such were later reimbursed with HEERF institutional funds in accordance with available guidance.

The 337 (19%) students who were able to continue to work during this closure were paid a total of \$168,000 in actual wages earned. These wages were paid out of university funds. These students' portion of the estimated wages payment (\$888,115) was \$220,000. The fact that their actual wages earned were less than the estimate of their previous 8-weeks average wages is indicative of a "clear nexus to significant changes to the delivery of instruction due to the coronavirus". The campus was closed during this time frame and only those deemed to be essential continued to work at a reduced number of hours. Had we not also made these estimated payments to the students who continued to work during the shutdown, these 337 students clearly would have been penalized by the way of reduced wages for work performed in a crisis situation.

Further, when looking at all student wages paid during this period, we paid a total of \$168,000 in actual student wages (from university funds). The approximately \$720,000 difference between estimated wages (\$888,115) and actual wages paid to all student workers (\$168,000) further demonstrates "clear nexus to significant changes to the delivery of instruction due to the coronavirus". As such, we believe the payments made from HEERF institutional funds to our students for the wages described within were made in compliance with the HEERF guidance available at the time, and therefore no corrective action is currently being planned. Further, we continue to be cognizant of HEERF requirements and other limitations on the use of federal funds in order to ensure that we are spending funds only for allowable expenditures.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – FEDERAL AND QUESTIONED COSTS (CONTINUED)
For the Year Ended June 30, 2020

2020-010. Finding: HEERF Institutional Expenditures (Continued)

AUDITOR'S COMMENT

The University contends all payments made to students for estimated wages to alleviate lost wages, including individuals who continued to work and also earn a paycheck, were an allowable use of the HEERF institutional portion awards. We disagree. We have questioned costs totaling \$219,661 for lost wage payments to essential student workers who continued to work and earn actual wages despite the campus closure and transition to remote learning.

As noted in Finding 2020-010, federal guidance for use of the funds and the University's grant award certification and agreement require HEERF funds be spent only on costs with a clear nexus to significant changes to the delivery of instruction due to the coronavirus. Only the specific costs incurred due to the change to on-line instruction were therefore allowable costs.

The questioned costs relate to students considered "essential" by the University who were allowed to continue working and were paid both for hours worked, as well as payments designated to alleviate lost wages due to the inability of students to work. These jobs generally involved in-person work for the health and safety for people and animals, as well as technical and academic assistance conducted remotely. This student work continued regardless of the University's change to remote instruction. There is no federal guidance permitting use of these HEERF grant funds to pay wages to essential student workers who continued to work and earn wages. Since essential student work continued despite the campus closure and the move to on-line instruction, the payments in question were not caused by remote learning as required to be allowable uses of these HEERF awards. Further, payments to alleviate lost wages for earnings which were not lost results in overpayment of students, whether paid from University funds or reimbursed from federal funds.

The students who continued to work were able to earn nearly 76 percent of their prior 8-week average wages while working during the pandemic. While we agree there is a clear nexus to the change to remote learning shown for students who could not work during the pandemic, we do not believe there is a clear causal link, or nexus, for the payments of estimated wages and actual wages to essential student workers for this period.

The University did not provide sufficient support that paying estimated wages to students who still continued to work and earn actual wages after the issuance of Executive Order 2020-10 was allowable and due to significant changes to the delivery of instruction due to the coronavirus.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE
For the Year Ended June 30, 2020

2020-011. Finding: Pilot Plant Not Managed by the Illinois Ethanol Research Advisory Board

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

During testing, we noted the Advisory Board had six of 13 (46%) positions vacant and did not meet or perform its duties of providing review and guidance to the University Board of Trustees to assist in operating and managing the Pilot Plant as required by the State statute. Edwardsville staff had continued to manage the Pilot Plant under guidance of a stakeholders group it took upon itself to create, rather than managing the Pilot Plant under the guidance of the Advisory Board required by statute. Although the Advisory Board had seven of 13 (54%) positions filled as needed for a voting majority, all seven of those appointed members had not met in person or remotely since 2012. The University did not take sufficient measures to implement all appropriate and reasonable corrective actions to correct the underlying cause of this finding, which has been repeated since 2015.

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

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

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-011. Finding: Pilot Plant Not Managed by the Illinois Ethanol Research Advisory Board) (Continued)

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

University management stated they did not schedule or hold a meeting of the Advisory Board either in person or remotely during Fiscal Year 2020 because they did not expect to meet the required quorum of seven attendees. University management stated a stakeholders group had met and representatives attended but they were not the individual members of the Advisory Board as indicated in the statute.

Failure to comply with the Act prohibits the University's ability to manage the Pilot Plant as envisioned by the General Assembly. Managing the Pilot Plant by a group other than the Advisory Board required by the statute undermines the authority of the legislature. (Finding Code No. 2020-011, 2019-006, 2018-008, 2017-011, 2016-011, 2015-011)

RECOMMENDATION

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

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

UNIVERSITY RESPONSE

Agree. The University will make a reasonable attempt to work with the current Advisory Board members to schedule an annual meeting of the Advisory Board that the existing seven members will be able to attend, thereby achieving a quorum so the Board can perform its duties under the Act. In the meantime, to provide a level of oversight, the Center has continued to conduct annual stakeholder meetings where board members and others reviewed the Center's work over the previous year and provided input into future operational decisions, despite not being able to obtain a quorum.

SOUTHERN ILLINOIS UNIVERSITY
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CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-011. Finding: Pilot Plant Not Managed by the Illinois Ethanol Research Advisory Board) (Continued)

The University will also continue to work with the Governor's Office of Executive Appointments to fill vacancies on the Advisory Board. In 2021, in order to address the quorum issue, the University sought a statutory change to increase Board membership, by adding the Dean of the SIU Carbondale School of Agricultural, Life and Physical Sciences, who should be a member and who will be able to easily attend meetings, thus increasing the opportunity to obtain quorum. Senate Bill 1928 passed the General Assembly and is waiting to be sent to the Governor for final action.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-012. Finding: Failure to Require Faculty Timesheets

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

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The IBHE adopted personnel policies for public universities on February 1, 2004, in accordance with the Act. However, after more than 15 years, the University had still not incorporated IBHE policies into the University's policies.

We noted that the University's faculty did not submit timesheets in compliance with the Act. The process was effectively a "negative" timekeeping system for faculty whereby the employee was assumed to be working unless noted otherwise. No timesheets documenting the time spent each day on official State business to the nearest quarter hour were required for faculty. During fiscal year 2007, the University adopted a policy to require timesheets from all employees except faculty. While a new contract was negotiated in 2020 and the topic of faculty timesheets was included in those negotiations, no policy changes were made by the University to this requirement during fiscal year 2020.

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 management stated the University had not incorporated the requirement for faculty to submit timesheets on a periodic basis into their personnel policies or the union contract as the University and the union could not come to an agreement on this policy.

By not requiring legally mandated timesheets from all of its employees, the University does not ensure accountability for the time spent by faculty on official state business as contemplated by the Act for State university employees. Positive timekeeping by faculty could serve as a deterrent to misuse of State time, help detect discrepancies in time worked and reported, and provide documentation to assist with necessary administrative or legal actions. (Finding Code No. 2020-012, 2019-007, 2018-006, 2017-010, 2016-010, 2015-009, 2014-007, 2013-016, 12-10, 11-5, 10-4, 09-3, 08-5, 07-10, 06-4, 05-1)

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-012. Finding: Failure to Require Faculty Timesheets (Continued)

RECOMMENDATION

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

UNIVERSITY RESPONSE

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-013. Finding: Weakness in Computer Inventory Control

Southern Illinois University (University) was unable to locate 22 computers from the Edwardsville campus, 42 computers from the Carbondale campus and 5 computers from the Springfield campus during their annual inventory.

During the University's annual inventory, they noted 69 computers were missing across three campuses. Although the University had established procedures for requiring encryption on computers that could have confidential information on them, the University could not determine if the missing computers were encrypted or contained confidential information. After computers were reported missing, the University requested responsible staff to determine if confidential information was maintained on those computers; however, no formal verification was conducted. Therefore, the auditors could not determine if the computers had confidential information exposed.

The original cost of these items for the Edwardsville and Carbondale (including the Springfield campus) campuses totaled \$28,462 and \$56,049, respectively. Management has not taken sufficient substantial corrective actions to correct the underlying cause of this finding, which has been repeated since 2012.

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

University management stated corrective actions taken to date had not fully eliminated all weaknesses noted because budgetary constraints restrict the amount of manpower that can be allocated to this project.

Failure to maintain adequate controls over computer inventory has resulted in lost or stolen computer inventory and the potential for unintended exposure of confidential information. (Finding Code No. 2020-013, 2019-009, 2018-010, 2017-013, 2016-012, 2015-008, 2014-006, 2013-015, 12-11)

RECOMMENDATION

We recommend the University:

- Review current practices to determine if enhancements can be implemented to prevent the theft or loss of computers.
- Evaluate and secure computers to ensure confidential information is protected.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-013. Finding: Weakness in Computer Inventory Control (Continued)

- Perform and document an evaluation of data maintained on computers and ensure those containing confidential information are adequately tracked and protected with methods such as encryption.

Additionally, we recommend the University should conduct an analysis to determine if confidential information was maintained on the unlocated computers. If so, we recommend the University comply with the notification requirements of the Personal Information Protection Act.

UNIVERSITY RESPONSE

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-014. Finding: Noncompliance with Illinois Articulation Initiative

Southern Illinois University (University) did not maintain a minimum of one approved course per major under the Illinois Articulation Initiative (Initiative or IAI) for some majors offered by the University.

The Initiative, through its itransfer.org website, exists to ease the transfer of students among the State's associate and baccalaureate degree granting institutions. The Initiative consists of both a General Education Core Curriculum package, where completion of the entire package at one institution is fully accepted by 111 institutions across the State, and an Initiative major, which are common courses at the lower-division level that can be used to ensure students are prepared for upper-division work at 79 institutions across the State.

During testing, we noted the University did not have a minimum of one course approved by the Initiative panel included within the related Initiative major for its early childhood education, physics, and political science degree programs.

The Illinois Articulation Initiative Act (Act) (110 ILCS 152/15) requires the University participate in the Initiative by maintaining a minimum of one course in the related Initiative major, if the University has an equivalent major and courses.

University management stated they previously believed they were in compliance with the Act due to lack of clarity of the requirement.

Failure to fully participate in the Initiative by maintaining at least one course approved by the IAI panel per Initiative major, when an equivalent major and courses exist, could hinder students looking to transfer to other institutions and represents noncompliance with State law. (Finding Code No. 2020-014)

RECOMMENDATION

We recommend the University perform a comprehensive review of existing courses to confirm and document no existing courses are offered for the identified majors and if courses are identified that do meet the major panel requirements, the University submit them for review.

UNIVERSITY RESPONSE

Agree. The University agrees with recommendation.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-014. Finding: Noncompliance with Illinois Articulation Initiative (Continued)

For Carbondale, a comprehensive review of existing courses offered by Southern Illinois University Carbondale relevant to IAI current major panels was conducted, confirming that the university did not have an approved course for Early Childhood Education, Physics, and Political Science. Course inventory for each discipline was evaluated for equivalent lower-division common core courses provided by the IAI panel to identify possible courses to be submitted for approval, and corrective action has been taken to address deficiency in course submission for the three disciplines identified by the finding. Faculty in each of the three disciplines provided current syllabi outlining content and criteria necessary for panel review. Courses have been submitted to the appropriate IAI Major/Discipline code. Further, the responsible person will inventory course submissions according to the schedule as outlined in the Policy and Procedure Manual for the IAI, to ensure the University has approved courses satisfying each component of the Initiative.

For Edwardsville, during the audit discussions, the responsible Program/Student Advisor reviewed Edwardsville course offerings to determine a potential match for major recommendations in Early Childhood Education, Physics and Political Science. We have not identified any current courses that would match recommendations in Early Childhood Education. Six courses (3 lecture/3 lab) were submitted to IAI on April 8, 2021, for consideration by the panel in the fall. We do not have any current courses that would be considered a match for Political Science recommendations. However, the Political Science department has proposed a new course that might be considered a match in the future. The course is currently being reviewed through university governance procedures. If approved, the Program/Student Advisor will evaluate the final content of the course to determine whether it is appropriate for submission to IAI. We do not anticipate University approval of this course before spring 2022. In addition to the noted action being taken, the Program/Student Advisor will ensure that we review course offerings and major recommendations annually to ensure that we have maintained the full potential of approved major recommendations.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-015. Finding: Lack of Adequate Controls Over the Review of Internal Controls for Service Providers

Southern Illinois University (University) had weaknesses regarding the review of independent internal control reviews over its service providers.

The University utilized service providers for various services including:

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

The University had established a formal process for identifying and managing service providers and obtaining System and Organization Controls (SOC) reports. That process included criteria to be used to identify and subsequently review the controls of service providers, measures to document the Complementary User Entity Controls (CUECs) in place when relevant, and guidance on obtaining and reviewing SOC reports for subservice organizations. However, during our testing, we noted the University had not fully implemented the process in identifying all service providers during the contracting process.

This condition was first noted during the compliance examination for the year ended June 30, 2018. Sufficient corrective action has not been implemented by the University to ensure a process for identifying all service providers and ensuring SOC reports are obtained and reviewed to ensure University resources are adequately safeguarded.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports to maintain accountability over the State's resources. In addition, generally accepted information technology guidance endorses the review and assessment of internal controls related to information systems and operations to assure the accurate processing and security of information.

The University management indicated the conditions noted above occurred due to time to implement and other priorities on limited resources.

The lack of identifying and managing service providers makes it difficult to assess controls, which may impact the security, integrity, availability, confidentiality, and

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-015. Finding: Lack of Adequate Controls Over the Review of Internal Controls for Service Providers (Continued)

security of its computer systems and data. (Finding Code No. 2020-015, 2019-010, 2018-012)

RECOMMENDATION

We recommend the University fully implement their process to identify all service providers and determine and document if a review of controls is required. Where appropriate, the University should continue to:

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

UNIVERSITY RESPONSE

Agree. Implementation is in process. During FY19, the University established a working group which developed a formal process for identifying and managing service providers. The process includes established criteria to be used to identify and subsequently review the controls of third-party service providers. The process also includes measures to document the CUECs in place when relevant and includes guidance on obtaining and reviewing SOC reports for subservice organizations. Continued efforts will be made to further refine the process and to develop the list of third-party providers such that it is as complete as possible.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-016. Finding: Weaknesses in Cybersecurity Programs and Practices

Southern Illinois University (University) had not implemented adequate internal controls related to cybersecurity programs and practices.

The University carries out its mission through the use of Information Technology, including various applications, which contain confidential or personal information such as names, addresses, social security numbers and health information of its students.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the University's cybersecurity program, practices, and control of confidential information, we noted:

- The University's Edwardsville Campus experienced a malware breach of its systems in July 2019. Upon noting the breach, the University took the systems offline and gradually brought them back online from system backups. Subsequent follow-up determined the affected systems were isolated to peripheral systems with minimal lost data. At the time of the review, we noted a change ticket was not created for the security incident.
- The University's Edwardsville Campus had not established a formal risk management framework, for identifying, managing, and mitigating risks.
- The University's risk assessments were not comprehensive. The risk assessments did not take decentralized systems into consideration to ensure a complete evaluation of inherent risk exposure.
- The University's campuses policies and procedures were not always updated. Additionally, the University's Edwardsville campus security policies did not adequately address:
 - Configuration Management;
 - Security Awareness and Training;
 - On-boarding policies for staff and contractors;
 - System development standards;
 - Change Management;
 - Disaster recovery planning, maintenance and testing; and,
 - Data maintenance and destruction.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

**2020-016. Finding: Weaknesses in Cybersecurity Programs and Practices
(Continued)**

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources. Furthermore, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well managed controls to protect computer systems and data.

University management indicated they believed existing security policies and procedures adequately addressed cybersecurity. With regard to completing the risk assessment, University management indicated other priorities contributed in the delay of completing the assessment. Further management indicated user inadvertently shared their login credentials which resulted in the breach.

The lack of adequate cybersecurity programs and practices could result in operation disruptions and/or unauthorized access of its computer systems and confidential information. (Finding Code No. 2020-016)

RECOMMENDATION

We recommend the University:

- Review their risk management frameworks to ensure it is comprehensive and adequate for assisting the University in ensuring its risks are identified, managed and mitigated where appropriate.
- Ensure all campuses have a comprehensive risk assessment completed. Additionally, the University should ensure all risk assessments are comprehensive and take decentralized systems into consideration in performing their risk assessments to ensure a complete evaluation of inherent risk exposure.
- Ensure all security incidents are documented with a change ticket outlining the nature of the incident, the impact and any corrective action taken.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

**2020-016. Finding: Weaknesses in Cybersecurity Programs and Practices
(Continued)**

- Review existing security-related policies and procedures to ensure they are updated where appropriate for ensuring they adequately address the University's security needs. Additionally, the University should ensure the Edwardsville Campus updates its security policies to adequately address:
 - Configuration Management;
 - Security Awareness and Training;
 - On-boarding policies for staff and contractors;
 - System development standards;
 - Change Management;
 - Disaster recovery planning, maintenance and testing; and,
 - Data maintenance and destruction.

UNIVERSITY RESPONSE

Agree. At Edwardsville, an enterprise risk assessment program has been implemented to document and provide response to identified and prioritized risk, including IT specific risks. This risk assessment program promises to include comprehensive business processes of which IT systems are a contributing part, but where the IT system does not represent the entire process. Risk will be mitigated, managed, and remediated where appropriate. Edwardsville Information Technology Services (ITS) will also continue its existing risk management program to mitigate, manage, and remediate risks of IT managed systems. These risk assessment practices are on-going. Edwardsville ITS has also implemented an internal monitoring system which monitors events, documents potential incidents, and reports suspect processes. Change tickets, the incident response plan, and after-action reports were also implemented in FY21, where appropriate. Policies will be reviewed by ITS management periodically and the CIO will make recommendations of updates to Edwardsville executive management for use of the official policy change procedure where appropriate. Further, Carbondale and School of Medicine ITS will review the recommendation and make any necessary enhancements to current practices and procedures to ensure full implementation.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-017. Finding: Weaknesses with Payment Card Industry Data Security Standards

Southern Illinois University (University) had not completed all requirements to demonstrate full compliance with the Payment Card Industry Data Security Standards (PCI DSS).

The Payment Card Industry (PCI) Security Council (Council) requires all members, merchants and service providers, who store, process, and/or transmit cardholder data to be PCI compliant. As such, the University is responsible for confirming merchants complete Self-Assessment Questionnaires (SAQs) per the guidance of the PCI Security Standards Council and within the context of what is considered applicable to the University in order to properly attest to PCI requirements. In Fiscal Year 2020, the University handled 855,509 transactions estimated at \$19,722,048.

During our testing of the University's efforts to ensure compliance with PCI DSS, we noted:

- The University's Carbondale campus did not ensure all SAQs completed were the appropriate SAQs. Specifically, the Printing & Duplicating division completed a SAQ A; however, they should have completed an SAQ B since they accept and process credit card transactions.

Additionally, at the University's School of Medicine completed a SAQ B. However, given they accept e-commerce payments they should have completed a SAQ A;

- A listing of Point of Interaction (POI) devices maintained by the University's School of Medicine was not complete, as the listing did not include all required information for each POI devices as required by the PCI DSS; and,
- The University's Edwardsville Campus had not completed the PCI DSS Attestation on Compliance (AOC) or SAQ as of June 30, 2020.

PCI DSS was developed to detail security requirements for entities that store, process or transmit cardholder data. Cardholder data is any personally identifiable data associated with a cardholder.

To assist merchants in the assessments of their environment, the PCI Council has established SAQs for validating compliance with PCI's core requirements. At a minimum, PCI DSS required completion of SAQ A; which highlights specific requirements to restrict access to paper and electronic media containing cardholder data, destruction of such media when it is no longer needed, and requirements for managing service providers. As additional elements, such as face-to-face acceptance of credit cards and point-of-sale (POS) solutions are introduced into the credit card environment being assessed, additional

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-017. Finding: Weaknesses with Payment Card Industry Data Security Standards (Continued)

PCI DSS requirements apply.

University management indicated these issues resulted from oversight and other priorities due to COVID-19.

Failure to establish and maintain adequate procedures to handle and protect confidential and personally identifiable information could result in identity theft or other unintended use. (Finding Code 2020-017)

RECOMMENDATION

We recommend the University:

- At least annually, assess each program accepting credit card payments, the methods in which payments can be made, and match these methods to the appropriate SAQ.
- Ensure the appropriate PCI DSS AOC and SAQs are completed for the University's environments and maintain documentation supporting its validation efforts.
- Ensure a listing of POI devices maintained is complete and contains all required information.

UNIVERSITY RESPONSE

Agree. Corrective action has been taken, including an update to the School of Medicine POS devices list and completion of the required SAQs. Responsible staff will monitor the SAQ completions to insure they have been completed correctly.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-018. Finding: Security Related Weaknesses

Southern Illinois University (University) had not established adequate controls over its computing environment.

The University maintains several systems containing confidential information for completing their overall mission. During our examination, we noted:

- 35 operating systems were outdated and no longer receives patches from respective vendors.
- One firewall was no longer supported by the vendor. Additionally, another firewall did not utilize intrusion detection.
- Password parameters were limited due to system limitations.
- Documentation of vulnerability scans were not maintained.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources. Additionally, generally accepted information technology, including the National Institute of Standards and Technology guidance, endorses the development of well-designed and well-managed controls to protect computer systems and data. Effective computer security controls provide for safeguarding, securing, and controlling access to hardware, software, and the information stored in the computer system.

University management indicated they had not fully addressed the weaknesses due to limited resources and impact of COVID-19.

Failure to implement adequate security controls could result in unauthorized access and/or data manipulation to University systems and data resources. (Finding Code No. 2020-018)

RECOMMENDATION

We recommend the University:

- Review and update password requirements and ensure minimum requirements are applied to all campus locations.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
CURRENT FINDINGS – STATE COMPLIANCE (CONTINUED)
For the Year Ended June 30, 2020

2020-018. Finding: Security Related Weaknesses (Continued)

- Ensure network devices are supported by the vendor and include intrusion detection.

- Ensure all internal security scans are formally documented.

UNIVERSITY RESPONSE

Agree. The University will update password requirements and remove the outdated network firewall during the summer 2021 term.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
PRIOR FINDINGS NOT REPEATED
For the Year Ended June 30, 2020

A. FINDING: Inadequate Support for Sliding Fee Discounts

During the prior engagement period, the University did not have adequate procedures in place to ensure the required documentation was retained for all patients treated during the audit period.

Status: Not Repeated

During the current year engagement, we noted procedures had been implemented to ensure required documentation was retained for all patients treated. (Finding Code No. 2019-003)

B. FINDING: Untimely Award Close-out and Misstatements on the Schedule of Expenditures of Federal Awards

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

Status: Not Repeated

During the current year engagement, the auditor's testing indicated the University completed implementation of procedures to ensure award accounts were completely closed out on a timely basis. The University significantly reduced the number and amount of transactions posted to award accounts after the 90-day closeout timeframe to 12 award accounts and a net amount of \$1,285 in Fiscal Year 2020. Further, no instances of noncompliance were noted after corrective action was fully implemented on January 1, 2020. (Finding Code No. 2019-005, 2018-004, 2017-002, 2016-002, 2015-002)

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
PRIOR FINDINGS NOT REPEATED (CONTINUED)
For the Year Ended June 30, 2020

C. FINDING: Unable to Locate Inventory Items

During the prior engagement period, Southern Illinois University (University) was not able to locate all bookstore inventory during the inventory test count performed at the University's Edwardsville bookstore.

Status: Not Repeated

During the current engagement period, our sample testing indicated the University's controls over its inventory process had significantly improved; however, we continued to note certain smaller, immaterial problems. As such, this matter was reported in the University's Report of Immaterial Findings. (Finding Code No. 2019-008)

SOUTHERN ILLINOIS UNIVERSITY
 A Component Unit of the State of Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CARBONDALE
 For the Year Ended June 30, 2020

	Federal Grantor/Pass-Through	Program Title	Federal		Subaward	
			CFDA	Sponsor Grant Number	Payments	Expenditures
Student Financial Assistance Cluster*						
Direct Programs:						
	U. S. DEPARTMENT OF EDUCATION	FEDERAL SEOG GRANT 2019-2020	84.007	P007A191285	\$ -	\$ 920,605
	U. S. DEPARTMENT OF EDUCATION	USOE FEDERAL WORK-STUDY PROGRAM	84.033	P033A191285	\$ -	\$ 1,644,321
	U. S. DEPARTMENT OF EDUCATION	PERKINS LOAN FUND - USDE	84.038	N/A	\$ -	\$ 13,345,790
	U. S. DEPARTMENT OF EDUCATION	FEDERAL PELL GRANT 2019-2020	84.063	P063P190115	\$ -	\$ 14,657,352
	U. S. DEPARTMENT OF EDUCATION	FEDERAL PELL GRANT 2018-2019	84.063	P063P180115	\$ -	\$ 54,468
	U. S. DEPARTMENT OF EDUCATION	FEDERAL DIRECT STUDENT LOANS	84.268	N/A	\$ -	\$ 72,862,906
	U. S. DEPARTMENT OF EDUCATION	FEDERAL TEACH GRANT	84.379	P379T200115	\$ -	\$ 5,628
	U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEALTH PROFESSIONALS LOAN PROGRAM	93.342	N/A	\$ -	\$ 899,387
	U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	LOANS FOR DISADVANTAGED STUDENTS	93.342	N/A	\$ -	\$ 16,100
		Total Student Financial Assistance Cluster			\$ -	\$ 104,406,557
TRIO Cluster						
Direct Programs:						
	U. S. DEPARTMENT OF EDUCATION	STUDENT SUPPORT SERVICES - USDE-9042A151636	84.042	P042A151636	\$ -	\$ 273,538
	U. S. DEPARTMENT OF EDUCATION	UPWARD BOUND - USDE-P047A170643	84.047	P047A170643	\$ -	\$ 403,256
	U. S. DEPARTMENT OF EDUCATION	SIUC MCNAIR PROGRAM - USDE-P217A170302	84.217	P217A170302	\$ -	\$ 226,334
		Total TRIO Cluster			\$ -	\$ 903,128
Research and Development Cluster						
Direct Programs:						
	U. S. DEPARTMENT OF AGRICULTURE	IDENTIFICATION OF NOVEL SOURCES OF RESISTANCE TO EAR ROT AND AFLATOXIN ACCUMULATION	10.001	58-6054-5-011	\$ -	\$ 19,132
	U. S. DEPARTMENT OF AGRICULTURE	MCINTIRE-STENNIS ADMINISTRATION FY18 - USDA/NIFA-NI18MSCFRX	10.202	NI18MSCFRXXXG052	\$ -	\$ 92,505
	U. S. DEPARTMENT OF AGRICULTURE	MCINTIRE STENNIS ADMINISTRATION FY19 - USDA/NIFA-NI19MSCFRXXXG042	10.202	NI19MSCFRXXXG042	\$ -	\$ 240,447
	U. S. DEPARTMENT OF AGRICULTURE	MCINTIRE STENNIS ADMINISTRATION FY20 - USDA/NIFA-NI20MSCFRXXXG030	10.202	NI20MSCFRXXXG030	\$ -	\$ 25,824
	U. S. DEPARTMENT OF AGRICULTURE	MOVING PAST CONFLICT ON THE SHAWNEE NATIONAL FOREST - USFS/USDA-16-JV-11242309-06	10.652	16-JV-11242309-06	\$ -	\$ 44
	U. S. DEPARTMENT OF AGRICULTURE	ANALYZING OCCUPANCY AND CO-OCCUPANCY OF DOMESTIC AND WILD CARNIVORES - FS/USDA-17	10.699	17-JV-11261952-049	\$ -	\$ 18,204
	U. S. DEPARTMENT OF AGRICULTURE	A LITERATURE REVIEW OF MANAGEMENT TOOLS - USFS/USDA-17-JV-11242301-091	10.699	17-JV-11242301-091	\$ -	\$ 10,503
	U. S. DEPARTMENT OF COMMERCE	NORTH AMERICAN HEAT WAVE PREDICTABILITY - NOAA-NA16OAR4310066	11.431	NA16OAR4310066	\$ -	\$ 4,604
	U. S. DEPARTMENT OF COMMERCE	DEVELOPING NATIONAL SOIL MOISTURE PRODUCTS TO IMPROVE DROUGHT MONITORING - NOAA-NA17OAR4310148	11.431	NA17OAR4310148	\$ -	\$ 7,155

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CARBONDALE

For the Year Ended June 30, 2020

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U. S. DEPARTMENT OF THE NAVY	TARGETING ATTENTIONAL MECHANISMS IN TINNIUTS:	12.300	N-00014-16-1-2306	\$ -	\$ 40,252
U. S. DEPARTMENT OF THE ARMY	CONTRIBUTION	12.420	W81XWH1810052	\$ 86,973	\$ 135,554
U. S. DEPARTMENT OF THE ARMY	W81XWH1810052	12.420	W81XWH15-1-0475	\$ -	\$ 59,685
U. S. DEPARTMENT OF THE ARMY	INVESTIGATION OF NOTCH SIGNALING DURING SPONTANEOUS REGENE	12.420	W81XWH19-1-0017	\$ -	\$ 412,565
U. S. DEPARTMENT OF THE ARMY	NICOTINIC RECEPTOR PATHOLOGY IN TINNIUTS: AUDITORY CORTIX - CASPARY - U S DEPARTM	12.431	W911NF-16-2-0148	\$ 25,981	\$ 25,981
U. S. DEPARTMENT OF THE ARMY	FINITE ELEMENT/CONTACT MECHANISMS MODELING AND EXPERIMENTAL CORRELATION - ARU/DOD	12.630	W9132T-17-2-0009	\$ -	\$ 3,225
U. S. DEPARTMENT OF THE ARMY	MULTI-SOURCE AND MULTI-SCALE DATA ANALYSIS - USDAR- W9132T-17-2-0009	12.630	W9132T18200003	\$ -	\$ 35,136
NATIONAL SECURITY AGENCY	UNMANNED AIRCRAFT SYSTEMS BASED VEGETATION COVER - USDAR-W9132T18200003	12.901	H98230-19-1-0005	\$ -	\$ (798)
U. S. DEPARTMENT OF THE INTERIOR	LANGENHOP LECTURE AND SIU MATHEMATICS CONFERENCE - NSA- H98230-19-1-0005	15.159	A19AC00032	\$ -	\$ 21,443
U. S. DEPARTMENT OF THE INTERIOR	ARCHAEOLOGICAL COLLECTIONS AND ASSOCIATED DOCUMENTATION CURATED AT SIU - BIA/USDI	15.650	F16AC01016	\$ -	\$ 51,081
U. S. DEPARTMENT OF THE INTERIOR	IMPROVING POLLINATOR CONSERVATION AND WATER QUALITY - USFWS	15.662	F17AP00159	\$ -	\$ 26,170
U. S. DEPARTMENT OF THE INTERIOR	DEVELOPMENT OF SAMPLING TECHNIQUES FOR BLACK CARP - USFWS/USDI-F17AP00159	15.662	F19AC00686	\$ -	\$ 40,464
U. S. DEPARTMENT OF THE INTERIOR	QUANTIFYING TARGET STRENGTHS OF BIGHEADED CARP - USFWS/USDI-F19AC00686	15.678	F20AC00	\$ -	\$ 2,360
U. S. DEPARTMENT OF THE INTERIOR	IDENTIFYING SUITABLE AREAS ON THE ARCTIC COAST PLAIN, ALASKA - USFWS/USDI-F20AC00	15.678	F20AC00087	\$ -	\$ 11,742
U. S. DEPARTMENT OF THE INTERIOR	HYDROACOUSTIC SURVEY OF BIGHEAD SILVER CARP - USFWS/USDI-F20AC00087	15.808	G16AC00445	\$ -	\$ 19,048
U. S. GEOLOGICAL SURVEY	CHARACTERIZING HYBRIDIZATION OF THE PALLID STURGEON - USGS-	15.808	G18AC00161	\$ -	\$ 935
U. S. GEOLOGICAL SURVEY	ASSESSMENT OF ASIAN CARP POPULATION DENSITY - USGS- G18AC001	15.808	G19AC00061	\$ -	\$ 32,261
U. S. GEOLOGICAL SURVEY	NATAL ENVIRONMENTS OF FISHES IN THE UPPER MISSISSIPPI AND ILLINOIS RIVERS - USGS/	15.808	G19AC00420	\$ -	\$ 29,002
U. S. DEPARTMENT OF JUSTICE	GENOMIC SEQUENCING OF DNA - USGS-G19AC00420	16.560	2018-R2-CX-0014	\$ -	\$ 9,669
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	THE EFFECT OF ALTITUDE ON DECOMPOSITION - USDOJ/NIJ-2018-R2-CX-0014	43.001	80NSSC17M0071	\$ -	\$ 4,355
NATIONAL ENDOWMENT FOR THE HUMANITIES	BIOSYNTHESIS OF 3-METHYLHOPANOIDS - NASA-80NSSC17M0071	45.161	RZ5167214	\$ -	\$ 494
NATIONAL SCIENCE FOUNDATION	DEATH AND THE CITY - NEHRZ5167214	47.041	CBET-1438440	\$ -	\$ 161,751
NATIONAL SCIENCE FOUNDATION	COMBINED CATALYTIC CONVERSION OF CH4 AND CO2 - NSF-CBET-1438440	47.041	1512093	\$ -	\$ 11,419
NATIONAL SCIENCE FOUNDATION	NUMERICAL & EXPERIMENTAL STUDY OF INSTABILITY MECHANISMS & BUBBLE GROWTH - NSF-15	47.041	ECCS1610474	\$ -	\$ 14,377
NATIONAL SCIENCE FOUNDATION	COUPLED THERMAL PIEZOELECTRIC AND HOT CARRIER EFFECTS IN AIGAN/GAN HEMTS - NSF-EC	47.041	ECCS-1846829	\$ -	\$ 48,102
NATIONAL SCIENCE FOUNDATION	CAREER: SPINELECTRONIC PROPERTIES - NSF-ECCS-1846829				

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CARBONDALE

For the Year Ended June 30, 2020

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
NATIONAL SCIENCE FOUNDATION	EAGER: NOVEL PROBES FOR LABEL-FREE DETECTION - NSF-1940716	47.041	1940716	\$ -	\$ 52,785
NATIONAL SCIENCE FOUNDATION	CAREER: DESIGN, OPTIMIZATION AND FEEDBACK CONTROL - NSF-1941944	47.041	1941944	\$ -	\$ 12,784
NATIONAL SCIENCE FOUNDATION	CAREER: ELECTRON ACCEPTOR MATERIALS - NSF-CHE-1352431	47.049	CHE-1352431	\$ -	\$ 45,204
NATIONAL SCIENCE FOUNDATION	DEVELOPMENT OF NOVEL CATALYSTS FOR PARAHYDROGEN-INDUCED EN	47.049	CHE1416432	\$ -	\$ 2,884
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH-PARTICIPANT SUPPORT - DMR-1757954	47.049	1757954	\$ -	\$ 40,718
NATIONAL SCIENCE FOUNDATION	REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - DMR-1757954 - NSF	47.049	1757954	\$ -	\$ 35,238
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: ADSORPTION EQUILIBRATION OF BINARY MIXTURES - NSF-DMR-18	47.049	DMR-1807094	\$ -	\$ 1,476
NATIONAL SCIENCE FOUNDATION	IDENTIFYING AND CORRECTING QUANTUM SYSTEMS - NSF-1820870	47.049	1820870	\$ -	\$ 42,782
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: EXPLOITING SPIN NETWORKS - NSF-1905341	47.049	1905341	\$ -	\$ 100,186
NATIONAL SCIENCE FOUNDATION	MRI: ACQUISITION OF ANALYTICAL ATOMIC FORCE MICROSCOPE - NSF-1920255	47.049	1920255	\$ -	\$ 128,268
NATIONAL SCIENCE FOUNDATION	CAREER: FRAMEWORK TOPOLOGY DEPENDENT PHOTOPHYSICAL PROPERTIES (GENERAL) - NSF-194	47.049	19444903	\$ -	\$ 376
NATIONAL SCIENCE FOUNDATION	HYPERVALENT IODINE BASED MATERIALS - NSF 2003654	47.049	2003654	\$ -	\$ 1,128
NATIONAL SCIENCE FOUNDATION	SUSTAINABILITY OF CRITICAL AREAS FOR EIDERS & COLLABORATIVE RESEARCH: GEODYNAMIC AND GEOGRAPHICAL INVESTIGATION - NSF-EAR-17536	47.050	NSF-PLR-1263051	\$ -	\$ 19,365
NATIONAL SCIENCE FOUNDATION	COLLABORATIVE RESEARCH: CONSORTIUM FOR EMBEDDED SYSTEMS - NSF-IP-1361847	47.070	IIP-1361847	\$ -	\$ 42,649
NATIONAL SCIENCE FOUNDATION	PLANNING IUARC SOUTHERN ILLINOIS UNIVERSITY CARBONDALE - NS	47.070	CNS1822155	\$ -	\$ 1,293
NATIONAL SCIENCE FOUNDATION	EAGER: COMMUNITY AND PHYSIOLOGICAL ECOLOGY - NSF-1734728	47.074	1734728	\$ -	\$ 49,024
NATIONAL SCIENCE FOUNDATION	LTREB: COLLABORATIVE RESEARCH: CYCLIC VS. ANTHROPOGENIC CAUSES - NSF-DEB-175463	47.074	DEB-1754632	\$ -	\$ 200
NATIONAL SCIENCE FOUNDATION	RAPID: CHANGING PERCEPTIONS IN THE IMMEDIATE AFTERMATH THE ROLE OF SOCIAL ORGANIZATION IN THE ORGANIZATION OF COMPLEX SOCIETY - NSF-1822	47.075	1760598	\$ -	\$ 316
NATIONAL SCIENCE FOUNDATION	ENHANCING HIGH-RESOLUTION TERRAIN DATA MODEL - NSF-1951741	47.075	1822783	\$ -	\$ 24,057
NATIONAL SCIENCE FOUNDATION	GRADUATE RESEARCH FELLOWSHIP - T. HILL - NSF	47.075	1951741	\$ -	\$ 17,741
NATIONAL SCIENCE FOUNDATION	INTEGRATING EMBEDDED SYSTEMS SECURITY INTO COMPUTER ENGINEERING - NSF-1623353	47.076	1545870	\$ -	\$ 4,457
NATIONAL SCIENCE FOUNDATION	RIVER REGION MASTER TEACHING FELLOWSHIPS (ADMIN) - NSF-1758497	47.076	1623353	\$ -	\$ 33,404
NATIONAL SCIENCE FOUNDATION	RIVER REGION MASTER TEACHING FELLOWSHIPS (PARTICIPANT EXPENSE) - NSF-1758497	47.076	1758497	\$ -	\$ 162,865
NATIONAL SCIENCE FOUNDATION		47.076	1758497	\$ -	\$ 229,333

SOUTHERN ILLINOIS UNIVERSITY
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CARBONDALE
 For the Year Ended June 30, 2020

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
ENVIRONMENTAL PROTECTION AGENCY	PFASs REMOVAL BY PHOTOCATALYSIS FOR WATER REUSE - EPA-83946001	66.516	83946001	\$ -	\$ 7,616
U. S. DEPARTMENT OF ENERGY	MAGNETICALORIC AND MULTIFUNCTIONAL MAGNETIC MATERIALS - USDOE-DE-FG02-06ER46291	81.049	DE-FG02-06ER46291	\$ -	\$ 139,092
NATIONAL INSTITUTES OF HEALTH	ROLES OF POLYMERASE GAMMA ACCESSORY SUBUNIT GENE MUTATIONS-NIH/NIH-4R00ES022638	93.113	113631	\$ -	\$ 52,258
NATIONAL INSTITUTES OF HEALTH	THE NEURAL CIRCUITRY OF TOOTH SENSATION-NIH-1R15DE027844-01	93.121	1R15DE027844-01	\$ -	\$ 79,620
NATIONAL INSTITUTES OF HEALTH	ENDOGENOUS MODULATION OF COCHLEAR INJURY - RYBAK - NIH OPTIMIZING D-METHIONINE PRE-LOADING AND RESCUE DOSING THROUGH FUNCTIONAL & BIOMAR	93.173	5R01DC002396-22	\$ -	\$ 110,424
NATIONAL INSTITUTES OF HEALTH	CODING AUDITORY NEURONS: EFFECTS OF AMINO ACIDS-CASPARY-NIH	93.173	5R01DC014549-05	\$ -	\$ 446,242
NATIONAL INSTITUTES OF HEALTH	MECHANISMS THAT REGULATE HAIR CELL SURVIVAL-COX-NIH	93.173	5R01DC000151-37	\$ -	\$ 289,289
NATIONAL INSTITUTES OF HEALTH	ORAL EPIGALLOCAT ECHIN GALLATE (EGCG) FOR TREATMENT OF CISPLATIN OTOTOXICITY-RAMKU	93.173	5R01DC014441-04	\$ -	\$ 365,267
NATIONAL INSTITUTES OF HEALTH	ESSENTIAL ROLE OF PRESYNAPTIC NMDA RECEPTORS-NIH-1R56MH113825-01	93.173	5R01DC016835-02	\$ 53,416	\$ 302,607
NATIONAL INSTITUTES OF HEALTH	PREDICTORS OF LIGHT SMOKER TRAJECTORIES - NIH-1R01DA036032-01	93.242	1R56MH113825-01	\$ -	\$ 139,274
NATIONAL INSTITUTES OF HEALTH	TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY	93.279	1R01DA036032-01	\$ 3,885	\$ 136,684
NATIONAL INSTITUTES OF HEALTH	NOVEL ROLE OF MYELOID-DERIVED LYMPHATIC PROGENITORS IN INDUCTION OF BREAST CANCER	93.395	5R01CA166907-05	\$ -	\$ 1,157
NATIONAL INSTITUTES OF HEALTH	UNDERSTANDING THE ROLE OF IFN-GAMMA AND CIITA IN SKELETAL MUSCLE-NIHR15AR088622	93.396	5R01CA199649-04	\$ -	\$ 408,385
NATIONAL INSTITUTES OF HEALTH	NUCLEAR SURVEILLANCE OF EXPANDED TANDEM REPEAT IN RNA - NIH-1R15NS111374-01	93.846	1R15AR068622-01	\$ -	\$ 14,253
NATIONAL INSTITUTES OF HEALTH	DISCOVERY OF SMALL MOLECULES FOR POTENTIAL THERAPEUTICS-NIH-1R03NS112972-01	93.853	1R15NS111374-01	\$ -	\$ 202,975
NATIONAL INSTITUTES OF HEALTH	INHIBITING C9ORF72 REPEAT RNA TRANSCRIPTION - NIH-1R21NS114499-01	93.853	1R03NS112972-01	\$ -	\$ 41,333
NATIONAL INSTITUTES OF HEALTH	UNRAVELING THE ROLE OF PROTEIN PHOSPHORYLATION - NIH/NIAD-2-R15A1109566-02	93.853	1R21NS114499-01	\$ -	\$ 17,448
NATIONAL INSTITUTES OF HEALTH	CHARACTERIZATION OF SEROSAL BRIDGES: ROUTES FOR ANTIGEN AND PATHOGEN TRANSPORT - ELUCIDATION OF THE ROLE OF BACTERIAL SIGNAL MODIFICATION - NIGMS/NIH-R15GM119100	93.855	2-R15A1109566-02	\$ -	\$ 91,957
NATIONAL INSTITUTES OF HEALTH	ULTRAFAST DYNAMICS IN ENZYME CATALYSIS - NIGMS/NIH-1R35GM119818-01	93.855	R21A1133062-01	\$ -	\$ 58,902
NATIONAL INSTITUTES OF HEALTH	STRUCTURES AND CATALYTIC MECHANISMS - NIH-1R15GM131366-01	93.859	R15GM119100	\$ -	\$ 37,751
NATIONAL INSTITUTES OF HEALTH	SOUTHERN ILLINOIS BRIDGES TO THE BACCALAUREATE PROGRAM (MAIN) - DHHS/NIH/NIGMS-2R	93.859	1R35GM119818-01	\$ -	\$ 401,991
NATIONAL INSTITUTES OF HEALTH	SOUTHERN ILLINOIS BRIDGES TO THE BACCALAUREATE PROGRAM (PARTICIPANTS) - DHHS/NIH/	93.859	1R15GM131366-01	\$ -	\$ 95,234
NATIONAL INSTITUTES OF HEALTH	DNA MISMATCH REPAIR IN THE NUCLEOSOMAL ENVIRONMENT-NIH-4R01	93.859	2R25GM107760-06A1	\$ -	\$ 133,057
NATIONAL INSTITUTES OF HEALTH		93.859	2R25GM107760-06A1	\$ -	\$ 33,135
NATIONAL INSTITUTES OF HEALTH		93.859	4R01GM095758-04	\$ -	\$ 11,719

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Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
NATIONAL INSTITUTES OF HEALTH	UBIQUITIN-PROTEASOME SYSTEM REGULATION - NIH-	93.859	2R15GM088798-03	\$ -	\$ 91,602
NATIONAL INSTITUTES OF HEALTH	2R15GM088798-03 NUCLEIC ACID-BASED ANTI-CRISPR INHIBITORS OF CAS9 - NIH-	93.859	1R01GM135646-01	\$ -	\$ 60,657
NATIONAL INSTITUTES OF HEALTH	1R01GM135646-01 DEVELOPMENT OF NEW THERAPEUTIC STRATEGIES FOR	93.865	1R21HD092739-01	\$ -	\$ 152,299
NATIONAL INSTITUTES OF HEALTH	ENDOMETRIOSIS-NIH-1R21HD092739-01 RHOX ACTION IN SERTOLI DEVELOPMENT AND FUNCTION - NIH-	93.865	1R01HD093802-01A1	\$ -	\$ 233,339
NATIONAL INSTITUTES OF HEALTH	1R01HD093802-01A1 DIFFERENTIAL CELL PROLIFERATION AND CELL DEATH - NIH-	93.865	1R15HD095368-01A1	\$ -	\$ 117,979
NATIONAL INSTITUTES OF HEALTH	1R15HD095368-01A1 MOLECULAR BASIS FOR THE FUNCTIONS OF MLH1-MLH3 COMPLEX -	93.865	1R03HD098293-01A1	\$ -	\$ 51,737
NATIONAL INSTITUTES OF HEALTH	NIH- 1R03HD098293-01A1 SUPPLEMENT DEPRESSING Nrip1 REDUCES IGF1 SIGNALING-YUAN-	93.866	3K01AG046432-04S1	\$ -	\$ 9,112
NATIONAL INSTITUTES OF HEALTH	NIH GLUTAMATE NEUROTRANSMISSION IN ALZHEIMERS DISEASE	93.866	5R01AG057767-03	\$ -	\$ 537,896
NATIONAL INSTITUTES OF HEALTH	PROGRESSION-NIH - HASCUP CELLULAR SENESENCE, INFLAMMATION AND	93.866	1R01AG061937-02	\$ -	\$ 531,068
NATIONAL INSTITUTES OF HEALTH	NEUROTRANSMISSION IN ALZHEIMERS DISEASE-HA RESEARCH SUPPLEMENT TO PROMOTE DIVERSITY FOR	93.866	3R01AG061937-02S1	\$ -	\$ 91,692
NATIONAL INSTITUTES OF HEALTH	R01AG061937 - HASCUP - NIH EQUIPMENT REQUEST TO INCREASE SCIENTIFIC RIGOR &	93.866	N/A	\$ -	\$ 245,203
U. S. DEPARTMENT OF AGRICULTURE	REPRODUCIBILITY - HASCUP. E - NI PHASE II ARCHAEOLOGICAL INVESTIGATIONS OF SITES 12-Lr-338	10.RD	17-CS-11091200-010	\$ -	\$ 788
U. S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL INVENTORY OF THE MCTEAL TRACT AND KINKAID WATERSHED - USDA/FS/SNF-	10.RD	17-PA-11090800-022	\$ -	\$ 135,650
U. S. DEPARTMENT OF AGRICULTURE	HOOSIER NATIONAL FOREST ARCHAEOLOGICAL TESTING; JACKSON/PERRY COUNTY - FS/USDA/H	10.RD	18-CS-11091200-017	\$ -	\$ 73,793
U. S. DEPARTMENT OF AGRICULTURE	MONITORING OF AVIAN COMMUNITIES IN THE SHAWNEE NATIONAL FOR	10.RD	19-CS-11090800-002	\$ -	\$ 1,596
U. S. DEPARTMENT OF AGRICULTURE	PHASE I CURSORY SURVEY IN THE HOUSTON SOUTH PROJECT AREA - USDA/FS/HNF	10.RD	19-CS-11091202-010	\$ -	\$ 23,692
U. S. DEPARTMENT OF AGRICULTURE	ARCHAEOLOGICAL COLLECTION REHABILITATION - USDA/FS/SNF- 16PA-11090800-034	10.RD	16-PA-11090800-034	\$ -	\$ 5,931
U. S. DEPARTMENT OF THE ARMY	LOW COST HIGH THROUGHPUT 3D PULMONARY IMAGER - DOD 2018 MISSOURI RIVER PALLID STURGEON RECRUITMENT &	12.RD	W81XWH-15-1-0272	\$ -	\$ (982)
U. S. DEPARTMENT OF THE ARMY	BROODSTOCK MGT - USACE-W9128F-1 2019 MISSOURI RIVER PALLID STURGEON RECRUITMENT &	12.RD	W9128F-18-P-0049	\$ -	\$ 8,675
U. S. DEPARTMENT OF THE ARMY	BROODSTOCK MGT - USACE-W9128F19 CHEMICAL LIBRARY SCREENING FOR POTENTIAL THERAPEUTICS-	12.RD	W9128F19P0033	\$ -	\$ 50,757
U. S. DEPARTMENT OF THE ARMY	DOD FOREST RE-CENSUS & ANALYSIS OF THE BOTTOMLAND	12.RD	W81XWH-16-1-0176	\$ -	\$ 192
U. S. DEPARTMENT OF THE INTERIOR	HARDWOOD - NPS-140P5218P0119 LARVAL DRIFT PROJECT-2019 - USGS-140G0220P0049	15.RD	140P5218P0119	\$ -	\$ 21,564
U. S. GEOLOGICAL SURVEY	USGS FIXED PRICE AGREEMENTS - USGS SPECIAL WILDLIFE STUDIES - VARIOUS FEDERAL	15.RD	140G0220P0049 VARIOUS N/A	\$ -	\$ 39,495
VARIOUS FEDERAL AGENCIES		15.RD		\$ -	\$ 28,936
		15.RD		\$ -	\$ 36,661

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CARBONDALE

For the Year Ended June 30, 2020

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	GEOTECHNICAL FIELD MEASUREMENTS IN WESTERN KENTUCKY - NIOSH/CDC/DHHS-75D30119P040	93.RD	75D30119P04047	\$ -	\$ 16,806
NATIONAL SCIENCE FOUNDATION	A COMMUNITY OF PROBLEM SOLVERS (ADMIN) - NSF-DUE-1136414	47.076	DUE-1136414	\$ -	\$ 15,543
NATIONAL SCIENCE FOUNDATION	A COMMUNITY OF PROBLEM SOLVERS (PARTICIPANT EXPENSE) - NSF.	47.076	DUE-1136414	\$ -	\$ 565
NATIONAL SCIENCE FOUNDATION	SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (PARTICIPANT) - NSF-1565068	47.076	1565068	\$ -	\$ 185,233
NATIONAL SCIENCE FOUNDATION	SOUTHERN ILLINOIS ENERGY SCHOLARSHIPS (ADMIN) - NSF-1565068	47.076	1565068	\$ -	\$ 72,854
NATIONAL SCIENCE FOUNDATION	UPPER DELTA REGION BIODIVERSITY SCHOLARSHIPS (GENERAL) - NSF-1564969	47.076	1564969	\$ -	\$ 82,224
NATIONAL SCIENCE FOUNDATION	UPPER DELTA REGION BIODIVERSITY SCHOLARSHIPS (PARTICIPANT) - NSF-1564969	47.076	1564969	\$ -	\$ 251,676
NATIONAL SCIENCE FOUNDATION	PATHWAYS TO STEM LEADERSHIP - NSF-1644166	47.076	1644166	\$ -	\$ 110,204
NATIONAL SCIENCE FOUNDATION	PATHWAYS TO STEM LEADERSHIP (PARTICIPANT) - NSF-1644166	47.076	1644166	\$ -	\$ 155,297
Subtotal Direct Programs				\$ 170,255	\$ 9,728,885
Pass-Through Programs From:					
IOWA STATE UNIVERSITY	NUTRITIONAL PROGRAMMING OF YELLOW PERCH LARVAE - ISU/NIFA/USDA-016253D	10.200	016253D	\$ -	\$ 31,619
UNIVERSITY OF CALIFORNIA-AGRICULTURE AND NATURAL RESOURCES	QUANTIFYING THE EFFECTS OF RANGELAND CONVERSION - UCANR-SA-18-4401-01	10.215	SA-18-4401-01	\$ -	\$ 6,291
UNIVERSITY OF KENTUCKY	INTEGRATED MANAGEMENT TECHNIQUES TO COMBAT POTENTIAL SHIFTS IN HORSEWEED - UK/USD	10.329	3200001582-18-187	\$ -	\$ 19,670
PURDUE UNIVERSITY	DEVELOPMENT OF SUSTAINABLE AQUACULTURE (ILLINOIS-INDIANA SEA GRANT) - PU/NOAA-F00	11.417	F0008309702027	\$ -	\$ 11,257
PURDUE UNIVERSITY	LARGEMOUTH BASS MUSCLE HYDROLYSATE - PU/NOAA-F0008309702037	11.417	F0008309702037	\$ -	\$ 19,000
UNIVERSITY OF MISSOURI	POTENTIAL FOR CONSERVATION LANDS IN MIDDLE MISSISSIPPI RIVER FLOOD PLAINS - UMUS	15.812	C-00059562-1	\$ -	\$ 15,265
UNIVERSITY OF WYOMING	UNLOCKING THE BIOGEOCHEMICAL ROLE OF BEAVER - UW/NPS/USD-1004044E-SIU	15.945	1004044E-SIU	\$ -	\$ 4,509
CITY OF SPRINGFIELD	PARTNERSHIPS AND STRATEGIES TO REDUCE VIOLENT CRIME FY16 - CITY OF SPRINGFIELD/IC	16.738	414514 / 416504 / 417504	\$ -	\$ 76,627
UNIVERSITY OF COLORADO	INVESTIGATION OF JAROSITE AND ALUNITE BEARING SANDSTONES - UC/NASA - 1557892	43.001	1557892	\$ -	\$ 17,362
TEXAS A&M UNIVERSITY	THEORETICAL AND EXPERIMENTAL INVESTIGATIONS - TAMU/NSF-28-S162843	47.049	28-S162843	\$ -	\$ 11,732
KANSAS STATE UNIVERSITY	KONZA PRAIRIE: PROCESSES INFLUENCING COMMUNITY ASSEMBLY -K	47.074	S15110	\$ -	\$ 3,367
KANSAS STATE UNIVERSITY	STREAM INVERTEBRATE AND FOREST CICADA STUDIES ON KONZA PRAIRIE - KSU/NSF-S15105	47.074	S15105	\$ -	\$ 10,806
UNIVERSITY OF WYOMING	UNLOCKING THE TIGHT OIL RESERVOIRS OF THE POWDER RIVER BASIN - UW/USDOE-1004486-S	81.089	1004486-SIU	\$ -	\$ 37,905
UNIVERSITY OF WASHINGTON	FATE ACQUISITION AND FUNCTION OF TYPE 1 AND 2 VESTIBULAR HAIR CELLS - COX - UNIV	93.173	UWSC11043 (7550 & 759508)	\$ -	\$ 59,951

SOUTHERN ILLINOIS UNIVERSITY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CARBONDALE

For the Year Ended June 30, 2020

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward	
				Payments	Expenditures
UNIVERSITY OF NEBRASKA	MECHANISMS OF GENOME INSTABILITY - UN/NIH-34-1905-2251-001	93.393	34-1905-2251-001	\$ -	\$ 19,202
WAYNE STATE UNIVERSITY	MAGNETIC RESONANCE SPECTROSCOPY AND MOLECULAR IMAGING - WSUJWSU18087	93.393	WSU18087	\$ -	\$ 18,218
UNIVERSITY OF CINCINNATI	ARCADIA TRIAL: ATRIAL CARDIOPATHY AND ANTITHROMBOTIC DRUGS - SIDDQUI - UNIVERSIT	93.853	010785-135811	\$ -	\$ 59
UNIVERSITY OF CINCINNATI	SLEEP FOR STROKE MGMT AND RECOVERY TRIAL (SLEEP SMART) - BUTT - UNIV OF CINCINNAT	93.853	011337-135811	\$ -	\$ 2,406
GEORGIA TECH	IDENTIFICATION OF DISTINCT PATHWAYS FOR DSB FORMATION- GT/NIH-RK223-G1	93.859	RK223-G1	\$ -	\$ 13,695
UNIVERSITY OF SOUTH FLORIDA	DEVELOPMENT OF A COMPREHENSIVE COMMUNITY PROFILE - USF/UV/FEMA - 1205-1140-00-AA	97.039	1205-1140-00-AA	\$ -	\$ 27,252
UNIVERSITY OF MISSOURI	ISOLATION AND CHARACTERIZATION OF NOVEL RESISTANCE GENES - UMUSDA-NIFA	10.RD	N/A	\$ -	\$ 188,494
UNIVERSITY OF ALABAMA	AL-SBIRT SCREENING, BRIEF INTERVENTION, AND REFERRAL - UA-A	93.RD	A18-0080-S005	\$ -	\$ 9,708
ST. LOUIS COUNTY, MO	ST. LOUIS COUNTY CASTLE POINT NEIGHBORHOOD REVITALIZATION - ST. LOUIS COUNTY/DOJ	16.817	DOJ-2017-AJ-BX-0003	\$ -	\$ 80,157
UNIVERSITIES SPACE RESEARCH ASSOCIATION	DETECTABILITY OF MAGMATIC INTRUSIONS-USRA/NASA-02291-02	43.001	02291-02	\$ -	\$ 32,881
BOTANICAL RESEARCH INSTITUTE OF TEXAS (BRIT)	PLANT DISCOVERY IN THE SOUTHERN PHILIPPINES - BRIT/NSF-BRIT1754697	47.074	BRIT1754697	\$ -	\$ 12,571
NEW ENGLAND RESEARCH INSTITUTE, INC	BEST-CLI: ENDOVASCULAR VS. SURGICAL THERAPY IN PATIENTS WITH CRITICAL LIMB ISCHEM	93.837	BEST-CLI	\$ -	\$ 1,918
PARALLEL CONSULTING, LLC	ADVANCED ASSESSMENT TO ACCELERATE DIAGNOSTIC SKILL PHASE II-CIANCILOLO-PARALLEL C	93.859	5R42GM108104-03	\$ -	\$ 18,441
ST. LOUIS COUNTY, MO	MINORITY YOUTH VIOLENCE PREVENTION II - ST. LOUIS COUNTY, MO-18001066-00	93.910	PO 18001066-00	\$ -	\$ 39,361
RUSH UNIVERSITY MEDICAL CENTER	GERIATRIC WORKFORCE ENHANCEMENT PROGRAM - RUSH UNIV	93.969	N/A	\$ -	\$ 42,495
RUSH UNIVERSITY MEDICAL CENTER	GERIATRIC WORKFORCE ENHANCEMENT PROGRAM/RUSH UNIV- 1U1QHP2	93.969	1U1QHP28715-01-00	\$ -	\$ 7,907
SHAWNEE RC&D	LANDSCAPE SCALE STEWARDSHIP CLUSTER - SRCD	10.RD	SPA	\$ -	\$ 5,061
LUMNIT LLC	CONCRETE MATERIAL CHARACTERIZATION SYSTEM - LUMNIT LLC	12.RD	4073-000-045-13	\$ -	\$ 8,763
ILLINOIS DEPARTMENT OF AGRICULTURE	DELAYED FINE PRUNING TO INCREASE PRODUCTION OF HIGH QUALITY ILLINOIS WINEGRAPES -	10.170	SC-17-31	\$ -	\$ 921
ILLINOIS DEPARTMENT OF AGRICULTURE	PROTEOMIC STUDIES FOR IMPROVING SAFETY AND QUALITY OF STRAWBERRIES - IDA/USDA-SC-	10.170	SC-18-15	\$ -	\$ 56,120
ILLINOIS DEPARTMENT OF AGRICULTURE	IMPROVING SAFE HANDLING PROCEDURES IN ILLINOIS - IDA/USDA-SC-18-3	10.170	SC-18-3	\$ -	\$ 31,945
ILLINOIS DEPARTMENT OF AGRICULTURE	IMPROVING FOOD SAFETY AND SHELF-LIFE OF STRAWBERRIES - IDA-SC-19-07	10.170	SC-19-07	\$ -	\$ 33,371
ILLINOIS DEPARTMENT OF AGRICULTURE	MANAGEMENT OF PALMER AMARANTH IN HORSERADISH - IDA-SC-20-27	10.170	SC-20-27	\$ -	\$ 4,160
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2018 - IDN	15.608	CAFWS-133	\$ -	\$ 5,430
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING BLACK CARP DISTRIBUTION AND POPULATION CHARACTERIZATIONS - IDNR/USFWS-	15.608	RC18ANS143	\$ -	\$ 2,658

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ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING VHS STATUS OF FISH POPULATIONS IN ILLINOIS LAKES AND RIVERS 2019 - IDN	15.608	CAFWS-140	\$ -	\$ 25,430
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING ECOLOGICAL RESPONSES TO PARTIAL HYDROLOGIC RECONNECTION OF CACHE RIVER	15.634	T114R1	\$ -	\$ 26,231
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	AN EVALUATION OF FISH, AMPHIBIAN AND REPTILE DIVERSITY - IDNR-T-130R-1	15.634	T-130R-1	\$ -	\$ 15,498
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MONITORING BIGHEADED CARP MOVEMENT AND DENSITY IN THE ILLINOIS RIVER - IDNR/USFWS	15.662	CSFWS-135C	\$ -	\$ 185,868
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	EVALUATING THE RESPONSES OF ASIAN CARP TO ENHANCED HARVEST AND MARKETING - IDNR/	15.662	CSFWS-141A	\$ 299,327	\$ 319,876
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MOVEMENT AND DENSITY OF BIGHEADED CARP IN THE ILLINOIS RIVER - IDNR/USFWS-CAFWS-1	15.662	141D	\$ -	\$ 113,706
CHICAGO STATE UNIVERSITY	ILSAMP: SUPPORT AND EXPERIENCES FOR ACADEMIC SUCCESS - CS/USF-53953 (AMEND. 4)	47.076	53953 (AMEND. 4)	\$ -	\$ 8,837
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	SOUTHERN ILLINOIS UNIVERSITY INTENSIVE BASIN SURVEY ASSISTANCE - IEPA-FW16101	66.605	FW16101	\$ -	\$ 7,731
UNIVERSITY OF CHICAGO	ETHIC (PWID) UG3/UH3-JENKINS-UNIVERSITY OF CHICAGO	93.279	FP066228-01-PR	\$ -	\$ 541,437
ILLINOIS DEPARTMENT OF MILITARY AFFAIRS	INSPECT POLLINATOR INVENTORY - IDWA-IGA	12.RD	IGA	\$ -	\$ 23,275
Subtotal Pass-Through Programs				\$ 299,327	\$ 2,236,444
Total Research and Development Cluster				\$ 469,582	\$ 11,965,329
Health Center Program Cluster					
Direct Programs:					
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	COVID-19-FQHC FY20 HEALTH CENTER CARES ACT - WESLEY - HRSA	93.224	H8DCS36179-01-00	\$ -	\$ 513,521
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	COVID-19-FQHC EXPANDING CAPACITY FOR CORONAVIRUS TESTING (ECT) - WESLEY - HRSA	93.224	H8CS37681-01-00	\$ -	\$ 215,821
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	FQHC HEALTH CLUSTER CENTER YEARS 6-9-WESLEY-DHHS/HRSA	93.224	H80CS24098-08-04	\$ 102,667	\$ 2,954,320
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	COVID-19-FQHC FY2020 CORONAVIRUS SUPPLEMENTAL FUNDING FOR HEALTH CENTERS - WESLEY - DHHS/H	93.224	N/A	\$ -	\$ 21,539
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	FQHC HEALTH CLUSTER CENTER YEARS 10-12 - WESLEY - DHHS/HRSA	93.224	H80CS24098-09-00	\$ 9,333	\$ 442,608
Total Health Center Program Cluster				\$ 112,000	\$ 4,147,809
Fish and Wildlife Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	OHIO RIVER FISH POPULATION MONITORING FY19 - IDNR/USFWS-F-187-R-07	15.605	W-187-R-07	\$ -	\$ 2,425
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	OHIO RIVER FISH POPULATION MONITORING FY20 - IDNR/USFWS-F-187-R-08	15.605	F187R8	\$ -	\$ 75,005
OKLAHOMA DEPARTMENT OF WILDLIFE CONSERVATION	USING DENTARY BONE MICROCHEMISTRY - ODWC/FWS-F18AF00087 (F-103-R-1)	15.605	F18AF00087 (F-103-R-1)	\$ -	\$ 20,354

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ILLINOIS DEPARTMENT OF NATURAL RESOURCES	IDENTIFYING WETLAND AVAILABILITY & QUALITY FY19 - IDNR/USFWS-W-184-R5	15.611	W-184-R-5	\$ -	\$ (7)
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ILLINOIS DEER INVESTIGATIONS - IDNR/USFWS-W-87-R41	15.611	W-87-R-41	\$ -	\$ (28,801)
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	DISTRIBUTION, ABUNDANCE AND HABITAT OF MISSISSIPPI KITES - IDNR/USFWS-W-190-R2	15.611	W-190-R-2	\$ -	\$ 41,380
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	COOPERATIVE UPLAND WILDLIFE RESEARCH & SURVEYS FY19 - IDNR/USFWS-W-106-R29	15.611	W-106-R-29	\$ -	\$ (12,130)
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	COOPERATIVE FUR BEARING AND NONGAME MAMMAL INVESTIGATIONS - IDNR/USFWS-W-135-R-19	15.611	W-135-R-19	\$ -	\$ (2,021)
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	ILLINOIS DEER INVESTIGATIONS - IDNR/USFWS-W-87-R42	15.611	W-87-R42	\$ -	\$ 305,129
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	COOPERATIVE FUR-BEARING AND NON GAME MAMMAL INVESTIGATIONS - IDNR/USFWS-W-135-R-2	15.611	W-135-R-20	\$ -	\$ 354,562
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	COOPERATIVE UPLAND WILDLIFE RESEARCH & SURVEYS FY20 - IDNR/USFWS-W-106-R-30	15.611	W-106-R-30	\$ -	\$ 192,471
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	IMPACT TO WATERFOWL OF DISTURBANCES FROM NON-COMPETITIVE USERS - IDNR/USFWS-W-202	15.611	W-202-R-1	\$ -	\$ 45,480
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	IDENTIFYING WETLAND AVAILABILITY & QUALITY FY20 - IDNR/USFWS-W-184-R6	15.611	W-184-R-6	\$ -	\$ 16,730
Total Fish and Wildlife Cluster				\$ -	\$ 1,010,577
WIOA Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDO	17.258	IGA-19-CO000000072	\$ -	\$ 25,828
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDO	17.258	IGA-19-CO000000072	\$ -	\$ 19,581
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INIT	17.258	IGA-19-CO000000072	\$ -	\$ 77,578
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDO-LIGA	17.258	IGA	\$ -	\$ 101,652
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDO-LIGA	17.258	IGA	\$ -	\$ 93,204
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE INITIATIVES (TASK 3) - IDCEO/USDO-LIGA	17.258	IGA	\$ -	\$ 65,347
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA SUPPORTING SNAP EMPLOYMENT AND ABLE BODIED ADULTS (TASK 4)	17.258	IGA	\$ -	\$ 4,524
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDO	17.259	IGA-19-CO000000072	\$ -	\$ 27,537
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDO	17.259	IGA-19-CO000000072	\$ -	\$ 20,877
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INIT	17.259	IGA-19-CO000000072	\$ -	\$ 82,712
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDO-LIGA	17.259	IGA	\$ -	\$ 107,914

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ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEOUSDOL-IGA	17.259	IGA	\$ -	\$ 98,944
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE INITIATIVES (TASK 3) - IDCEOUSDOL-IGA	17.259	IGA	\$ -	\$ 69,372
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA SUPPORTING SNAP EMPLOYMENT AND ABLE BODIED ADULTS (TASK 4)	17.259	IGA	\$ -	\$ 4,803
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDO	17.278	IGA-19-CO00000072	\$ -	\$ 41,591
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDO	17.278	IGA-19-CO00000072	\$ -	\$ 31,532
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE DEVELOPMENT INIT	17.278	IGA-19-CO00000072	\$ -	\$ 124,925
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDOL-IGA	17.278	IGA	\$ -	\$ 158,740
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA CAREER SERVICES (TASK 2) - IDCEO/USDOL-IGA	17.278	IGA	\$ -	\$ 145,546
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA STRATEGIC WORKFORCE INITIATIVES (TASK 3) - IDCEO/USDOL-IGA	17.278	IGA	\$ -	\$ 102,045
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET WIOA SUPPORTING SNAP EMPLOYMENT AND ABLE BODIED ADULTS (TASK 4)	17.278	IGA	\$ -	\$ 7,066
Total WIOA Cluster				\$ -	\$ 1,411,318
Highway Safety Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF TRANSPORTATION	FY19 THINK FIRST INJURY PREVENTION PROGRAM/KYROUJAC - IL D	20.600	OP-19-0219	\$ -	\$ 111,575
ILLINOIS DEPARTMENT OF TRANSPORTATION	FY20 THINK FIRST INJURY PREVENTION PROGRAM - KYROUJAC - IL DEPT. OF TRANSPORTATION	20.600	OP-20-0243	\$ 4,544	\$ 333,891
Total Highway Safety Cluster				\$ 4,544	\$ 445,466
Aging Cluster					
Pass-Through Programs From:					
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-19508/19408	93.044	19508/19408	\$ -	\$ 1,392
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-19508/19408	93.052	19508/19408	\$ -	\$ 278
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-20508/20408	93.044	20508/20408	\$ -	\$ 2,683
EGYPTIAN AREA AGENCY ON AGING	LEGAL SERVICES TO OLDER PERSONS - EAAA-20508/20408	93.052	20508/20408	\$ -	\$ 480
Total Aging Cluster				\$ -	\$ 4,833
Highway Planning and Construction Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	TOUCH OF NATURE MULT-USE MOUNTAIN BIKE TRAILS - IDNR/IDOT/FHWA	20.219	N/A	\$ -	\$ 49,958
Total Highway Planning and Construction Cluster				\$ -	\$ 49,958

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Head Start Cluster*					
Direct Programs:					
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEAD START BASIC FY19 - DHHS	93.600	N/A	\$ -	\$ 98,770
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEAD START T/TA FY19 - DHHS	93.600	N/A	\$ -	\$ 1,758
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEAD START BASIC, SUPPLEMENTAL DURATION APPLICATION (START)	93.600	05CH10061-04-02	\$ -	\$ 57,129
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEAD START BASIC FY20 - DHHS	93.600	05CH10061-05-00	\$ -	\$ 3,442,886
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEAD START T/TA FY20 - DHHS-05CH10061-05-00	93.600	05CH10061-05-00	\$ -	\$ 41,317
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEAD START BASIC, SUPPLEMENTAL DURATION APPLICATION (PROGRAM OPERATIONS) - DHHS-0	93.600	05CH10061-05-01	\$ -	\$ 158,140
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEAD START BASIC, SUPPLEMENTAL HEALTH AND SAFETY FUNDS - DHHS-05CH10061-05-02	93.600	05CH10061-05-02	\$ -	\$ 42,279
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	HEAD START BASIC FY21 - DHHS-05CH011588-01-00	93.600	05CH011588-01-00	\$ -	\$ 5,078
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	COVID-19-HEAD START FY20 COVID RESPONSE - DHHS	93.600	N/A	\$ -	\$ 53,060
U. S. DEPARTMENT OF HEALTH HUMAN SERVICES	COVID-19-HEAD START FY21 COVID RESPONSE - DHHS	93.600	N/A	\$ -	\$ 3,348
	Total Head Start Cluster			\$ -	\$ 3,903,765
CCDF Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF HUMAN SERVICES	CHILDCARE SUBSIDIES	93.575	N/A	\$ -	\$ 211
	Total CCDF Cluster			\$ -	\$ 211
U.S. DEPARTMENT OF AGRICULTURE					
Direct Programs:					
	SUMMER 2017 ARCHAEOLOGICAL FIELD SCHOOL SUPPORT - SNF/FS/USDA-17-PA-11090800-016	10.LU01	17-PA-11090800-016	\$ -	\$ 4,389
	PILOT MALTING FACILITY TO DEVELOP LOCAL MALTING - USDA-13-039-435027728	10.351	13-039-43527728	\$ -	\$ 15,927
	Subtotal Direct Programs			\$ -	\$ 20,316
Pass-Through Programs From:					
ILLINOIS STATE BOARD OF EDUCATION	CHILD NUTRITION SAE ADMIN	10.560	N/A	\$ -	\$ 7,627
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT CARE FOOD PROGRAM	10.558	N/A	\$ -	\$ 153,842
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT CARE COMMODITIES	10.558	N/A	\$ -	\$ 11,584
ILLINOIS STATE BOARD OF EDUCATION	CHILD & ADULT CARE CARRYOVER	10.558	N/A	\$ -	\$ 52,990
ILLINOIS STATE BOARD OF EDUCATION	CHILD CARE MEALS	10.558	N/A	\$ -	\$ 8,726
	Subtotal Pass-Through Programs			\$ -	\$ 234,769
	Total U.S. Department of Agriculture			\$ -	\$ 255,085

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U.S. DEPARTMENT OF COMMERCE					
Pass-Through Programs From:					
ILLINOIS MANUFACTURING EXCELLENCE CENTER, BRADLEY UNIVERSITY	ILLINOIS MANUFACTURING EXCELLENCE CENTER-FY19 - IMEC-FY201	11.611	AMEND. FY2019-1	\$ -	\$ 200,583
ILLINOIS MANUFACTURING EXCELLENCE CENTER, BRADLEY UNIVERSITY	ILLINOIS MANUFACTURING EXCELLENCE CENTER-FY20 - IMEC	11.611	N/A	\$ -	\$ 617,838
	Total U.S. Department of Commerce			\$ -	\$ 818,421
U.S. DEPARTMENT OF DEFENSE					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS PROCUREMENT TECHNICAL ASSISTANCE CENTER-FY20 - IDCEO	12.002	20-804125	\$ -	\$ 47,438
NATIONAL SCIENCE TEACHERS ASSOCIATION	ILLINOIS JUNIOR SCIENCE AND HUMANITIES SYMPOSIUM (JSHS)F	12.630	19-871-0136	\$ -	\$ 14,450
NATIONAL SCIENCE TEACHERS ASSOCIATION	ILLINOIS JUNIOR SCIENCE AND HUMANITIES SYMPOSIUM - NSTA-20-871-012	12.630	20-871-012	\$ -	\$ 500
	Total U.S. Department of Defense			\$ -	\$ 62,388
U.S. DEPARTMENT OF THE INTERIOR					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	PUBLIC SERVICE CHEMISTRY INTERNSHIP PROGRAM AY2002-03 - IDNR-6084004	15.252	6084004	\$ -	\$ 3,662
	Total U.S. Department of the Interior			\$ -	\$ 3,662
U.S. DEPARTMENT OF LABOR					
Direct Programs:					
	LANGUAGE AND LITERACY APPROPRIATE TRAINING - USDOL-SH05044	17.502	SH05044SH8	\$ -	\$ 20,742
	LANGUAGE AND LITERACY APPROPRIATE TRAINING - USDOL-SH05149SH9	17.502	SH05149SH9	\$ -	\$ 42,297
	Subtotal Direct Programs			\$ -	\$ 63,039
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	ILLINOIS WORKNET-WDQI PROPATH ILLINOIS - IDCEO-IGA	17.261	N/A	\$ -	\$ 30,282
	Subtotal Pass-Through Programs			\$ -	\$ 30,282
	Total U.S. Department of Labor			\$ -	\$ 93,321
NATIONAL AERONAUTICS & SPACE ADMINISTRATION					
Direct Programs:					
	NASA WINGS SUMMER CAMP - NASA-NNX16AL57G	43.007	NNX16AL57G	\$ -	\$ 16,508
	Total National Aeronautics & Space Administration			\$ -	\$ 16,508

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NATIONAL ENDOWMENT FOR THE HUMANITIES					
Direct Programs:					
Pass-Through Programs From:					
ILLINOIS ARTS COUNCIL	THE PHILOSOPHY OF JULIA KRISTEVA - NEH-RZ-260683-18	45.161	RZ-260683-18	\$ -	\$ 17,641
	ANCIENT PRACTICES - NEH-AKB-265638-19	45.162	AKB-265638-19	\$ -	\$ 51,338
	Subtotal Direct Programs			\$ -	\$ 68,979
Pass-Through Programs From:					
ILLINOIS ARTS COUNCIL	SIMUSIC FESTIVAL: YOUTH EMPLOYMENT IN THE ARTS - IAC/NEA-2	45.025	20191588	\$ -	\$ 3,840
	Subtotal Pass-Through Programs			\$ -	\$ 3,840
	Total National Endowment for the Humanities			\$ -	\$ 72,819
SMALL BUSINESS ADMINISTRATION					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	SMALL BUSINESS DEVELOPMENT CENTER 2019 (FEDERAL) - IDCEO-19-181125	59.037	19-181125	\$ -	\$ 12,818
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	SMALL BUSINESS DEVELOPMENT CENTER 2020 (FEDERAL) - IDCEO-20-561125	59.037	20-561125	\$ -	\$ 90,309
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	COVID-19-SMALL BUSINESS DEVELOPMENT CENTER-COVID SUPPLEMENTAL FUNDING - IDCEO	59.037	N/A	\$ -	\$ 1,500
	Total Small Business Administration			\$ -	\$ 104,627
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Pass-Through Programs From:					
ILLINOIS EMERGENCY MANAGEMENT AGENCY	STATE INDOOR RADON EDUCATION GRANT-SMITH-ILLINOIS EMERGEN	66.032	19SIUSOMRADON	\$ -	\$ 9,561
ILLINOIS EMERGENCY MANAGEMENT AGENCY	STATE INDOOR RADON EDUCATION GRANT FY20-FY22 - CHERRY - ILLINOIS EMERGENCY MANAGE	66.032	20SIU Radon	\$ -	\$ 25,546
	Total U.S. Environmental Protection Agency			\$ -	\$ 35,107
U.S. DEPARTMENT OF ENERGY					
Pass-Through Programs From:					
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	MODULAR AND SCALABLE SUSTAINABLE INFRASTRUCTURE ON THE SIUC CAMPUS - IEPA/DOE-SEP	81.041	SEP200004	\$ -	\$ 506,858
	Total U.S. Department of Energy			\$ -	\$ 506,858

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U.S. DEPARTMENT OF EDUCATION					
Direct Programs:					
Education Stabilization Fund:					
	COVID-19-FEDERAL CARES HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF)-STUDENT*	84.425E	P425E200066	\$ -	\$ 4,099,573
	COVID-19-FEDERAL CARES ACT GRANT - INSTITUTIONAL*	84.425F	P425E200066	\$ -	\$ 4,099,573
	Subtotal Educational Stabilization Fund			\$ -	\$ 8,199,146
	REHABILITATION LONG TERM/RSA TRAINING GRANT - USDE-H129B150035	84.129	H129B150035	\$ -	\$ 211,370
	Subtotal Direct Programs			\$ -	\$ 8,410,516
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC EVALUATION-TRAINING CONTRACT (DRS) FY19 - IDHS-46CXF03527	84.126	46CXF03527	\$ -	\$ (239,684)
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC-MILESTONE CONTRACT (DRS)FY19 - IDHS-46CXF03081	84.126	46CXF03081	\$ -	\$ 22,227
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC-SEP CONTRACT (DRS) FY19 - IDHS-46CXF03525	84.126	46CXF03525	\$ -	\$ 1,100
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC-POS YOUTH WITH A DISABILITY RESIDENTIAL CONTRACT (DRS)FY19 - IDHS-46CXF03526	84.126	46CXF03526	\$ -	\$ 42,023
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC CONTRACT FOR DRS SERVICES FY20 - IDHS	84.126	N/A	\$ -	\$ 130,941
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC-MILESTONE CONTRACT (DRS)FY20 - IDHS	84.126	N/A	\$ -	\$ 69,585
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC-SEP CONTRACT (DRS) FY20 - IDHS	84.126	N/A	\$ -	\$ 6,042
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC-POS YOUTH WITH A DISABILITY RESIDENTIAL CONTRACT (DRS)FY20 - IDHS	84.126	N/A	\$ -	\$ 298,854
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY16 - IDHS-46CUD03081	84.126	46CUD03081	\$ -	\$ 11,362
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC POS CONTRACT AGREEMENT FY2017 - IDHS-46CVF03086	84.126	46CVF03086	\$ -	\$ 11,797
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY2017 - IDHS-46CVF03081	84.126	46CVF03081	\$ -	\$ 1,060
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EDC MILESTONE AGREEMENT FY2018 - IDHS-46CWF03081	84.126	46CWF03081	\$ -	\$ (17,647)
ILLINOIS STATE BOARD OF EDUCATION	ILLINOIS SCIENCE ASSESSMENT PARTNERSHIP - ITEM DEVELOPMENT AND SCORING - ISBE-IGA	84.369	IGA	\$ -	\$ 927,317
ILLINOIS STATE BOARD OF EDUCATION	SOUTHERN ILLINOIS ITEM CLUSTER DEVELOPMENT	84.369	IGA	\$ -	\$ 73,297
ILLINOIS STATE BOARD OF EDUCATION	COLLABORATIVE - ISBE-IGA	84.372	IGA	\$ -	\$ 2,570
ILLINOIS STATE BOARD OF EDUCATION	ILLINOIS OPEN EDUCATIONAL RESOURCES FY19 - ISBE	84.372	IGA	\$ -	\$ 32,478
	ILLINOIS OPEN EDUCATIONAL RESOURCES FY20 - ISBE-MY19223		MY19223	\$ -	\$ 32,478
	Subtotal Pass-Through Programs			\$ -	\$ 1,373,322
	Total U.S. Department of Education			\$ -	\$ 9,783,838
ELECTION ASSISTANCE COMMISSION					
Direct Programs:					
	EQUIPMENT FOR SIH/SIU FAMILY RESIDENCY & PA TRAINING CENTER - SCOTT - DELTA REGIO	90.200	IL-50827	\$ -	\$ 106,966
	GROWING SOUTHERN ILLINOIS: STRENGTHENING THE REGIONAL ENT	90.201	IL-50538	\$ -	\$ 7,531
	Total Election Assistance Commission			\$ -	\$ 114,497

SOUTHERN ILLINOIS UNIVERSITY
 A Component Unit of the State of Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CARBONDALE
 For the Year Ended June 30, 2020

Federal Grantor/Pass-Through U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Direct Programs:					
	2019 MIDWEST AUDITORY RESEARCH CONFERENCE - CASPARY/COX - NIH	93.173	1R13DC018245-01	\$ -	\$ 19,652
	IT TAKES A VILLAGE-SAMHSA/DHHS-5U79SM062532-02	93.243	5U79SM062532-02	\$ -	\$ 15,270
	TRAUMA BASED BEHAVIORAL HEALTH FELLOWSHIP: GRADUATE SOCIAL WORK TRAINING-DHHS-1-M	93.732	1-M01HP31341-01-00	\$ -	\$ 530,631
	SOUTHERN ILLINOIS BRIDGES TO THE BACCALAUREATE PROGRAM - D	93.859	1R25GM107760	\$ -	\$ (675)
	PRIMARY CARE TRAINING AND ENHANCEMENT -ALBERS-DHHS/HRSA	93.884	5T0BHP30019-04-00	\$ -	\$ 486,293
	ILLINOIS DELTA NETWORK 2-OHRP/HRSA/DHHS-1D60RH25763-04-00	93.912	1D60RH25763-04-00	\$ 531,594	\$ 725,289
	FQHC LIFE RCORP PLANNING - CONNOLLY - DHHS/HRSA	93.912	G25RH33005-01-00	\$ -	\$ 167,194
	Subtotal Direct Programs			\$ 531,594	\$ 1,943,654
Pass-Through Programs From:					
ILLINOIS PRIMARY HEALTH CARE ASSOCIATION (PHCA)	FQHC - IMPROVING CARE FOR CHILDREN WITH ASTHMA-MICHAL	93.070	N/A	\$ -	\$ 1,840
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DYNDA-ILLINOIS PRIMARY HEAL	93.070	93203001G	\$ -	\$ 13,433
UNIVERSITY OF ILLINOIS	ILLINOIS ASTHMA PROGRAM EVALUATION-JENKINS - IDPH	93.110	083123-00001-02-16016	\$ -	\$ 921
ILLINOIS STATE BOARD OF EDUCATION	ILLINOIS LEND TRAINING PROGRAM FY19 - UIC/DHHS-083123-000				
	2019 ISBE TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION - VOLLE - ISBE	93.235	N/A	\$ -	\$ 88,359
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ORAL HEALTH WORKFORCE GRANT - IDPH/DHHS-83489106F	93.236	83489106F	\$ -	\$ 32,803
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ORAL HEALTH WORKFORCE GRANT - IDPH/DHHS-03489105H	93.236	N/A	\$ -	\$ 10,022
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ILLINOIS PRESCRIPTION MONITORING PROGRAM-IDPH/CDC-49/1068M	93.243	49/1068M40	\$ -	\$ 43,086
ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS	JUVENILE JUSTICE CLINIC - AOIC-CIPTRNG-G-1801	93.586	CIPTRNG-G-1801	\$ -	\$ 47,311
ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS	JUVENILE JUSTICE CLINIC - AOIC-CIPTRNG-G-1901	93.586	CIPTRNG-G-1901	\$ -	\$ 77,857
NORTHERN ILLINOIS UNIVERSITY	GREATER LAKES PRACTICE TRANSPORTATION NETWORK- LAUSEN-NORTH	93.638	G6A64288 SIU	\$ -	\$ 49,508
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	FY19 CMRN CHILDRENS MEDICAL RESOURCE NETWORK - SWAFFORD	93.643	0457439029	\$ -	\$ (39,709)
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	FY20-FY22 CMRN CHILDRENS MEDICAL RESOURCE NETWORK - SWAFFORD - IDCFS	93.643	0457439020	\$ -	\$ 344,382
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	FY20-FY22 CMRN CHILDRENS MEDICAL RESOURCE NETWORK - SWAFFORD - IDCFS	93.669	0457439020	\$ -	\$ 57,699
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	PROJECT 12-WAYS ENHANCEMENT FY12 - IDCFS-0597348022	93.667	0597348022	\$ -	\$ 7,372
ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES	PROJECT 12-WAYS FY19 - IDHS	93.667	N/A	\$ -	\$ (1,450)

SOUTHERN ILLINOIS UNIVERSITY

A Component Unit of the State of Illinois

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CARBONDALE

For the Year Ended June 30, 2020

Federal Grantor/Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward	
				Payments	Expenditures
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EMPLOYABILITY DEVELOPMENT FY19 - IDHS	93.867	FCSXJ03374	\$ -	\$ (135)
ILLINOIS DEPARTMENT OF HUMAN SERVICES	PROJECT 12 WAYS FY20 - IDHS-FCSYJ03371	93.867	FCSYJ03371	\$ -	\$ 680,894
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	FY20 MOBILE SCHOOL HEALTH CENTER - SCOTT - IDPH	93.994	N/A	\$ -	\$ 185,453
ILLINOIS DEPARTMENT OF HUMAN SERVICES	EMPLOYABILITY DEVELOPMENT FY20 - IDHS	93.867	N/A	\$ -	\$ 51,140
ILLINOIS DEPARTMENT ON AGING	ALZHEIMER'S DISEASE INITIATIVE-SPECIALIZED SUPPORTIVE	93.763	ALZSSS1701	\$ -	\$ 48,762
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ABC's OF HPV-KHAN - IDPH	93.898	93204003G	\$ -	\$ (225)
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	CENTRAL IL CARE CONNECT FY17-ASHBY-IDPH	93.917	75780030E	\$ -	\$ 813,544
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	CENTRAL IL CARE CONNECT FY20 - ASHBY - IDPH	93.917	N/A	\$ -	\$ 236,085
ILLINOIS DEPARTMENT OF HUMAN SERVICES	Farm Family Resource Initiative - Williams - Illinois Dept of Human Services (IDH)	93.958	N/A	\$ -	\$ 24,973
ILLINOIS DEPARTMENT OF HUMAN SERVICES	FY19 RURAL OPIOID PRESCRIBER TRAINING PROGRAM - WOLF - IL	93.959	43CXZ03269	\$ -	\$ 10,266
ILLINOIS DEPARTMENT OF HUMAN SERVICES	FY20 RURAL OPIOID PRESCRIBER TRAINING PROGRAM - WOLF - IL	93.959	43CYZ03558	\$ -	\$ 184,209
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DEPT HUMAN SERVICES (ID	93.994	96380021G	\$ -	\$ 1
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	FY19 MOBILE SCHOOL HEALTH CENTER-SCOTT-ILLINOIS DEPARTMENT	93.994	IDHP-73489032E	\$ -	\$ 16,802
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DENTAL SEALANT GRANT PROGRAM FY17 - IDPH-73489032E	93.994	83489030F	\$ -	\$ 977
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DENTAL SEALANT GRANT PROGRAM FY18 - IDPH-83489030F	93.994	93489030G	\$ -	\$ 8,223
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	DENTAL SEALANT GRANT PROGRAM FY19 - IDPH-93489030G	93.994		\$ -	\$ 2,994,403
Subtotal Pass-Through Programs				\$ 531,594	\$ 4,938,057
Total U.S. Department of Health & Human Services					
U.S. DEPARTMENT OF HOMELAND SECURITY					
Pass-Through Programs From:					
BOONE COUNTY, IL	ILLINOIS MULTI-HAZARD MITIGATION PLANNING - BOONE COUNTY/IEMA - SPA 20-16	97.039	SPA 20-16	\$ -	\$ 17,407
GALLATIN COUNTY, IL	ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE - GALLATIN COUNTY/IEMA-SPA17-20	97.039	SPA17-20	\$ -	\$ 88
MENARD COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE - MENARD COUNTY/IEMA/FEIMA-SPA17-21	97.039	SPA17-21	\$ -	\$ 98
RANDOLPH COUNTY, IL	ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE - RANDOLPH COUNTY/IEMA-SPA 19-13	97.039	SPA 19-13	\$ -	\$ 9,166
SALINE COUNTY	ILLINOIS MULTI-HAZARD MITIGATION PLANNING - SALINE COUNTY/IEMA-SPA 20-15	97.039	SPA 20-15	\$ -	\$ 17,235
ST. CLAIR COUNTY, IL	ILLINOIS MULTI-HAZARD MITIGATION PLAN UPDATE - ST. CLAIR COUNTY/IEMA-SPA17-19	97.039	spa17-19	\$ -	\$ (1)
Total U.S. Department of Homeland Security				\$ -	\$ 43,993
TOTAL FEDERAL AWARD EXPENDITURES				\$ 1,117,720	\$ 145,098,132

*Signifies major programs

SOUTHERN ILLINOIS UNIVERSITY
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - EDWARDSVILLE
 For the Year Ended June 30, 2020

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Student Financial Assistance Cluster*					
Direct Programs:					
U.S. DEPARTMENT OF EDUCATION	INSTRUCTION COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	28,071
U.S. DEPARTMENT OF EDUCATION	RESEARCH COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	1,705
U.S. DEPARTMENT OF EDUCATION	PUBLIC SERVICE COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	3,519
U.S. DEPARTMENT OF EDUCATION	STUDENT SERVICES COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	66,576
U.S. DEPARTMENT OF EDUCATION	ACADEMIC SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	16,919
U.S. DEPARTMENT OF EDUCATION	INSTRUCTIONAL SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	12,852
U.S. DEPARTMENT OF EDUCATION	AUXILIARY ENTERPRISES COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	234,283
U.S. DEPARTMENT OF EDUCATION	O&M OF PHYSICAL PLANT COOPERATIVE WORK STUDY PROGRAM USOE	84.033	P033A151286	\$ -	1,532
U.S. DEPARTMENT OF EDUCATION	FEDERAL FINANCIAL AID-SCH OF DENTAL MEDICINE	84.033	N/A	\$ -	88,338
U.S. DEPARTMENT OF EDUCATION	FWS JOB LOCATOR PROGRAM FY 2020	84.033	P033A191286	\$ -	50,112
U.S. DEPARTMENT OF EDUCATION	FWS JOB LOCATOR PROGRAM FY 2021	84.033	P033A191286	\$ -	79
U.S. DEPARTMENT OF EDUCATION	FEDERAL WORK STUDY	84.033	P033A151286	\$ -	176,235
U.S. DEPARTMENT OF EDUCATION	FEDERAL WORK STUDY - AMERICA READS TUTOR	84.033	P033A141286	\$ -	56,202
U.S. DEPARTMENT OF EDUCATION	FEDERAL PELL GRANT PROGRAM				
U.S. DEPARTMENT OF EDUCATION	FEDERAL SEOG	84.063	P063P170116/P063P180116	\$ -	16,097,799
U.S. DEPARTMENT OF EDUCATION	TEACH GRANT	84.007	P007A151286	\$ -	470,001
U.S. DEPARTMENT OF EDUCATION	PERKINS LOAN PROGRAM	84.379	P379T180116/P379T190116	\$ -	7,504
U.S. DEPARTMENT OF EDUCATION	FEDERAL DIRECT STUDENT LOAN PROGRAM	84.038	N/A	\$ -	1,311,276
U.S. DEPARTMENT OF EDUCATION	HEALTH PROFESSIONALS LOAN PROGRAM	84.268	N/A	\$ -	79,254,558
U.S. DEPARTMENT OF EDUCATION		93.942	N/A	\$ -	50,160
Total Student Financial Assistance Cluster					\$ -
TRIO Cluster					
Direct Programs:					
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND MATH AND SCIENCE ECM	84.047	P047M170497	\$ -	25,780
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND MATH & SCIENCE - CAHOKIA & MADISON	84.047	P047M170568	\$ -	114,930
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND PROGRAM, EAST ST. LOUIS HIGH SCHOOL SCHOLARS ACADEMY				
U.S. DEPARTMENT OF EDUCATION	VETERAN'S UPWARD BOUND	84.047	P047A121265	\$ -	80,958
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND BEM	84.047	P047V170198	\$ -	43,030
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND EC	84.047	P047A171102	\$ -	57,358
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND MATH AND SCIENCE ECM	84.047	P047A171101	\$ -	146,939
U.S. DEPARTMENT OF EDUCATION	COLLINSVILLE UPWARD BOUND MATH & SCIENCE	84.047	P047M170497	\$ -	128,110
U.S. DEPARTMENT OF EDUCATION	COLLINSVILLE UPWARD BOUND PROGRAM SCHOLARS ACADEMY	84.047	P047M170568	\$ -	230,218
U.S. DEPARTMENT OF EDUCATION	VETERAN'S UPWARD BOUND	84.047	P047A121265	\$ -	181,043
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND BEM	84.047	P047V170198	\$ -	257,083
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND EC	84.047	P047A171102	\$ -	221,050
U.S. DEPARTMENT OF EDUCATION	UPWARD BOUND EC	84.047	P047A171101	\$ -	426,804
Total TRIO Cluster					\$ -
					1,913,303

SOUTHERN ILLINOIS UNIVERSITY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - EDWARDSVILLE

For the Year Ended June 30, 2020

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Research and Development Cluster					
Direct Programs:					
NATIONAL ENDOWMENT FOR THE HUMANITIES	CONVERSATION TOWARD A BRIGHTER FUTURE	45.130	ZH-258469	\$ - \$	40,143
NATIONAL ENDOWMENT FOR THE HUMANITIES	DIGITAL COMMUNITY ENGAGEMENT PATHWAY	45.162	AKA-2604 18-18	\$ - \$	1,172
NATIONAL ENDOWMENT FOR THE HUMANITIES	THE EUGENE B. REDMOND DIGITAL COLLECTION	45.149	PW26414719	\$ - \$	126
NATIONAL ENDOWMENT FOR THE HUMANITIES	SOCIETY FOR THE STUDY OF AMERICAN WOMEN WRITERS RECOVERY HUB	45.169	HAA-268984-20	\$ - \$	1,310
NATIONAL INSTITUTES OF HEALTH	LEAD OPTIMIZATION OF SOMATOSTATIN-BASED THERAPEUTIC FOR ALZHEIMERS DISEASE	93.866	5R01AG047858-05	\$ - \$	396,147
NATIONAL INSTITUTES OF HEALTH	NIH PAIN CONSORTIUM CENTERS OF EXCELLENCE IN PAIN	93.RD	HHSN271201500056C	\$ - \$	10,952
NATIONAL INSTITUTES OF HEALTH	INVESTIGATING HOW CHROMATIN REMODELING AFFECTS ENDOCYTOYSIS AND SYNAPTIC ORGANIZATION	93.853	1R15NS101608-01A1	\$ - \$	92,187
NATIONAL INSTITUTES OF HEALTH	ENVIRONMENTAL HEALTH INVESTIGATORS: BUILDING STEM INTEREST TO PROMOTE CAREERS IN THE HEALTH SCIENCES	93.859	1R25GM129818-01A1	\$ - \$	178,721
NATIONAL SCIENCE FOUNDATION	PREPARING MATHEMATICS TEACHERS FOR SOUTHWESTERN ILLINOIS - NOYCE	47.076	1439827	\$ 12,636 \$	53,096
NATIONAL SCIENCE FOUNDATION	ADVANCE ADAPTATION: TOWARD AN INCLUSIVE MODEL OF EXCELLENCE IN STEM	47.076	1936141	\$ - \$	134,734
NATIONAL SCIENCE FOUNDATION	SIUE NOYCE SCHOLARSHIP PROGRAM: PREPARING FUTURE TEACHERS FOR SOUTHWESTERN ILLINOIS	47.076	1340042	\$ - \$	67,784
NATIONAL SCIENCE FOUNDATION	DIGITAL EAST ST. LOUIS: AN URBAN PLACE-BASED LEARNING MODEL	47.076	DRL-1433660	\$ - \$	(4,361)
NATIONAL SCIENCE FOUNDATION	NSF REU SUPPLEMENT (BCS-1547377): EARTHQUAKE ORIGINS	47.075	1547377	\$ - \$	6,596
NATIONAL SCIENCE FOUNDATION	EARTHCACHING FOR PRE-SERVICE TEACHERS	47.076	1608515	\$ - \$	17,490
NATIONAL SCIENCE FOUNDATION	RUI: DOMAIN-DOMAIN AND PROTEIN-PROTEIN INTERACTIONS IN NADPH OXIDASE 5 AND DUAL OXIDASE	47.049	1608484	\$ - \$	33,513
NATIONAL SCIENCE FOUNDATION	FROM PASSIVE TELLERBOTIC PLATFORMS TO INTERACTIVE, TANGIBLE HUMAN ROBOT INTERFACES	47.070	1618283	\$ - \$	38,837
NATIONAL SCIENCE FOUNDATION	RUI: COLLABORATIVE PROPOSAL: HIGH RESOLUTION SPECTROSCOPIC STUDIES OF IONIC METAL-LIGAND BONDS	47.049	1566454	\$ - \$	72,420
NATIONAL SCIENCE FOUNDATION	MRI: DEVELOPMENT OF ASIC'S SUITE FOR ANALOG PROCESSING OF SIGNALS FROM LARGE ARRAYS OF SILICON-STRIP DETECTORS AND PSD-CAPABLE SCINTILLATORS	47.049	1625499	\$ - \$	21,679
NATIONAL SCIENCE FOUNDATION	EXPLORING EVIDENCE OF THE ANTHROPOCENE: ARCHAEOLOGICAL AND ECOLOGICAL INTERDISCIPLINARY RESEARCH EXPERIENCES FOR FIRST GENERATION COLLEGE STUDENTS IN THE UPPER MISSISSIPPI RIVER SYSTEM	47.075	1659633	\$ 17,028 \$	59,273
NATIONAL SCIENCE FOUNDATION	EXPLORING GLOBAL CHALLENGES: A STEM+C CURRICULUM FOR MINORITY GIRLS	47.076	1741999	\$ 25,998 \$	277,604
NATIONAL SCIENCE FOUNDATION	STUDENT TEAMS ENGAGING PEERS FOR UNDERGRADUATE PROGRESS (STEP-UP)	47.076	1317651	\$ - \$	(59)
NATIONAL SCIENCE FOUNDATION	ISOTOPICALLY DIFFERENT TUNNELING-READY-STATE STRUCTURES IN HYDRIDE-TRANSFER REACTIONS IN SOLUTION	47.049	1800194	\$ - \$	72,379
NATIONAL SCIENCE FOUNDATION	THE FUTURE OF MECHATRONICS EDUCATION	47.041	1842642	\$ - \$	27,423
NATIONAL SCIENCE FOUNDATION	EXPLORING FACULTY ATTITUDES AND STRATEGIES THAT SUPPORT SUCCESSFUL FLIPPED TEACHING	47.076	1821664	\$ 21,669 \$	145,694
NATIONAL SCIENCE FOUNDATION	ENVIRONMENTAL COMMUNITY-FOCUSED CITIZEN SCIENCE	47.076	1850343	\$ - \$	233,810

SOUTHERN ILLINOIS UNIVERSITY
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 For the Year Ended June 30, 2020

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
NATIONAL SCIENCE FOUNDATION	UNDERSTANDING THE INTELLECTUAL MERIT AND BROADER IMPACTS OF FIFTEEN YEARS OF U.S. FEDERAL FUNDING FOR DOCUMENTING ENDANGERED LANGUAGES	47.075	1920687	\$ -	\$ 29,851
NATIONAL SCIENCE FOUNDATION	GP-EXTRA: PERSONAL RELEVANCE, GLOBAL SIGNIFICANCE - BUILDING EDUCATION AND CAREER PATHWAYS IN GEOSCIENCES	47.050	1911512	\$ -	\$ 59,319
NATIONAL SCIENCE FOUNDATION	BUILDING A PRIMATE DATABASE TO DETERMINE ENVIRONMENTAL AND FAMILIAL EFFECTS ON HEALTH AND LIFE EXPECTANCY	47.075	19266481	\$ -	\$ 4,917
NATIONAL SCIENCE FOUNDATION	EVIDENCE-BASED TRANSFORMATION OF UNDERGRADUATE FIELD SCHOOLS TO PROMOTE SAFETY AND INCLUSIVITY	47.076	1937392	\$ -	\$ 20,217
U.S. DEPARTMENT OF AGRICULTURE	IDENTIFYING BACTERIAL PATHOGEN CAUSING MORTALITY IN MORMON CRICKET POPULATIONS	10.025	N/A	\$ -	\$ 1,775
U.S. FOREST SERVICE	WATERSHED AND STREAM RESTORATION PLANNING AND DESIGN USING REMOTELY-SENSED BATHYMETRY AND ECOHYDRAULICS MODELING IN THE LEMHI RIVER IDAHO	10.699	18-CR-11221634-219	\$ -	\$ 42,665
U.S. HEALTH RESOURCES AND SERVICES ADMINISTRATION	NURSE-MANAGED CLINIC ICPD REDESIGN AND EVALUATION: RNPCS IN PRIMARY CARE FOR CHRONIC ILLNESS	93.359	UK1HP31730-01-01	\$ -	\$ 506,744
Subtotal Direct Programs					
				\$ 77,331	\$ 2,644,158
Pass-Through Programs From:					
ALTARUM INSTITUTE	AN INNOVATIVE, CASE-BASED, INTER-PROFESSIONAL APPROACH TO PAIN: A MODULAR COURSE	93.000	GS-10F-0261KIHHSN271201100111 USC-12-025	\$ -	\$ 37
CHICAGO STATE UNIVERSITY	INCREASING THE MINORITY SCIENTIST POOL, ILLINOIS LOUIS STOKES ALLIANCE FOR MINORITY PARTICIPATION, PHASE V, YEAR V.	47.076	53953	\$ -	\$ 4,378
CHICAGO STATE UNIVERSITY	THE ILLINOIS LSAMP STEM PATHWAY AND RESEARCH ALLIANCE	47.076	53114	\$ -	\$ 13,552
EDUCATIONAL TESTING SERVICE	DEVELOPMENT AND EMPIRICAL RECOVERY FOR A LEARNING PROGRESSION-BASED ASSESSMENT OF THE FUNCTION CONCEPT	47.076	1621117	\$ -	\$ 156,414
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	SUBSIDENCE MONITORING RESPONSE TEAM	15.252	AML-GSWA-1600D	\$ -	\$ 5,886
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	SUBSIDENCE MONITORING RESPONSE TEAM FY20-22	15.252	6020000	\$ -	\$ 160,993
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	MINE MAP PRESERVATION AND WEB-BASED DIGITAL DISTRIBUTION FY20-FY22	15.252	6020001	\$ -	\$ 197,397
ILLINOIS STATE UNIVERSITY	NOYCE PARTNERSHIP IN RESEARCH-BASED PEDAGOGY	47.076	A17-0061-S005	\$ -	\$ (1,280)
ILLINOIS STATE UNIVERSITY	MIDWEST REGIONAL ROBERT NOYCE CONNECTIONS 2017, 2018, 2019: STRENGTHENING THE NETWORK FOR TEACHER LEARNING AT THE INTERSECTION OF HIGH-QUALITY AND HIGH-NEED	47.076	A17-0061-S003	\$ -	\$ 6,290
METASTABLE INSTRUMENTS, INC	NOVEL LASER GAIN MEDIA	12.000	N68335-10-C-0301	\$ -	\$ 166
SAIN ANSELM COLLEGE	NOYCE SCHOLARSHIP EXTERNAL EVALUATION	47.076	N/A	\$ -	\$ (759)
SOUTHERN ILLINOIS UNIVERSITY SCHOOL OF MEDICINE	TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY	93.395	1R01CA166907-01A1	\$ -	\$ 11,767
UNIVERSITY OF ALABAMA BIRMINGHAM	MANAGEMENT OF PAINFUL TEMPOROMANDIBULAR DISORDERS	93.121	N/A	\$ -	\$ 145
UNIVERSITY OF ILLINOIS	INTEGRATING THE NATIONAL HIV CURRICULUM E-LEARNING PLATFORM	93.145	17500-00	\$ -	\$ 10,000
UNIVERSITY OF ILLINOIS	SCIENCE OF NATURE-BASED LEARNING COLLABORATIVE RESEARCH	47.075	078261-17789	\$ -	\$ 4,000
UNIVERSITY OF MINNESOTA	ROADWAY SAFETY INSTITUTE	20.000	H003662408	\$ -	\$ (2,175)
UNIVERSITY OF MISSOURI-SAINT LOUIS	REFINEMENT AND IMPLEMENTATION OF THE AUTOMATED OLIGOSACCHARIDE SYNTHESIZER	93.310	00052446-1	\$ -	\$ 46,167
UNIVERSITY OF MISSOURI-SAINT LOUIS	STATE OPIOID RESPONSE (UMSL MIMH SUBAWARD)	93.788	00059690-1	\$ -	\$ (19)
UNIVERSITY OF MISSOURI-SAINT LOUIS	MISSOURI'S OPIOID RESPONSE GRANT (SOR)	93.788	00066025-1	\$ -	\$ 8,012

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 For the Year Ended June 30, 2020

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
UNIVERSITY OF OKLAHOMA	REDOX BEHAVIOR AND CHEMICAL REACTIVITY OF HEME-HNOX COMPLEXES	47.049	2016-72	\$ - \$	(1,618)
UNIVERSITY OF OKLAHOMA	CHEMICAL REACTIVITY AND REDOX BEHAVIOR OF HEME-HNOX DERIVATIVES	47.049	2019-45	\$ - \$	7,410
Subtotal Pass-Through Programs				\$ - \$	626,763
Total Research and Development Cluster				\$ 77,331	3,270,921
WIOA Cluster					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC DEVELOPMENT	ILLINOIS TALENT PIPELINE PROGRAM	17.259	17-634056	\$ - \$	107,543
ILLINOIS STATE UNIVERSITY	CREATION OF MODULES FOR WIOA 101 ONLINE	17.278	A19-0019-S001	\$ - \$	341
ILLINOIS STATE UNIVERSITY	WIOA 101 ONLINE PHASE 3 CONTENT DEVELOPMENT	17.258	A20-0009-S001	\$ - \$	71,597
MADISON COUNTY	FY20 ERTC: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)	17.258	N/A	\$ - \$	14,973
ST. CLAIR COUNTY	ST CLAIR COUNTY CHILD DEVELOPMENT ASSOCIATE APPRENTICESHIP	17.278	N/A	\$ - \$	1,369
Total WIOA Cluster				\$ - \$	195,823
Highway Planning and Construction Cluster					
Pass-Through Programs From:					
UNIVERSITY OF ILLINOIS	EVALUATING THE ACCURACY AND USE OF DRILLED SHAFT INTEGRITY TESTING METHODS IN ILLINOIS	20.205	087795-16843	\$ - \$	177
UNIVERSITY OF ILLINOIS	EVALUATING THE COSTS AND BENEFITS OF SNOW FENCES IN ILLINOIS	20.205	087795-16982	\$ - \$	71,320
UNIVERSITY OF ILLINOIS	MOTOR VEHICLE CRASHES AMONG OLDER POPULATION	20.205	087795-17058	\$ - \$	40,846
UNIVERSITY OF ILLINOIS	LITERATURE REVIEW ON DISTRACTED DRIVING IN ILLINOIS	20.205	087795-17355	\$ - \$	26,996
WASHINGTON STATE UNIVERSITY	DESIGN OF LIVING BARRIERS TO REDUCE THE IMPACTS OF SNOW DRIFTS ON ILLINOIS FREEWAYS	20.205	126384-G003992	\$ - \$	27,543
Total Highway Planning and Construction Cluster				\$ - \$	166,882
Highway Safety Cluster					
Pass-Through Programs From:					
SOUTHERN ILLINOIS UNIVERSITY SCHOOL OF MEDICINE	THINKFIRST	20.600	N/A	\$ - \$	2,830
Total Highway Safety Cluster				\$ - \$	2,830
Child Nutrition Cluster					
Pass-Through Programs From:					
ILLINOIS STATE BOARD OF EDUCATION	SUMMER FOOD PROGRAM - ISBE	10.559	N/A	\$ - \$	9,019
Total Child Nutrition Cluster				\$ - \$	9,019
Head Start Cluster*					
Direct Programs:					
U.S. DEPARTMENT OF EDUCATION	HEAD START FY18/19 - PROGRAM OPERATIONS YEAR 5	93.600	05CH8445-05-02	\$ - \$	(111)
U.S. DEPARTMENT OF EDUCATION	EARLY HEAD START FY18/19 - PROGRAM OPERATIONS - YEAR 5	93.600	05CH8445-05-02	\$ - \$	(3,000)
U.S. DEPARTMENT OF EDUCATION	EARLY HEAD START T/TA FY18/19 - YEAR 5	93.600	05CH8445-05-02	\$ - \$	(90)
U.S. DEPARTMENT OF EDUCATION	HEAD START FY19/20 - PROGRAM OPERATIONS YEAR 6	93.600	05CH8445-06-01	\$ 151,399	6,623,957

SOUTHERN ILLINOIS UNIVERSITY

A Component of the State of Illinois

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - EDWARDSVILLE

For the Year Ended June 30, 2020

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
U.S. DEPARTMENT OF EDUCATION	HEAD START T/TA FY 19/20 - YEAR 6	93.600	05CH8445-06-01	\$ - \$	67,783
U.S. DEPARTMENT OF EDUCATION	EARLY HEAD START FY 19/20 - PROGRAM OPERATIONS - YEAR 6	93.600	05CH8445-06-01	\$ 353,398 \$	2,507,539
U.S. DEPARTMENT OF EDUCATION	EARLY HEAD START T/TA FY 19/20 - YEAR 6	93.600	05CH8445-06-01	\$ - \$	42,028
U.S. DEPARTMENT OF EDUCATION	HEAD START FY 19/20 - PROGRAM OPERATIONS YEAR 7	93.600	05CH8445-07-00	\$ 26,750 \$	1,587,399
U.S. DEPARTMENT OF EDUCATION	HEAD START T/TA FY 19/20 - YEAR 7	93.600	05CH8445-07-00	\$ - \$	11,733
U.S. DEPARTMENT OF EDUCATION	EARLY HEAD START FY 19/20 - PROGRAM OPERATIONS - YEAR 7	93.600	05CH8445-07-00	\$ 48,000 \$	743,490
U.S. DEPARTMENT OF EDUCATION	EARLY HEAD START T/TA FY 19/20 - YEAR 7	93.600	05CH8445-07-00	\$ - \$	7,502
U.S. DEPARTMENT OF EDUCATION	HEAD START & EARLY HEAD START CARES FUNDING - FY 2021	93.600	05CH011665-01-01	\$ - \$	1,288
Total Head Start Cluster				\$ 579,547 \$	11,589,518
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Pass-Through Programs From:					
LESSIE BATES DAVIS NEIGHBORHOOD HOUSE	PROJECT ADVANCE - AMERICA READS	94.006	N/A	\$ - \$	27,387
Total Corporation for National and Community Service				\$ - \$	27,387
DEPARTMENT OF HEALTH & HUMAN SERVICES					
Direct Programs:					
	SIUE NURSE ANESTHETIST TRAINEESHIP (NAT) PROGRAM	93.124	2 AA22HP30984-03-00	\$ - \$	30,451
	ADVANCED NURSING EDUCATION WORKFORCE	93.247	1 T94HP33212-02-00	\$ - \$	594,284
Subtotal Direct Programs				\$ - \$	624,735
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	IL ASTHMA TRIGGER ASSESSMENT PROGRAM	93.070	83203002F	\$ - \$	(5,083)
ILLINOIS DEPARTMENT OF PUBLIC HEALTH	ASTHMA TRIGGER ASSESSMENT PROGRAM (ATAP)	93.070	93203003G	\$ - \$	39,529
SOUTHERN ILLINOIS UNIVERSITY CARBONDALE	LIVE FREE-TOBACCO FREE-SIUC/IDPH	93.283	23086-7603Z	\$ - \$	4,406
Subtotal Pass-Through Programs				\$ - \$	38,852
Total Department of Health & Human Services				\$ - \$	663,587
LIBRARY OF CONGRESS					
	TEACHING WITH PRIMARY SOURCES	42.106	GA07C0056	\$ - \$	154,378
Total Library of Congress				\$ - \$	154,378
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Pass-Through Programs From:					
ILLINOIS SPACE GRANT CONSORTIUM	ILLINOIS SPACE GRANT CONSORTIUM 2015 AWARDS	43.008	2015-05200-05	\$ - \$	(38,070)
ILLINOIS SPACE GRANT CONSORTIUM	ILLINOIS SPACE GRANT CONSORTIUM SCHOLARSHIP AWARDS	43.008	078131-15644	\$ - \$	38,709
Total National Aeronautics and Space Administration				\$ - \$	639

SOUTHERN ILLINOIS UNIVERSITY
 A Component of the State of Illinois
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - EDWARDSVILLE
 For the Year Ended June 30, 2020

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
NATIONAL ENDOWMENT FOR THE HUMANITIES					
	FREDERICK DOUGLASS AND LITERARY CROSSROADS	45.163	N/A	\$ - \$	74,534
	Total National Endowment for the Humanities			\$ - \$	74,534
U.S. DEPARTMENT OF AGRICULTURE					
	FUELING GROWTH- AN INTEGRATED, CAPACITY-BUILDING GRANT FOR EXPERIENTIAL LEARNING, EXTENSION, AND ECONOMIC DEVELOPMENT IN RURAL AMERICA	10.326	2018-70001-28758	\$ 30,035 \$	160,022
	Subtotal Direct Programs			\$ 30,035 \$	160,022
Pass-Through Programs From:					
ILLINOIS STATE BOARD OF EDUCATION	HEAD START-FOOD SERVICE-ISBE	10.558	N/A	\$ - \$	336,289
ILLINOIS STATE BOARD OF EDUCATION	PROJECT SUCCESS-FOOD SERVICE-ISBE	10.558	N/A	\$ - \$	10,212
ILLINOIS STATE BOARD OF EDUCATION	ECC FOOD PROGRAM - ISBE	10.558	N/A	\$ - \$	23,388
ILLINOIS STATE BOARD OF EDUCATION	TRIO FOOD	10.558	Site # 43557	\$ - \$	591
THE UNIVERSITY OF TENNESSEE KNOXVILLE	GET FRUVED PROJECT	10.310	2014-67001-2185	\$ - \$	521
	Subtotal Pass-Through Programs			\$ - \$	371,001
	Total U.S. Department of Agriculture			\$ 30,035 \$	531,023
U.S. DEPARTMENT OF DEFENSE					
	AIR FORCE ACADEMY FELLOWSHIP	10.326	N/A	\$ - \$	1,277
	Subtotal Direct Programs			\$ - \$	1,277
Pass-Through Programs From:					
O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT 203	MATHEMATICS FOR AT-RISK STUDENTS	12.556	N/A	\$ - \$	31,188
	Subtotal Pass-Through Programs			\$ - \$	31,188
	Total U.S. Department of Defense			\$ - \$	32,465
U.S. DEPARTMENT OF EDUCATION					
Direct Programs:					
Education Stabilization Fund:					
	COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND - INSTITUTIONAL PORTION*	84.425F	P425F200234	\$ - \$	4,755,264
	COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND - STUDENT PORTION*	84.425E	P425E201839	\$ - \$	2,646,500
	Subtotal Education Stabilization Fund			\$ - \$	7,401,764
	CCAMPIS	84.335	P335A180220	\$ - \$	32,166
	FY20 CCAMPIS	84.335	P335A180220-19	\$ - \$	157,594
	Subtotal Direct Programs			\$ - \$	7,591,524

SOUTHERN ILLINOIS UNIVERSITY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - EDWARDSVILLE

For the Year Ended June 30, 2020

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Pass-Through Programs From:					
ILLINOIS COMMUNITY COLLEGE BOARD	SOUTHERN ILLINOIS PROFESSIONAL DEVELOPMENT CENTER	84.002	F-SIUUE-AEL19004	\$ - \$	(1,548)
ILLINOIS COMMUNITY COLLEGE BOARD	SIPDC - ADULT EDUCATION LEADERSHIP GRANT (AEL)	84.002	N/A	\$ - \$	407,995
ILLINOIS COMMUNITY COLLEGE BOARD	INDEX OF NEED	84.002	F-SIUUE-AEL20005	\$ - \$	29,435
REGIONAL OFFICE OF EDUCATION #47	IHE PARTNERSHIP - YEAR 2	84.323	N/A	\$ - \$	1,652
REGIONAL OFFICE OF EDUCATION #47	IHE PARTNERSHIP	84.323	N/A	\$ 39,462 \$	67,378
REGIONAL OFFICE OF EDUCATION #47	FY20 IHE PARTNERSHIP	84.323	N/A	\$ - \$	43,025
	Subtotal Pass-Through Programs			\$ 39,462 \$	547,937
	Total U.S. Department of Education			\$ 39,462 \$	8,139,461
U.S. DEPARTMENT OF JUSTICE					
	REDUCE SEXUAL ASSAULT, DOMESTIC AND DATING V	16.525	2016-WA-AX-0032	\$ - \$	22,371
	MEGSI - BYRNE GRANT FUNDS	16.738	N/A	\$ - \$	14,824
	Subtotal Direct Programs			\$ - \$	37,195
Pass-Through Programs From:					
MADISON COUNTY (ILLINOIS)	PROJECT RESTORE	16.585	N/A	\$ - \$	1,336
	Subtotal Pass-Through Programs			\$ - \$	1,336
	Total U.S. Department of Justice			\$ - \$	38,531
U.S. DEPARTMENT OF THE INTERIOR					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF NATURAL RESOURCES	SUBSIDENCE SERVICE AGREEMENT FY20-FY22	15.252	N/A	\$ - \$	148
	Total U.S. Department of the Interior			\$ - \$	148
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
	FROM THE GROUND UP - INCREASING WATER SECURITY THROUGH PUBLIC AWARENESS	66.951	00E02459	\$ - \$	9,688
	Subtotal Direct Programs			\$ - \$	9,688

SOUTHERN ILLINOIS UNIVERSITY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - EDWARDSVILLE

For the Year Ended June 30, 2020

Federal Grantor / Pass-Through	Program Title	Federal CFDA	Sponsor Grant Number	Subaward Payments	Expenditures
Pass-Through Programs From:					
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	INTERAGENCY AGREEMENT BETWEEN IEPA AND ERTC	66.605	FWN 19105	\$ - \$	493,200
	Subtotal Pass-Through Programs			\$ - \$	493,200
	Total U.S. Environmental Protection Agency			\$ - \$	502,888
U.S. SMALL BUSINESS ADMINISTRATION					
Pass-Through Programs From:					
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	SBDC 19-181126	59.037	19-181126	\$ - \$	90,000
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	SBDC 18-5665126	59.037	18-5665126	\$ - \$	95,000
ILLINOIS DEPARTMENT OF COMMERCE & ECONOMIC OPPORTUNITY	SBDC 19-185126	59.037	19-185126	\$ - \$	93,117
	Total U.S. Small Business Administration			\$ - \$	278,117
	TOTAL FEDERAL AWARD EXPENDITURES			\$ 726,375	\$ 125,519,175

* Signifies major programs

SCHEDULE 1 (CONTINUED)

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Southern Illinois University (the “University”) under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University.

NOTE 2 – Summary of Significant Accounting Policies

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

NOTE 3 – Transfers

During the year ended June 30, 2020, the Edwardsville campus expended \$37,999 of the 2019-2020 Federal Work-Study (FWS) Program (84.033) in 2018-2019. The Edwardsville campus also carried forward \$7,336 of the FWS Program (84.033) to be spent in 2020-2021. During the year ended June 30, 2020, the following transfers were initiated:

<u>CAMPUS</u>	<u>TRANSFER FROM</u>	<u>AMOUNT</u>	<u>TRANSFER TO</u>
Carbondale	Federal Work Study-84.033	\$ 457,518	Supplemental Educational Opportunity Grant-84.007
Edwardsville	Federal Work Study-84.033	\$ 42,575	Supplemental Educational Opportunity Grant-84.007

SCHEDULE 1 (CONTINUED)

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)
For the Year Ended June 30, 2020

NOTE 4 – Federal Direct Student Loan Program

During the fiscal year ended June 30, 2020, the University processed the following amounts of non-cash federal awards in the form of loans under the Federal Direct Student Loan Program, CFDA #84.268, which includes Stafford Loans, Parents' Loans for Undergraduate Students, and Supplemental Loans for Students:

	<u>CARBONDALE</u>	<u>EDWARDSVILLE</u>	<u>TOTAL</u>
Year ended June 30, 2020	\$ 72,862,906	\$ 79,254,558	\$ 152,117,464

NOTE 5 – Noncash Assistance and Federal Insurance

During the fiscal year ended June 30, 2020, the University received no noncash assistance, except as disclosed in Note 4. Also, there was no federally funded insurance in effect during the year ended June 30, 2020.

NOTE 6 – Loan Balances

Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule of Expenditures of Federal Awards. The balances of loans outstanding at June 30, 2020 consist of the following:

<u>PROGRAM</u>	<u>CFDA</u>	<u>CARBONDALE</u>	<u>EDWARDSVILLE</u>	<u>TOTAL</u>
Perkins Loan	84.038	\$ 10,895,287	\$ 948,056	\$ 11,843,343
Health Professionals Loan	93.342	736,460	66,319	802,779
Disadvantaged Student Loan	93.342	20,295	-	20,295
		\$ 11,652,042	\$ 1,014,375	\$ 12,666,417

SCHEDULE 2

SOUTHERN ILLINOIS UNIVERSITY
 A Component Unit of the State of Illinois
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Lapse Period Expenditures July 1 to September 30, 2020	Total Expenditures 14 Months Ended September 30, 2020	Balances Reappropriated July 1, 2020	Balances Lapsed September 30, 2020
Public Act PA 101-0007						
APPROPRIATED FUNDS(S)						
General Revenue Fund - 001						
National Corn-to-Ethanol Research Center and Ethanol Research Grants	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -
Daily Eygption Newspaper	62,800	62,800	-	62,800	-	-
Subtotal, Fund 001	<u>\$ 1,062,800</u>	<u>\$ 1,062,800</u>	<u>\$ -</u>	<u>\$ 1,062,800</u>	<u>\$ -</u>	<u>\$ -</u>
Education Assistance Fund - 007						
Operational Expenses	\$ 191,491,000	\$ 191,491,000	\$ -	\$ 191,491,000	\$ -	\$ -
SimmonsCooper Cancer Center	1,076,800	1,076,800	-	1,076,800	-	-
Subtotal, Fund 007	<u>\$ 192,567,800</u>	<u>\$ 192,567,800</u>	<u>\$ -</u>	<u>\$ 192,567,800</u>	<u>\$ -</u>	<u>\$ -</u>
General Professions Dedicated Fund - 022						
For all costs associated with the Edwardsville campus pharmacy education or training program	\$ 1,250,000	\$ 1,250,000	\$ -	\$ 1,250,000	\$ -	\$ -
Subtotal, Fund 022	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>	<u>\$ -</u>	<u>\$ 1,250,000</u>	<u>\$ -</u>	<u>\$ -</u>
State College & University Trust Fund - 417						
Scholarship Grant Awards	\$ 19,000	\$ 19,000	\$ -	\$ 19,000	\$ -	\$ -
Subtotal, Fund 417	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ -</u>	<u>\$ 19,000</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL - ALL FUNDS	<u><u>\$ 194,899,600</u></u>	<u><u>\$ 194,899,600</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 194,899,600</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the University's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020.

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES, AND LAPSED BALANCES**
For the Years Ended June 30, 2020 and 2019

	2020	2019
<u>APPROPRIATED FUND(S)</u>		
General Revenue Fund - 001		
Expenditure Authority	\$ 1,062,800	\$ 1,062,800
Expenditures:		
National Corn-to-Ethanol Research Center and Ethanol Research Grants	\$ 1,000,000	\$ 1,000,000
Daily Egyptian Newspaper	62,800	62,800
Total Expenditures	\$ 1,062,800	\$ 1,062,800
Balances Lapsed	\$ -	\$ -
Education Assistance Fund - 007		
Expenditure Authority	\$ 192,567,800	\$ 183,449,200
Expenditures:		
Operational Expenses	\$ 191,491,000	\$ 182,372,400
SimmonsCooper Cancer Center	1,076,800	1,076,800
Total Expenditures	\$ 192,567,800	\$ 183,449,200
Balances Lapsed	\$ -	\$ -
General Professions Dedicated Fund - 022		
Expenditure Authority	\$ 1,250,000	\$ 1,250,000
Expenditures:		
For all costs associated with the Edwardsville campus campus pharmacy education or training program	\$ 1,250,000	\$ 1,244,781
Total Expenditures	\$ 1,250,000	\$ 1,244,781
Balances Lapsed	\$ -	\$ -
State College & University Trust Fund - 417		
Expenditure Authority	\$ 19,000	\$ 19,000
Expenditures: Scholarship Grant Awards	\$ 19,000	\$ 19,000
Total Expenditures	\$ 19,000	\$ 19,000
Balances Lapsed	\$ -	\$ -
GRAND TOTAL - ALL FUNDS	\$ 194,899,600	\$ 185,775,781

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the University's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020 and 2019.

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

SCHEDULE 4

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
COMPARATIVE SCHEDULE OF NET EXPENDITURES BY MAJOR ACTIVITY
For the Fiscal Years Ended June 30, 2020 and 2019

(IN THOUSANDS)

	2020	2019
<u>EXPENDITURE STATISTICS</u>		
All State Treasury Funds		
Total Operations Expenditures:	\$ 194,881	\$ 185,747
Percentage of Total Expenditures	99.99%	99.98%
Personal Services	\$ 177,717	\$ 171,971
Other Payroll Costs	6,000	4,746
All Other Operating Expenditures	11,164	9,030
Total Awards and Grants Expenditures:	\$ 19	\$ 19
Percentage of Total Expenditures	0.01%	0.01%
Total Debt Service Expenditures:	\$ -	\$ -
Percentage of Total Expenditures	0%	0%
Total Highway/Waterway Construction Expenditures:	\$ -	\$ -
Percentage of Total Expenditures	0%	0%
Total Permanent Improvements Expenditures:	\$ -	\$ 15
Percentage of Total Expenditures	0%	0.01%
Total Refund Expenditures:	\$ -	\$ -
Percentage of Total Expenditures	0%	0%
GRAND TOTAL - ALL EXPENDITURES	\$ 194,900	\$ 185,781

Note 1: Expenditures were obtained from the University's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020 and 2019.

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

SOUTHERN ILLINOIS UNIVERSITY
 A Component Unit of the State of Illinois
COMPARATIVE SCHEDULE OF INCOME FUND REVENUES AND EXPENDITURES
 For the Years Ended June 30, 2020 and 2019

	June 30, 2020		June 30, 2019			
	Carbondale	Edwardsville	Total	Carbondale	Edwardsville	Total
REVENUES:						
Student tuition and fees	\$ 94,386,639	(1) \$ 95,693,002	(2) \$ 190,079,641	\$ 99,828,769	(1) \$ 96,075,273	(2) \$ 195,904,042
Sales and services	1,052,582	26,033	1,078,615	255,794	28,098	283,892
Investment income	265,529	3,853,495	4,119,024	174,428	3,951,931	4,126,359
Excess funds transfer	-	193,483	193,483	-	-	-
Other	-	1,677	1,677	-	1,300	1,300
Total revenues	<u>95,704,750</u>	<u>99,767,690</u>	<u>195,472,440</u>	<u>100,258,991</u>	<u>100,056,602</u>	<u>200,315,593</u>
EXPENDITURES:						
Personal services	41,559,274	68,515,672	110,074,946	44,933,010	58,858,928	103,791,938
Group insurance	905,755	-	905,755	508,954	-	508,954
Travel	687,674	368,647	1,056,321	976,535	669,450	1,645,985
Equipment	2,667,275	3,017,385	5,684,660	3,953,006	3,846,179	7,799,185
Commodities	1,857,218	1,763,992	3,621,210	2,776,397	2,135,422	4,911,819
Contractual services	18,064,477	17,190,142	35,254,619	17,898,664	17,029,605	34,928,269
Operation of automotive equipment	(27,601)	270,544	242,943	114,283	293,151	407,434
Telecommunications	682,301	1,061,979	1,744,280	494,499	1,015,561	1,510,060
Awards and grants	16,254,870	18,492,762	34,747,632	14,754,025	17,772,246	32,526,271
Social security	668,718	1,831,365	2,500,083	654,968	286,163	941,131
Permanent improvements	10,792	12,507	23,299	3,832	813,591	817,423
Scholarships, fellowships and waivers	-	(9,298,587)	(9,298,587)	4,516,864	(7,418,927)	(2,902,063)
Bad debt expense	4,824,348	379,761	5,204,109	586,226	472,079	1,058,305
Unemployment compensation	493,968	37,868	531,836	-	42,573	42,573
Transfers	(744,942)	2,221,473	1,476,531	(2,745,188)	2,161,774	(583,414)
Total expenditures	<u>87,904,127</u>	<u>105,865,510</u>	<u>193,769,637</u>	<u>89,426,075</u>	<u>97,977,795</u>	<u>187,403,870</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 7,800,623</u>	<u>\$ (6,097,820)</u>	<u>\$ 1,702,803</u>	<u>\$ 10,832,916</u>	<u>\$ 2,078,807</u>	<u>\$ 12,911,723</u>

(1) Includes tuition waivers equal to scholarships, fellowships, and waiver expense and net of scholarship allowances of \$30,244,919 and \$33,187,819 for the years ended June 30, 2020 and 2019, respectively, at the Carbondale campus.

(2) Includes tuition waivers equal to scholarships, fellowships, and waiver expense and net of scholarship allowances of \$19,547,802 and \$17,357,679 for the years ended June 30, 2020 and 2019, respectively, at the Edwardsville campus.

**SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE**
A Component Unit of the State of Illinois
**LOCAL FUNDS, SERVICE DEPARTMENTS, AND AUXILIARY FACILITIES
BALANCE SHEET**
For the Year Ended June 30, 2020

	Local Funds				Auxiliary Facilities		
	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
\$	12,475,769	\$ 12,661,962	\$(34,109,151)	\$ 365,846	\$ 8,851,385	\$ 1,391,082	\$ -
	888,478	2,581,697	576,278	462,497	5,451,639	14,812	9,912,862
	1,093,074	6,746,029	737,295	49,182	2,651,597	65,273	2,739,513
	629,313	-	-	-	1,962,263	280	1,037,984
	18,126	58,459	1,329,381	53,545	782,219.00	39,108	216,833
	-	-	-	-	-	-	62,941
	-	-	-	-	-	-	1,731,351
Total current funds	\$ 15,104,760	\$ 22,048,147	\$(31,466,197)	\$ 931,070	\$19,699,103	\$ 1,510,555	\$ 15,701,484
Plant funds:							
Cash and investments	\$ 1,775,078	\$ 4,110,534	\$ (5,179,622)	\$ -	\$ 3,418,669	\$ 3,672,330	\$ -
Cash and investments-restricted	-	-	-	-	-	-	16,786,356
Accrued interest receivable	-	-	-	-	-	-	84,746
Due from other funds	21,858	30,080	1,604	-	24,264	26,470	-
Prepaid Expenses	2,323	175,655	-	-	-	-	-
Investment: Plant buildings	317,800,350	84,213,770	39,000,377	22,775,081	45,785,672	7,572,709	296,852,494
Investment: Plant equipment	71,293,295	47,433,620	2,645,512	615,443	23,516,054	548,593	17,876,666
Investment: Construction in progress	-	-	-	-	-	-	4,899,688
Unamortized bond issuance cost	-	-	-	-	-	-	257,243
Unamortized bond discount(premium)	-	-	-	-	-	-	(4,000,174)
Deferred Outflows--Bond Refunding	-	-	-	-	-	-	1,347,120
Total plant funds	\$ 390,892,904	\$135,963,659	\$ 36,467,871	\$ 23,390,524	\$72,744,659	\$ 11,820,102	\$ 334,104,139

ASSETS

Current funds:
 Cash and investments
 Cash and investments-restricted
 Due from other funds
 Accounts receivable-net
 Merchandise for resale
 Prepaid expenses
 Deferred Outflows--OPEB
 Total current funds

Plant funds:
 Cash and investments
 Cash and investments-restricted
 Accrued interest receivable
 Due from other funds
 Prepaid Expenses
 Investment: Plant buildings
 Investment: Plant equipment
 Investment: Construction in progress
 Unamortized bond issuance cost
 Unamortized bond discount(premium)
 Deferred Outflows--Bond Refunding
 Total plant funds

SCHEDULE 6 (CONTINUED)

SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE

A Component Unit of the State of Illinois

LOCAL FUNDS, SERVICE DEPARTMENTS, AND AUXILIARY FACILITIES
BALANCE SHEET

For the Year Ended June 30, 2020

	Local Funds				Auxiliary Facilities		
	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
\$	242,566	\$ 742,618	\$ 417,376	\$ 206,907	\$ 3,383,569	\$ 61,620	\$ 618,286
	810,682	179,297	571,250	468,671	1,077,617	319,387	676,172
	123,062	272,119	146,807	-	566,084	23,380	489,191
	-	-	-	-	-	-	22,620,561
	792,991	16,982	110,342	-	-	3,200	352,798
	404,583	9,279,528	346,736	245,660	989,885	240,220	3,474,489
	12,166	125,939	5,601	609	68,462	21,021	39,768
	-	-	-	-	-	-	7,934,821
Total current fund liabilities	2,386,050	10,616,483	1,598,112	921,847	6,085,617	668,828	36,206,086
Fund balances (deficit)	12,718,710	11,431,664	(33,064,309)	9,223	13,613,486	841,727	(20,504,602)
Total current funds	\$ 15,104,760	\$ 22,048,147	\$ (31,466,197)	\$ 931,070	\$ 19,699,103	\$ 1,510,555	\$ 15,701,484
Plant funds:							
Liabilities:							
Accounts payable	\$ 85,725	\$ 314,096	\$ -	\$ -	\$ 83,992	\$ -	\$ -
Due to other funds	130	-	-	-	-	44,459	299,547
Accrued interest payable	-	-	-	-	-	-	1,072,199
Revenue bonds payable	-	-	-	-	-	-	90,106,691
Total plant fund liabilities	85,855	314,096	-	-	83,992	44,459	91,478,437
Fund balances:							
Plant funds repairs & replacements	\$ 1,713,404	\$ 4,002,173	\$ (5,178,018)	\$ -	\$ 3,358,941	\$ 3,654,341	\$ 13,103,545
Investment in plant & buildings	389,093,645	131,647,390	41,645,889	23,390,524	69,301,726	8,121,302	229,522,157
Total fund balances	390,807,049	135,649,563	36,467,871	23,390,524	72,660,667	11,775,643	242,625,702
Total plant funds	\$ 390,892,904	\$ 135,963,659	\$ 36,467,871	\$ 23,390,524	\$ 72,744,659	\$ 11,820,102	\$ 334,104,139

LIABILITIES AND FUND BALANCES

Current funds:

Liabilities:

Accounts payable
Due to other funds
Accrued payroll
Accrued liability for OPEB
Unearned revenue
Compensated absence: Vacation
Compensated absence: Sick
Deferred Inflows--OPEB

Total current fund liabilities

Fund balances (deficit)

Total current funds

Plant funds:

Liabilities:

Accounts payable
Due to other funds
Accrued interest payable
Revenue bonds payable

Total plant fund liabilities

Fund balances:

Plant funds repairs & replacements
Investment in plant & buildings

Total fund balances

Total plant funds

SCHEDULE 7

SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE

A Component Unit of the State of Illinois

LOCAL FUNDS, SERVICE DEPARTMENTS, AND AUXILIARY FACILITIES
STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS AND CHANGES IN FUND
BALANCE

For the Year Ended June 30, 2020

	Local Funds				Auxiliary Funds		
	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Revenues:							
Sales	\$ 1,174,728	\$ 83,721	\$ 2,949,572	\$ 3,338	\$ 44,163	\$ 1,245,731	\$ 16,932,552
Fees	9,578,369	102,090,477	20,992,033	13,409	1,972,974	293,942	13,755,184
Services	60,366	953,570	67,237	161,126	73,959,132	3,475	25,778
Contributions	2,432,102	3,917,147	3,618,294	1,110,744	1,086	759	554
Rentals	492,561	-	65,709	-	-	99,964	5,282,233
Deposits	377,044	44,809	412,382	392,769	833,833	-	66,232
Investments	282,609	183,321	435,574	279,750	155,626	42,516	159,651
Refunds	5,194	10	1,205	-	94,464	-	-
State Appropriations	-	-	-	-	-	-	16,215,724
Medical Facilities System	-	-	-	-	-	-	40,709,484
Other Income	1,583,758	6,761,983	6,894,442	137,239	508,708	4,350,389	30,915
Total revenue	\$ 15,986,731	\$ 114,035,038	\$ 35,436,448	\$ 2,098,375	\$ 77,569,986	\$ 6,036,776	\$ 93,178,307
Expenditures:							
Salaries	\$ 8,082,490	\$ 84,271,163	\$ 7,986,193	\$ 1,987,249	\$ 26,926,905	\$ 2,162,638	\$ 40,323,573
Wages	624,456	-	532,743	4,656	412,425	86,229	920,247
Travel	218,980	290,028	97,826	12,017	70,750	557	70,755
Equipment	1,081,242	-	1,171,029	19,391	1,486,185	1,972	480,807
Commodities	839,584	3,129,354	1,939,791	55,557	4,538,494	33,050	1,555,725
Contractual Services	3,052,483	19,917,537	26,147,538	849,669	29,944,475	77,540	7,955,334
Refunds	8,725	1,379	35,785	-	-	35	-
Awards/Grants	107,748	169,806	2,841,657	-	96,063	-	4,541
Operation of Auto	149,419	735	49,743	1,121	1,617,315	14,128	17,412
Permanent Improvements	128	6,878	-	-	3,171,419	1,428	26,006
Telecommunication	180,074	388,994	205,774	23,397	1,691,688	175,683	804,148
Fringe Benefits	268,215	2,538,285	65,206	8,340	1,863,909	141,537	19,512,106
General Administration/Office Expense	-	-	-	-	-	2,732,089	8,941,942
Merchandise for Resale	-	-	-	-	2,363,925	3,593	1,765,137
Utilities	-	-	-	-	-	306,712	4,085,345
Maintenance	863,122	-	-	-	28,206	206,825	5,154,183
Mass Transit Expense	-	-	566,126	-	-	-	-
Bad Debt Expense	70,555	156,443	248,410	-	39	8,821	255,069
Total expenditures	\$ 15,547,221	\$ 110,870,602	\$ 41,887,821	\$ 2,962,517	\$ 74,211,798	\$ 5,952,837	\$ 91,872,330
Net increase (decrease) before transfers	\$ 439,510	\$ 3,164,436	\$ (6,451,373)	\$ (864,142)	\$ 3,358,188	\$ 83,939	\$ 1,305,977
Transfers-Additions (deductions):							
Transfers	(29,891)	(1,949,323)	(5,747,230)	466,089	(3,292,841)	(500,000)	(9,210,724)
Other	-	-	-	-	-	-	-
Net increase (decrease) for the year	\$ 409,619	\$ 1,215,113	\$ (12,198,603)	\$ (398,053)	\$ 65,347	\$ (416,061)	\$ (7,904,747)

SCHEDULE 7 (CONTINUED)

SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE

A Component Unit of the State of Illinois

LOCAL FUNDS, SERVICE DEPARTMENTS, AND AUXILIARY FACILITIES
STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2020

	Local Funds				Auxiliary Funds		
	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Current funds:							
Revenues	\$ 15,986,731	\$ 114,035,038	\$ 35,436,448	\$ 2,098,375	\$ 77,569,986	\$ 6,036,776	\$ 93,178,307
Expenditures	(15,547,221)	(110,870,602)	(41,887,821)	(2,962,517)	(74,211,798)	(5,952,837)	(91,872,330)
Transfers-net additions (deductions)	(29,891)	(1,949,323)	(5,747,230)	466,089	(3,292,841)	(500,000)	(9,210,724)
Net increase (decrease) for the year	409,619	1,215,113	(12,198,603)	(398,053)	65,347	(416,061)	(7,904,747)
Fund balances (deficit), July 1, 2019	12,309,091	10,216,551	(20,865,706)	407,276	13,548,139	1,257,788	(12,599,855)
Fund balances (deficit), June 30, 2020	\$ 12,718,710	\$ 11,431,664	\$ (33,064,309)	\$ 9,223	\$ 13,613,486	\$ 841,727	\$ (20,504,602)
Plant funds:							
Revenues	\$ -	\$ 76,770	\$ 3,838	\$ -	\$ 58,861	\$ 60,536	\$ 11,435,805
Expenditures	(429,958)	(1,102,990)	-	-	(612,581)	(80,084)	(12,742,493)
Transfers-net additions (deductions)	(75,000)	-	506,137	-	719,000	520,613	(30,030,018)
Other-additions (deductions)	24,995,722	1,911,816	1,047,743	11,529,368	13,405	1,122,129	-
Net increase (decrease) for the year	24,490,764	885,596	1,557,718	11,529,368	178,685	1,623,194	(31,336,706)
Fund balances, July 1, 2019	366,316,285	134,763,967	34,910,153	11,861,156	72,481,983	10,152,449	273,962,408
Fund balances, June 30, 2020	\$ 390,807,049	\$ 135,649,563	\$ 36,467,871	\$ 23,390,524	\$ 72,660,668	\$ 11,775,643	\$ 242,625,702

SCHEDULE 8

**SOUTHERN ILLINOIS UNIVERSITY
EDWARDSVILLE**
A Component Unit of the State of Illinois
**LOCAL FUNDS, SERVICE DEPARTMENTS, AND AUXILIARY FACILITIES
BALANCE SHEET**
For the Year Ended June 30, 2020

	Local Funds				
	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Service Departments	Auxiliary Facilities
ASSETS					
CURRENT FUNDS:					
Share of pooled cash and investments	\$ 29,533,588	\$ 7,170,621	\$ 4,632,961	\$ 3,129,435	\$ 12,794,886
Interfund Receivables	147,002	93,875	(12,258)	2,524,187	293,758
Accounts receivable (less allowance for doubtful accounts)	276,894	752,961	792,008	103,490	778,358
Inventories	783,863	3,466,418	-	122,171	628,748
Prepaid expense	97,455	34,405	102,197	110,344	87,131
Deferred Outflows	-	-	2,976,081	-	324,425
Total current funds	\$ 30,838,802	\$ 11,518,280	\$ 8,490,989	\$ 5,989,627	\$ 14,907,306
PLANT FUNDS:					
Share of pooled cash and investments	\$ 458,976	\$ 37,565	\$ -	\$ -	24,823,096
Interfund receivables	-	6,277	-	-	304,397
Accrued Interest Receivable	-	-	-	-	143,102
Construction in Progress	-	-	-	-	495,030
Buildings	-	-	-	-	186,533,745
Improvements	-	-	-	-	21,952,197
Equipment	9,075,499	2,428,218	9,481,104	6,900,131	4,314,945
Prepaid Expenses and other assets	-	-	-	-	(1,950,985)
Total plant funds	\$ 9,534,475	\$ 2,472,060	\$ 9,481,104	\$ 6,900,131	\$ 236,615,527

SCHEDULE 8, CONTINUED

**SOUTHERN ILLINOIS UNIVERSITY
EDWARDSVILLE**
A Component Unit of the State of Illinois
**LOCAL FUNDS, SERVICE DEPARTMENTS, AND AUXILIARY FACILITIES
BALANCE SHEET**

For the Year Ended June 30, 2020

	Local Funds				
	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Service Departments	
LIABILITIES AND FUND BALANCES					
CURRENT FUNDS:					
Liabilities:					
Accounts payable	\$ 170,741	\$ 217,632	\$ 3,274,348	\$ 1,498,873	\$ 322,972
Accrued payroll	(48,811)	42,700	20,228	559,443	300,205
Unearned revenue	342,476	783,369	779,759	-	1,057,289
Refundable deposits	-	-	-	-	180,450
Accrued compensated absences	373,392	631,340	151,674	1,133,789	713,747
Interfund payables	138,071	25,085	(92,281)	265,708	447,533
Other Post Employment Benefits	-	-	38,883,290	-	4,238,696
Deferred Inflows	-	-	13,639,446	-	1,486,846
Total current liabilities	975,869	1,700,126	56,656,464	3,457,813	8,747,738
Fund balance	29,862,933	9,818,154	(48,165,475)	2,531,814	6,159,568
Total current funds	<u>\$30,838,802</u>	<u>\$ 11,518,280</u>	<u>\$ 8,490,989</u>	<u>\$ 5,989,627</u>	<u>\$ 14,907,306</u>
PLANT FUNDS:					
Liabilities:					
Accounts payable	\$ 469,319	-	-	-	\$ 1,186,626
Interest Payable	-	-	-	-	538,999
Interfund payable	14,585	-	-	-	-
Revenue Bonds Payable	-	-	-	-	88,636,981
Total plant fund liabilities	483,904	-	-	-	90,362,606
Fund balances:					
Unexpended plant	-	43,842	-	-	-
Renewals and replacements	-	-	-	-	-
Investment in plant	9,050,571	2,428,218	9,481,104	6,900,131	146,252,921
Total fund balance	9,050,571	2,472,060	9,481,104	6,900,131	146,252,921
Total plant funds	<u>\$ 9,534,475</u>	<u>\$ 2,472,060</u>	<u>\$ 9,481,104</u>	<u>\$ 6,900,131</u>	<u>\$236,615,527</u>

SCHEDULE 9

SOUTHERN ILLINOIS UNIVERSITY
EDWARDSVILLE

A Component Unit of the State of Illinois

LOCAL FUNDS, SERVICE DEPARTMENTS, AND AUXILIARY FACILITIES
STATEMENTS OF REVENUE, EXPENDITURES, TRANSFERS, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2020

Local Funds

	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Service Departments	Auxiliary Facilities
CURRENT FUNDS					
Revenues:					
Sales	\$ 1,221,091	\$ 521,201	\$ 1,149,059	\$ 535	\$11,459,994
Fees	11,348,237	14,183,735	11,409,132	1,645,395	9,132,562
Services	161,791	20,111	213,723	30,315,230	4,578
Investment income	4,538	406,040	176,673	563	688,109
Rentals	155,287	53,820	408,366	120,153	16,585,079
Other income	1,809,891	775,841	365,099		511,736
Total revenue	14,700,835	15,960,748	13,722,052	32,081,876	38,382,058
Expenditures:					
Salaries	4,855,640	5,626,194	1,867,020	12,206,717	8,529,079
Wages	59,373	391,380	151,190	97,067	2,147,918
Travel	149,572	93,662	25,156	26,760	20,761
Equipment	519,136	568,549	497,175	1,987,474	133,111
Commodities	1,332,196	494,031	126,210	1,063,230	634,180
Contractual services	2,984,219	1,922,943	3,988,210	10,058,948	5,551,630
Awards and grants	168,782	1,083,213	47,201	-	-
Operation of auto	14,763	12,208	53,574	558,591	77,848
Telecommunications	94,844	66,961	166,451	1,300,778	752,339
Other	1,532,387	5,480,695	13,129,899	4,514,208	6,303,849
Total expenditures	11,710,912	15,739,836	20,052,086	31,813,773	24,150,715
Net increase (decrease) before transfer	2,989,923	220,912	(6,330,034)	268,103	14,231,343
Transfers - additions (deductions):					
University Initiatives	-	-	549,141	-	-
Debt service and renewals and replacen	-	-	-	-	(14,564,213)
Other transfers	(2,417)	(281,212)	-	-	-
Total transfers	(2,417)	(281,212)	549,141	-	(14,564,213)
Net increase (decrease) for the year	\$ 2,987,506	\$ (60,300)	\$ (5,780,893)	\$ 268,103	\$ (332,870)

SCHEDULE 9, CONTINUED

SOUTHERN ILLINOIS UNIVERSITY
EDWARDSVILLE

A Component Unit of the State of Illinois

**LOCAL FUNDS, SERVICE DEPARTMENTS, AND AUXILIARY FACILITIES
STATEMENT OF REVENUE, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCE**

For the Year Ended June 30, 2020

	Local Funds				
	Academic Affairs Activities	Student Fee Activities	Administrative Services Activities	Service Departments	Auxiliary Facilities
CURRENT FUNDS:					
Revenue	\$ 14,700,835	\$ 15,960,748	\$ 13,722,052	\$ 32,081,876	\$ 38,382,058
Expenditures	(11,710,912)	(15,739,836)	(20,052,086)	(31,813,773)	(24,150,715)
Transfers-net additions (deductions)	(2,417)	(281,212)	549,141	-	(14,564,213)
Net increase (decrease) for the year	2,987,506	(60,300)	(5,780,893)	268,103	(332,870)
Fund balances, July 1, 2019	26,875,427	9,878,454	(42,384,582)	2,263,711	6,492,438
Fund balances, June 30, 2020	<u>\$ 29,862,933</u>	<u>\$ 9,818,154</u>	<u>\$ (48,165,475)</u>	<u>\$ 2,531,814</u>	<u>\$ 6,159,568</u>
PLANT FUNDS:					
Revenue	\$ 1,066,888	\$ 26,188	\$ 130,144	\$ 153,771	\$ 16,657,664
Expenditures	(1,912,338)	(32,620)	-	-	(21,094,072)
Transfers-net additions (deductions)	1,187,074	260,640	-	-	14,564,212
Net increase (decrease) for the year	341,624	254,208	130,144	153,771	10,127,804
Fund balances, July 1, 2019	8,708,947	2,217,852	9,350,960	6,746,360	136,125,117
Fund balances, June 30, 2020	<u>\$ 9,050,571</u>	<u>\$ 2,472,060</u>	<u>\$ 9,481,104</u>	<u>\$ 6,900,131</u>	<u>\$ 146,252,921</u>

SOUTHERN ILLINOIS UNIVERSITY
 A Component Unit of the State of Illinois
SCHEDULE OF CHANGES IN PROPERTY
 For the Year Ended June 30, 2020

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
Property:					
Land and Land Improvements	\$ 71,847,889	\$ 5,932,356	\$ 3,173	\$ -	\$ 77,777,072
Site improvements	38,076,875	-	-	307,212	38,384,087
Buildings and Building Improvements	1,323,205,033	29,351,541	808,523	49,966,110	1,401,714,161
Equipment	489,612,903	20,024,980	13,700,667	-	495,937,216
Other	-	-	-	-	-
Total	<u>\$ 1,922,742,700</u>	<u>\$ 55,308,877</u>	<u>\$ 14,512,363</u>	<u>\$ 50,273,322</u>	<u>\$ 2,013,812,536</u>
Capital Leases:					
Buildings and Building Improvements	\$ 1,671,969	\$ -	\$ -	\$ -	\$ 1,671,969
Equipment	1,824,823	55,824	79,953	-	1,800,694
Total	<u>\$ 3,496,792</u>	<u>\$ 55,824</u>	<u>\$ 79,953</u>	<u>\$ -</u>	<u>\$ 3,472,663</u>
Construction in Progress					
Construction in Progress	\$ 85,524,978	\$ 8,370,112	\$ 17,886,615	\$ (48,173,279)	\$ 27,835,196
Total	<u>\$ 85,524,978</u>	<u>\$ 8,370,112</u>	<u>\$ 17,886,615</u>	<u>\$ (48,173,279)</u>	<u>\$ 27,835,196</u>

Note 1: These balances were obtained from the University's records and have been reconciled to the University's quarterly Agency Report of State Property reports submitted to the Office of Comptroller for the year ended June 30, 2020.

Note 2: This schedule was prepared from State property records as required by the Illinois Administrative Code (Code) and the Statewide Accounting Management System (SAMS). The capitalization policy required by the Code and SAMS is different from the capitalization policy established by the Office of Comptroller for financial reporting in accordance with generally accepted accounting principles (GAAP).

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF SOURCES AND APPLICATIONS
INDIRECT COST REIMBURSEMENTS
For the Year Ended June 30, 2020

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

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

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

SCHEDULE 11, CONTINUED

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF SOURCES AND APPLICATIONS
INDIRECT COST REIMBURSEMENTS
For the Year Ended June 30, 2020

The following is an analysis of the sources and applications of indirect cost reimbursements in the above-mentioned accounts for the year ended June 30, 2020:

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Sources:			
Transfers of indirect cost reimbursements from restricted grants and contracts	\$ 5,451,086	\$ 2,381,379	\$ 7,832,465
Physicians and Surgeons, Inc. - Contributions toward university overhead and academic development	45,399,974	-	45,399,974
Contributions, investment income and other	<u>1,046,733</u>	<u>187,876</u>	<u>1,234,609</u>
Total sources	<u>51,897,793</u>	<u>2,569,255</u>	<u>54,467,048</u>
Applications:			
Organized research activities	1,878,297	327,115	2,205,412
Instructional activities	89,881	380,007	469,888
Operation and maintenance of physical plant	450,226	-	450,226
Institutional support	244,325	408,320	652,645
Academic support activities	470,121	778,478	1,248,599
Student Services	-	53,629	53,629
Public service activities	276,578	22,522	299,100
S.M. local resources	42,380,092	-	42,380,092
Transfers out	<u>15,362,263</u>	<u>-</u>	<u>15,362,263</u>
Total applications	<u>61,151,783</u>	<u>1,970,071</u>	<u>63,121,854</u>
Excess/(Shortage) of sources over applications	(9,253,990)	599,184	(8,654,806)
Fund balance, July 1, 2019	<u>8,222,286</u>	<u>1,227,646</u>	<u>9,449,932</u>
Fund balance, June 30, 2020	<u>\$ (1,031,704)</u>	<u>\$ 1,826,830</u>	<u>\$ 795,126</u>

SCHEDULE 12

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
SCHEDULE OF FEDERAL AND NON-FEDERAL FINANCIAL ACTIVITY
For the Year Ended June 30, 2020

The following schedules are used to determine the University's single audit costs in accordance with Uniform Guidance (2 CFR 200.425).

Schedule A - Federal Financial Component

Total federal expenditures ¹	\$ 270,617,307
Total Schedule A	\$ 270,617,307

Schedule B - Total Financial Component

Total operating expenses ²	\$ 1,054,023,867
Total nonoperating expenses ³	10,324,089
Federal loan balances ^{1,4} :	
Perkins loan program	14,286,230
Health professions loan program	688,232
Disadvantaged student loan program	22,191
Nursing student loan program	-
Total value of new federal loans ⁵ :	
Federal direct loan program	152,117,464
Health professions loan program	129,296
Disadvantaged student loan program	-
Nursing student loan program	-
Other noncash Federal Award Expenditures ³	-
Total Schedule B	\$ 1,231,591,369

Schedule C - Computation of Nonfederal Expenses:

		Percent
Total, Schedule B	\$ 1,231,591,369	100.0%
Total, Schedule A	270,617,307	22.2%
Total nonfederal expenses	\$ 960,974,062	77.8%

¹Obtained from the Schedule of Expenditures of Federal Awards.

²Obtained from the Statement of Revenues, Expenses and Changes in Net Position.

³Obtained from the Notes to the Schedule of Expenditures of Federal Awards.

⁴Balance at the beginning of the fiscal year with continuing compliance requirements.

⁵Balance of loans issued during the fiscal year.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
For the Year Ended June 30, 2020

(UNAUDITED)

Functions

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

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

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

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

Functions (Continued)

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

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

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

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

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

Carbondale

	Fiscal Year	
	2020	2019
Total Headcount Enrollment		
Full-time	9,377	10,386
Part-time	2,318	2,431
	<u>11,695</u>	<u>12,817</u>
Percentage of Full-Time Students	80.18%	81.03%
Average Full Time Equivalent Students	8,965	10,851
Associate Degrees Conferred	93	94
Baccalaureate Degrees Conferred	2,588	3,078
Post-Baccalaureate Degrees Conferred	3	4
Masters Degrees Conferred	762	766
Post-Masters Degrees Conferred	-	-
Doctorate-Research Degrees Conferred	135	134
Doctorate-Professional Practice Degrees Conferred ¹	102	86
Doctorate-Other Degrees Conferred ²	68	64
Total Degrees Conferred	<u>3,751</u>	<u>4,226</u>

¹ - First-Professional Degree - Law

² - First-Professional Degree - Medical Education

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

Edwardsville

	Fiscal Year	
	2020	2019
Total Headcount Enrollment		
Full-time	10,400	10,833
Part-time	2,661	2,448
	<u>13,061</u>	<u>13,281</u>
Percentage of Full-Time Students	79.63%	81.57%
Average Full Time Equivalent Students	10,704	10,942
Baccalaureate Degrees Conferred	2,558	2,558
Post-Baccalaureate Degrees Conferred ³	13	2
Masters Degrees Conferred	637	605
Post-Masters Degrees Conferred	40	24
Doctorate-Research Degrees Conferred	6	15
Doctorate-Professional Practice Degrees Conferred ¹	140	134
Doctorate-Other Degrees Conferred ²	67	60
Total Degrees Conferred	<u>3,461</u>	<u>3,398</u>

¹ - Dentistry and Pharmacy

² - Education and Nursing

³ - Also considered certificates

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
AUXILIARY FACILITIES, ACTIVITIES,
AND ACCOUNTING ENTITIES
For the Year Ended June 30, 2020

(UNAUDITED)

The individual entities of the University are described as follows:

CARBONDALE:

AUXILIARY ENTERPRISES:

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

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

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

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

ACTIVITIES:

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

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
AUXILIARY FACILITIES, ACTIVITIES,
AND ACCOUNTING ENTITIES (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

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

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

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

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

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

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

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

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

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
AUXILIARY FACILITIES, ACTIVITIES,
AND ACCOUNTING ENTITIES (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

EDWARDSVILLE:

AUXILIARY ENTERPRISES:

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

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

ACTIVITIES:

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

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

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

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

Administration– The accounts in this entity are used to record the administrative and operational activities of financial and other administrative offices. These include various accounting and bursar services, purchasing, human resources, police and others providing services to students, faculty and staff which are not directly related to instruction and research. The accounts in this entity receive revenues from operations and investment income.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
AUXILIARY FACILITIES, ACTIVITIES,
AND ACCOUNTING ENTITIES (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

Service Departments – Activities for the operation, control, and distribution of costs associated with services provided on a campus-wide basis, primarily to University departments, define the purpose of these entity accounts. Examples include Facilities Management, ITS Leasing, Postal Services and other service departments where such activities are directly related to instruction, research, or public service. Service department entity accounts receive revenues from services provided to University departments.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

Fiscal Year 2020 Compared to Fiscal Year 2019

The University's Fiscal Year 2020 Statement of Net Position and Statement of Revenue, Expenses, and Changes in Net Position can be found on pages 17-18 and 19, respectively, within its released Fiscal Year 2020 financial audit report. Additionally, the University's Fiscal Year 2019 Statement of Net Position and Statement of Revenue, Expenses, and Changes in Net Position can be found on pages 17 and 18, respectively, within its previously released Fiscal Year 2019 financial audit report.

Statement of Net Position

Cash and Investments

The overall decrease in cash and investments of \$35 million was directly related to the delay in receiving reimbursements from the State of Illinois for payroll and departmental charges.

Reimbursement Due from State Treasurer

The increase of \$34 million was due to delayed payments from the State of Illinois. The delay was primarily caused by the COVID-19 pandemic as State resources had to be used to address the statewide response needed to combat the pandemic.

Capital Assets Not Depreciated

The decrease of \$57 million was a result of various maintenance and improvement project costs at both Carbondale and Edwardsville campuses moving from Construction in Progress to completed projects during Fiscal Year 2020.

Deferred Outflows of Resources

The increase of \$8 million is primarily related to the deferred outflows of resources associated with Other Post-Employment Benefits (OPEB) reported to the University by the Illinois Comptroller's Office.

Accrued Liability for Self-Insurance

The decrease of \$7 million resulted from a decrease in actuarial estimates of the present value of unpaid losses at the School of Medicine.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES
(CONTINUED)

For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

Statement of Revenue, Expenses, and Changes in Net Position

State of Illinois Grants and Contracts

The increase of \$5 million is associated with Carbondale and School of Medicine revenues. Carbondale had increased revenues of \$2 million related to grants from various State agencies such as the Community College Board, Department of Human Services, Department of Transportation, and Environmental Protection. The School of Medicine received direct grant funding from the Capital Development Board of \$2 million for construction on the Community Health Center.

Academic Support Expenditures

The increase of \$33 million is primarily a result of increased clinical spending at the School of Medicine paired with increased allocations to academic support functions related to retirement and healthcare expenses.

Grants and Contracts Non-Operating Revenues

The \$13 million increase is related to funding received by the University from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The University received Higher Education Emergency Relief Funds (HEERF) in response to COVID-19.

Special Funding Situation for Fringe Benefits

The \$37 million increase is primarily related to benefits provided by the State of Illinois State Universities Retirement System (SURS).

Benefit Payments on Behalf of the University

The decrease of \$11 million is related to the University's share of Central Management Services' expenditures for health, dental, and life insurance benefits for current University employees.

**SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE**
A Component Unit of the State of Illinois
CALCULATION OF CURRENT EXCESS FUNDS
For the Year Ended June 30, 2020

(UNAUDITED)

	Local Funds			Auxiliary Enterprises			
	Public Service & Academic Support Activities	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
Current available funds:							
Add:							
Cash and cash equivalents	\$ 12,431,469	\$ 12,661,962	\$ (34,109,151)	\$ 365,846	\$ 8,851,385	\$ 1,391,082	\$ 9,912,862
Due from other funds	888,478	2,581,697	576,278	462,497	5,451,639	14,812	2,739,513
Total current available funds (A)	13,319,947	15,243,659	(33,532,873)	828,343	14,303,024	1,405,894	12,652,375
Working capital allowances:							
Add:							
Highest month's expenditure	1,777,108	10,593,632	6,747,855	754,720	11,309,910	1,047,274	5,004,146
Encumbrances and current liabilities paid in lapse period	1,176,310	1,194,034	1,135,433	675,578	5,027,270	404,387	1,783,649
Refundable deposits/unearned income	792,991	16,982	110,342	-	-	3,200	352,798
Anticipated payout of accrued vacation and sick leave	38,545	869,912	32,588	22,777	97,887	24,162	325,034
Total working capital allowance (B)	3,784,954	12,674,560	8,026,218	1,453,075	16,435,067	1,479,023	7,465,627
Current excess (deficit) funds (deduct B from A) (C)	9,534,993	2,569,099	(41,559,091)	(624,732)	(2,132,043)	(73,129)	5,186,748
Calculation of Income Fund Remittance:							
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset (D)	(52,456,971)	(14,182,980)	(2,553,564)	(3,029,684)	(7,098,616)	(43,788)	(33,380,764)
Enter the algebraic sum of C & D and remit the amount due, if any, to the income fund	\$ (42,921,978)	\$ (11,613,881)	\$ (44,112,655)	\$ (3,654,416)	\$ (9,230,659)	\$ (116,917)	\$ (28,194,016)

**SOUTHERN ILLINOIS UNIVERSITY
EDWARDSVILLE**
A Component Unit of the State of Illinois
CALCULATION OF CURRENT EXCESS FUNDS
For the Year Ended June 30, 2020

(UNAUDITED)

	Local Funds			Auxiliary Enterprises	
	Academic Affairs	Student Fees	Administrative Services	Service Departments	Funded Debt
CURRENT AVAILABLE FUNDS					
Cash and cash equivalents	\$ 29,533,588	\$ 7,170,621	\$ 4,632,961	\$ 3,129,435	\$ 12,794,886
Interfund receivables	<u>125,790</u>	<u>100,152</u>	<u>(12,258)</u>	<u>2,524,187</u>	<u>293,758</u>
TOTAL CURRENT AVAILABLE FUNDS (A)	29,659,378	7,270,773	4,620,703	5,653,622	13,088,644
WORKING CAPITAL ALLOWANCES					
Add:					
Highest month's expenditures	2,983,896	3,550,772	4,454,682	4,306,961	7,824,812
Encumbrances and current liabilities paid in lapse period	238,789	279,142	3,202,296	2,324,024	1,070,512
Current Compensated Absences	26,903	49,477	11,886	88,853	55,935
Unearned income	342,476	783,369	779,759	-	1,057,289
Refundable deposits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,450</u>
TOTAL WORKING CAPITAL ALLOWANCE (B)	3,592,064	4,662,760	8,448,623	6,719,838	10,188,998
CURRENT EXCESS FUNDS: Deduct B from A (C)	<u>26,067,314</u>	<u>2,608,013</u>	<u>(3,827,920)</u>	<u>(1,066,216)</u>	<u>2,899,646</u>
CALCULATION OF INCOME FUND REMITTANCE					
An entity may offset excess capital or current funds within the entity.					
Enter the amount to be offset (D)	<u>(35,938,339)</u>	<u>(3,627,405)</u>	<u>(3,783,745)</u>	<u>(6,648,686)</u>	<u>(7,346,720)</u>
Enter the algebraic sum of C and D and remit the amount due, if any to the State Treasurer for deposit in the Income Fund	<u>\$ (9,871,025)</u>	<u>\$ (1,019,392)</u>	<u>\$ (7,611,665)</u>	<u>\$ (7,714,902)</u>	<u>\$ (4,447,074)</u>

SOUTHERN ILLINOIS UNIVERSITY - CARBONDALE

A Component Unit of the State of Illinois

ANALYSIS OF OPERATIONS

INDIRECT COST CARRYFORWARD

For the Year Ended June 30, 2020

1. Cash and equivalents balance:		
Enter the June 30 indirect cost entity balance for cash and equivalents:		
Cash	\$	18,802,379
Interfund receivables		<u>1,059,668</u>
Total		19,862,047
2. Allocated reimbursements:		
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:		
\$60,469,928; enter 30% of this amount		18,140,978
3. Unallocated reimbursements:		
Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed or 10% of total indirect cost allocations for the year completed		6,046,993
4. Encumbrances and current liabilities:		
Paid in the lapse period:		
Enter the amount of:		
Current liabilities	\$	1,512,530
Encumbrances		<u>255,280</u>
Total		1,767,810
5. Indirect cost carry-forward:		
a. Enter the total of items 2,3, and 4		<u>25,955,781</u>
b. Subtract from item 1. If a positive number results deposit in the income fund	\$	<u>(6,093,734)</u>

SOUTHERN ILLINOIS UNIVERSITY- EDWARDSVILLE
A Component Unity of the State of Illinois
ANALYSIS OF OPERATIONS
INDIRECT COST CARRYFORWARD
For the Year Ended June 30, 2020

1. Cash and equivalents balance:		
Enter the June 30 indirect cost entity balance for cash and equivalents:		
Cash	\$	1,967,083
Interfund receivables		<u>-</u>
Total		1,967,083
2. Allocated reimbursements:		
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed: \$3,194,478; enter 30% of this amount		
		958,343
3. Unallocated reimbursements:		
Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed or 10% of total indirect cost allocations for the year completed		
		319,448
4. Encumbrances and current liabilities:		
Paid in the lapse period:		
Enter the amount of:		
Current liabilities	\$	163,015
Encumbrances		<u>-</u>
Total		163,015
5. Indirect cost carry-forward:		
a. Enter the total of items 2,3, and 4		<u>1,440,806</u>
b. Subtract from item 1. If a positive number results deposit in the income fund	\$	<u>526,277</u>

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
NUMBER OF EMPLOYEES
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

	2020	2019
AVERAGE FULL-TIME EMPLOYEES		
By Function		
Carbondale		
Instruction	1,412	1,409
Research	248	255
Public Service	336	308
Academic Support	1,671	1,551
Student Services	281	276
Institutional Support	677	690
Operation and Maintenance of Plant	89	87
Auxiliary Activities	316	304
Sub-Total, Carbondale	5,030	4,880
Edwardsville		
Instruction	1,076	1,063
Research	56	46
Public Service	280	261
Academic Support	135	136
Student Services	272	260
Institutional Support	228	228
Operation and Maintenance of Plant	231	240
Auxiliary Activities	220	221
Sub-Total, Edwardsville	2,498	2,455
Total Full-Time Equivalent Employees	7,528	7,335

Note 1: This schedule presents the average number of employees, by function, at Southern Illinois University.

Note 2: Full-time equivalents were prepared in accordance with the State of Illinois, Board of Higher Education's methodology where (1) each employee with a full-time contract is counted as a full-time equivalent and (2) each part-time employee is multiplied by the number of months worked and then divided by 12 to derive their full-time equivalency.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
NUMBER OF EMPLOYEES (CONTINUED)
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

	2020	2019
AVERAGE FULL-TIME EMPLOYEES		
By Type		
Carbondale		
Faculty	1,197	1,158
Academic Professionals	843	521
Support Staff	2,452	2,309
Other	538	892
Sub-Total, Carbondale	5,030	4,880
Edwardsville		
Faculty	806	775
Academic Professionals	394	406
Support Staff	1,057	1,038
Other	241	236
Sub-Total, Edwardsville	2,498	2,455
Total Full-Time Equivalent Employees	7,528	7,335

Note 1: This information presents the average number of employees, by type, at Southern Illinois University.

Note 2: The other category includes medical residents, research and teaching assistants, Federal Work Study students, and extra help staff.

Note 3: Full-time equivalents were prepared in accordance with the State of Illinois, Board of Higher Education's methodology where (1) each employee with a full-time contract is counted as a full-time equivalent and (2) each part-time employee is multiplied by the number of months worked and then divided by 12 to derive their full-time equivalency.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
COST STATISTICS
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

	2020	2019
Appropriations Method		
Carbondale		
Total Costs	\$ 96,539,210	\$ 92,245,856
Full-Time Equivalent Students	8,031	8,674
Cost Per Full-Time Equivalent Student	\$ 12,021	\$ 10,635
Edwardsville		
Total Costs	\$ 44,743,583	\$ 41,247,372
Full-Time Equivalent Students	10,492	10,727
Cost Per Full-Time Equivalent Student	\$ 4,265	\$ 3,845
Instructional Expenses Method		
Carbondale		
Total Costs	\$ 168,529,200	\$ 166,188,075
Full-Time Equivalent Students	8,328	8,965
Cost Per Full-Time Equivalent Student	\$ 20,236	\$ 18,537
Edwardsville		
Total Costs	\$ 130,057,056	\$ 120,202,915
Full-Time Equivalent Students	10,704	10,942
Cost Per Full-Time Equivalent Student	\$ 12,150	\$ 10,985

Note 1: The total cost for the appropriations method is calculated by taking (1) the total State appropriated costs for all credit hours and instructional operating costs (except costs related to the College of Medicine and College of Dentistry), (2) less costs for public service, organized research, student financial aid, and auxiliary enterprises, allocated by campus.

Note 2: The total cost for the instructional expenses method is total operating expenses related to instruction from Southern Illinois University's Statement of Revenues, Expenses, and Changes in Net Position, allocated by campus.

Note 3: Full-time equivalent students is calculated by taking (1) the total undergraduate student hours divided by 30 and adding (2) the total graduate and professional student hours divided by 24.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
DISCLOSURE OF EMERGENCY PURCHASES
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

Fiscal Year 2020

Southern Illinois University Carbondale did not have any emergency purchases during Fiscal Year 2020.

Southern Illinois University Edwardsville had one emergency purchase during Fiscal Year 2020.

Quick Purchase

The Accent Johnston Limousine Incorporated contract was a quick purchase as allowed under the emergency purchase authorization in the Illinois Procurement Code. SIUE was in need of a passenger bus and chose to purchase a used bus from the resale market. The quick purchase function is designed to identify items that are in limited supply in the marketplace and only available for a limited period of time. This is the case for used passenger busses. This bus became available for sale for \$340,000 and SIUE chose to make the purchase to avoid the cost and delay of ordering the production and delivery of a new bus. This bus was approximately half the cost of a new bus.

Fiscal Year 2019

The University did not have any emergency purchases during Fiscal Year 2019.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
HOUSING BENEFITS
For the Year Ended June 30, 2020

(UNAUDITED)

Qualified Campus Lodging

The University provided temporary housing accommodations for the University President located on the second floor of the Office of the President (Stone Center) on the Carbondale campus. All maintenance, repairs and utilities on the facility were paid for by the University. The value of the housing accommodations was calculated in accordance with 26 U.S. Code Section 119 (d) and is included in the President's taxable income.

Lodging Provided for the Convenience of the Employer

The University, as a condition of employment with the Community Directors, Hall Directors, and Resident Assistants assigned to each housing location, provides a room or small apartment within the location so they can immediately respond to emergencies occurring during the term. All maintenance and repairs to the apartment, except for intentional damage or gross negligence, is paid by the University, along with all utility costs. The University deemed these rooms and apartments for its residence directors as a fringe benefit excluded from taxable income.

Other Lodging

The University provided housing for the Carbondale Interim Chancellor in accordance with the Interim Chancellor's contract. All rent, maintenance and utilities for this facility were paid for by the University and the costs incurred are included in the Interim Chancellor's taxable income.

The School of Medicine, as part of employment negotiations, may provide a housing allowance to an employee in order to allow the employee to begin employment prior to securing permanent housing arrangements. An agreed upon amount is determined as part of the hiring offer. The allowance is included in the employee's taxable income.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OVERTIME AND COMPENSATORY TIME
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

	2020	2019
SOUTHERN ILLINOIS UNIVERSITY		
Carbondale		
Overtime Hours Paid	45,659	52,752
Compensatory Hours Granted	3,028	3,773
Total	48,687	56,525
Value of Overtime Hours Paid	\$ 1,805,424	\$ 2,015,416
Value of Compensatory Hours Granted	94,871	110,846
Total Costs	\$ 1,900,295	\$ 2,126,262
Edwardsville		
Overtime Hours Paid	24,578	30,267
Compensatory Hours Granted	1,132	1,389
Total	25,710	31,656
Value of Overtime Hours Paid	\$ 892,028	\$ 1,103,399
Value of Compensatory Hours Granted	33,354	34,140
Total Costs	\$ 925,382	\$ 1,137,539
GRAND TOTAL - ENTIRE UNIVERSITY SYSTEM		
Overtime Hours Paid	70,237	83,019
Compensatory Hours Granted	4,160	5,162
Total	74,397	88,181
Value of Overtime Hours Paid	\$ 2,697,452	\$ 3,118,815
Value of Compensatory Hours Granted	128,225	144,986
Total Costs	\$ 2,825,677	\$ 3,263,801

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ASSAULTS ON STAFF
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

	2020	2019
<u>SOUTHERN ILLINOIS UNIVERSITY</u>		
Southern Region		
Carbondale	3	6
Edwardsville	1	3
Total	4	9
Central Region		
Springfield	0	0
Total	0	0

Note 1: The Southern Region includes Jackson and Madison counties.

Note 2: The Central Region includes Sangamon county.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
MAJOR CONSTRUCTION PROJECTS
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

Founders Hall- 21st Century Building Renovation

SIUE continued work on the \$34 million project for Founders Hall (the first of 6 core campus buildings) renovations that include; replacement of the building's electrical, telecommunications, plumbing, window and mechanical systems. Fire alarm and fire protection systems will also be replaced and upgraded. The building structural system will be upgraded to the Life Safety Performance Level and storm shelters will be developed. Interior finishes will be renewed, along with updated technology packages. Abatement of asbestos will occur. Construction in Founders Hall commenced in FY19 and is expected to be concluded by the end of FY21.

School of Dental Medicine Advanced Care Clinic

SIUE began work on the \$11.5 million project which required the demolition of an existing old building and construction of a new graduate clinic for the dental students and residents. The Advanced Care Clinic will be built and equipped to serve a comprehensive range of patient dental needs through existing, expanded, and new post-doctoral programs. It will add general anesthesia capabilities through the construction of two medical operating suites and accompanying post-anesthetic recovery units. The Advance Care Clinic will also offer more comprehensive, predictable and safe treatment, particularly for children and patients with special dental needs. Construction began in FY20 and is anticipated to be completed in FY22.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
DISCLOSURE OF EMERGENCY PURCHASES
UNDER THE GUBERNATORIAL COVID-19 DISASTER PROCLAMATIONS
For the Years Ended June 30, 2020 and 2019

(UNAUDITED)

The Governor, in response to the COVID-19 pandemic, issued sequential Gubernatorial Disaster Proclamations from March 12, 2020, through June 30, 2020. These proclamations allowed Southern Illinois University to waive the requirements of the Illinois Procurement Code to the extent the requirement (1) would have, in any way, prevented, hindered, or delayed necessary action to cope with the COVID-19 pandemic and (2) was not required by federal law. The following procurements were all processed under this waiver granted by the Governor.

Fiscal Year 2020

Supplemental Information Technology Staff - The Robert Half International Inc. emergency purchase began as a small purchase for supplemental IT staff at the Southern Illinois University Edwardsville (SIUE) campus as the Covid-19 pandemic emerged. This required IT remote deployment services to be purchased to allow SIUE staff to be able to work remotely. The initial purchase was for \$36,000. It was later increased to \$86,000 and ultimately determined that the final purchase amount would need to be \$107,004.63 to complete the services. This necessitated declaring the transaction an emergency given the final amount in excess of the bid limits.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS
For the Year Ended June 30, 2020

(UNAUDITED)

Purpose

In accordance with a July 25, 2000, memorandum from the Office of the Auditor General entitled *Matters Regarding University Audits*, certain supplemental data is required to be reported for University engagements. The table below cross references the requirements (indicated by number and letter paragraph references) to the University's financial audit and compliance examination reports for the year ended June 30, 2020, where such special data is found.

Compliance Findings

13(a) There were no violations of the compliance requirements of the *University Guidelines* identified during the financial audit and compliance examination of the University for the year ended June 30, 2020.

Indirect Cost Reimbursements

13(b) A statement of the sources and application of indirect cost recoveries is presented on Schedule 11 within this report.

13(c) The University's calculation sheet for indirect cost carryforward and any required remittance to the University's Income Fund is presented within this report on pages 122-123.

Tuition Diversions

13(d) Beginning in fiscal year 1985, tuition is no longer retained to augment auxiliary enterprise operations.

Auxiliary Facilities, Activities, and Accounting Entities

13(e) An identification of each specific accounting entity and a description of each entity's sources of revenues and purpose are presented within this report on pages 114-117.

13(f) The present financial statements for each accounting entity are presented on Schedules 6 through 9 within this report. These financial statements should be read in conjunction with the University's audited financial statements for the year ended June 30, 2020.

13(g) The University's calculation sheets for current excess funds within each accounting entity and any required remittance to the University's Income Fund are presented within this report on pages 120-121.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

Auxiliary Facilities, Activities, and Accounting Entities (Continued)

- 13(h) Support received by auxiliary enterprises from State appropriated funds for retirement and group insurance benefits is disclosed in Note 1 to the 2020 Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and Note 1 to the Medical Facilities System report.
- 13(i) A statement of receipts and disbursements for the funded debt enterprises is presented in the 2020 Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and for the Medical Facilities System.
- 13(j) There were no violations of the University's bond covenants identified during the financial audit and compliance examination for the year ended June 30, 2020.
- 13(k) The University has one non-instructional facilities reserve for a weight room expansion which was first funded at the end of Fiscal Year 2014.

University Related Organizations (UROs)

- 13(l) Organizations recognized by the University as University Related Organizations (UROs) are as follows:
- Southern Illinois University Foundation (at Carbondale)
 - Southern Illinois University at Edwardsville Foundation
 - Association of Alumni, Former Students and Friends of Southern Illinois University, Inc.
 - Alumni Association of Southern Illinois University at Edwardsville
 - University Park, Southern Illinois University at Edwardsville, Inc.
 - Southern Illinois Research Park, Inc., Carbondale
 - SIU Physicians & Surgeons, Inc.
 - SIUE East St. Louis Charter School

The University does not have any "Independent Organizations" under Section VII of the *University Guidelines*.

- 13(m) A summary of all UROs payments to the University for services provided by the University is presented within Note 17 of the University's audited financial statements for the year ended June 30, 2020. Specific to the URO Foundation's, a summary of Foundation payments to the University are presented within this report on pages 137-138.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

University Related Organizations (UROs) (Continued)

- 13(n) A summary of University payments to the UROs for services provided by the UROs is presented within Note 17 of the University's audited financial statements for the year ended June 30, 2020.
- 13(o) There are no cumulative amounts of unreimbursed subsidies to any UROs as of June 30, 2020.
- 13(p) None of the UROs have financial debt as of June 30, 2020.

Other Topics

- 13(q) The University's cash and cash equivalents are disclosed within the financial audit report in Note 3 on page 30. The University's investments are disclosed within the financial audit report in Note 4 on pages 30-35.
- 13(r) The University's income from investments of pooled funds has been allocated and credited to the original sources of the funds, to the extent practical. There was no unallocated income paid into the Income Fund.
- 13(s) The cost per full-time equivalent student, prepared in accordance with the requirements of the State of Illinois, Board of Higher Education, is presented within this report on page 126.
- 13(t) The University did not purchase any real estate with an acquisition cost in excess of \$250,000 that was not funded by a separate, specific appropriation from the General Assembly.
- 13(u) The University's Certificate of Participation issuances are disclosed within the financial audit report in Note 12 on page 44. Other University and URO long-term liabilities (including the University's Certificate of Participation issuances), are disclosed within the financial audit report in Note 8 on page 39.

Other Schedules

- 13(1) An analysis of State appropriations to the University is presented in Schedules 2-4 within this report.
- 13(2) A Comparative Schedule of Revenues and Expenses for the University's Income Fund is presented in Schedule 5 within this report.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS (CONTINUED)
For the Year Ended June 30, 2020

(UNAUDITED)

Other Schedules (Continued)

- 13(3) Separate schedules of tuition and fee waivers for undergraduate and graduate students, respectively, are presented within this report on pages 139-140.

**SOUTHERN ILLINOIS UNIVERSITY
CARBONDALE**
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
SUMMARY OF FOUNDATION TRANSACTIONS WITH THE UNIVERSITY
Years ended June 30, 2020 and 2019

(UNAUDITED)

During the years ended June 30, 2020 and 2019, Southern Illinois University (at Carbondale) (the University) contracted with the Southern Illinois University Foundation ("Carbondale Foundation") to provide fundraising and other services. In accordance with the contract agreement, during the years ended June 30, 2020 and 2019 the University provided \$4,103,571 and \$3,500,989, respectively, in funds, in-kind services and rent to the Carbondale Foundation. Although not required under the contract, the Carbondale Foundation provided the University certain funds considered unrestricted for purposes of the University Guidelines' computations. Presented below is a summary of all funds that the Carbondale Foundation provided to the University during the years ended June 30:

	<u>2020</u>	<u>2019</u>
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	\$ 18,859	\$ 16,768
Restricted only as to campus, college or department and generally available for on-going University operations:		
Provided to particular campus	140,422	258,626
Provided to particular college	687,246	752,310
Provided to particular department	2,549,210	2,590,912
Provided to athletic association	1,885,014	2,325,756
Total funds considered unrestricted	<u>5,280,751</u>	<u>5,944,373</u>
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	3,109,689	2,455,458
Provided for certain instructional research or public service programs	1,235,782	1,313,713
Provided for physical facilities	550,328	161,799
Provided for statues, artwork and monuments	182,806	67,427
Provided for other restricted purposes	6,883	3,727
Total funds considered restricted	<u>5,085,488</u>	<u>4,002,123</u>
Total funds provided by the Foundation to the University	<u>\$ 10,366,239</u>	<u>\$ 9,946,496</u>

**SOUTHERN ILLINOIS UNIVERSITY
EDWARDSVILLE**
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
SUMMARY OF FOUNDATION TRANSACTIONS WITH THE UNIVERSITY
(CONTINUED)
Years ended June 30, 2020 and 2019

(UNAUDITED)

During the years ended June 30, 2020 and 2019, Southern Illinois University at Edwardsville (the University) contracted with the Southern Illinois University Edwardsville Foundation to provide fundraising and other services. In accordance with the contract agreement, the University provided \$403,127 and \$469,496, respectively, in funds and in-kind services and rent to the Edwardsville Foundation. Although not required under the contract, the Foundation provided the University certain funds considered unrestricted for purposes of the University Guidelines' computations. Presented below is a summary of all funds that the Edwardsville Foundation provided to the University during the years ended June 30:

	<u>2020</u>	<u>2019</u>
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	\$ 137,915	\$ 91,681
Restricted only as to campus, college or department and generally available for on-going University operations:		
Provided to particular college	1,845,782	1,083,742
Provided to particular department	1,504,288	999,727
Provided to athletic association	<u>158,800</u>	<u>542,999</u>
Total funds considered unrestricted	<u>3,646,785</u>	<u>2,718,149</u>
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	797,947	644,333
Provided for certain instructional research or public service programs	<u>138,749</u>	<u>138,871</u>
Total funds considered restricted	<u>936,696</u>	<u>783,204</u>
Total funds provided by the Foundation to the University	<u>\$ 4,583,481</u>	<u>\$ 3,501,353</u>

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
UNDERGRADUATE TUITION AND FEE WAIVERS
For the Year Ended June 30, 2020

(UNAUDITED)

Undergraduate Tuition and Fees for Fiscal Year 2020

	Carbondale Campus		Edwardsville Campus		Total	
	Number of Recipients *	Value of Waivers (\$1,000's)	Number of Recipients *	Value of Waivers (\$1,000's)	Number of Recipients *	Value of Waivers (\$1,000's)
Mandatory waivers:						
Teacher Special Education	16	\$ 181	19	\$ 172	35	\$ 353
ROTC	59	482	56	547	115	1,029
DCFS	20	128	27	223	47	351
Children of Employees	190	675	198	746	388	1,421
Senior Citizens	4	6	-	-	4	6
Veterans Grants & Scholarships	297	2,049	337	1,721	634	3,770
Adjustments (1)	(3)	-	(1)	-	(4)	-
Subtotal	583	3,521	636	3,409	1,219	6,930
Discretionary waivers:						
Faculty/Administrators	25	87	11	33	36	120
Civil Service	104	563	56	170	160	733
Academic /Other Talent	438	1,346	124	829	562	2,175
Athletic	154	1,131	126	856	280	1,987
Intercollegiate Athletics	109	790	100	815	209	1,605
Foreign Exchange Students	7	97	-	-	7	97
Student Need-Financial Aid	1,848	5,670	-	-	1,848	5,670
Student Need-Special Programs	-	-	24	44	24	44
Interinstitutional/Related Agencies	11	72	16	58	27	130
Retired University Employees	5	20	2	2	7	22
Cooperating Professionals	4	10	1	1	5	11
Research Assistants	-	-	4	21	4	21
Contract Training Grants	12	7	7	-	12	7
Med Tech	-	-	27	-	27	-
Children of Deceased Employees	2	13	1	10	3	23
Adjustments (1)	(106)	(2)	(1)	(2)	(107)	(4)
Subtotal	2,613	9,804	491	2,837	3,104	12,641
Total	3,196	\$ 13,325	1,127	\$ 6,246	4,323	\$ 19,571

(1) A recipient may be granted a waiver in multiple categories. The number of recipients in the subtotal and total is adjusted for student waivers granted in multiple categories.

SOUTHERN ILLINOIS UNIVERSITY
A Component Unit of the State of Illinois
ANALYSIS OF OPERATIONS
GRADUATE TUITION AND FEE WAIVERS
For the Year Ended June 30, 2020

(UNAUDITED)

	Graduate Tuition and Fees for Fiscal Year 2020							
	Carbondale Campus		Edwardsville Campus		School of Medicine		Total	
	Number of Recipients *	Value of Waivers (\$1,000's)	Number of Recipients *	Value of Waivers (\$1,000's)	Number of Recipients *	Value of Waivers (\$1,000's)	Number of Recipients *	Value of Waivers (\$1,000's)
Mandatory waivers:								
Teacher Special Education	2	\$ 23	2	\$ 12	-	\$ -	4	\$ 35
ROTC	1	6	1	6	-	-	2	12
DCFS	2	26	1	5	-	-	3	31
Children of Employees	-	-	3	7	-	-	3	7
Senior Citizens	1	3	-	-	-	-	1	3
Veterans Grants & Scholarships	77	627	70	325	5	63	152	1,015
Adjustments (1)	-	-	-	-	-	-	-	-
Subtotal	83	685	77	355	5	63	165	1,103
Discretionary waivers:								
Faculty/Administrators	99	713	53	243	-	-	152	956
Civil Service	68	452	53	209	-	-	121	661
Academic/Other Talent	67	468	54	320	-	-	121	788
Athletic	7	48	14	66	-	-	21	114
Intercollegiate Athletics	2	35	3	18	-	-	5	53
Foreign Students	2	1	-	-	-	-	2	1
Student Need-Financial Aid	-	-	-	-	21	352	21	352
Cooperating Professionals	45	261	191	479	-	-	236	740
Research Assistants	564	6,212	168	917	-	-	732	7,129
Teaching Assistants	856	11,549	453	2,640	-	-	1,309	14,189
Other Assistants	144	1,423	138	749	-	-	282	2,172
Interinstitutional/Related Agencies	19	165	30	133	-	-	49	298
Retired University Employees	3	23	6	6	-	-	9	29
Fellowships	99	889	-	-	-	-	99	889
Contract/Training Grants	54	546	-	-	-	-	54	546
Other	-	-	4	-	-	-	4	-
Adjustments (1)	(252)	(2)	(80)	-	-	-	(332)	(2)
Subtotal	1,777	22,783	1,087	5,780	21	352	2,885	28,915
TOTAL	1,860	\$ 23,468	1,164	\$ 6,135	26	\$ 415	3,050	\$ 30,018

(1) A recipient may be granted a waiver in multiple categories. The number of recipients in the subtotal and total is adjusted for student waivers granted in multiple categories.