

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

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

For the Year Ended June 30, 2019

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

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

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Other Reports Issued Under a Separate Cover

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

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

Board of Trustees of Southern Illinois University

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

Officers of Southern Illinois University

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

Officers of Administration, Southern Illinois University Carbondale

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

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

Officers of Administration, Southern Illinois University Edwardsville

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

Board Offices

The Agency's primary administrative offices are located at:

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

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



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

March 6, 2020

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

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of Southern Illinois University (the University). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the specified requirements during the year ended June 30, 2019. Based on this evaluation, we assert that during the year ended June 30, 2019, the University has materially complied with the specified requirements listed below.

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

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

Yours truly,

Southern Illinois University

SIGNED COPY ON FILE

Dr. Daniel F. Mahony
University President

SIGNED COPY ON FILE

Lucas D. Crater
General Counsel

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Duane Stucky
Senior Vice President, Financial and
Administrative Affairs

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

Compliance Report

Summary

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

Accountant's Report

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

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

Schedule of Findings and Questioned Costs

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

FINDINGS (GOVERNMENT AUDITING STANDARDS)

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

FINDINGS (FEDERAL COMPLIANCE)

| | | | | |
|----------|----|------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| 2019-001 | 20 | 2018 | Inadequate Procedures for Ensuring Compliance with Earmarking Requirements for the Student Support Services Program | Significant Deficiency and Noncompliance |
|----------|----|------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------|

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

Schedule of Findings and Questioned Costs (Continued)

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

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

Schedule of Findings and Questioned Costs (Continued)

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

Exit Conference

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

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

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

Compliance

As Special Assistant Auditors for the Auditor General, we have examined compliance by Southern Illinois University (the University) with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the year ended June 30, 2019. Management of the University is responsible for compliance with the specified requirements. Our responsibility is to express an opinion on the University's compliance with the specified requirements based on our examination.

The specified requirements are:

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

Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

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

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

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

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

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

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

Internal Control Over Compliance

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

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

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

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

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

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

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

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

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

Supplementary Information for State Compliance Purposes

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

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

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

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

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Plante & Moran, PLLC

Portage, Michigan
March 6, 2020

**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

Report on the Financial Statements

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business type activities of Southern Illinois University and its aggregate discretely presented component units (the "University"), collectively a component unit of the State of Illinois, as of June 30, 2019 and for the year then ended, and the related notes to the financial statements which collectively comprise the University's basic financial statements, and we have issued our report thereon dated January 21, 2020.

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

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

Compliance and Other Matters

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

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

Internal Control Over Financial Reporting

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

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

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

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

Purpose of this Report

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

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Plante & Moran, PLLC

Portage, Michigan
January 21, 2020

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

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

Report on Compliance for Each Major Federal Program

As Special Assistant Auditors for the Auditor General, we have audited compliance by Southern Illinois University (the "University") with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2019. The University's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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

Management's Responsibility

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

Auditor's Responsibility

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

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

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

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

Opinion on Each Major Federal Program

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

Other Matters

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

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

Report on Internal Control Over Compliance

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

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses and significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-001; 2019-002; 2019-003; 2019-004; 2019-005 that we consider to be significant deficiencies.

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

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

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

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

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

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

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

SIGNED COPY ON FILE

Plante & Moran, PLLC

Portage, Michigan

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

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

Financial Statements

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

Internal control over financial reporting:

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

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

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

Dollar threshold used to distinguish between type A and type B programs: \$1,557,220

Auditee qualified as a low-risk auditee? Yes No

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

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

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

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

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

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

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

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

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

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

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

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

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

RECOMMENDATION

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

UNIVERSITY RESPONSE

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

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

2019-002. Finding: Exit Counseling Not Completed

Federal Agency: U.S Department of Education

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

Program Expenditures: \$223,381,697

Program Name: Student Financial Assistance Cluster

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

Questioned Costs: None

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

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

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

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

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

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

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

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

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

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

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

RECOMMENDATION

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

UNIVERSITY RESPONSE

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

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

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

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

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

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

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

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

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

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

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

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

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

RECOMMENDATION

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

UNIVERSITY RESPONSE

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

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

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

Federal Agency: U.S Department of Education

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

Program Expenditures: \$223,381,697

Program Name: Student Financial Assistance Cluster

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

Questioned Costs: None

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

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

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

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

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

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

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

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

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

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

RECOMMENDATION

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

UNIVERSITY RESPONSE

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

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

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

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

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

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

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

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

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

Questioned Costs: None

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RECOMMENDATION

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

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

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

UNIVERSITY RESPONSE

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

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

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

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

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

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

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

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

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

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

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

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

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

RECOMMENDATION

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

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

UNIVERSITY RESPONSE

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

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

2019-007. Finding: Failure to Require Faculty Timesheets

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

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

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

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

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

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

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

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

RECOMMENDATION

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

UNIVERSITY RESPONSE

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

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

2019-008. Finding: Unable to Locate Inventory Items

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

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

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

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

RECOMMENDATION

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

UNIVERSITY RESPONSE

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

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

2019-009. Finding: Weakness in Computer Inventory Control

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

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

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

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

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

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

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

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

RECOMMENDATION

We recommend the University:

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

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

UNIVERSITY RESPONSE

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

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

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

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

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

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

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

The service providers provided various services to the University including:

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

During testing, we noted the University had not:

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

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

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

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

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

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

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

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

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

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

RECOMMENDATION

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

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

UNIVERSITY RESPONSE

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

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

A. FINDING: Insufficient Controls Over Depreciation Calculation

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

Status: Not Repeated

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

B. FINDING: Return of Title IV Aid

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

Status: Not Repeated

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

C. FINDING: Lack of Notification to the Retirement System

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

Status: Not Repeated

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

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

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

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

Status: Not Repeated

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

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

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

Status: Not Repeated.

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

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

SCHEDULE 1

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

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

| Federal Grantor/Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|--------------|
| U. S. DEPARTMENT OF AGRICULTURE | CULTURAL RESOURCE/BIO INVENTORY WYDEN RX PROJECT SHAWNEE N | 10.652 | 15-CS-11090800- 028 | \$ - | \$ 108,439 |
| U. S. DEPARTMENT OF AGRICULTURE | MOVING PAST CONFLICT ON THE SHAWNEE NATIONAL FOREST - USFS/USDA-16-JV-11242309-06 | 10.652 | 16-JV-11242309- 063 | - | 2,066 |
| U. S. DEPARTMENT OF AGRICULTURE | ANALYZING OCCUPANCY AND CO-OCCUPANCY OF DOMESTIC AND WILD CARNIVORES - FS/USDA-17 | 10.699 | 17-JV-11261952- 049 | - | 3,809 |
| U. S. DEPARTMENT OF AGRICULTURE | A LITERATURE REVIEW OF MANAGEMENT TOOLS - USFS/USDA-17-JV- 11242301-091 | 10.699 | 17-JV-11242301- 091 | - | 5,740 |
| U. S. DEPARTMENT OF AGRICULTURE | MONITORING AND STUDY OF AVIAN COMMUNITIES & FOREST SUCCESS | 10.RD | 14-CS-11090880- 008 | - | 3,069 |
| U. S. DEPARTMENT OF AGRICULTURE | ARCHAEOLOGICAL RESEARCH-MARK TWAIN NATIONAL FOREST - USDA/FS-15-PA-11090500-038 | 10.RD | 15-PA-11090500- 038 | - | 19,999 |
| U. S. DEPARTMENT OF AGRICULTURE | ARCHAEOLOGICAL INVESTIGATIONS 721 ACRES OF TELL CITY OPENI PHASE II ARCHAEOLOGICAL INVESTIGATIONS OF SITES 12-Lr-338, 12- Or-846, 12-Or-852 - | 10.RD | 17-CS-11091204- 009 | - | 637 |
| U. S. DEPARTMENT OF AGRICULTURE | ARCHAEOLOGICAL INVESTIGATIONS 901 ACRES IN TELL CITY BARRE | 10.RD | 17-CS-11091200- 010 | - | 3,114 |
| U. S. DEPARTMENT OF AGRICULTURE | ARCHAEOLOGICAL INVESTIGATIONS 901 ACRES IN TELL CITY BARRE | 10.RD | 17CS11091204- 012 | - | 4,462 |
| U. S. DEPARTMENT OF AGRICULTURE | ARCHAEOLOGICAL INVENTORY OF THE MCTEAL TRACT AND KINKAID WATERSHED - USDA/FS/SNF- | 10.RD | 17-PA-11090800- 022 | - | 46,233 |
| U. S. DEPARTMENT OF AGRICULTURE | HOOSIER NATIONAL FOREST ARCHAEOLOGICAL TESTING: JACKSON/PERRY COUNTY - FS/USDA/H | 10.RD | 18-CS-11091200- 017 | - | 88,245 |
| U. S. DEPARTMENT OF AGRICULTURE | MONITORING OF AVIAN COMMUNITIES IN THE SHAWNEE NATIONAL FOREST - USDA/FS/SNF-19-C | 10.RD | 19-CS-11090800- 002 | - | 21,232 |
| U. S. DEPARTMENT OF COMMERCE | NORTH AMERICAN HEAT WAVE PREDICTABILITY - NOAA- NA16OAR4310066 | 11.431 | NA16OAR431006 6 | - | 50,861 |
| U. S. DEPARTMENT OF COMMERCE | DEVELOPING NATIONAL SOIL MOISTURE PRODUCTS TO IMPROVE DROUGHT MONITORING - NOAA-N | 11.431 | NA17OAR431014 8 | - | 30,043 |
| U. S. DEPARTMENT OF THE NAVY | DYNAMICS OF MULTILAYER STRUCTURES - ONR-N00014-16-1-3192 | 12.300 | N00014-16-1- 3192 | - | 27,362 |
| U. S. DEPARTMENT OF THE NAVY | TARGETING ATTENTIONAL MECHANISMS IN TINNIUTS: CONTRIBUTION OF THALAMIC-CASPARY-U | 12.300 | N-00014-16-1- 2306 | - | 269,881 |
| U. S. DEPARTMENT OF THE ARMY | INVESTIGATION OF NOTCH SIGNALING DURING SPONTANEOUS REGENERATION COX DOD (U | 12.420 | W81XWH-15-1- 0475 | - | 336,379 |

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

| Federal Grantor/Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|----------------------------------|--------------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|--------------|
| U. S. DEPARTMENT OF THE ARMY | CALCIUM SIGNALING IN SKELTAL MUSCLE ATROPY-DOD- W81XWH1810052 | 12.420 | W81XWH181005 2 | \$ - | \$ 52,095 |
| U. S. DEPARTMENT OF THE ARMY | FINITE ELEMENT/CONTACT MECHANISMS MODELING AND EXPERIMENTA | 12.431 | -W911NF-16-2- 0148 | - | 25,451 |
| U. S. DEPARTMENT OF THE ARMY | MULTI-SOURCE AND MULTI-SCALE DATA ANALYSIS - USDAR-W9132T- 17-2-0009 | 12.630 | W9132T-17-2- 0009 | - | 42,154 |
| U. S. DEPARTMENT OF THE ARMY | UNMANNED AIRCRAFT SYSTEMS BASED VEGETATION COVER - USDAR-W9132T1820003 | 12.630 | W9132T1820000 3 | - | 10,698 |
| U. S. DEPARTMENT OF THE ARMY | MONITORING & MANAGEMENT OF TEXAS HORNED LIZARD AT TINKER | 12.630 | W9132T-15-2- 0013 | - | 5,666 |
| U. S. DEPARTMENT OF THE ARMY | LOW COST HIGH THROUGHPUT 3D PULMONARY IMAGER - DOD | 12.RD | W81XWH-15-1- 0272 | - | 45,591 |
| U. S. DEPARTMENT OF THE ARMY | 2015 MISSOURI RIVER PALLID STURGEON OBJECTIVE 1 - USACOE-W | 12.RD | W9128F-15-P- 0067 | - | 4,578 |
| U. S. DEPARTMENT OF THE ARMY | 2018 MISSOURI RIVER PALLID STURGEON RECRUITMENT & BROODSTOCK MGT - USACE-W9128F-1 | 12.RD | W9128F-18-P- 0049 | - | 74,980 |
| U. S. DEPARTMENT OF THE ARMY | 2019 MISSOURI RIVER PALLID STURGEON RECRUITMENT & BROODSTOCK MGT - USACE-W9128F19 | 12.RD | W9128F19P0033 | - | 10,784 |
| U. S. DEPARTMENT OF THE ARMY | CHEMICAL LIBRARY SCREENING FOR POTENTIAL THERAPEUTICS- DOD | 12.RD | W81XWH-16-1- 0176 | - | 232,195 |
| NATIONAL SECURITY AGENCY | LANGENHOP LECTURE AND SIU MATHEMATICS CONFERENCE - NSA- H98230-19-1-0005 | 12.901 | H98230-19-1- 0005 | - | 8,298 |
| U. S. DEPARTMENT OF THE INTERIOR | IMPROVING POLLINATOR CONSERVATION AND WATER QUALITY - USFWS/USDI-F16AC01016 | 15.650 | F16AC01016 | - | 148,604 |
| U. S. DEPARTMENT OF THE INTERIOR | KODIAK NWR KITTLITZ'S MURRELET BREEDING ANALYSIS - USDI-F | 15.650 | F17AP01024 | - | 5,510 |
| U. S. DEPARTMENT OF THE INTERIOR | DEVELOPMENT OF SAMPLING TECHNIQUES FOR BLACK CARP - USFWS/USDI-F17AP00159 | 15.662 | F17AP00159 | - | 75,812 |
| U. S. DEPARTMENT OF THE INTERIOR | SPECIAL WILDLIFE STUDIES | 15.RD | N/A | - | 7,480 |
| U. S. GEOLOGICAL SURVEY | ASSESSMENT OF ASIAN CARP POPULATION DURING CONTROL EFFORTS | 15.808 | G13AC00294 | - | 13,107 |
| U. S. GEOLOGICAL SURVEY | LONG-TAILED DUCKS WINTERING IN LAKE MICHIGAN - USGS-G15AC0 | 15.808 | G15AC00306 | - | 2,568 |
| U. S. GEOLOGICAL SURVEY | CHARACTERIZING HYBRIDIZATION OF THE PALLID STURGEON - USGS-G16AC00445 | 15.808 | G16AC00445 | - | 21,404 |

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

| Federal Grantor/Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|--------------|
| U. S. GEOLOGICAL SURVEY | ASSESSMENT OF ASIAN CARP POPULATION DENSITY - USGS- G18AC00161 | 15.808 | G18AC00161 | \$ - | \$ 28,243 |
| U. S. GEOLOGICAL SURVEY | NATAL ENVIRONMENTS OF FISHES IN THE UPPER MISSISSIPPI AND ILLINOIS RIVERS - USGS/ | 15.808 | G19AC00061 | \$ - | \$ 4,565 |
| U. S. GEOLOGICAL SURVEY | USGS FIXED PRICE AGREEMENTS - USGS | 15.RD | VARIOUS | - | 1,360 |
| NATIONAL PARK SERVICE | FOREST RE-CENSUS & ANALYSIS OF THE BOTTOMLAND HARDWOOD - NPS-140P5218P0119 | 15.RD | 140P5218P0119 | - | 20,848 |
| U. S. DEPARTMENT OF JUSTICE | SCHOOL CLIMATE ENHANCEMENT & BULLYING PREVENTION IN SI - N | 16.560 | 2015-CK-BX- 0011 | 64,068 | 132,853 |
| NATIONAL AERONAUTICS & SPACE ADMIN NATIONAL ENDOWMENT FOR THE HUMANITIES | BIOSYNTHESIS OF 3-METHYLHOPANOIDS - NASA-80NSSC17M0071 | 43.001 | 80NSSC17M0071 | - | 8,775 |
| | DEATH AND THE CITY - NEH-RZ5167214 | 45.161 | RZ5167214 | - | 38,203 |
| NATIONAL SCIENCE FOUNDATION | COMBINED CATALYTIC CONVERSION OF CH4 AND CO2 - NSF-CBET- 1438440 | 47.041 | CBET-1438440 | - | 53,370 |
| NATIONAL SCIENCE FOUNDATION | COLLABORATIVE RESEARCH: CONSORTIUM FOR EMBEDDED SYSTEMS - PARTICIPANT - NSF-IIP-1 | 47.041 | 1361847 | - | 180 |
| NATIONAL SCIENCE FOUNDATION | NUMERICAL & EXPERIMENTAL STUDY OF INSTABILITY MECHANISMS & BUBBLE GROWTH - NSF-15 | 47.041 | 1512093 | - | 23,553 |
| NATIONAL SCIENCE FOUNDATION | COLLABORATIVE RESEARCH: SCALABLE/POWER-EFFICIENT CMOS SENS | 47.041 | 1535658 | - | 17,368 |
| NATIONAL SCIENCE FOUNDATION | COUPLED THERMAL PIEZOELECTRIC AND HOT CARRIER EFFECTS IN AIGAN/GAN HEMTS - NSF-EC | 47.041 | ECCS1610474 | - | 101,131 |
| NATIONAL SCIENCE FOUNDATION | CAREER: SPIN-ELECTRONIC PROPERTIES - NSF-ECCS-1846829 | 47.041 | ECCS-1846829 | - | 14,578 |
| NATIONAL SCIENCE FOUNDATION | CAREER: ELECTRON ACCEPTOR MATERIALS - NSF-CHE-1352431 | 47.049 | CHE-1352431 | - | 78,022 |
| NATIONAL SCIENCE FOUNDATION | CAREER: A PHYSICAL UNDERSTANDING OF SECRECY - NSF-PHY- 1352 | 47.049 | phy-1352326 | - | 38,110 |
| NATIONAL SCIENCE FOUNDATION | NUMERICAL APPROXIMATION OF JOINT SPECTRAL RADIUS - NSF- DMS | 47.049 | DMS1419028 | - | 1,107 |
| NATIONAL SCIENCE FOUNDATION | DEVELOPMENT OF NOVEL CATALYSTS FOR PARAHYDROGEN- INDUCED ENHANCEMENT - NSF-CHE1416 | 47.049 | CHE1416432 | - | 1,488 |
| NATIONAL SCIENCE FOUNDATION | REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - NSF-DMR | 47.049 | DMR-1461255 | - | (8,372) |
| NATIONAL SCIENCE FOUNDATION | REU SITE IN INTERDISCIPLINARY MATERIALS RESEARCH - PARTICI | 47.049 | DMR-1461255 | - | 10,650 |

See Notes to Schedule of Expenditures of Federal Awards

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

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SCHEDULE 1, CONTINUED

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

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SCHEDULE 1, CONTINUED

| Federal Grantor/Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|-------------------------------------|---------------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|--------------|
| HHS - NATIONAL INSTITUTES OF HEALTH | MECHANISMS THAT REGULATE HAIR CELL SURVIVAL-COX-NIH | 93.173 | 5R01DC014441-04 | \$ - | \$ 329,312 |
| HHS - NATIONAL INSTITUTES OF HEALTH | ORAL EPIGALLOCATECHIN GALLATE (EGCG) FOR TREATMENT OF CISPLATIN OTOTOXICITY-RAMKU | 93.173 | 5R01DC016835-02 | 7,902 | 273,264 |
| HHS - NATIONAL INSTITUTES OF HEALTH | ESSENTIAL ROLE OF PRESYNAPTIC NMDA RECEPTORS-NIH- 1R56MH113825-01 | 93.242 | 1R56MH113825-01 | - | 289,072 |
| HHS - NATIONAL INSTITUTES OF HEALTH | PREDICTORS OF LIGHT SMOKER TRAJECTORIES - NIH- 1R01DA036032-01 | 93.279 | 1R01DA036032-01 | 23,747 | 253,845 |
| HHS - NATIONAL INSTITUTES OF HEALTH | 15 N-BASED pH AND METABOLIC SENSORS AS PURE PARAHYDROGEN-EN | 93.286 | 5r21eb020323-01 | 48,000 | 35,008 |
| HHS - NATIONAL INSTITUTES OF HEALTH | TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY - RAMKUMAR - NIH | 93.395 | 5R01CA166907-05 | - | 60,301 |
| HHS - NATIONAL INSTITUTES OF HEALTH | MECHANISMS OF WNT7A-FGF1-NIH-1R15CA179214-01 | 93.396 | 1R15CA179214-01 | - | (3) |
| HHS - NATIONAL INSTITUTES OF HEALTH | NOVEL ROLE OF MYELOID-DERIVED LYMPHATIC PROGENITORS IN INDUCTION OF BREAST CANCER | 93.396 | 5R01CA199649-04 | - | 405,619 |
| HHS - NATIONAL INSTITUTES OF HEALTH | 1/2 ADDRESSING RURAL CANCER HEALTH DISPARITIES: AN SCC- SIUSM PARTNERSHIP -BRARD | 93.397 | 5P20CA192987-03 | - | 46,297 |
| HHS - NATIONAL INSTITUTES OF HEALTH | UNDERSTANDING THE ROLE OF IFN-GAMMA AND CIITA IN SKELETAL MUSCLE-NIH-R15AR068622 | 93.846 | 1R15AR068622-01 | - | 48,665 |
| HHS - NATIONAL INSTITUTES OF HEALTH | NUCLEAR SURVEILLANCE OF EXPANDED TANDEM REPEAT IN RNA - NIH-1R15NS111374-01 | 93.853 | 1R15NS111374-01 | - | 24,835 |
| HHS - NATIONAL INSTITUTES OF HEALTH | UNRAVELING THE ROLE OF PROTEIN PHOSPHORYLATION - NIH/NIAID | 93.855 | 1R15AI109566-01A1 | - | (4,511) |
| HHS - NATIONAL INSTITUTES OF HEALTH | UNRAVELING THE ROLE OF PROTEIN PHOSPHORLYATION - NIH/NIAID-2-R15AI109566-02 | 93.855 | 2-R15AI109566-02 | - | 194,119 |
| HHS - NATIONAL INSTITUTES OF HEALTH | CHARACTERIZATION OF SEROSAL BRIDGES: ROUTES FOR ANTIGEN AND PATHOGEN TRANSPORT - | 93.855 | R21AI133062-01 | - | 170,971 |
| HHS - NATIONAL INSTITUTES OF HEALTH | CHARACTERIZATION OF A NOVEL QUORUM QUENCING PROTEIN PRODUCED BY S AUREUS OLSON NI | 93.855 | 1K22AI110413-01A1 | - | 4,194 |
| HHS - NATIONAL INSTITUTES OF HEALTH | (DISCONTINUED 10-5-18) MOLECULAR DETERMINANTS OF CAPRIN-1- PARTNER PROTEIN INTERAC | 93.859 | 1R15GM116062-01 | - | (14,350) |
| HHS - NATIONAL INSTITUTES OF HEALTH | ELUCIDATION OF THE ROLE OF BACTERIAL SIGNAL MODIFICATION - NIGMS/NIH-R15GM119100 | 93.859 | R15GM119100 | - | 69,056 |

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SCHEDULE 1, CONTINUED

| Federal Grantor/Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|-----------------------------------------|-----------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|---------------------|
| HHS - NATIONAL INSTITUTES OF HEALTH | ULTRAFAST DYNAMICS IN ENZYME CATALYSIS - NIGMS/NIH-1R35GM119818-01 | 93.859 | 1R35GM119818-01 | \$ - | \$ 234,331 |
| HHS - NATIONAL INSTITUTES OF HEALTH | STRUCTURES AND CATALYTIC MECHANISMS - NIH-1R15GM131366-01 | 93.859 | 1R15GM131366-01 | - | 135,302 |
| HHS - NATIONAL INSTITUTES OF HEALTH | RNA MODIFICATION IN ARCHAEA AND EUKARYOTES-NIH-2R15GM055945-06 | 93.859 | 2R15GM055945-06 | - | 43,694 |
| HHS - NATIONAL INSTITUTES OF HEALTH | DNA MISMATCH REPAIR IN THE NUCLEOSOMAL ENVIRONMENT-NIH-4R01GM095758-04 | 93.859 | 4R01GM095758-04 | - | 21,099 |
| HHS - NATIONAL INSTITUTES OF HEALTH | UBIQUITIN-PROTEASOME SYSTEM REGULATION - NIH-2R15GM088798-03 | 93.859 | 2R15GM088798-03 | - | 60,472 |
| HHS - NATIONAL INSTITUTES OF HEALTH | MECHANISM BY WHICH FOXO1 REGULATES SOMATOTROPE DIFFERENTIATION - NIH-1R15HD078885 | 93.865 | 1R15HD078885-01 | - | 27 |
| HHS - NATIONAL INSTITUTES OF HEALTH | DEVELOPMENT OF NEW THERAPEUTIC STRATEGIES FOR ENDOMETRIOSIS-NIH-1R21HD092739-01 | 93.865 | 1R21HD092739-01 | - | 131,956 |
| HHS - NATIONAL INSTITUTES OF HEALTH | ILLINOIS SYMPOSIUM ON REPRODUCTIVE SCIENCES - NIH-1R13HD09 | 93.865 | 1R13HD092007-01 | - | 3,500 |
| HHS - NATIONAL INSTITUTES OF HEALTH | RHOX ACTION IN SERTOLI DEVELOPMENT AND FUNCTION - NIH-1R01HD093802-01A1 | 93.865 | 1R01HD093802-01A1 | - | 189,049 |
| HHS - NATIONAL INSTITUTES OF HEALTH | DIFFERENTIAL CELL PROLIFERATION AND CELL DEATH - NIH-1R15HD095368-01A1 | 93.865 | 1R15HD095368-01A1 | - | 20,660 |
| HHS - NATIONAL INSTITUTES OF HEALTH | DEPRESSING NRIP 1 REDUCES IFF1 SIGNALING IMPROVES METABOLISM & EXTENDS LONGEVITY | 93.866 | 5K01AG046432-05 | - | 13,241 |
| HHS - NATIONAL INSTITUTES OF HEALTH | AGING AT THERMONEUTRAL TEMPERATURE-BARTKE-NIH | 93.866 | 3R21AG051869-02S1 | 3,535 | 12,360 |
| HHS - NATIONAL INSTITUTES OF HEALTH | SUPPLEMENT 2 FOR LONGEVITY GENES AND CALORIE RESTRICTION-BARTKE-NIH | 93.866 | 3R01AG019899-15S1 | - | 440 |
| HHS - NATIONAL INSTITUTES OF HEALTH | SUPPLEMENT DEPRESSING Nrip1 REDUCES IGF1 SIGNALING-YUAN-NIH | 93.866 | 3K01AG046432-04S1 | - | 17,890 |
| HHS - NATIONAL INSTITUTES OF HEALTH | GLUTAMATE NEUROTRANSMISSION IN ALZHEIMER'S DISEASE PROGRESSION-NIH - HASCUP | 93.866 | 5R01AG057767-02 | - | 484,556 |
| HHS - NATIONAL INSTITUTES OF HEALTH | CELLULAR SENESCENCE, INFLAMMATION AND NEUROTRANSMISSION IN ALZHEIMER'S DISEASE-HA | 93.866 | 1R01AG061937-02 | - | 366,227 |
| U. S. DEPARTMENT OF HEALTH & HUMAN SVCS | GEOTECHNICAL FIELD MEASUREMENTS IN WESTERN KENTUCKY - NIOSH/CDC/DHHS-75D30119P040 | 93.RD | 75D30119P04047 | - | 8,085 |
| Subtotal Direct Programs | | | | \$ 184,192 | \$ 9,851,226 |

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| Federal Grantor/Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|--------------|
| Pass-Through Programs From: | | | | | |
| ILLINOIS DEPARTMENT OF AGRICULTURE | IMPROVING ORGANIX STRAWBERRIES WITH BIOINOCULANTS & DEEP-O | 10.170 | SC-16-7 (16-07) | \$ - | \$ 2,831 |
| ILLINOIS DEPARTMENT OF AGRICULTURE | HYBRID COOLING TECHNOLOGY OF SPECIALITY CROPS IN ILLINOIS COVER CROP MANAGEMENT SYSTEMS TO ILLINOIS VINEYARDS - IDA/ | 10.170 | SC-16-5 (16-05) | - | 6,832 |
| ILLINOIS DEPARTMENT OF AGRICULTURE | EDIBLE NANO-COATING FOR EXTENDING SHELF-LIFE AND IMPROVING FOOD SAFETY OF BERRIES | 10.170 | SC-16-25 | - | 8,273 |
| ILLINOIS DEPARTMENT OF AGRICULTURE | HORSERADISH BREEDING FOR IMPROVED INTERNAL DISCOLORATION RESISTANCE - IDA-SC-17-3 | 10.170 | SC-17-20 | - | 21,722 |
| ILLINOIS DEPARTMENT OF AGRICULTURE | DELAYED FINE PRUNING TO INCREASE PRODUCTION OF HIGH QUALITY ILLINOIS WINEGRAPES - | 10.170 | SC-17-3 | - | 28,143 |
| ILLINOIS DEPARTMENT OF AGRICULTURE | PROTEOMIC STUDIES FOR IMPROVING SAFETY AND QUALITY OF STRAWBERRIES - IDA/USDA-SC- | 10.170 | SC-17-31 | - | 1,186 |
| ILLINOIS DEPARTMENT OF AGRICULTURE | IMPROVING SAFE HANDLING PROCEDURES IN ILLINOIS - IDA/USDA-SC-18-3 | 10.170 | SC-18-15 | - | 27,385 |
| ILLINOIS DEPARTMENT OF AGRICULTURE | IMPROVING FOOD SAFETY AND SHELF-LIFE OF STRAWBERRIES - IDA-SC-19-07 | 10.170 | SC-18-3 | - | 29,119 |
| ILLINOIS DEPARTMENT OF AGRICULTURE | INTEGRATED MANAGEMENT TECHNIQUES TO COMBAT POTENTIAL SHIFTS IN HORSEWEED - UK/USD | 10.170 | SC-19-07 | - | 836 |
| UNIVERSITY OF KENTUCKY | ISOLATION AND CHARACTERIZATION OF NOVEL RESISTANCE GENES - UM/USDA-NIFA | 10.329 | 3200001582-18-187 | - | 37,784 |
| UNIVERSITY OF MISSOURI SHAWNEE RC&D | LANDSCAPE SCALE STEWARDSHIP CLUSTER - SRC | 10.RD | N/A | - | 39,122 |
| UNIVERSITY OF MISSOURI SHAWNEE RC&D | NEW APPROACH IN REPLACING LIVE FOOD - PU/NOAA-F000830970202 | 10.RD | SPA | - | 3,824 |
| PURDUE UNIVERSITY | RECONFIGURABLE LOSS-TOLERANT MEASUREMENT DEVICE IN A MARIT | 11.417 | f0008309702023 | - | 9,923 |
| UNIVERSITY OF TENNESSEE | PHASE I SURVEY OF NEW ILARNG PROPERTY - IDMA-IGA | 12.300 | A16-0307-S002 | - | 7,060 |
| ILLINOIS DEPARTMENT OF MILITARY AFFAIRS | INSPECT POLLINATOR INVENTORY - IDMA-IGA | 12.401 | IGA | - | 6,441 |
| ILLINOIS DEPARTMENT OF MILITARY AFFAIRS | CONCRETE MATERIAL CHARACTERIZATION SYSTEM - LUMINIT LLC | 12.RD | IGA | - | 1,212 |
| LUMINIT LLC | | 12.RD | 4073-000-045-13 | - | 45,329 |

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

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

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

| Federal Grantor/Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|--------------------------------------------|-----------------------------------------------------------------------------------|-----------------|----------------------------|----------------------|---------------------|
| Fish & Wildlife Cluster | | | | | |
| Pass-Through Programs From: | | | | | |
| UNIVERSITY OF ILLINOIS | ECOLOGY OF CANADA GEESE - U OF I-2014-05088-01 | 15.611 | 2014-05088-01 | \$ - | \$ (238) |
| IL DEPARTMENT OF NATURAL RESOURCES | ILLINOIS DEER INVESTIGATIONS - IDNR/USFWS-W-87-R-40 | 15.611 | W-87-R-40 | - | 3,822 |
| IL DEPARTMENT OF NATURAL RESOURCES | COOPERATIVE UPLAND WILDLIFE RESEARCH & SURVEYS FY18 - IDNR | 15.611 | W-106-R-28 | - | 19,462 |
| IL DEPARTMENT OF NATURAL RESOURCES | IDENTIFYING WETLAND AVAILABILITY & QUALITY FY18 - IDNR/USF | 15.611 | W-184-R-4 | - | 966 |
| IL DEPARTMENT OF NATURAL RESOURCES | COOPERATIVE FUR-BEARING AND NON GAME MAMMAL INVESTIGATIONS | 15.611 | W-135-R-18 | - | 35,550 |
| IL DEPARTMENT OF NATURAL RESOURCES | OHIO RIVER FISH POPULATION MONITORING FY18 - IDNR/USFWS-F- | 15.605 | W-187-R-06 | - | 23,039 |
| IL DEPARTMENT OF NATURAL RESOURCES | IDENTIFYING WETLAND AVAILABILITY & QUALITY FY19 - IDNR/USFWS-W-184-R-5 | 15.611 | W-184-R-5 | - | 25,000 |
| IL DEPARTMENT OF NATURAL RESOURCES | ILLINOIS DEER INVESTIGATIONS - IDNR/USFWS-W-87-R-41 | 15.611 | W-87-R-41 | - | 304,796 |
| IL DEPARTMENT OF NATURAL RESOURCES | OHIO RIVER FISH POPULATION MONITORING FY19 - IDNR/USFWS-F-187-R-07 | 15.605 | W-187-R-07 | - | 78,238 |
| IL DEPARTMENT OF NATURAL RESOURCES | DISTRIBUTION, ABUNDANCE AND HABITAT OF MISSISSIPPI KITES - IDNR/USFWS-W-190-R-2 | 15.611 | W-190-R-2 | - | 31,427 |
| IL DEPARTMENT OF NATURAL RESOURCES | COOPERATIVE UPLAND WILDLIFE RESEARCH & SURVEYS FY19 - IDNR/USFWS-W-106-R-29 | 15.611 | W-106-R-29 | - | 191,688 |
| IL DEPARTMENT OF NATURAL RESOURCES | COOPERATIVE FUR BEARING AND NONGAME MAMMAL INVESTIGATIONS - IDNR/USFWS-W-135-R-19 | 15.611 | W-135-R-19 | - | 325,012 |
| OKLAHOMA DEPT OF WILDLIFE CONSERVATION | USING DENTARY BONE MICROCHEMISTRY - ODWC/FWS-F18AF00087 (F-103-R-1) | 15.605 | F18AF00087 (F-103-R-1) | - | 7,408 |
| Total Fish & Wildlife Cluster | | | | \$ - | \$ 1,046,170 |
| WIOA Cluster | | | | | |
| Pass-Through Programs From: | | | | | |
| IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY | ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDO | 17.258 | (OBLIGATION 18-CO00000092) | \$ - | \$ 41,777 |
| IL DEPT OF COMMERCE & ECONOMIC OPPORTUNITY | ILLINOIS WORKNET WIOA RAPID RESPONSE (TASK 1) - IDCEO/USDO | 17.258 | (OBLIGATION 18-CO00000092) | - | 45,879 |

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Expenditures of Federal Awards

**Southern Illinois University Carbondale
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For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

| Federal Grantor/Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|-----------------------------------------------|-----------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|--------------|
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | DENTAL SEALANT GRANT PROGRAM FY17 - IDPH-73489032E | 93.994 | IDHP-73489032E | \$ - | \$ 3,275 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | DENTAL SEALANT GRANT PROGRAM FY18 - IDPH-83489030F | 93.994 | 83489030F | - | 23,898 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | DENTAL SEALANT GRANT PROGRAM FY19 - IDPH-93489030G | 93.994 | IDPH-93489030G | - | 3,819 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | ILLINOIS PRESCRIPTION MONITORING PROGRAM-IDPH/CDC-49/1068M40 | 93.243 | 49/1068M40 | - | 164,603 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | CENTRAL IL CARE CONNECT FY17-ASHBY-IDPH | 93.917 | 75780030E | - | 1,044,438 |
| ILLINOIS DEPARTMENT ON AGING | SERVICES-ALA-ILLINOIS DEPT | 93.763 | ALZSSS1701 | - | 204,476 |
| ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SVCS | FY18 CMRN CHILDREN'S MEDICAL RESOURCE NETWORK-SWAFFORD-IDCFS | 93.643 | 0457439028 | - | (36,657) |
| UNIVERSITY OF ILLINOIS | PATTERSON-UNIVERSITY OF ILLINOI | 93.110 | 16424 | - | 2,344 |
| NORTHERN ILLINOIS UNIVERSITY | NORTHERN ILLINOIS UNIVERSITY | 93.638 | G6A64288 SIU | - | 103,138 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | FY18 MOBILE SCHOOL HEALTH CENTER-SCOTT-ILLINOIS DEPARTMENT OF PUBLIC HEALTH | 93.994 | 86380021F | - | (1) |
| ILLINOIS DEPARTMENT OF HUMAN SERVICES | RURAL OPIOID PRESCRIBER TRAINING PROGRAM-WOLF-IL DEPT HUMAN SERVICES (IDHS) | 93.959 | 43CWZ03269 | - | 984 |
| EGYPTIAN AREA AGENCY ON AGING | LEGAL SERVICES TO OLDER PERSONS - EAAA-18508/18408 | 93.052 | 18508/18408 | - | 1,373 |
| EGYPTIAN AREA AGENCY ON AGING | LEGAL SERVICES TO OLDER PERSONS - EAAA-19508/19408 | 93.052 | 19508/19408 | - | 11,709 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | Y4 ILLINOIS ASTHMA PROGRAM EVALUATION-JENKINS-IDPH | 93.070 | 83203001F | - | 10,095 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | ASTHMA CHAMPIONS IN DECATUR-POINTER - IDPH | 93.070 | 83283003F | - | 7,844 |
| ILLINOIS DEPARTMENT OF HUMAN SERVICES | FY19 RURAL OPIOID PRESCRIBER TRAINING PROGRAM - WOLF - IL DEPT HUMAN SERVICES (ID | 93.959 | 43CXZ03269 | - | 154,064 |
| ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SVCS | FY19 CMRN CHILDRENS MEDICAL RESOURCE NETWORK - SWAFFORD - IDCFS | 93.643 | 0457439029 | - | 361,709 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | COMMUNITY EVENT TO PROVIDE KNOWLEDGE ON HPV VACCINE TO PARENTS - KHAN - IDPH | 93.898 | 83204002F | - | 2,803 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | FY19 MOBILE SCHOOL HEALTH CENTER-SCOTT-ILLINOIS DEPARTMENT OF PUBLIC HEALTH | 93.994 | 96380021G | - | 108,788 |
| ILLINOIS STATE BOARD OF EDUCATION | EDUCATION (ISBE) | 93.079 | MY19182 | - | 33,118 |

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

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

*Signifies major programs

See Notes to Schedule of Expenditures of Federal Awards

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

SCHEDULE 1, CONTINUED

| Federal Grantor / Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|---------------------------------------------------|-----------------------------------------------------------|-----------------|-------------------------|----------------------|-----------------------|
| Student Financial Assistance Cluster* | | | | | |
| Direct Programs: | | | | | |
| U.S. DEPARTMENT OF EDUCATION | INSTRUCTION COOPERATIVE WORK STUDY PROGRAM USOE | 84.033 | P033A151286 | \$ - | \$ 26,972 |
| U.S. DEPARTMENT OF EDUCATION | RESEARCH COOPERATIVE WORK STUDY PROGRAM USOE | 84.033 | P033A151286 | - | 2,833 |
| U.S. DEPARTMENT OF EDUCATION | PUBLIC SERVICE COOPERATIVE WORK STUDY PROGRAM USOE | 84.033 | P033A151286 | - | 3,032 |
| U.S. DEPARTMENT OF EDUCATION | STUDENT SERVICES COOPERATIVE WORK STUDY PROGRAM USOE | 84.033 | P033A151286 | - | 56,525 |
| U.S. DEPARTMENT OF EDUCATION | ACADEMIC SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE | 84.033 | P033A151286 | - | 19,188 |
| U.S. DEPARTMENT OF EDUCATION | INSTRUCTIONAL SUPPORT COOPERATIVE WORK STUDY PROGRAM USOE | 84.033 | P033A151286 | - | 16,392 |
| U.S. DEPARTMENT OF EDUCATION | AUXILIARY ENTERPRISES COOPERATIVE WORK STUDY PROGRAM USOE | 84.033 | P033A151286 | - | 218,417 |
| U.S. DEPARTMENT OF EDUCATION | O&M OF PHYSICAL PLANT COOPERATIVE WORK STUDY PROGRAM USOE | 84.033 | P033A151286 | - | 1,633 |
| U.S. DEPARTMENT OF EDUCATION | FEDERAL FINANCIAL AID-SCH OF DENTAL MEDICINE | 84.033 | N/A | - | 98,878 |
| U.S. DEPARTMENT OF EDUCATION | FEDERAL WORK STUDY - AMERICA COUNTS | 84.033 | P033A141286 | - | 22,825 |
| U.S. DEPARTMENT OF EDUCATION | FWS JOB LOCATOR PROGRAM FY 2018 | 84.033 | P033A171286 | - | (2) |
| U.S. DEPARTMENT OF EDUCATION | FWS JOB LOCATOR PROGRAM FY 2019 | 84.033 | P033A181286 | - | 61,200 |
| U.S. DEPARTMENT OF EDUCATION | FWS JOB LOCATOR PROGRAM FY 2020 | 84.033 | P033A191286 | - | 193 |
| U.S. DEPARTMENT OF EDUCATION | FEDERAL WORK STUDY | 84.033 | P033A151286 | - | 261,286 |
| U.S. DEPARTMENT OF EDUCATION | FEDERAL WORK STUDY - AMERICA READS TUTOR | 84.033 | P033A141286 | - | 63,639 |
| U.S. DEPARTMENT OF EDUCATION | FEDERAL PELL GRANT PROGRAM | 84.063 | P063P170116/P063P180116 | - | 16,912,992 |
| U.S. DEPARTMENT OF EDUCATION | FEDERAL SEOG | 84.007 | P007A151286 | - | 587,522 |
| U.S. DEPARTMENT OF EDUCATION | TEACH GRANT | 84.379 | P379T180116/P379T190116 | - | 17,894 |
| U.S. DEPARTMENT OF EDUCATION | PERKINS LOAN PROGRAM | 84.038 | N/A | - | 2,385,801 |
| U.S. DEPARTMENT OF EDUCATION | FEDERAL DIRECT STUDENT LOAN PROGRAM | 84.268 | N/A | - | 83,395,464 |
| U.S. DEPARTMENT OF EDUCATION | HEALTH PROFESSIONALS LOAN PROGRAM | 93.342 | N/A | - | 142,078 |
| U.S. DEPARTMENT OF EDUCATION | NURSING STUDENT LOAN PROGRAM | 93.364 | N/A | \$ - | \$ 8,258 |
| Total Student Financial Assistance Cluster | | | | \$ - | \$ 104,303,020 |

See Notes to Schedule of Federal Expenditures

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Federal Expenditures

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Federal Expenditures

**Southern Illinois University Edwardsville
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For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

| Federal Grantor / Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------------|----------------------|---------------------|
| HHS - NATIONAL INSTITUTES OF HEALTH | LEAD OPTIMIZATION OF SOMATOSTATIN-BASED THERAPEUTIC FOR ALZHEIMER'S DISEASE | 93.866 | 5R01AG047858-05 | \$ 37,276 | \$ 524,459 |
| Subtotal Direct Programs | | | | \$ 142,588 | \$ 2,839,344 |
| Pass-Through Programs From: | | | | | |
| METASTABLE INSTRUMENTS, INC | STTR: BLUE LASER FOR OCEANOGRAPHIC LIDAR | 12.000 | N68335-09-C-0336 | \$ - | \$ 753 |
| ILLINOIS DEPT OF NATURAL RESOURCES | SUBSIDENCE MONITORING RESPONSE TEAM | 15.252 | AML-GSWA-1600D | - | 173,505 |
| ILLINOIS DEPT OF NATURAL RESOURCES | MINE MAP PRESERVATION PROJECT FY17-19 | 15.252 | AML-GSWA-1600E | - | 278,042 |
| UNIVERSITY OF IDAHO | RIPARIAN VEGETATION RECRUITMENT TOOL FOR ASSESSING RIVER MANAGEMENT FLEXIBILITY | 15.560 | EY2910-SB-755970 | - | 3,775 |
| UNIVERSITY OF MINNESOTA | ROADWAY SAFETY INSTITUTE | 20.000 | H003662408 | 29,812 | 73,782 |
| ASTRONOMICAL SOCIETY OF THE PACIFIC | COSMOQUEST: ENGAGING STUDENTS & THE PUBLIC THROUGH A VIRTUAL RESEARCH FACILITY | 43.001 | 2017-CQ02 | - | 20,839 |
| UNIVERSITY OF OKLAHOMA | REDOX BEHAVIOR AND CHEMICAL REACTIVITY OF HEME-HNOX COMPLEXES | 47.049 | 2016-72-2018- | - | 53,451 |
| JACKSON STATE UNIVERSITY | COMPUTATIONAL METHODS IN OPTIMAL CONTROL | 47.049 | 1743826SIUE | - | 2,277 |
| SAINT ANSELM COLLEGE | NOYCE SCHOLARSHIP EXTERNAL EVALUATION | 47.076 | N/A | - | 6,762 |
| CHICAGO STATE UNIVERSITY | INCREASING THE MINORITY SCIENTIST POOL, ILLINOIS LOUIS STOKES ALLIANCE FOR MINORITY PARTICIPATION, PHASE V, YEAR V. | 47.076 | 53953 | - | 20,281 |
| EDUCATIONAL TESTING SERVICE | DEVELOPMENT AND EMPIRICAL RECOVERY FOR A LEARNING PROGRESSION-BASED ASSESSMENT OF THE FUNCTION CONCEPT | 47.076 | 1621117 | - | 196,430 |
| ILLINOIS STATE UNIVERSITY | NOYCE PARTNERSHIP IN RESEARCH-BASED PEDAGOGY | 47.076 | A17-0061-S005 | - | 5,092 |
| ILLINOIS STATE UNIVERSITY | MIDWEST REGIONAL ROBERT NOYCE CONNECTIONS 2017, 2018, 2019: STRENGTHENING THE NETWORK FOR TEACHER LEARNING AT THE INTERSECTION OF HIGH-QUALITY AND HIGH-NEED | 47.076 | A17-0061-S003 | - | 9,841 |
| ALTARUM INSTITUTE | AN INNOVATIVE, CASE-BASED, INTER-PROFESSIONAL APPROACH TO PAIN: A MODULAR COURSE | 93.000 | GS-10F-0261K/HHSN271201100111U/SC-12-025 | - | (1,950) |
| SIU SCHOOL OF MEDICINE | COMPREHENSIVE ASTHMA CONTROL THROUGH EVIDENCE BASED STRATEGIES AND PUBLIC HEALTHCARE COLLABORATION | 93.070 | 530631 | - | 3,053 |
| UNIVERSITY OF ALABAMA BIRMINGHAM | MANAGEMENT OF PAINFUL TEMPOROMANDIBULAR DISORDERS | 93.121 | N/A | \$ - | \$ 325 |

See Notes to Schedule of Federal Expenditures

**Southern Illinois University Edwardsville
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For the Year Ended June 30, 2019**

SCHEDULE 1, CONTINUED

| Federal Grantor / Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------|----------------------|---------------------|
| UNIVERSITY OF MISSOURI-SAINT LOUIS | REFINEMENT AND IMPLEMENTATION OF THE AUTOMATED OLIGOSACCHARIDE SYNTHESIZER | 93.310 | 00052446-1 1R01CA166907- | \$ - \$ | 62,119 |
| SIU SCHOOL OF MEDICINE | TRANSPLATIN: A NOVEL AGENT TO MITIGATE CISPLATIN TOXICITY | 93.395 | 01A1 | - | 7,817 |
| UNIVERSITY OF MISSOURI-SAINT LOUIS | STATE OPIOID RESPONSE (UMSL MIMH SUBAWARD) | 93.788 | 00059690-1 | - | 13,914 |
| Subtotal Pass-Through Programs | | | | <u>29,812</u> | <u>930,108</u> |
| Total Research and Development Cluster | | | | <u>\$ 172,400</u> | <u>\$ 3,769,452</u> |
| WIOA Cluster | | | | | |
| Pass-Through Programs From: | | | | | |
| IL DEPT OF COMMERCE & ECONOMIC DEVT | ILLINOIS TALENT PIPELINE PROGRAM | 17.259 | 17-634056 | \$ - \$ | 85,635 |
| MADISON COUNTY | ERTC: WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA) | 17.258 | 2018-CPT-002 | - | 19,600 |
| Total WIOA Cluster | | | | <u>\$ -</u> | <u>\$ 105,235</u> |
| Highway Planning and Construction Cluster | | | | | |
| Pass-Through Programs From: | | | | | |
| MINNESOTA DEPT OF TRANSPORTATION | DEVELOPING A TRAINING VIDEO AND MANUAL FOR BEST PRACTICES AND TECHNIQUES IN CLEARING DIFFERENT INTERCHANGE CONFIGURATIONS AND OTHER GEOMETRIC LAYOUTS | 20.205 | 06740/TPF-5(218) 2011-05776- | \$ - \$ | 21,190 |
| UNIVERSITY OF ILLINOIS | ESTABLISHING PROCEDURES AND GUIDELINES FOR PEDESTRIAN TREATMENTS AT UNCONTROLLED LOCATIONS | 20.205 | 45/061379-13555 | - | (3,351) |
| UNIVERSITY OF ILLINOIS | PLASTICITY REQUIREMENT OF THE AGGREGATE - REPLACED BP# 763972 | 20.205 | 087795-16577 | \$ - \$ | 869 |
| UNIVERSITY OF ILLINOIS | ESTABLISHING PROCEDURES AND GUIDELINES FOR PEDESTRIAN TREATMENTS AT UNCONTROLLED LOCATIONS | 20.205 | 087795-16651 | - | 1,719 |
| UNIVERSITY OF ILLINOIS | EVALUATING THE ACCURACY AND USE OF DRILLED SHAFT INTEGRITY TESTING METHODS IN ILLINOIS | 20.205 | 087795-16843 | - | 8,380 |
| UNIVERSITY OF ILLINOIS | EVALUATING THE COSTS AND BENEFITS OF SNOW FENCES IN ILLINOIS | 20.205 | 087795-16982 | - | 41,424 |
| UNIVERSITY OF ILLINOIS | MOTOR VEHICLE CRASHES AMONG OLDER POPULATION | 20.205 | 087795-17058 | - | 19,048 |
| WASHINGTON STATE UNIVERSITY | DESIGN OF LIVING BARRIERS TO REDUCE THE IMPACTS OF SNOW DRIFTS ON ILLINOIS FREEWAYS | 20.205 | 126384-G003992 | - | 3,501 |
| Total Highway Planning and Construction Cluster | | | | <u>\$ -</u> | <u>\$ 92,780</u> |

See Notes to Schedule of Federal Expenditures

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Federal Expenditures

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

SCHEDULE 1, CONTINUED

| Federal Grantor / Pass-Through | Program Title | Federal CFDA | Sponsor Grant Number | Subaward Payments | Expenditures |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------|----------------------|----------------------|
| | | | 2 AA22HP30984- | | |
| | SIUE NURSE ANESTHETIST TRAINEESHIP (NAT) PROGRAM | 93.124 | 03-00 | \$ - | \$ 78,111 |
| | Subtotal Direct Programs | | | \$ 554,042 | \$ 11,898,910 |
| Pass-Through Programs From: | | | | | |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | IL ASTHMA TRIGGER ASSESSMENT PROGRAM | 93.070 | 83203002F | \$ - | \$ 31,906 |
| ILLINOIS DEPARTMENT OF PUBLIC HEALTH | ASTHMA TRIGGER ASSESSMENT PROGRAM (ATAP) | 93.070 | 93203003G | - | 28,747 |
| SOUTHERN ILLINOIS UNIVERSITY CARBONDALE | LIVE FREE-TOBACCO FREE-SIUC/IDPH | 93.283 | 23086-7603Z | - | 1,283 |
| | Subtotal Pass-Through Programs | | | - | 61,936 |
| | Total Department of Health & Human Services | | | \$ 554,042 | \$ 11,960,846 |
| LIBRARY OF CONGRESS | | | | | |
| | TEACHING WITH PRIMARY SOURCES | 42.U06 | GA07C0056 | \$ - | \$ 101,337 |
| | Total Library of Congress | | | \$ - | \$ 101,337 |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | | | |
| Pass-Through Programs From: | | | | | |
| ILLINOIS SPACE GRANT CONSORTIUM | ILLINOIS SPACE GRANT CONSORTIUM | 43.008 | 2015-05200-05 | \$ - | \$ 39,824 |
| | Total National Aeronautics and Space Administration | | | \$ - | \$ 39,824 |
| NATIONAL ENDOWMENT FOR THE HUMANITIES | | | | | |
| | FREDERICK DOUGLASS AND LITERARY CROSSROADS | 45.163 | N/A | \$ - | \$ 31,468 |
| | Total National Endowment for the Humanities | | | \$ - | \$ 31,468 |
| NATIONAL INSTITUTES OF HEALTH | | | | | |
| | NIH PAIN CONSORTIUM CENTERS OF EXCELLENCE IN PAIN | 93.U07 | HHSN271201500 056C | \$ 42,900 | \$ 110,168 |
| | Total National Institutes of Health | | | \$ 42,900 | \$ 110,168 |
| U.S. DEPARTMENT OF AGRICULTURE | | | | | |
| | FUELING GROWTH: AN INTEGRATED, CAPACITY-BUILDING GRANT FOR EXPERIENTIAL LEARNING, EXTENSION, AND ECONOMIC DEVELOPMENT IN RURAL AMERICA | 10.326 | 2018-70001- 28758 | \$ 11,264 | \$ 65,201 |
| | Subtotal Direct Programs | | | \$ 11,264 | \$ 65,201 |

See Notes to Schedule of Federal Expenditures

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Federal Expenditures

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

SCHEDULE 1, CONTINUED

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

See Notes to Schedule of Federal Expenditures

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

SCHEDULE 1, CONTINUED

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

*Signifies major programs

See Notes to Schedule of Federal Expenditures

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

NOTE 1 – Basis of Presentation

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

NOTE 2 – Summary of Significant Accounting Policies

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

NOTE 3 – Transfers

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

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

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

NOTE 4 – Federal Direct Student Loan Program

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

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

NOTE 5 – Noncash Assistance and Federal Insurance

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

NOTE 6 – Loan Balances

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

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

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

| Public Act #100-0021 | Appropriations (Net of Transfers) | Expenditures Through 6/30/2019 | Lapse Period Expenditures 7/01-9/30/2019 | Total Expenditures | Balances Lapsed |
|--------------------------------------------------------|----------------------------------------------|-----------------------------------------------|---------------------------------------------------------|-------------------------------|----------------------------|
| Appropriated Funds | | | | | |
| General Revenue Fund - 001 | | | | | |
| National Corn-to-Ethanol Research | | | | | |
| Center and Ethanol Research Grants | \$ 1,000,000 | \$ 1,000,000 | \$ - | \$ 1,000,000 | \$ - |
| Daily Egyptian Newspaper | 62,800 | 62,800 | - | 62,800 | - |
| Subtotal - Fund 001 | <u>\$ 1,062,800</u> | <u>\$ 1,062,800</u> | <u>\$ -</u> | <u>\$ 1,062,800</u> | <u>\$ -</u> |
| Education Assistance Fund - 007 | | | | | |
| Operational Expenses | \$ 182,372,400 | \$ 182,372,400 | \$ - | \$ 182,372,400 | \$ - |
| SimmonsCooper Cancer Center | 1,076,800 | 1,076,800 | - | 1,076,800 | - |
| Subtotal - Fund 007 | <u>\$ 183,449,200</u> | <u>\$ 183,449,200</u> | <u>\$ -</u> | <u>\$ 183,449,200</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> |
| 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> |
| Grant Total - All Appropriated Funds | <u>\$ 185,781,000</u> | <u>\$ 185,781,000</u> | <u>\$ -</u> | <u>\$ 185,781,000</u> | <u>\$ -</u> |

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

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

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

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

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

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

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

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

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

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

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

Held by:

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

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

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

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

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

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

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

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

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

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

The individual entities of the University are described as follows:

CARBONDALE:

AUXILIARY ENTERPRISES:

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

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

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

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

ACTIVITIES:

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

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

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

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

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

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

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

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

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

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

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

EDWARDSVILLE:

AUXILIARY ENTERPRISES:

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

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

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

ACTIVITIES:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| LIABILITIES AND FUND BALANCES | Academic Affairs Activities | Student Fee Activities | Administrative Services Activities | Auxiliary Enterprises |
|--------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------|
| CURRENT FUNDS: | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 362,136 | \$ 39,531 | \$ 4,917,678 | \$ 471,518 |
| Accrued payroll | 112,326 | 77,933 | 475,893 | 369,130 |
| Unearned revenue | 1,007,005 | 746,538 | 725,565 | 1,171,210 |
| Refundable deposits | - | - | - | 189,525 |
| Accrued compensated absences | 250,928 | 500,678 | 1,050,701 | 588,350 |
| Interfund payables | 123,127 | 67,714 | 495,565 | 609,253 |
| Other Post Employment Benefits | - | - | 32,954,119 | 3,469,752 |
| Deferred Inflows | - | - | 17,572,516 | 1,850,217 |
| Total liabilities | 1,855,522 | 1,432,394 | 58,192,037 | 8,718,955 |
| Fund balance | <u>26,875,427</u> | <u>9,878,454</u> | <u>(40,120,871)</u> | <u>6,492,438</u> |
| Total Current Funds | <u>\$ 28,730,949</u> | <u>\$ 11,310,848</u> | <u>\$ 18,071,166</u> | <u>\$ 15,211,393</u> |
| PLANT FUNDS: | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 158,497 | \$ - | \$ - | \$ 3,222,240 |
| Interest Payable | - | - | - | 598,371 |
| Interfund payable | 31,226 | - | - | - |
| Revenue Bonds Payable | - | - | - | 96,753,995 |
| Total Liabilities | 189,723 | - | - | 100,574,606 |
| Fund balances: | - | - | - | - |
| Unexpended plant | - | (210,364) | - | - |
| Renewals and replacements | - | - | - | - |
| Investment in plant | <u>8,708,947</u> | <u>2,428,216</u> | <u>16,097,320</u> | <u>136,125,117</u> |
| Total fund balance | <u>8,708,947</u> | <u>2,217,852</u> | <u>16,097,320</u> | <u>136,125,117</u> |
| Total plant funds | <u>\$ 8,898,670</u> | <u>\$ 2,217,852</u> | <u>\$ 16,097,320</u> | <u>\$ 236,699,723</u> |

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

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

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

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

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

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

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

Schedule A – Federal Financial Component

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

Schedule B – Total Financial Component

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

Schedule C

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Non-Operating Revenues:

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

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

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

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

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

Revenues and Expenses Related to Pension and OPEB:

Operating Expenses:

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

Non-Operating Revenues:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Additions in fiscal year 2019

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

Major changes to construction in progress for fiscal year 2019

Additions in fiscal year 2019

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

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

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

Deletions in fiscal year 2019

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

Transfers to/from Construction in Progress

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

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

Major changes to site improvements for fiscal year 2019

Additions in fiscal year 2019

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

Deletions in fiscal year 2019

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

Transfers in fiscal year 2019

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

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

Major changes to buildings in fiscal year 2019

Additions in fiscal year 2019

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

Deletions in fiscal year 2019

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

Transfers in fiscal year 2019

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

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

Major changes to equipment for fiscal year 2019

Additions in fiscal year 2019 by category

CARBONDALE:

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

EDWARDSVILLE:

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

UNIVERSITY ADMINISTRATION:

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

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

CARBONDALE:

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

EDWARDSVILLE:

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

UNIVERSITY ADMINISTRATION:

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

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

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

Trade-ins:

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

Disposals:

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

Adjustments:

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

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

Transfers in 2019

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

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

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

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

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

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

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

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

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

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

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

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

Southern Illinois University Housing and Auxiliary Facilities System

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

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

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

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

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

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

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

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

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

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

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

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

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

Southern Illinois University Medical Facilities System

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

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

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

Advance Refunded Bonds:

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

Accrued Interest:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Enrollment Statistics

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

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

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

Student Cost Statistics

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

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

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

Employment Statistics

| | Fall Term 2019 | | | Fall Term 2018 | | |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Carbondale | Edwardsville | Total | Carbondale | Edwardsville | Total |
| Faculty | 1,281 | 958 | 2,239 | 1,316 | 954 | 2,270 |
| Graduate assistants | 1,135 | 553 | 1,688 | 1,165 | 484 | 1,649 |
| Civil service | 2,332 | 1,057 | 3,389 | 2,391 | 1,018 | 3,409 |
| Administrative and Professional staff | <u>930</u> | <u>416</u> | <u>1,346</u> | <u>883</u> | <u>420</u> | <u>1,303</u> |
| Total employees | <u><u>5,678</u></u> | <u><u>2,984</u></u> | <u><u>8,662</u></u> | <u><u>5,755</u></u> | <u><u>2,876</u></u> | <u><u>8,631</u></u> |

| | Fall Term 2019 | | | Fall Term 2018 | | |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Carbondale | Edwardsville | Total | Carbondale | Edwardsville | Total |
| Full-Time Equivalents | | | | | | |
| Faculty | 1,158 | 775 | 1,933 | 1,183 | 785 | 1,968 |
| Graduate Assistants | 521 | 236 | 757 | 540 | 209 | 749 |
| Civil Service | 2,309 | 1,038 | 3,347 | 2,364 | 1,000 | 3,364 |
| Administrative and Professional Staff | <u>892</u> | <u>406</u> | <u>1,298</u> | <u>847</u> | <u>415</u> | <u>1,262</u> |
| Total | <u><u>4,880</u></u> | <u><u>2,455</u></u> | <u><u>7,335</u></u> | <u><u>4,934</u></u> | <u><u>2,409</u></u> | <u><u>7,343</u></u> |

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

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

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

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

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

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

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

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

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

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

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

Undergraduate Tuition and Fees for Fiscal Year 2019

| | 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 | \$ 179 | 19 | \$ 231 | 35 | \$ 410 |
| ROTC | 78 | 587 | 67 | 636 | 145 | 1,223 |
| DCFS | 12 | 78 | 23 | 160 | 35 | 238 |
| Children of Employees | 226 | 789 | 174 | 632 | 400 | 1,421 |
| Senior Citizens | 2 | 15 | - | - | 2 | 15 |
| Veterans Grants & Scholarships | 375 | 2,652 | 340 | 2,727 | 715 | 5,379 |
| Subtotal | 709 | 4,300 | 623 | 4,386 | 1,332 | 8,686 |
| Discretionary waivers: | | | | | | |
| Faculty/Administrators | 18 | 55 | 11 | 20 | 29 | 74 |
| Civil Service | 95 | 551 | 42 | 133 | 137 | 683 |
| Academic /Other Talent | 474 | 1,356 | 116 | 770 | 590 | 2,126 |
| Athletic | 164 | 1,222 | 126 | 821 | 290 | 2,043 |
| Gender Equity in | | | | | | |
| Intercollegiate Athletics | 92 | 732 | 100 | 804 | 192 | 1,535 |
| Foreign Exchange Students | 13 | 157 | - | - | 13 | 157 |
| Student Need-Financial Aid | 2,278 | 7,181 | - | - | 2,278 | 7,181 |
| Student Need-Special Programs | - | - | 5 | 5 | 5 | 5 |
| Interinstitutional/Related Agencies | 13 | 78 | 18 | 52 | 31 | 130 |
| Retired University Employees | 3 | 9 | 3 | 11 | 6 | 20 |
| Cooperating Professionals | 2 | 4 | 1 | 4 | 3 | 7 |
| Research Assistants | - | - | 3 | 14 | 3 | 14 |
| Teaching Assistants | - | - | 2 | 7 | 2 | 7 |
| Contract Training Grants | 11 | 9 | - | - | 11 | 9 |
| Children of Deceased Employees | - | - | 1 | 11 | 1 | 11 |
| Subtotal | 3,163 | 11,351 | 428 | 2,649 | 3,591 | 14,000 |
| Total | 3,687 | \$ 15,651 | 1,046 | \$ 7,035 | 4,733 | \$ 22,686 |

Note: Recipients are represented once for each waiver program.

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

Graduate Tuition and Fees for Fiscal Year 2019

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

Note: Recipients are represented once for each waiver program.

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

CARBONDALE

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

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

Or

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

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

EDWARDSVILLE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
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(Unaudited)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Analysis of Operations
Summary of Funds Provided To (From)
Southern Illinois University Related Organizations
By (To) Southern Illinois University (Continued)
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(Unaudited)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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