

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

**SUPPLEMENTARY INFORMATION  
FOR STATE COMPLIANCE PURPOSES  
AND REPORT OF INDEPENDENT AUDITORS**

Year Ended June 30, 2013

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



**CliftonLarsonAllen**

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUPPLEMENTARY INFORMATION FOR  
STATE COMPLIANCE PURPOSES  
For the Year Ended June 30, 2013**

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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
For the Year Ended June 30, 2013  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

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

- Fiscal Schedules and Analysis
  - Schedule of Appropriations, Expenditures, and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
  - Schedule of Income Fund Revenues and Expenditures
  - Schedule of Cash and Investments - by Depository
  - Schedule of Changes in Property and Equipment
  - Comparative Statement of Net Position
  - Comparative Statement of Revenues, Expenses, and Changes in Net Position
  - Explanation of Significant Variations in Revenues and Expenses
  - Analysis of Significant Lapse Period Spending
  - Explanation of Significant Variations in Assets and Liabilities
  - Analysis of Significant Account Balances
  - Analysis of Indirect Cost Recoveries
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  - Special Data Requirements for University Audits
  - Calculation of Indirect Cost Carryforward
  - Identification and Description of Accounting Entities and Auxiliary Enterprises
  - Financial Schedules for Accounting Entities and Auxiliary Enterprises
  - Schedules of Federal Expenditures, Nonfederal Expenses, and New Loans
  
- Analysis of Operations (Unaudited)
  - University Functions and Planning Program (Unaudited)
  - Trend Analysis of Compensated Absences (Unaudited)
  - Credit Hour Productivity (Unaudited)
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  - Tuition and Fee Waivers (Unaudited)
  - Bookstore (Unaudited)
  - Summary of Funds Provided to (from) Southern Illinois University Related Organizations by (to) Southern Illinois University (Unaudited)
  - Calculation of Current Excess Funds (Unaudited)
  - Revenue Bond Fee Financial Schedules (Unaudited)

The auditors' report that covers the Supplementary Information for State Compliance Purposes states that it has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the auditors' opinion, it is fairly stated, in all material respects, in relation to the basic financial statements as a whole from which it has been derived. The auditors' report also states the Analysis of Operations section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, they do not express an opinion or provide any assurance on it.

**Independent Auditors' Report on Supplementary  
Information for State Compliance Purposes**

Honorable William G. Holland  
Auditor General  
State of Illinois

and

Board of Trustees  
Southern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Southern Illinois University (University) and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2013, and have issued our report thereon under separate cover dated January 6, 2014, which contained unmodified opinions on those financial statements. Our report was modified to include a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements.

The accompanying supplementary information for the year ended June 30, 2013 in Schedules 1 through 36 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the University. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2013 in Schedules 1 through 36 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, 2013 in Schedules 1 through 36 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2013.

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, 2012, and have issued our report thereon dated March 25, 2013, which contained unmodified opinions on the respective financial statements of business-type activities and aggregate discretely presented component units. The accompanying supplementary information for the year ended June 30, 2012 in Schedules 2, 6 through 8, 10, 12 through 18, 20 through 22, and 24 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statements. The accompanying supplementary information for the year ended June 30, 2012 in Schedules 2, 6 through 8, 10, 12 through 18, 20 through 22, and 24 has been subjected to the auditing procedures applied in the audit of the June 30, 2012 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, 2012 in Schedules 2, 6 through 8, 10, 12 through 18, 20 through 22, and 24 is fairly stated in all material respects in relation to the basic financial statements as a whole from which it has been derived.

The University's basic financial statements for the years ended June 30, 2011, 2010, and 2009 were audited by other auditors whose reports thereon dated April 2, 2012, February 25, 2011, and February 19, 2010, respectively, expressed unqualified opinions on the respective financial statements of the business-type activities and aggregate discretely presented component units. The reports of other auditors dated April 2, 2012, February 25, 2011, and February 19, 2010, respectively, stated that the accompanying supplementary information in Schedules 2 and 22 for the years ended June 30, 2011, 2010, and 2009 were subjected to the auditing procedures applied in the audit of the June 30, 2011, 2010, and 2009 basic financial statements and certain additional auditing 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 and, in their opinion, was fairly stated in all material respects in relation to the basic financial statements as a whole for the years ended June 30, 2011, 2010, and 2009.

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.

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

*CliftonLarsonAllen LLP*

Peoria, Illinois  
January 6, 2014

State of Illinois  
Southern Illinois University  
Schedule of Appropriations, Expenditures and Lapsed Balances  
Appropriations for Fiscal Year 2013  
Fourteen months ended August 31, 2013

	Appropriations (Net After Transfers)	Expenditures Through 6/30/2013	Lapse Period Expenditures 7/01-8/31/2013	Total Expenditures	Balances Lapsed	Balances Re-appropriated
<b><u>Public Act 97-0729</u></b>						
<b><u>Appropriated Funds</u></b>						
<b><u>EDUCATION ASSISTANCE FUND-007</u></b>						
Personal services	\$ 186,131,600	\$ 186,131,502	\$ -	\$ 186,131,502	\$ 98	\$ -
Social security	2,309,400	2,309,400	-	2,309,400	-	-
Group insurance	3,060,000	3,060,000	-	3,060,000	-	-
Contractual services	8,164,800	8,164,800	-	8,164,800	-	-
Travel	36,600	36,600	-	36,600	-	-
Commodities	902,800	902,800	-	902,800	-	-
Equipment	1,006,200	1,006,200	-	1,006,200	-	-
Telecommunications services	1,307,300	1,307,300	-	1,307,300	-	-
Operation automotive equipment	575,100	575,100	-	575,100	-	-
Simmons Cooper Cancer Center	1,200,000	1,200,000	-	1,200,000	-	-
Subtotal-Fund 007	<u>204,693,800</u>	<u>204,693,702</u>	<u>-</u>	<u>204,693,702</u>	<u>98</u>	<u>-</u>
<b><u>GENERAL PROFESSIONS</u></b>						
<b><u>DEDICATED FUND-022</u></b>						
For all costs associated with the Edwardsville campus pharmacy education program	<u>1,250,000</u>	<u>1,250,000</u>	<u>-</u>	<u>1,250,000</u>	<u>-</u>	<u>-</u>
Subtotal-Fund 022	<u>1,250,000</u>	<u>1,250,000</u>	<u>-</u>	<u>1,250,000</u>	<u>-</u>	<u>-</u>
<b><u>STATE COLLEGE &amp; UNIV TRUST</u></b>						
<b><u>FUND-417</u></b>						
Scholarship Grant Awards	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>	<u>-</u>	<u>-</u>
Subtotal-Fund 417	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>	<u>-</u>	<u>-</u>
<b><u>Public Act 97-0725</u></b>						
<b><u>CAPITAL DEVELOPMENT FUND-141</u></b>						
Construction and equipment expenses to complete the renovation and expansion of the Morris Library	<u>17,333,785</u>	<u>10,287,866</u>	<u>-</u>	<u>10,287,866</u>	<u>-</u>	<u>7,045,919</u>
Subtotal-Fund 141	<u>17,333,785</u>	<u>10,287,866</u>	<u>-</u>	<u>10,287,866</u>	<u>-</u>	<u>7,045,919</u>
<b><u>BUILD ILLINOIS BOND FUND-971</u></b>						
Katherine Dunham Museum	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Subtotal-Fund 971	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
<b>GRAND TOTAL - ALL APPROPRIATED FUNDS</b>	<u>\$ 223,399,585</u>	<u>\$ 216,253,568</u>	<u>\$ -</u>	<u>\$ 216,253,568</u>	<u>\$ 98</u>	<u>\$ 7,145,919</u>

Note 1: This schedule has been prepared from University records and reconciled to the State Comptroller's records.



State of Illinois  
Southern Illinois University  
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
For Fiscal Years Ended June 30, 2013, 2012, and 2011

	Fiscal Year		
	2013	2012	2011
	<u>PA97-0729</u>	<u>PA97-0069</u>	<u>PA96-0956</u>
	<u>PA97-0725</u>	<u>PA97-0076</u>	
<b>GENERAL REVENUE FUND-001</b>			
<u>Appropriations (net after transfers)</u>	\$ -	\$ -	\$ 220,763,500
<u>Expenditures</u>			
Personal Services	-	-	191,491,391
Group Insurance	-	-	2,518,736
Travel	-	-	703
Equipment	-	-	48,509
Commodities	-	-	2,087,797
Contractual Services	-	-	18,385,979
Operation of Automotive Equipment	-	-	713,473
Permanent Improvements	-	-	17,748
Telecommunications	-	-	1,594,293
Social Security - Medicare	-	-	2,704,871
Simmons Cooper Cancer Center	-	-	1,200,000
Total expenditures	<u>-</u>	<u>-</u>	<u>220,763,500</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EDUCATION ASSISTANCE FUND-007</b>			
<u>Appropriations (net after transfers)</u>	\$ 204,693,800	\$ 218,231,500	\$ -
<u>Expenditures</u>			
Personal Services	186,131,502	188,995,044	-
Group Insurance	3,060,000	3,684,288	-
Travel	36,600	1,284	-
Equipment	1,006,200	55,750	-
Commodities	902,800	2,473,776	-
Contractual Services	8,164,800	17,604,747	-
Operation of Automotive Equipment	575,100	691,568	-
Permanent Improvements	-	283	-
Telecommunications	1,307,300	1,403,830	-
Social Security - Medicare	2,309,400	2,120,930	-
Simmons Cooper Cancer Center	1,200,000	1,200,000	-
Total expenditures	<u>204,693,702</u>	<u>218,231,500</u>	<u>-</u>
Lapsed balances	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ -</u>
<b>GENERAL PROFESSIONS DEDICATED FUND-022</b>			
<u>Appropriations (net after transfers)</u>	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
<u>Expenditures</u> : For all costs associated with the Edwardsville campus pharmacy education program			
	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>STATE COLLEGE &amp; UNIV TRUST FUND-417</b>			
<u>Appropriations (net after transfers)</u>	\$ 22,000	\$ 20,000	\$ -
<u>Expenditures</u> : Scholarship grant awards			
	<u>22,000</u>	<u>20,000</u>	<u>-</u>
Lapsed balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CAPITAL DEVELOPMENT FUND-141</b>			
<u>Appropriations (net after transfers)</u>	\$ 17,333,785	\$ 17,564,400	\$ 17,564,400
<u>Expenditures</u> : Construction and equipment expenses to complete the renovation and expansion of the Morris Library			
	<u>10,287,866</u>	<u>230,615</u>	<u>-</u>
Balances re-appropriated	<u>\$ 7,045,919</u>	<u>\$ 17,333,785</u>	<u>\$ 17,564,400</u>
<b>BUILD ILLINOIS BOND FUND-971</b>			
<u>Appropriations (net after transfers)</u>	\$ 100,000	\$ 100,000	\$ 100,000
<u>Expenditures</u> : Katherine Dunham Museum			
	<u>-</u>	<u>-</u>	<u>-</u>
Balances re-appropriated	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
<b>GRAND TOTAL, ALL FUNDS</b>			
Appropriations (net after transfers)	\$ 223,399,585	\$ 237,165,900	\$ 239,677,900
Total Expenditures	<u>216,253,568</u>	<u>219,732,115</u>	<u>222,013,500</u>
Lapsed balances/re-appropriated	<u>\$ 7,146,017</u>	<u>\$ 17,433,785</u>	<u>\$ 17,664,400</u>

Note 1: FY11 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

**State of Illinois  
Southern Illinois University**

**Schedule of Income Fund Revenues and Expenditures  
Year Ended June 30, 2013**

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
<b>REVENUES</b>			
Student tuition and fees	\$ 127,952,132 (1)	\$ 84,470,814 (2)	\$ 212,422,946
Sales and services	44,289	13,291	57,580
Investment income	507,800	(129,648)	378,152
Other	-	2,974	2,974
Total revenues	<u>128,504,221</u>	<u>84,357,431</u>	<u>212,861,652</u>
<b>EXPENDITURES</b>			
Personal services	59,352,092	51,578,247	110,930,339
Group insurance	614,580	-	614,580
Travel	1,507,148	613,883	2,121,031
Equipment	5,061,556	3,053,453	8,115,009
Commodities	4,771,619	1,939,171	6,710,790
Contractual services	27,068,505	10,982,978	38,051,483
Operation of automotive equipment	604,530	126,379	730,909
Telecommunications	249,676	809,753	1,059,429
Awards and grants	9,221,135	3,934,143	13,155,278
Social security	701,816	1,146,697	1,848,513
Permanent improvements	91,501	258,405	349,906
Scholarships, fellowships and waivers	8,811,311 (1)	(761,427) (2)	8,049,884
Bad debt expense	358,283	612,180	970,463
Unemployment compensation	-	61,398	61,398
Transfers	3,840,998	11,039,745	14,880,743
Total expenditures	<u>122,254,750</u>	<u>85,395,005</u>	<u>207,649,755</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<u>\$ 6,249,471</u>	<u>\$ (1,037,574)</u>	<u>\$ 5,211,897</u>

(1) Includes tuition waivers equal to scholarships, fellowships, and waiver expense and net of scholarship allowances of \$28,111,134.

(2) Includes tuition waivers equal to scholarships, fellowships, and waiver expense and net of scholarship allowances of \$10,149,776.

**State of Illinois**  
**Southern Illinois University**  
**SCHEDULE OF CASH AND INVESTMENTS - BY DEPOSITORY**  
**June 30, 2013**

Held by:	
Old National Bank of Carbondale	\$ 2,700,220
Illinois National Bank	53,627
JP Morgan	103,889,633
US Bank	126,809,075
MB Financial	25,036,086
Regions Bank	643,020
First Bankers Trust - Quincy	2,737
Busey Bank - Decatur	1,466
The Bank of Edwardsville	26,594,327
Internally Held	<u>172,850</u>
Total at June 30, 2013	<u>\$ 285,903,041</u>

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

**State of Illinois**  
**Southern Illinois University**  
**Schedule of Changes in Property and Equipment**  
**Year Ended June 30, 2013**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers</b>	<b>Ending Balance</b>
Capital assets not being depreciated:					
Land	\$ 21,514,697	\$ 443,324	\$ -	\$ -	\$ 21,958,021
Nondepreciable historical treasures and works of art	11,480,559	42,291	-	-	11,522,850
Construction in progress	143,988,202	83,063,882	738,464	(83,912,210)	142,401,410
Total capital assets not being depreciated	<u>176,983,458</u>	<u>83,549,497</u>	<u>738,464</u>	<u>(83,912,210)</u>	<u>175,882,281</u>
Capital assets being depreciated:					
Site improvements	64,531,793	1,271,525	34,587	2,456,607	68,225,338
Buildings	998,809,321	2,159,189	-	77,252,306	1,078,220,816
Equipment	341,162,512	13,295,026	5,825,172	4,203,297	352,835,663
Infrastructure	8,607,727	-	-	-	8,607,727
Intangible assets	7,340,787	-	-	-	7,340,787
Total capital assets being depreciated	<u>1,420,452,140</u>	<u>16,725,740</u>	<u>5,859,759</u>	<u>83,912,210</u>	<u>1,515,230,331</u>
Less accumulated depreciation for:					
Site improvements	38,724,190	2,812,597	34,586	-	41,502,201
Buildings	470,598,537	27,066,304	-	-	497,664,841
Equipment	287,493,765	17,557,150	5,408,605	-	299,642,310
Infrastructure	8,607,727	-	-	-	8,607,727
Intangible assets	2,588,964	773,614	-	-	3,362,578
Total accumulated depreciation	<u>808,013,183</u>	<u>48,209,665</u>	<u>5,443,191</u>	<u>-</u>	<u>850,779,657</u>
Total capital assets being depreciated, net	<u>612,438,957</u>	<u>(31,483,925)</u>	<u>416,568</u>	<u>83,912,210</u>	<u>664,450,674</u>
Capital assets, net	<u>\$ 789,422,415</u>	<u>\$ 52,065,572</u>	<u>\$ 1,155,032</u>	<u>\$ -</u>	<u>\$ 840,332,955</u>

Note: This summary schedule was prepared using State property records required by the Illinois Administrative Code (Code). The capitalization policy in the Code is different than the capitalization policy established by the Office of the State Comptroller for financial reporting in accordance with generally accepted accounting principles.

State of Illinois  
Southern Illinois University  
Comparative Statement of Net Position  
June 30, 2013 and 2012

	University	
	2013	2012
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 124,386,820	\$ 118,597,843
Cash and cash equivalents, restricted	41,963,283	41,951,788
Short-term investments	13,841,351	11,361,995
Short-term investments, restricted	10,475,320	24,396,636
Appropriations receivable from State of Illinois	98	-
Reimbursement due from State Treasurer	60,514,780	65,710,769
Accounts receivable, net	47,058,962	54,527,769
Notes receivable, net	3,287,770	3,122,252
Accrued interest receivable	21,285	85,789
Due from related organizations	4,615,124	5,448,985
Inventories	7,618,521	9,637,994
Prepaid expenses and other assets	738,261	782,021
<b>Total Current Assets</b>	<u>314,521,575</u>	<u>335,623,841</u>
<b>Noncurrent Assets:</b>		
Long-term investments	89,446,585	92,165,784
Long-term investments, restricted	5,789,682	2,521,762
Notes receivable, net	15,053,053	14,405,165
Prepaid expenses and other assets	5,945,706	6,247,348
Capital assets, not depreciated	175,882,281	176,983,458
Capital assets, net of depreciation	<u>664,450,674</u>	<u>612,438,957</u>
<b>Total Noncurrent Assets</b>	<u>956,567,981</u>	<u>904,762,474</u>
<b>TOTAL ASSETS</b>	<u>1,271,089,556</u>	<u>1,240,386,315</u>
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts payable	41,484,818	40,154,772
Accrued interest payable	2,897,488	3,005,488
Accrued payroll	10,485,564	11,866,799
Accrued compensated absences	4,675,223	4,955,779
Revenue bonds payable	17,822,733	17,479,618
Certificates of participation	1,755,348	2,185,398
Liabilities under capitalized leases	384,656	292,827
Accrued liability for self-insurance	11,336,557	14,433,109
Deposits held for University related organizations	14,743,863	12,809,198
Deposits held in custody for others	1,377,805	1,177,499
Deferred revenue	36,105,640	40,316,647
Housing deposits	120,859	133,110
Due to related organizations	73,516	69,880
<b>Total Current Liabilities</b>	<u>143,264,070</u>	<u>148,880,124</u>
<b>Noncurrent Liabilities</b>		
Accrued compensated absences	42,492,309	42,611,366
Revenue bonds payable	276,138,466	282,361,278
Certificates of participation	13,945,203	15,700,551
Liabilities under capitalized leases	1,207,314	963,724
Accrued liability for self-insurance	12,370,170	7,827,497
Federal loan program contributions refundable	17,246,433	17,273,195
Housing deposits	147,716	162,690
<b>Total Noncurrent Liabilities</b>	<u>363,547,611</u>	<u>366,900,301</u>
<b>Total Liabilities</b>	<u>506,811,681</u>	<u>515,780,425</u>
<b>NET POSITION</b>		
Net investment in capital assets	531,990,424	495,051,877
Restricted for:		
Nonexpendable	4,903,490	2,662,160
Expendable	119,628,695	121,876,102
Unrestricted	<u>107,755,266</u>	<u>105,015,751</u>
<b>TOTAL NET POSITION</b>	<u>\$ 764,277,875</u>	<u>\$ 724,605,890</u>

State of Illinois  
Southern Illinois University  
Comparative Statement of Revenues, Expenses, and Changes in Net Position  
Years Ended June 30, 2013 and 2012

	University	
	2013	2012
<b>REVENUES</b>		
<b>Operating Revenues:</b>		
Student tuition and fees (net of scholarship allowance of \$41,550,479 for 2013; \$38,196,952 for 2012)	\$ 254,664,694	\$ 256,084,347
Federal grants and contracts	39,186,109	42,005,028
State of Illinois grants and contracts	26,639,068	30,693,731
Other government grants and contracts	6,719,888	6,386,232
Private grants and contracts	22,803,213	22,173,773
Sales and services of educational departments	86,414,105	81,012,744
Physicians and Surgeons practice plan	50,960,697	54,203,736
Auxiliary enterprises:		
Funded debt enterprises (net of scholarship allowances of \$5,990,809 for 2013; \$6,266,581 for 2012)	99,875,617	102,295,975
Other auxiliary enterprises (net of scholarship allowances of \$921,094 for 2013; \$915,569 for 2012)	9,504,088	9,572,957
Loan interest income	306,198	297,083
Other operating revenues	27,006	20,829
<b>Total Operating Revenues</b>	<u>597,100,683</u>	<u>604,746,435</u>
<b>EXPENSES</b>		
<b>Operating Expenses:</b>		
Instruction	357,711,356	335,294,851
Research	64,348,813	64,680,837
Public service	66,813,986	62,712,130
Academic support	189,137,814	179,607,411
Student services	76,152,832	74,401,013
Institutional support	80,591,514	77,575,317
Operation and maintenance of plant	88,830,154	87,292,169
Scholarships and fellowships	35,095,711	36,837,164
Depreciation	48,209,665	46,321,372
Auxiliary enterprises:		
Funded debt enterprises	95,405,348	93,977,385
Other auxiliary enterprises	12,820,757	10,754,169
Other operating expenses	(2,022,681)	540,031
<b>Total Operating Expenses</b>	<u>1,113,095,269</u>	<u>1,069,993,849</u>
<b>Operating Loss</b>	<u>(515,994,586)</u>	<u>(465,247,414)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
State appropriations	205,965,800	219,501,500
Gifts and contributions	10,658,892	13,746,003
Investment income	(253,472)	4,625,294
Grants and contracts	46,333,626	48,128,082
Interest on capital asset-related debt	(7,870,033)	(11,265,152)
Accounting loss on advance refunding	(2,216,389)	-
Accretion on bonds payable	(4,166,477)	(4,331,329)
University related organizations	(1,183,038)	(407,985)
Payments on behalf of the University	281,309,245	221,995,044
Other nonoperating revenues (expenses)	627,118	1,661,402
<b>Net Nonoperating Revenues (Expenses)</b>	<u>529,205,272</u>	<u>493,652,859</u>
<b>Income (Loss) Before Other Revenues</b>	<u>13,210,686</u>	<u>28,405,445</u>
<b>Other Revenues:</b>		
Capital state appropriations	25,253,273	59,779,396
Capital grants and gifts	1,208,026	8,027,624
<b>Total Other Revenues</b>	<u>26,461,299</u>	<u>67,807,020</u>
<b>Increase in Net Position</b>	39,671,985	96,212,465
<b>NET POSITION</b>		
Net position at beginning of year	724,605,890	628,393,425
<b>Net position at end of year</b>	<u>\$ 764,277,875</u>	<u>\$ 724,605,890</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN REVENUES AND EXPENSES  
Years Ended June 30, 2013 and 2012**

The following explains variations in revenues and expenses in excess of 10 percent and \$4,000,000 between fiscal years 2013 and 2012. The information was obtained from the Comparative Statement of Revenues, Expenses, and Changes in Net Position.

**Operating Revenues:**

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
State of Illinois grants and contracts	\$ 26,639,068	\$ 30,693,731	\$ (4,054,663)

The decrease is primarily related to State grant funding on the Carbondale campus. Funding from the Illinois Department of Natural Resources related to Asian Carp research decreased \$1 million. Revenue for the Integrated Assessment program, funded by the Department of Children and Family Services decreased \$800,000. Funding related to coal research from the Department of Commerce and Economic Opportunity decreased \$700,000. There was also a decrease in revenue related to the Department of Transportation grant for Rural Medical Transportation of \$700,000.

**Nonoperating Revenues (Expenses):**

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
Investment Income	\$ (253,472)	\$ 4,625,294	\$ (4,878,766)

The decrease in investment income is related to unrealized and realized gains on the University's investments. In fiscal year 2012, the University experienced unrealized gains of \$2 million compared to unrealized losses of \$3.9 million in fiscal year 2013. Realized gains in fiscal year 2012 totaled \$500,000 compared to fiscal year 2013 realized gains of \$1.6 million.

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
Payments on behalf of the University	\$ 281,309,245	\$ 221,995,044	\$ 59,314,201

The increase is related to payments on behalf of the University from SURS and CMS. SURS pays substantially all of the employer's share of retirement contributions for the University based on actuarial rates. In fiscal year 2013, the actuarial rate paid was 34.51 percent of annual covered payroll while in fiscal year 2012, the rate was only 24.21 percent. CMS covers the employer's share of health, dental, vision, and life insurance for current employees and annuitants. Given that insurance costs continue to increase from year to year, CMS payments on behalf of the University for these benefits continue to increase as well. Payments from SURS increased \$37.5 million from fiscal year 2012. Also, payments from CMS for health, dental, and life insurance increased by \$21.8 million.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN REVENUES AND EXPENSES  
Years Ended June 30, 2013 and 2012**

**Other Revenues:**

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
Capital state appropriations	\$ 25,253,273	\$ 59,779,396	\$ (34,526,123)

At Edwardsville, in fiscal year 2012, \$20 million was received from the Illinois Capital Development Board for construction and renovations to the Science Laboratory. This money was not received in fiscal year 2013. At Carbondale, funding for the Transportation Education Center decreased \$25 million as the project concluded. This decrease was partially offset by an increase in funding of \$10 million for the Morris Library renovation.

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
Capital grants and gifts	\$ 1,208,026	\$ 8,027,624	\$ (6,819,598)

In fiscal year 2012, the Edwardsville campus received \$5 million from their Foundation for the Lucas addition to the Vadalabene Center and for STEM research program equipment which was not received in fiscal year 2013.



**State of Illinois  
Southern Illinois University  
Analysis of Significant Lapse Period Spending  
Fourteen Months Ended August 31, 2013**

The following explains lapse period spending in excess of 10 percent of total expenditures for fiscal year 2013 and equal to or greater than \$4,000,000 from the Schedule of Appropriations, Expenditures, and Lapsed Balances.

There was no lapse period spending over the scope noted above in any appropriated line item.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN ASSETS AND LIABILITIES  
June 30, 2013 and 2012**

Following are the changes in assets and liabilities between June 30, 2013 and June 30, 2012 that involved increases or decreases in excess of 10 percent and \$4,000,000 or more. This information was obtained from the Comparative Statement of Net Position.

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
Short-term investments restricted	\$ 10,475,320	\$ 24,396,636	\$ (13,921,316)

The decrease is primarily related to investments related to the 2012A Series Bond Issuance. At 6/30/2012, SIU was holding investments with a book value of \$10.1 million but at 6/30/2013 all of these investments had matured.

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
Accounts receivable, net	\$ 47,058,962	\$ 54,527,769	\$ (7,468,807)

The decrease is primarily related to a \$3.4 million receivable relating to fringe benefit in FY12 that was adjusted to \$0 in FY13. Additionally, in FY12, there was a \$1.7 million receivable related to claims for self-insurance related to a May 2009 storm that were collected on, causing there to be no outstanding balance in FY13. Lastly, SIUE receivables decreased \$2.4 million due to SIUE writing off \$2 million in scholarship receivables in FY13.

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
Deferred revenue	\$ 36,105,640	\$ 40,316,647	\$ (4,211,007)

The decrease in deferred revenue is primarily due to a reduction of \$2.1 million related to the Commonwealth Edison grant for coal research, and a reduction of \$1.9 million in tuition and fee revenue due to decreased enrollment for the summer 2013 semester.

	<b>Fiscal Year <u>2013</u></b>	<b>Fiscal Year <u>2012</u></b>	<b><u>Difference</u></b>
Noncurrent accrued liability for self-insurance	\$ 12,370,170	\$ 7,827,497	\$ 4,542,673

The increase in the noncurrent liability is related to the proration that was applied for the current/noncurrent portion of the liability. In fiscal year 2013, 52 percent of the accrued liability for self-insurance was considered noncurrent as compared to 35 percent in fiscal year 2012. The current liability decreased \$3,096,552 during fiscal year 2013. Overall the accrued liability for self-insurance increased \$1,446,121 during fiscal year 2013.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
CASH AND CASH EQUIVALENTS AND INVESTMENTS  
June 30, 2013**

The University has pooled its operating cash and investments to provide for efficiencies and economies in their management. Proceeds related to revenue bonds and certificate of participation financing activities are pooled to the extent allowed under covenants. Investment income earned on the operating cash and investments, including realized gains and losses resulting from the sale or other disposition of investments, is distributed on a quarterly basis to the pooled participants based upon their respective aggregate balances over the prior three-month period.

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

At June 30, 2013, all balances related to the deposits of the University were covered by federal depository insurance or collateral held by an agent in the University's name.

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Investments and Investment Income  
June 30, 2013 and 2012**

The University's investment balances at June 30, 2013 and 2012 were held as follows:

	<b>2013 Carrying Amount</b>	<b>2012 Carrying Amount</b>
U.S. Treasuries	\$ 59,735,212	\$ 55,591,173
U.S. Agencies	59,773,426	74,810,704
Common stock	<u>44,300</u>	<u>44,300</u>
<b>Total investments</b>	<b><u>\$ 119,552,938</u></b>	<b><u>\$ 130,446,177</u></b>

Refer to Notes to Financial Statements in the Southern Illinois University Annual Financial Report for the year ended June 30, 2013, 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, 2013 and 2012 was as follows:

	<b><u>2013</u></b>	<b><u>2012</u></b>
Income fund	\$ 500,349	\$ 1,133,068
General operating	(2,132,213)	2,391,076
Auxiliary enterprises	199,836	197,443
Restricted	257,944	250,007
Loan funds	62,306	50,527
Plant funds	611,576	444,632
Other funds	<u>246,730</u>	<u>158,541</u>
<b>Total</b>	<b><u>\$ (253,472)</u></b>	<b><u>\$ 4,625,294</u></b>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Accounts and Notes Receivable**  
**June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Accounts receivable:		
Student tuition and fees	\$ 12,057,218	\$ 16,303,129
Auxiliary enterprises	12,029,484	11,126,505
General operating	21,002,257	25,597,936
Grants and contracts	18,100,149	15,091,100
Student loans	88,093	127,913
Other accounts receivable	<u>447,963</u>	<u>352,426</u>
	63,725,164	68,599,009
Less: Allowance for doubtful accounts	<u>(16,666,202)</u>	<u>(14,071,240)</u>
<b>Total accounts receivable, net</b>	<b><u>\$ 47,058,962</u></b>	<b><u>\$ 54,527,769</u></b>
Notes receivable:		
Loan funds:		
Carbondale campus	\$ 16,282,775	\$ 17,790,556
Edwardsville campus	<u>2,856,957</u>	<u>2,807,551</u>
Total notes receivable	<u>19,139,732</u>	<u>20,598,107</u>
Allowance for doubtful notes:		
Carbondale campus	(263,222)	(2,551,888)
Edwardsville campus	<u>(535,687)</u>	<u>(518,802)</u>
Total allowance for doubtful accounts	<u>(798,909)</u>	<u>(3,070,690)</u>
<b>Total notes receivable, net</b>	<b><u>\$ 18,340,823</u></b>	<b><u>\$ 17,527,417</u></b>

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 accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Student Tuition Receivable  
June 30, 2013 and 2012**

	<b>June 30, 2013</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
<b>Student tuition receivable</b>			
Current - 30 days	\$ 3,713,979	\$ 3,619,565	\$ 94,414
31 - 180 days	2,818,416	1,889,497	928,919
181 - 365 days	1,454,273	862,067	592,206
Over 365 days	<u>4,070,550</u>	<u>2,702,995</u>	<u>1,367,555</u>
Total student tuition receivable	12,057,218	9,074,124	2,983,094
Allowance for doubtful accounts	<u>(5,152,929)</u>	<u>(3,264,383)</u>	<u>(1,888,546)</u>
<b>Student tuition receivable, net</b>	<u>\$ 6,904,289</u>	<u>\$ 5,809,741</u>	<u>\$ 1,094,548</u>
	<b>June 30, 2012</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
<b>Student tuition receivable</b>			
Current - 30 days	\$ 1,117,543	\$ 702,238	\$ 415,305
31 - 180 days	6,810,867	5,032,703	1,778,164
181 - 365 days	2,333,631	1,287,436	1,046,195
Over 365 days	<u>6,041,088</u>	<u>4,681,582</u>	<u>1,359,506</u>
Total student tuition receivable	16,303,129	11,703,959	4,599,170
Allowance for doubtful accounts	<u>(5,005,559)</u>	<u>(3,540,466)</u>	<u>(1,465,093)</u>
<b>Student tuition receivable, net</b>	<u>\$ 11,297,570</u>	<u>\$ 8,163,493</u>	<u>\$ 3,134,077</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 accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Auxiliary Enterprises Receivable**  
**June 30, 2013 and 2012**

	<b>June 30, 2013</b>		
	<b><u>Total</u></b>	<b><u>Carbondale Campus</u></b>	<b><u>Edwardsville Campus</u></b>
<b>Auxiliary enterprises receivable</b>			
Current-30 days	\$ 1,119,399	\$ 1,054,116	\$ 65,283
31 - 180 days	1,628,450	855,044	773,406
181 - 365 days	2,653,111	2,088,433	564,678
Over 365 days	<u>6,628,524</u>	<u>5,046,830</u>	<u>1,581,694</u>
Total auxiliary enterprises receivable	12,029,484	9,044,423	2,985,061
Allowance for doubtful accounts	<u>(7,248,645)</u>	<u>(5,492,104)</u>	<u>(1,756,541)</u>
<b>Auxiliary enterprises receivable, net</b>	<b><u>\$ 4,780,839</u></b>	<b><u>\$ 3,552,319</u></b>	<b><u>\$ 1,228,520</u></b>
	<b>June 30, 2012</b>		
	<b><u>Total</u></b>	<b><u>Carbondale Campus</u></b>	<b><u>Edwardsville Campus</u></b>
<b>Auxiliary enterprises receivable</b>			
Current-30 days	\$ 1,668,390	\$ 1,609,890	\$ 58,500
31 - 180 days	3,918,603	3,219,780	698,823
181 - 365 days	1,323,875	847,310	476,565
Over 365 days	<u>4,215,637</u>	<u>2,796,124</u>	<u>1,419,513</u>
Total auxiliary enterprises receivable	11,126,505	8,473,104	2,653,401
Allowance for doubtful accounts	<u>(5,588,404)</u>	<u>(4,014,752)</u>	<u>(1,573,652)</u>
<b>Auxiliary enterprises receivable, net</b>	<b><u>\$ 5,538,101</u></b>	<b><u>\$ 4,458,352</u></b>	<b><u>\$ 1,079,749</u></b>

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 accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
General Operating Receivable  
June 30, 2013 and 2012**

	<b>June 30, 2013</b>		
	<b><u>Total</u></b>	<b><u>Carbondale Campus</u></b>	<b><u>Edwardsville Campus</u></b>
<b>General operating receivable</b>			
Current-30 days	8,097,236	\$ 7,763,403	\$ 333,833
31 - 180 days	6,207,566	5,134,252	1,073,314
181 - 365 days	1,810,289	1,195,564	614,725
Over 365 days	<u>4,887,166</u>	<u>2,762,922</u>	<u>2,124,244</u>
Total general operating receivable	21,002,257	16,856,141	4,146,116
Allowance for doubtful accounts	<u>(4,196,898)</u>	<u>(2,427,483)</u>	<u>(1,769,415)</u>
<b>General operating receivable, net</b>	<b><u>\$ 16,805,359</u></b>	<b><u>\$ 14,428,658</u></b>	<b><u>\$ 2,376,701</u></b>
	<b>June 30, 2012</b>		
	<b><u>Total</u></b>	<b><u>Carbondale Campus</u></b>	<b><u>Edwardsville Campus</u></b>
<b>General operating receivable</b>			
Current-30 days	4,545,926	\$ 4,225,218	\$ 320,708
31 - 180 days	9,355,676	8,450,436	905,240
181 - 365 days	2,674,483	2,223,799	450,684
Over 365 days	<u>9,021,851</u>	<u>7,338,535</u>	<u>1,683,316</u>
Total general operating receivable	25,597,936	22,237,988	3,359,948
Allowance for doubtful accounts	<u>(3,385,076)</u>	<u>(1,854,825)</u>	<u>(1,530,251)</u>
<b>General operating receivable, net</b>	<b><u>\$ 22,212,860</u></b>	<b><u>\$ 20,383,163</u></b>	<b><u>\$ 1,829,697</u></b>

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 accounts receivable, once deemed past due, are reported in the Illinois Offset System.



**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Grants and Contracts Receivable**  
**June 30, 2013 and 2012**

	<b>June 30, 2013</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
<b>Grants and contracts</b>			
Federal government	\$ 3,626,760	\$ 2,785,021	\$ 841,739
State of Illinois	10,147,763	8,624,864	1,522,899
Other government	1,902,686	1,902,686	-
Private	2,422,940	1,560,611	862,329
<b>Total grants and contracts</b>	<b>\$ 18,100,149</b>	<b>\$ 14,873,182</b>	<b>\$ 3,226,967</b>

	<b>June 30, 2012</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
<b>Grants and contracts</b>			
Federal government	\$ 3,521,883	\$ 2,132,978	\$ 1,388,905
State of Illinois	5,929,344	4,535,505	1,393,839
Other government	2,314,025	2,314,025	-
Private	3,325,848	1,853,775	1,472,073
<b>Total grants and contracts</b>	<b>\$ 15,091,100</b>	<b>\$ 10,836,283</b>	<b>\$ 4,254,817</b>

These accounts consist of gross 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 accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Notes Receivable - Loan Funds**  
**June 30, 2013 and 2012**

<u>Age</u>	<b>June 30, 2013</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
Not in repayment status/current billing	\$ 16,236,952	\$ 13,519,778	\$ 2,717,174
Under 240 Days	1,153,991	1,131,205	22,786
Over 240 days	<u>1,748,789</u>	<u>1,631,792</u>	<u>116,997</u>
Total notes receivable - loan funds	19,139,732	16,282,775	2,856,957
Allowance for doubtful notes	<u>(798,909)</u>	<u>(263,222)</u>	<u>(535,687)</u>
<b>Notes receivable - loan funds, net</b>	<u>\$ 18,340,823</u>	<u>\$ 16,019,553</u>	<u>\$ 2,321,270</u>

  

<u>Age</u>	<b>June 30, 2012</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
Not in repayment status/current billing	\$ 16,743,415	\$ 14,173,381	\$ 2,570,034
Under 240 Days	1,232,975	1,118,583	114,392
Over 240 days	<u>2,621,717</u>	<u>2,498,592</u>	<u>123,125</u>
Total notes receivable - loan funds	20,598,107	17,790,556	2,807,551
Allowance for doubtful notes	<u>(3,070,690)</u>	<u>(2,551,888)</u>	<u>(518,802)</u>
<b>Notes receivable - loan funds, net</b>	<u>\$ 17,527,417</u>	<u>\$ 15,238,668</u>	<u>\$ 2,288,749</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 accounts receivable, once deemed past due, are reported in the Illinois Offset System.

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Capital Assets**  
**Year Ended June 30, 2013**

For a schedule of capital asset activity during the year ended June 30, 2013, see Schedule 5 on page 8.

**Major changes to land for fiscal year 2013**

Additions in fiscal year 2013

Other (Changes less than \$500,000)

SIUC

\$ 443,324

SIUE

-

Total additions

\$ 443,324

**Major changes to nondepreciable historical treasures  
and works of art for fiscal year 2013**

Additions in fiscal year 2013

Other (Changes less than \$500,000)

SIUC

\$ 38,200

SIUE

4,091

Total additions

\$ 42,291

State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Capital Assets (Continued)  
Year Ended June 30, 2013

**Major Changes to construction in progress for fiscal year 2013**

**Additions in fiscal year 2013**

CARBONDALE:

Facilities and Infrastructure Improvements	\$ 2,249,627
Lentz Hall Air Conditioning Improvement	677,830
Morris Library Renovation	10,398,759
Recreation Center Energy Conservation Measures	2,868,392
Saluki Way Baseball Stadium	875,796
Student Services Building	23,767,203
Theater Electrical System Upgrade	867,291
Transportation Education Center	5,973,057
Triads Demolition	3,169,788
Carbondale additions	<u>50,847,743</u>

EDWARDSVILLE:

Art and Design Expansion	6,626,741
Engineering Building Addition	6,641,128
Rendleman Hall Window Replacement	1,038,546
Science Building Renovation	7,819,607
School of Dental Medicine - Multidisciplinary Lab	3,209,006
Edwardsville additions	<u>25,335,028</u>

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

SIUC	1,971,702
SIUE	4,909,409
Other additions	6,881,111
Total additions	<u>\$ 83,063,882</u>

**Deletions in fiscal year 2013**

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

SIUC	\$ 734,602
SIUE	3,862
Total deductions	<u>\$ 738,464</u>

**Transfers to/from Construction in Progress**

CARBONDALE:

Lincoln Drive Renovation	\$ (511,844)
Transportation Education Center	(51,058,977)
Transportation Education Center Equipment	(4,203,297)
Carbondale transfers to/from Construction in Progress	<u>(55,774,118)</u>

EDWARDSVILLE:

Art & Design Expansion	(13,300,371)
Korte Stadium Renovation	(891,930)
Lukas Athletic Annex	(5,022,220)
Rendleman Hall Window Replacement Project	(2,890,754)
Edwardsville transfers to/from Construction in Progress	<u>(22,105,275)</u>

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

SIUC	(1,869,545)
SIUE	(4,163,272)
Other transfers to/from Construction in Progress	(6,032,817)
Total transfers to/from Construction in Progress	<u>\$ (83,912,210)</u>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Capital Assets (Continued)**  
**Year Ended June 30, 2013**

**Major changes to Site Improvements for fiscal year 2013**

**Additions in fiscal year 2013**

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

SIUC	\$ 288,082
SIUE	<u>983,443</u>
Other additions	<u>1,271,525</u>
Total additions	<u><u>\$ 1,271,525</u></u>

**Deletions in fiscal year 2013**

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

SIUC	\$ 34,587
SIUE	<u>-</u>
Other deletions	<u>34,587</u>
Total deletions	<u><u>\$ 34,587</u></u>

**Transfers in fiscal year 2013**

CARBONDALE:

Lincoln Drive Renovation	\$ 511,844
Carbondale transfers	<u>511,844</u>

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

SIUC	750,028
SIUE	<u>1,194,735</u>
Other transfers	<u>1,944,763</u>
Total transfers	<u><u>\$ 2,456,607</u></u>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Capital Assets (Continued)**  
**Year Ended June 30, 2013**

**Major changes to buildings in fiscal year 2013**

**Additions in fiscal year 2013**

EDWARDSVILLE:	
Lukas Annex	\$ 1,665,683
Edwardsville additions	<u>1,665,683</u>
OTHER (Changes less than \$500,000):	
SIUC	(39,835)
SIUE	<u>533,341</u>
Other additions	493,506
Total additions	<u>\$ 2,159,189</u>

**Transfers in fiscal year 2013**

CARBONDALE:	
Transportation Education Center	\$ 51,058,977
Carbondale transfers	<u>51,058,977</u>
EDWARDSVILLE:	
Indoor Softball Facility Building	13,300,371
Korte Stadium Renovation	891,930
Lukas Athletic Annex	5,022,220
Rendleman Hall Window Replacement Project	<u>2,890,754</u>
Edwardsville transfers	<u>22,105,275</u>
OTHER (Changes less than \$500,000):	
SIUC	1,119,517
SIUE	<u>2,968,537</u>
Other transfers	<u>4,088,054</u>
Total transfers	<u>\$ 77,252,306</u>

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Capital Assets (Continued)  
Year Ended June 30, 2013**

**Major changes to equipment for fiscal year 2013.****Additions in fiscal year 2013 by category**

CARBONDALE:	
Housing and Auxiliary Facilities System	\$ 226,197
Medical Facilities System	2,337,447
Other	<u>7,842,158</u>
Carbondale additions	<u>10,405,802</u>
EDWARDSVILLE:	
Housing and Auxiliary Facilities System	228,439
Other	<u>2,688,323</u>
Edwardsville additions	<u>2,916,762</u>
UNIVERSITY ADMINISTRATION:	
Office of the President	(28,094)
University Wide Shared Services	<u>556</u>
Other additions	<u>(27,538)</u>
Total additions	<u>\$ 13,295,026</u>

**Equipment trade-ins, disposals, and adjustments by category fiscal year 2013**

CARBONDALE:	
Housing and Auxiliary Facilities System	\$ 595,877
Medical Facilities System	185,940
Other	<u>2,401,744</u>
Carbondale trade-ins, disposals and adjustments	<u>3,183,561</u>
EDWARDSVILLE:	
Housing and Auxiliary Facilities System	67,884
Other	<u>2,573,727</u>
Edwardsville trade-ins, disposals and adjustments	<u>2,641,611</u>
Total trade-ins, disposals and adjustments	<u>\$ 5,825,172</u>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Capital Assets (Continued)**  
**Year Ended June 30, 2013**

**SUMMARY OF EQUIPMENT TRADE-INS, DISPOSALS AND  
ADJUSTMENTS BY CAMPUS FISCAL YEAR 2013**

**Trade-ins:**

Carbondale	\$ 538,787
Edwardsville	<u>43,274</u>
Total trade-ins	<u>582,061</u>

**Disposals:**

Carbondale	1,998,177
Edwardsville	<u>24,573</u>
Total disposals	<u>2,022,750</u>

**Adjustments:**

Carbondale	646,597
Edwardsville	<u>2,573,764</u>
Total adjustments	<u>3,220,361</u>

Total equipment trade-ins, disposals and adjustments	<u>\$ 5,825,172</u>
--	---------------------

**Transfers in fiscal year 2013**

**CARBONDALE:**

Transportation Education Center equipment	<u>\$ 4,203,297</u>
Carbondale transfers	<u>4,203,297</u>
Total transfers	<u>\$ 4,203,297</u>



**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Accounts Payable and Accrued Liabilities**  
**June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
Accounts payable	\$ 41,484,818	\$ 40,154,772	\$ 1,330,046
Accrued payroll	10,485,564	11,866,799	(1,381,235)
Accrued interest payable	2,897,488	3,005,488	(108,000)
Accrued compensated absences:			
Vacation	38,700,042	37,997,878	702,164
Sick leave	<u>8,467,490</u>	<u>9,569,267</u>	<u>(1,101,777)</u>
Total compensated absences	<u>47,167,532</u>	<u>47,567,145</u>	<u>(399,613)</u>
Accrued self insurance	23,706,727	22,260,606	1,446,121
Housing deposits	268,575	295,800	(27,225)
Deposits held for University Related Organizations	14,743,863	12,809,198	1,934,665
Deposits held for others	<u>1,377,805</u>	<u>1,177,499</u>	<u>200,306</u>
<b>Total accounts payable and accrued liabilities</b>	<u>\$ 142,132,372</u>	<u>\$ 139,137,307</u>	<u>\$ 2,995,065</u>

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Deferred Revenue  
June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>Deferred revenue</b>		
General revenue & tuition	\$ 11,014,535	\$ 11,676,940
Auxiliary enterprises funded debt	2,908,940	3,604,875
Auxiliary enterprises other	251,232	281,360
Departmental activities	3,455,467	3,977,507
Federal grants & contracts	192,682	617,627
Private grants & contracts	12,284,110	13,788,606
State of Illinois grants & contracts	<u>5,998,674</u>	<u>6,369,732</u>
 Total deferred revenue	 <u>\$ 36,105,640</u>	 <u>\$ 40,316,647</u>

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Accrued Compensated Absences at  
June 30 for the Last Five Years**

<b>Fiscal Year</b>	<b>Accrued Vacation Pay</b>	<b>Accrued Sick Pay and Related Costs for Vacation and Sick Leave</b>	<b>Total</b>
2013	\$ 38,700,042	\$ 8,467,490	\$ 47,167,532
2012	37,997,878	9,569,267	47,567,145
2011	37,739,034	11,862,865	49,601,899
2010	38,059,851	12,971,606	51,031,457
2009	36,235,514	13,867,528	50,103,042

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Bonds Payable**  
**June 30, 2013**

	<b>Balance at July 1, 2012</b>	<b>Bonds Issued</b>	<b>Principal Reductions</b>	<b>Accretion on Bonds</b>	<b>Balance at June 30, 2013</b>
Southern Illinois University					
Housing and Auxiliary Facilities System					
Revenue Bonds:					
Series 1993A	\$ 20,056,143	\$ -	\$ 4,050,000	\$ 1,189,833	\$ 17,195,976
Series 1997A	15,175,812	-	3,135,000	827,011	12,867,823
Series 1999A	38,478,152	-	450,000	2,149,633	40,177,785
Series 2003A	6,710,000	-	6,710,000	-	-
Series 2004A	35,035,000	-	34,015,000	-	1,020,000
Series 2006A	57,020,000	-	3,140,000	-	53,880,000
Series 2008A	27,270,000	-	1,040,000	-	26,230,000
Series 2009A	49,660,000	-	2,090,000	-	47,570,000
Series 2012A	29,805,000	-	1,515,000	-	28,290,000
Series 2012B	-	44,700,000	480,000	-	44,220,000
Total Housing and Auxiliary Facilities System	<u>279,210,107</u>	<u>44,700,000</u>	<u>56,625,000</u>	<u>4,166,477</u>	<u>271,451,584</u>
Medical Facilities System					
Revenue Bonds:					
Series 2005	<u>16,415,000</u>	<u>-</u>	<u>945,000</u>	<u>-</u>	<u>15,470,000</u>
Total Medical Facilities System	<u>16,415,000</u>	<u>-</u>	<u>945,000</u>	<u>-</u>	<u>15,470,000</u>
Total Bonds Payable	<u>\$ 295,625,107</u>	<u>\$ 44,700,000</u>	<u>\$ 57,570,000</u>	<u>\$ 4,166,477</u>	<u>\$ 286,921,584</u>

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2013**

**Southern Illinois University Housing and Auxiliary Facilities System**

On November 8, 2012, the Board approved the Fifteenth Supplemental Schedule 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, and the Fourteenth Supplemental Resolution on December 8, 2011. The outstanding bond issues related to the respective bond resolutions of the System are as follows:

**Series 2012B Bonds**

These bonds were authorized by the Board under the Fifteenth Supplemental Bond Resolution dated November 8, 2012 and were issued as 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.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2013**

**Series 2009A Bonds**

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

**Series 2008A Bonds**

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

**Series 2006A Bonds**

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2013**

**Series 2004A Bonds**

These bonds were authorized by the Board under the Tenth Supplemental Bond Resolution dated October 14, 2004 and were issued as current interest bonds in the original amount of \$40,390,000. The bonds were sold at a premium of \$1,349,890 on February 25, 2003. The bonds were issued to finance the design and construction of a new apartment-style residence hall, Wall and Grand Apartments, and install automatic sprinkler systems in three existing residence halls on the Carbondale campus; and to finance the costs to modify the HVAC systems and humidity controls in three existing residence halls and remediate damage caused by excess humidity at two of such existing residence halls on the Edwardsville campus. A portion of the bonds were part of an advanced refunding on December 19, 2012.

**Series 2003A Bonds**

These bonds were authorized by the Board under the Ninth Supplemental Bond Resolution dated December 12, 2002 and were issued as current interest bonds in the original amount of \$17,020,000. The bonds were sold at par on February 25, 2003. The bonds were issued to finance the design and construction of a new Student Health Center building addition on the Carbondale campus and to redeem the Series 1993A outstanding bonds. A portion of the bonds were part of an advanced refunding on December 19, 2012. The final payment on the 2003A Series Bonds was made on April 1, 2013.

**Series 1999A Bonds**

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

**Series 1997A Bonds**

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2013**

**Series 1993A Bonds**

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

**Southern Illinois University Medical Facilities System**

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

**Series 2005 Bonds**

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



**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Advance Refunded Bonds and Accrued Interest on Bonds  
June 30, 2013 and 2012**

**Advance Refunded Bonds:**

The University has defeased bonds through advance refunding in prior years and, accordingly, they are not reflected in the financial statements. The bonds which have been defeased as of June 30, 2013 are as follows:

<u>Refunding</u>	<u>Outstanding at June 30, 2013</u>
Advance Refunding of 2012	<u>\$ 33,035,000</u>

**Accrued Interest:**

Accrued interest on outstanding bonds payable at June 30, 2013 and June 30, 2012 is as follows:

	<u>2013</u>	<u>2012</u>
Housing and Auxiliary Facilities System	\$ 2,436,252	\$ 2,499,017
Medical Facilities System	187,563	199,375
Total	<u>\$ 2,623,815</u>	<u>\$ 2,698,392</u>

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Certificates of Participation  
Year Ended June 30, 2013**

	<b>Balance at July 1, 2012</b>	<b>COPs Issued</b>	<b>Principal Reductions</b>	<b>Balance at June 30, 2013</b>
Certificates of Participation:				
Series 2002	\$ 495,049	\$ -	\$ 495,049	\$ -
Series 2004A	<u>17,390,900</u>	<u>-</u>	<u>1,690,349</u>	<u>15,700,551</u>
 Total Certificates of Participation	 <u>\$ 17,885,949</u>	 <u>\$ -</u>	 <u>\$ 2,185,398</u>	 <u>\$ 15,700,551</u>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Liabilities Under Capitalized Leases**  
**June 30, 2013**

	Balance at July 1, 2012	Increases in Capitalized Leases	Principal Payments	Cancellations and Adjustments	Balance at June 30, 2013
<b>Southern Illinois University</b>					
<b>Liabilities Under Capitalized Leases:</b>					
Banc of America Public Capital	\$ 1,103,037	\$ 486,932	\$ 202,701	\$ -	\$ 1,387,268
Commerce Bank NA	144,757	-	111,106	-	33,651
Conn-Selmer Incorporated	-	51,638	33,512	-	18,126
Dell Financial Services LLC	-	208,791	55,866	-	152,925
Etekon Capital	8,757	-	8,757	-	-
<b>Liabilities Under Capitalized Leases</b>	<u>\$ 1,256,551</u>	<u>\$ 747,361</u>	<u>\$ 411,942</u>	<u>\$ -</u>	<u>\$ 1,591,970</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF INDIRECT COST RECOVERIES  
Year Ended June 30, 2013**

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

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

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

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Indirect Cost Recoveries, Continued**  
**June 30, 2013**

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, 2013:

	<u>Edwardsville</u>	<u>Carbondale</u>	<u>Total</u>
Sources:			
Transfers of indirect cost reimbursements from restricted grants and contracts	\$ 2,181,709	\$ 7,033,490	\$ 9,215,199
Physicians and Surgeons, Inc. - contributions toward University overhead and academic development	-	48,946,916	48,946,916
Contributions, investment income and other	110,428	3,454,167	3,564,595
Total sources	<u>2,292,137</u>	<u>59,434,573</u>	<u>61,726,710</u>
Applications:			
Organized research activities	427,500	3,999,639	4,427,139
Instructional activities	511,754	804,233	1,315,987
Operation and maintenance of physical plant	-	8,570	8,570
Institutional support	395,956	81,493	477,449
Academic support activities	1,135,868	1,067,621	2,203,489
Student services	-	79,908	79,908
Public service activities	5,414	153,474	158,888
School of Medicine local resources	-	42,137,158	42,137,158
Transfers out	-	11,674,402	11,674,402
Total applications	<u>2,476,492</u>	<u>60,006,498</u>	<u>62,482,990</u>
Excess (shortage) of sources over applications	(184,355)	(571,925)	(756,280)
Balance at June 30, 2012	<u>367,977</u>	<u>27,896,900</u>	<u>28,264,877</u>
Balance at June 30, 2013	<u>\$ 183,622</u>	<u>\$ 27,324,975</u>	<u>\$ 27,508,597</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Indirect Cost Recovery Accounting Entity Financial Schedules**  
**Balance Sheet**  
**June 30, 2013**

**ASSETS**

Cash	\$ 23,002,249
Accounts receivable	8,432,581
Due from other funds	395,750
Prepaid expenses	<u>17,658</u>
Total assets	<u>\$ 31,848,238</u>

**LIABILITIES AND FUND BALANCE**

Liabilities:	
Accounts payable	\$ 566,503
Accrued payroll	466,960
Accrued compensated absences	2,172,895
Due to other funds	<u>1,316,905</u>
Total liabilities	4,523,263
Fund balance	<u>27,324,975</u>
Total liabilities and fund balance	<u>\$ 31,848,238</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Indirect Cost Recovery Accounting Entity Financial Schedules**  
**Schedule of Revenues and Expenditures**  
**Year Ended June 30, 2013**

Revenues:	
Sales	\$ 14,960
Fees	2,940,612
Services	58,438
Physicians and Surgeons, Inc. - contributions toward University overhead and academic development	48,946,916
Deposits	131,498
Interest	261,976
Contributions	46,683
Transfers of indirect cost reimbursements from restricted grants and contracts	<u>7,033,490</u>
Total revenues	<u>59,434,573</u>
Expenditures:	
Salaries	1,818,323
Wages	159,032
Travel	292,728
Equipment	479,484
Commodities	448,764
Contractual services	2,049,642
Operation of autos	26,380
Permanent improvement	16,995
Telecommunications	48,994
Awards and grants	114,722
Fringe benefits	739,874
School of Medicine local resources	<u>42,137,158</u>
Total expenditures	<u>48,332,096</u>
Net increase before transfers	11,102,477
Transfers to restricted grants and contracts	<u>(11,674,402)</u>
Net decrease for the year	<u>\$ (571,925)</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Indirect Cost Recovery Accounting Entity Financial Schedules**  
**Schedule of Changes in Fund Balance**  
**Year Ended June 30, 2013**

Revenues	\$ 59,434,573
Expenditures	(48,332,096)
Transfers to restricted grants and contracts	<u>(11,674,402)</u>
Net decrease for the year	(571,925)
Fund balance, June 30, 2012	<u>27,896,900</u>
Fund balance, June 30, 2013	<u><u>\$ 27,324,975</u></u>



**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Indirect Cost Recovery Accounting Entity Financial Schedules**  
**Balance Sheet**  
**June 30, 2013**

**ASSETS**

Cash		\$ 403,398
Due from other funds		<u>908</u>
Total assets		<u>\$ 404,306</u>

**LIABILITIES AND FUND BALANCE**

Liabilities:		
Accounts payable		\$ 87,426
Accrued payroll		(46,194)
Accrued compensated absences		42,201
Due to other funds		<u>137,251</u>
Total liabilities		220,684
Fund balance		<u>183,622</u>
Total liabilities and fund balance		<u>\$ 404,306</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Indirect Cost Recovery Accounting Entity Financial Schedules**  
**Schedule of Revenues and Expenditures**  
**Year Ended June 30, 2013**

Revenues:	
Sales	\$ 11,481
Fees	47,980
Services	1,302
Other	49,665
Transfer of indirect costs from restricted accounts	<u>2,181,709</u>
Total revenues	<u>2,292,137</u>
Expenditures:	
Salaries	464,834
Wages	21,465
Travel	319,232
Equipment	141,000
Commodities	106,915
Contractual services	1,278,799
Awards and grants	2,400
Operation of auto	12,847
Telecommunications	14,816
Other	<u>114,184</u>
Total expenditures	<u>2,476,492</u>
Net decrease	<u>\$ (184,355)</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Indirect Cost Recovery Accounting Entity Financial Schedules**  
**Schedule of Changes in Fund Balance**  
**Year Ended June 30, 2013**

Revenues	\$ 2,292,137
Expenditures	<u>2,476,492</u>
Net decrease for the year	(184,355)
Fund balance at June 30, 2012	<u>367,977</u>
Fund balance at June 30, 2013	<u><u>\$ 183,622</u></u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS  
Year ended June 30, 2013**

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 2013 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 page 41 of this report.
- C. The calculation of allowable indirect cost carry forward appears on pages 50 and 51 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 52 through 54 of this report.
- F. Financial statements for all Carbondale and Edwardsville accounting entities and auxiliary enterprises appear on pages 55 through 88 of this report.
- G. Calculation of current excess funds is presented on pages 109 and 110 of this report. These schedules indicate there were no amounts required to be deposited in the Income Fund.
- H. Auxiliary enterprises, principally housing, the student centers, and recreation and medical facilities have received State appropriated funds, primarily retirement benefits and insurance, in the amounts shown in Note 1(J) to the 2013 Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and Note 1(I) to the Medical Facilities System report.
- I. A statement of receipts and disbursements for the funded debt enterprises is presented in the 2013 Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and for the Medical Facilities System.
- J. Audit tests of the revenue bonds fund accounting covenants revealed no instances of noncompliance as stated in the Independent Auditors' Report. See 2013 Treasurer's reports to the Bondholders for the Housing and Auxiliary Facilities System and for the Medical Facilities System.
- K. The University does not utilize non-instructional facilities reserves.
- L.-P. Organizations recognized by the University as University-Related Organizations (UROs); payments by the UROs to the University for services provided by the University; and payments by the University to the UROs for services provided by the UROs are disclosed on pages 101 through 108.

There are no cumulative unreimbursed subsidies to any of the UROs as of June 30, 2013.

None of the University related organizations have financial debt as of June 30, 2013.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS  
Year ended June 30, 2013**

- Q. A schedule of cash and investments held by the University is included on page 7.
- 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 95 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 indentifying the particular acquisition.
- U. On June 17, 2004, the University issued Certificates of Participation (COPS) in the par amount of \$32,740,000. The COPS were issued at a discount of \$91,480. The certificates were issued to finance, in combination with University funds, the renovation of Morris Library, the construction of a library storage facility, the construction of a Research Park, the replacement of campus signage, the purchase of computer and research equipment, and energy conservation measures all at Carbondale; the construction of a Pharmacy building and the renovation of the Dental School building, both at Edwardsville; and energy performance measures at the School of Medicine in Springfield. The certificates bear interest at rates ranging from 2 to 5 percent payable semi-annually, and principal installments ranging from \$1,070,000 to \$2,720,000 are payable annually on February 15 beginning 2005 through the year 2024. As of June 30, 2013, these certificates were outstanding in the amount of \$15,700,551.

**State of Illinois  
Southern Illinois University at Carbondale  
Calculation of Indirect Cost Carryforward  
June 30, 2013**

1. Cash and equivalents balance:		
Enter the June 30 indirect cost entity balance for cash and equivalents:		
Cash	\$	23,002,249
Due from other funds		<u>395,750</u>
Total		<u>23,397,999</u>
2. Allocated reimbursements:		
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed: \$60,588,463; enter 30 percent of this amount.		
		18,176,539
3. Unallocated reimbursements:		
Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed or 10 percent of total indirect cost allocations for the year completed		
		4,803,021
4. Encumbrances and current liabilities:		
Paid in the lapse period:		
Enter the amount of:		
Current liabilities	\$	1,728,755
Encumbrances		<u>566,503</u>
Total		<u>2,295,258</u>
5. Indirect cost carry-forward:		
a. Enter the total of items 2,3 and 4		<u>25,274,818</u>
b. Subtract from item 1. If a positive number results deposit in the income fund	\$	<u>(1,876,819)</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Calculation of Indirect Cost Carryforward**  
**June 30, 2013**

## 1. Cash and Equivalents Balance:

Enter the June 30 indirect cost entity balance for cash and equivalents:

Cash	\$ 403,398
Due from other funds	<u>908</u>
Total	<u>404,306</u>

## 2. Allocated Reimbursements:

Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:

\$3,360,110; enter 30 percent of this amount.	<u>1,008,033</u>
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## 3. Unallocated Reimbursements:

Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed or 10 percent of total indirect cost allocations for the year completed

<u>-</u>
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## 4. Encumbrances and Current Liabilities:

Paid in the Lapse Period:

Enter the amount of:

Current Liabilities	<u>68,509</u>
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## 5. Indirect Cost Carryforward:

a. Enter the total of items 2, 3, and 4	<u>1,076,542</u>
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b. Subtract from item 1. If a positive number results deposit in the income fund	<u>\$ (672,236)</u>
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**STATE OF ILLINOIS**  
**SOUTHERN ILLINOIS UNIVERSITY**  
**IDENTIFICATION AND DESCRIPTION OF ACCOUNTING ENTITIES**  
**AND AUXILIARY ENTERPRISES**  
**June 30, 2013**

The individual accounting entities of the University are described as follows:

**CARBONDALE:**

**AUXILIARY ENTERPRISES:**

**Auxiliary Enterprises (Revenue Bond)** - The accounts in this accounting 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 accounting 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 accounting 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 accounting entity accounts receive revenues from services performed and goods provided to University departments.

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

Clinical support accounting 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  
June 30, 2013**

**Public Service and Academic Support Activities** - The accounts in this accounting 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 accounting 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 accounting entity. Included are housing and recreational activities, student organizations, counseling services, and other programs and services operated primarily for students.

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

**Administration** - The accounts in this accounting 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 accounting entity receive revenues from operations and investment income.

**EDWARDSVILLE:**

***AUXILIARY ENTERPRISES:***

**Auxiliary Enterprises (Revenue Bond)** - The accounts in this accounting 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  
June 30, 2013

**ACTIVITIES:**

**Academic Affairs** - This accounting 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 accounting 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 accounting 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 accounting 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 accounting entity receive revenues from services performed and goods provided to University departments.

State of Illinois  
 Southern Illinois University Carbondale  
 Financial Schedules for Accounting Entities and Auxiliary Enterprises  
 Entity Balance Sheets  
 June 30, 2013

Schedule 34

	<u>Public Service &amp; Academic Support Activities</u>	<u>Clinical Support</u>	<u>Student Programs &amp; Services</u>	<u>Administration</u>	<u>Service Departments</u>	<u>Auxiliary Enterprises Other</u>	<u>Auxiliary Enterprises Revenue Bond</u>
<b>ASSETS</b>							
Current funds:							
Cash and investments	\$ 10,884,320	\$ 5,625,567	\$ 6,409,110	\$ 691,543	\$ 2,593,780	\$ 3,065,974	\$ 15,409,683
Investments	44,300	-	-	-	-	-	-
Due from other funds	265,130	5,235	523,512	242,219	25,473,739	1,125	5,147,894
Accounts receivable - net	1,483,018	1,373,283	1,770,026	438,605	7,927,025	268,531	3,138,104
Merchandise for resale	766,814	-	-	-	2,079,278	98	166,293
Prepaid expenses	21,386	29,553	4,457	-	-	2,752	10,273
	<u>13,464,968</u>	<u>7,033,638</u>	<u>8,707,105</u>	<u>1,372,367</u>	<u>38,073,822</u>	<u>3,338,480</u>	<u>23,872,247</u>
Total current funds	<u>\$ 13,464,968</u>	<u>\$ 7,033,638</u>	<u>\$ 8,707,105</u>	<u>\$ 1,372,367</u>	<u>\$ 38,073,822</u>	<u>\$ 3,338,480</u>	<u>\$ 23,872,247</u>
Plant funds:							
Cash and investments	\$ 17,014,577	\$ 1,876,585	\$ (1,482,276)	\$ 251,410	\$ 2,178,182	\$ 1,843,769	\$ -
Restricted cash and cash investments	-	-	-	-	-	-	18,844,253
Accrued interest receivable	-	-	-	-	-	-	10,245
Due from other funds	178	137	1,158	-	365	283	1,663
Investment: Plant buildings	261,504,889	83,455,737	3,812,469	7,544,706	45,099,582	4,999,076	271,702,325
Investment: Plant equipment	62,124,607	39,625,620	3,450,446	424,853	22,276,400	603,539	19,565,791
Investment: Construction in progress	-	-	-	-	-	-	42,839,874
Unamortized bond issuance cost	-	-	-	-	-	-	2,389,562
Unamortized bond discount (premium)	-	-	-	-	-	-	(6,985,821)
Unamortized deferred loss on refunding	-	-	-	-	-	-	2,546,404
	<u>340,644,251</u>	<u>124,958,079</u>	<u>5,781,797</u>	<u>8,220,969</u>	<u>69,554,529</u>	<u>7,446,667</u>	<u>350,914,296</u>
Total plant funds	<u>\$ 340,644,251</u>	<u>\$ 124,958,079</u>	<u>\$ 5,781,797</u>	<u>\$ 8,220,969</u>	<u>\$ 69,554,529</u>	<u>\$ 7,446,667</u>	<u>\$ 350,914,296</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Accounting Entities and Auxiliary Enterprises  
Entity Balance Sheets, Continued  
June 30, 2013

Schedule 34, Continued

	<u>Public Service &amp; Academic Support Activities</u>	<u>Clinical Support</u>	<u>Student Programs &amp; Services</u>	<u>Administration</u>	<u>Service Departments</u>	<u>Auxiliary Enterprises Other</u>	<u>Auxiliary Enterprises Revenue Bond</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Current funds:							
Liabilities:							
Accounts payable	\$ 583,190	\$ 373,398	\$ 1,432,763	\$ 300,464	\$ 15,199,168	\$ 10,383	\$ 585,518
Due to other funds	1,079,184	38,361	278,036	170,679	11,291,514	704,451	836,769
Accrued payroll	36,471	153,951	39,859	2,917	1,404,555	25,606	729,600
Accrued liability for self-insurance	-	-	1,086,155	-	-	-	-
Deferred revenue	1,245,002	15,035	670,414	-	-	7,800	1,472,158
Compensated absence: Vacation	355,866	6,477,995	340,516	150,195	748,534	283,936	3,291,118
Compensated absence: Sick	<u>43,274</u>	<u>345,507</u>	<u>20,531</u>	<u>6,301</u>	<u>144,743</u>	<u>57,218</u>	<u>344,205</u>
Total current fund liabilities	3,342,987	7,404,247	3,868,274	630,556	28,788,514	1,089,394	7,259,368
Fund balances (deficit)	<u>10,121,981</u>	<u>(370,609)</u>	<u>4,838,831</u>	<u>741,811</u>	<u>9,285,308</u>	<u>2,249,086</u>	<u>16,612,879</u>
Total current funds	<u>\$ 13,464,968</u>	<u>\$ 7,033,638</u>	<u>\$ 8,707,105</u>	<u>\$ 1,372,367</u>	<u>\$ 38,073,822</u>	<u>\$ 3,338,480</u>	<u>\$ 23,872,247</u>
Plant funds:							
Liabilities:							
Accounts payable	\$ 329,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,738
Due to other funds	494,783	-	649,475	51,330	-	3,756	682,957
Accrued interest payable	-	-	-	-	-	-	1,749,637
Revenue bonds payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,877,631</u>
Total plant fund liabilities	<u>824,042</u>	<u>-</u>	<u>649,475</u>	<u>51,330</u>	<u>-</u>	<u>3,756</u>	<u>153,484,963</u>
Fund balances:							
Plant fund repairs	16,190,713	1,876,722	(2,130,593)	200,080	2,178,547	1,840,296	14,198,974
Investment in plant & buildings	<u>323,629,496</u>	<u>123,081,357</u>	<u>7,262,915</u>	<u>7,969,559</u>	<u>67,375,982</u>	<u>5,602,615</u>	<u>183,230,359</u>
Total fund balances	<u>339,820,209</u>	<u>124,958,079</u>	<u>5,132,322</u>	<u>8,169,639</u>	<u>69,554,529</u>	<u>7,442,911</u>	<u>197,429,333</u>
Total plant funds	<u>\$ 340,644,251</u>	<u>\$ 124,958,079</u>	<u>\$ 5,781,797</u>	<u>\$ 8,220,969</u>	<u>\$ 69,554,529</u>	<u>\$ 7,446,667</u>	<u>\$ 350,914,296</u>

State of Illinois  
 Southern Illinois University Carbondale  
 Financial Schedules for Accounting Entities and Auxiliary Enterprises  
 Entity Schedules of Current Funds, Revenues, Expenditures and Other Changes  
 Year Ended June 30, 2013

Schedule 34, Continued

	Public Service & Academic Support	Clinical Support	Student Programs & Services	Administration	Service Departments	Auxiliary Enterprises Other	Auxiliary Enterprises Revenue Bond
	<u>Activities</u>	<u>Support</u>	<u>Services</u>	<u>Administration</u>	<u>Departments</u>	<u>Other</u>	<u>Revenue Bond</u>
Revenues:							
Sales	\$ 3,233,050	\$ 91,262	\$ 5,034,683	\$ -	\$ 15,501	\$ 1,033,588	\$ -
Fees	18,153,884	44,024,731	24,023,098	26,507	1,765,954	1,065,618	19,254,131
Services	16,129	10,922	113,699	105	169,304,459	523	-
Contributions	1,635,986	2,780,043	3,134,991	578,243	500	2,291	4,688
Rentals	401,063	-	81,181	-	69,535	112,176	41,849,586
Deposits	598,006	115	220,898	348,054	2,927,534	9,867	-
Investments	155,488	76,771	166,626	435,136	82,242	29,852	162,610
Refunds	2,799	-	(514)	-	42,098	-	-
State Appropriations	-	-	-	-	-	-	35,303,078
Medical Facilities System	-	-	-	-	-	-	41,851,324
Other Income	609,583	23,445	7,094,693	98,008	799,639	2,847,126	-
Total revenues	<u>24,805,988</u>	<u>47,007,289</u>	<u>39,869,355</u>	<u>1,486,053</u>	<u>175,007,462</u>	<u>5,101,041</u>	<u>138,425,417</u>
Expenditures:							
Salaries	7,268,221	39,280,081	5,625,932	1,454,433	31,677,290	2,024,290	43,180,892
Wages	1,114,147	1,324	558,461	12,896	2,041,945	275,977	2,387,588
Travel	573,734	181,421	210,708	20,347	62,557	19,856	144,523
Equipment	713,688	400,290	579,008	3,842	1,807,078	110,453	1,263,325
Commodities	1,505,668	476,523	1,639,999	6,424	5,720,565	91,078	2,563,971
Contractual Services	15,399,757	6,652,502	21,235,019	623,196	85,454,595	60,172	12,425,461
Refunds	43,618	607	208	-	40,903	-	-
Awards/Grants	193,473	152,127	3,323,432	387	828	1,021	-
Operation of Auto	196,459	5,485	101,120	620	2,316,950	37,351	62,606
Permanent Improvements	4,357	4,476	-	-	31,874,244	-	-
Telecommunication	165,853	162,140	374,101	5,907	2,061,998	225,805	738,230
Fringe Benefits	98,712	934,535	32,061	7,350	5,420,745	157,402	38,624,787
General Administration/Office Expense	-	-	-	-	-	459,891	5,371,329
Merchandise for Resale	-	-	-	-	5,389,009	-	3,675,625
Utilities	-	-	-	-	-	459,674	5,779,061
Maintenance	1,166,453	-	18,732	-	90,778	369,160	6,976,706
Mass Transit Expense	-	-	1,240,191	-	-	-	-
Bad Debt Expense	40,644	(660)	641,043	980	(1,775)	56,074	1,788,346
Total expenditures	<u>28,484,784</u>	<u>48,250,851</u>	<u>35,580,015</u>	<u>2,136,382</u>	<u>173,957,710</u>	<u>4,348,204</u>	<u>124,982,450</u>
Net increase (decrease) before transfers	(3,678,796)	(1,243,562)	4,289,340	(650,329)	1,049,752	752,837	13,442,967
Transfers - additions (deductions):							
Transfers	728,438	151,602	7,754,019	(474,342)	(2,107,804)	127,724	(14,295,329)
Net increase (decrease) for the year	<u>\$ (2,950,358)</u>	<u>\$ (1,091,960)</u>	<u>\$ 12,043,359</u>	<u>\$ (1,124,671)</u>	<u>\$ (1,058,052)</u>	<u>\$ 880,561</u>	<u>\$ (852,362)</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Accounting Entities and Auxiliary Enterprises  
Entity Schedules of Changes in Fund Balances  
Year Ended June 30, 2013

	<u>Public Service &amp; Academic Support Activities</u>	<u>Clinical Support</u>	<u>Student Programs &amp; Services</u>	<u>Administration</u>	<u>Service Departments</u>	<u>Auxiliary Enterprises Other</u>	<u>Auxiliary Enterprises Revenue Bond</u>
Current funds:							
Revenues	\$ 24,805,988	\$ 47,007,289	\$ 39,869,355	\$ 1,486,053	\$ 175,007,462	\$ 5,101,041	\$ 138,425,417
Expenditures	(28,484,784)	(48,250,851)	(35,580,015)	(2,136,382)	(173,957,710)	(4,348,204)	(124,982,450)
Transfers-net additions (deductions)	<u>728,438</u>	<u>151,602</u>	<u>7,754,019</u>	<u>(474,342)</u>	<u>(2,107,804)</u>	<u>127,724</u>	<u>(14,295,329)</u>
Net increase (decrease) for the year	(2,950,358)	(1,091,960)	12,043,359	(1,124,671)	(1,058,052)	880,561	(852,362)
Fund balances (deficit), July 1, 2012	<u>13,072,339</u>	<u>721,351</u>	<u>(7,204,528)</u>	<u>1,866,482</u>	<u>10,343,360</u>	<u>1,368,525</u>	<u>17,465,241</u>
Fund balances (deficit), June 30, 2013	<u>\$ 10,121,981</u>	<u>\$ (370,609)</u>	<u>\$ 4,838,831</u>	<u>\$ 741,811</u>	<u>\$ 9,285,308</u>	<u>\$ 2,249,086</u>	<u>\$ 16,612,879</u>
Plant funds:							
Revenues	\$ 8,512,619	\$ 6,063	\$ 1,556,444	\$ -	\$ 20,958	\$ 18,127	\$ 79,493,384
Expenditures	(3,151,214)	-	(989,718)	(871,716)	(453,444)	(202,205)	(53,738,000)
Transfers-net additions (deductions)	9,500,891	1,574,000	(8,542,649)	-	892,000	62,598	(11,401,312)
Other-additions (deductions)	<u>52,358,121</u>	<u>3,784,021</u>	<u>(2,764,304)</u>	<u>(18,178,501)</u>	<u>200,697</u>	<u>297,463</u>	<u>-</u>
Net increase (decrease) for the year	67,220,417	5,364,084	(10,740,227)	(19,050,217)	660,211	175,983	14,354,072
Fund balances, July 1, 2012	<u>272,599,792</u>	<u>119,593,995</u>	<u>15,872,549</u>	<u>27,219,856</u>	<u>68,894,318</u>	<u>7,266,928</u>	<u>183,075,261</u>
Fund balances, June 30, 2013	<u>\$ 339,820,209</u>	<u>\$ 124,958,079</u>	<u>\$ 5,132,322</u>	<u>\$ 8,169,639</u>	<u>\$ 69,554,529</u>	<u>\$ 7,442,911</u>	<u>\$ 197,429,333</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Accounting Entities and Auxiliary Enterprises  
Housing Auxiliary Enterprises  
Balance Sheet  
June 30, 2013

	<u>Revenue and Operation and Maintenance</u>	<u>Repair and Replacement Reserve</u>	<u>Bond and Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 609	\$ -	\$ 609
Pooled cash and investments	5,498,401	6,844,945	-	-	12,343,346
Investment - U.S. Treasury Notes	-	-	3,073,375	-	3,073,375
Accounts receivable-net	1,891,279	-	-	-	1,891,279
Accrued interest receivable	-	-	4,535	-	4,535
Merchandise for resale	58,870	-	-	-	58,870
Due from other funds	789,054	1,110	-	-	790,164
Investment in plant:					
Land	-	-	-	605,395	605,395
Buildings	-	-	-	107,989,029	107,989,029
Improvements	-	-	-	1,929,501	1,929,501
Equipment	-	-	-	3,201,686	3,201,686
Construction in Progress	-	-	-	5,423,815	5,423,815
Unamortized bond issuance cost	-	-	505,469	-	505,469
Unamortized bond discount (premium)	-	-	(5,035,849)	-	(5,035,849)
Unamortized deferred loss on refunding	-	-	1,542,734	-	1,542,734
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 8,237,604</u>	<u>\$ 6,846,055</u>	<u>\$ 90,873</u>	<u>\$ 119,149,426</u>	<u>\$ 134,323,958</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 134,551	\$ 108,465	\$ -	\$ -	\$ 243,016
Due to other funds	416,755	634,659	-	-	1,051,414
Accrued payroll	138,509	-	-	-	138,509
Other accrued liabilities	464,264	-	-	-	464,264
Deferred revenue	643,872	-	-	-	643,872
Accrued interest payable	-	-	479,922	-	479,922
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total current liabilities	1,797,951	743,124	479,922	-	3,020,997
Revenue bonds payable	-	-	-	48,069,971	48,069,971
Fund balances	<u>6,439,653</u>	<u>6,102,931</u>	<u>(389,049)</u>	<u>71,079,455</u>	<u>83,232,990</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balances	<u>\$ 8,237,604</u>	<u>\$ 6,846,055</u>	<u>\$ 90,873</u>	<u>\$ 119,149,426</u>	<u>\$ 134,323,958</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Housing Auxiliary Enterprises**  
**Schedule of Current Funds Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2013**

	<b><u>Revenue and Operation and Maintenance</u></b>
Revenues:	
Residence halls and apartments	\$ 38,240,146
Investment income	66,497
State appropriations on behalf of the system	<u>5,252,677</u>
Total revenues	<u>43,559,320</u>
Expenditures:	
Salaries and wages	9,882,418
Merchandise for resale	3,514,446
Utilities	3,761,169
Maintenance and repairs	6,006,804
Other	8,159,480
State appropriations on behalf of the system	<u>5,252,677</u>
Total expenditures	<u>36,576,994</u>
Excess of revenues over expenditures	<u>6,982,326</u>
Transfers - additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(5,211,938)
Repair and replacement reserve	(490,496)
Nonmandatory transfers:	
Repair and replacement reserve	(2,493,190)
Other auxiliary	<u>7,915</u>
Total transfers, net	<u>(8,187,709)</u>
Net decrease in fund balance	<u>\$ (1,205,383)</u>



State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Accounting Entities and Auxiliary Enterprises  
Housing Auxiliary Enterprises  
Schedule of Changes in Fund Balances  
Year Ended June 30, 2013

	Revenue and Operation and <u>Maintenance</u>	Repair and Replacement <u>Reserve</u>	Bond and Interest <u>Sinking Fund</u>	Investment in <u>Plant</u>	Combined Total <u>June 30, 2013</u>
Revenues and other additions:					
From operations and fees	\$ 38,240,146	\$ -	\$ -	\$ -	\$ 38,240,146
Investment income	66,497	49,924	4,516	-	120,937
Deferral of bond issuance costs	-	-	280,779	-	280,779
Deferral of loss on refunding	-	-	1,456,971	-	1,456,971
Capitalized expenditures	-	-	-	4,702,289	4,702,289
Bonds defeased	-	-	-	25,945,000	25,945,000
Bond principal payments	-	-	-	3,327,776	3,327,776
State appropriations on behalf of system	<u>5,252,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,252,677</u>
Total revenues and other additions	<u>43,559,320</u>	<u>49,924</u>	<u>1,742,266</u>	<u>33,975,065</u>	<u>79,326,575</u>
Expenditures and other deductions:					
Operations	36,576,994	-	-	-	36,576,994
Expenditures for plant facilities	-	329,573	-	-	329,573
Bond principal payments	-	-	3,327,776	-	3,327,776
Interest expense	-	-	844,016	-	844,016
Premiums on sale of bonds	-	-	4,221,662	-	4,221,662
Capital appreciation on bonds payable 1993A	-	-	-	333,133	333,133
Capital assets retired	-	-	-	157,843	157,843
For defeasance	-	-	-	27,785,982	27,785,982
For other requirements	-	-	-	(1,296,590)	(1,296,590)
Amortization of bond issuance cost	-	-	373,869	-	373,869
Amortization of deferred loss on refunding	<u>-</u>	<u>-</u>	<u>50,115</u>	<u>-</u>	<u>50,115</u>
Total expenditures and other deductions	<u>36,576,994</u>	<u>329,573</u>	<u>8,817,438</u>	<u>26,980,368</u>	<u>72,704,373</u>
Transfers - additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(5,211,938)	-	5,211,938	-	-
Repair and replacement reserve	(490,496)	490,496	-	-	-
Nonmandatory transfers:					
Unexpended Plant	-	-	-	(3,200,000)	(3,200,000)
Repair and replacement reserve	(2,493,190)	2,493,190	-	-	-
Bond and interest sinking fund	-	13,811	(13,811)	-	-
Other auxiliary	<u>7,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,915</u>
Total transfers, net	<u>(8,187,709)</u>	<u>2,997,497</u>	<u>5,198,127</u>	<u>(3,200,000)</u>	<u>(3,192,085)</u>
Net increase (decrease) for the year	(1,205,383)	2,717,848	(1,877,045)	3,794,697	3,430,117
Fund balances, July 1, 2012	<u>7,645,036</u>	<u>3,385,083</u>	<u>1,487,996</u>	<u>67,284,758</u>	<u>79,802,873</u>
Fund balances, June 30, 2013	<u>\$ 6,439,653</u>	<u>\$ 6,102,931</u>	<u>\$ (389,049)</u>	<u>\$ 71,079,455</u>	<u>\$ 83,232,990</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Accounting Entities and Auxiliary Enterprises  
Student Center Auxiliary Enterprises  
Balance Sheet  
June 30, 2013

	<u>Revenue and Operation and Maintenance</u>	<u>Repair and Replacement Reserve</u>	<u>Bond and Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 91	\$ -	\$ 91
Pooled cash and investments	2,094,493	639,510	-	-	2,734,003
Investment - U.S. Treasury Notes	-	-	458,235	-	458,235
Accounts receivable-net	203,742	-	-	-	203,742
Accrued interest receivable	-	-	676	-	676
Merchandise for resale	39,882	-	-	-	39,882
Prepaid expenses and other assets	10,273	-	-	-	10,273
Due from other funds	105,583	103	-	-	105,686
Investment in plant:					
Buildings	-	-	-	20,428,339	20,428,339
Improvements	-	-	-	195,891	195,891
Equipment	-	-	-	655,887	655,887
Construction in Progress	-	-	-	272,437	272,437
Unamortized bond issuance cost	-	-	24,026	-	24,026
Unamortized bond discount (premium)	-	-	(104,833)	-	(104,833)
<b>Total assets</b>	<u>\$ 2,453,973</u>	<u>\$ 639,613</u>	<u>\$ 378,195</u>	<u>\$ 21,552,554</u>	<u>\$ 25,024,335</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 13,639	\$ 44,613	\$ -	\$ -	\$ 58,252
Due to other funds	114,777	22,106	-	-	136,883
Accrued payroll	72,958	-	-	-	72,958
Other accrued liabilities	291,745	-	-	-	291,745
Deferred revenue	163,293	-	-	-	163,293
Accrued interest payable	-	-	19,703	-	19,703
<b>Total current liabilities</b>	656,412	66,719	19,703	-	742,834
Revenue bonds payable	-	-	-	2,576,648	2,576,648
<b>Fund balances</b>	<u>1,797,561</u>	<u>572,894</u>	<u>358,492</u>	<u>18,975,906</u>	<u>21,704,853</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,453,973</u>	<u>\$ 639,613</u>	<u>\$ 378,195</u>	<u>\$ 21,552,554</u>	<u>\$ 25,024,335</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Student Center Auxiliary Enterprises**  
**Schedule of Current Funds Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2013**

	<b>Revenue and Operation and <u>Maintenance</u></b>
Revenues:	
Sales and services	\$ 5,964,514
Investment income	28,999
State appropriations of behalf of system	<u>2,045,996</u>
Total revenues	<u>8,039,509</u>
Expenditures:	
Salaries and wages	2,989,808
Merchandise for resale	32,732
Utilities	1,077,869
Maintenance and repairs	369,652
Other	703,648
State appropriations on behalf of system	<u>2,045,996</u>
Total expenditures	<u>7,219,705</u>
Excess of revenues over expenditures	<u>819,804</u>
Transfers - additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(550,261)
Repair and replacement reserve	(53,290)
Nonmandatory transfers:	
Repair and replacement reserve	(376,755)
General operating	<u>1,200</u>
Total transfers, net	<u>(979,106)</u>
Net decrease in fund balance	<u>\$ (159,302)</u>

State of Illinois  
 Southern Illinois University Carbondale  
 Financial Schedules for Accounting Entities and Auxiliary Enterprises  
 Student Center Auxiliary Enterprises  
 Schedule of Changes in Fund Balances  
 Year Ended June 30, 2013

	Revenue and Operation and <u>Maintenance</u>	Repair and Replacement <u>Reserve</u>	Bond and Interest <u>Sinking Fund</u>	Investment in <u>Plant</u>	Combined Total <u>June 30, 2013</u>
Revenues and other additions:					
From operations and fees	\$ 5,964,514	\$ -	\$ -	\$ -	\$ 5,964,514
Investment income	28,999	6,896	711	-	36,606
Capitalized expenditures	-	-	-	593,081	593,081
Bond principal payments	-	-	-	469,031	469,031
State appropriations on behalf of system	<u>2,045,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,045,996</u>
Total revenues and other additions	<u>8,039,509</u>	<u>6,896</u>	<u>711</u>	<u>1,062,112</u>	<u>9,109,228</u>
Expenditures and other deductions:					
Operations	7,219,705	-	-	-	7,219,705
Expenditures for plant facilities	-	630,939	-	-	630,939
Bond principal payments	-	-	469,031	-	469,031
Interest expense	-	-	79,829	-	79,829
Capital appreciation on bonds payable 1993A	-	-	-	93,728	93,728
Capital assets retired	-	-	-	41,631	41,631
Amortization of bond issuance cost	<u>-</u>	<u>-</u>	<u>13,418</u>	<u>-</u>	<u>13,418</u>
Total expenditures and other deductions	<u>7,219,705</u>	<u>630,939</u>	<u>562,278</u>	<u>135,359</u>	<u>8,548,281</u>
Transfers - additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(550,261)	-	550,261	-	-
Repair and replacement reserve	(53,290)	53,290	-	-	-
Nonmandatory transfers:					
Repair and replacement reserve	(376,755)	376,755	-	-	-
Bond and interest sinking fund	-	2,485	(2,485)	-	-
General operating	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,200</u>
Total transfers, net	<u>(979,106)</u>	<u>432,530</u>	<u>547,776</u>	<u>-</u>	<u>1,200</u>
Net increase (decrease) for the year	(159,302)	(191,513)	(13,791)	926,753	562,147
Fund balances, July 1, 2012	<u>1,956,863</u>	<u>764,407</u>	<u>372,283</u>	<u>18,049,153</u>	<u>21,142,706</u>
Fund balances, June 30, 2013	<u>\$ 1,797,561</u>	<u>\$ 572,894</u>	<u>\$ 358,492</u>	<u>\$ 18,975,906</u>	<u>\$ 21,704,853</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Student Recreation Center, Child Care Center, Athletic Facilities, Student Health Program**  
**Student Information System, and Student Services Building Auxiliary Enterprises**  
**Balance Sheet**  
**June 30, 2013**

	<u>Revenue and Operation and Maintenance</u>	<u>Repair and Replacement Reserve</u>	<u>Bond and Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 627	\$ -	\$ 627
Pooled cash and investments	5,245,284	2,774,160	-	-	8,019,444
Investment - U.S. Treasury Notes	-	-	3,163,885	-	3,163,885
Accounts receivable-net	1,043,083	-	-	-	1,043,083
Accrued interest receivable	-	-	4,669	-	4,669
Merchandise for resale	67,541	-	-	-	67,541
Due from other funds	20,701	450	-	-	21,151
Investment in plant:					
Buildings	-	-	-	101,508,408	101,508,408
Improvements	-	-	-	111,060	111,060
Equipment	-	-	-	9,342,532	9,342,532
Construction in Progress	-	-	-	37,143,622	37,143,622
Unamortized bond issuance cost	-	-	1,653,353	-	1,653,353
Unamortized bond discount (premium)	-	-	(1,581,135)	-	(1,581,135)
Unamortized deferred loss on refunding	-	-	367,849	-	367,849
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 6,376,609</u>	<u>\$ 2,774,610</u>	<u>\$ 3,609,248</u>	<u>\$ 148,105,622</u>	<u>\$ 160,866,089</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 58,619	\$ 21,660	\$ -	\$ -	\$ 80,279
Due to other funds	120,553	26,192	-	-	146,745
Accrued payroll	60,150	-	-	-	60,150
Other accrued liabilities	736,926	-	-	-	736,926
Deferred revenue	664,993	-	-	-	664,993
Accrued interest payable	-	-	1,062,449	-	1,062,449
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total current liabilities	1,641,241	47,852	1,062,449	-	2,751,542
Revenue bonds payable	-	-	-	84,761,012	84,761,012
Fund balances	<u>4,735,368</u>	<u>2,726,758</u>	<u>2,546,799</u>	<u>63,344,610</u>	<u>73,353,535</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities and fund balances	<u>\$ 6,376,609</u>	<u>\$ 2,774,610</u>	<u>\$ 3,609,248</u>	<u>\$ 148,105,622</u>	<u>\$ 160,866,089</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Student Recreation Center, Child Care Center, Athletic Facilities,**  
**Student Health Program, Student Information System,**  
**and Student Services Building Auxiliary Enterprises**  
**Schedule of Current Funds Revenues, Expenditures and Other Changes**  
**Year Ended June 30, 2013**

	<b><u>Revenue and Operation and Maintenance</u></b>
Revenues:	
Operations and fees	\$ 16,903,745
Investment income	64,394
State appropriations of behalf of system	<u>5,305,030</u>
Total revenues	<u>22,273,169</u>
Expenditures:	
Salaries and wages	7,818,492
Merchandise for resale	128,447
Utilities	940,023
Maintenance and repairs	600,250
Other	3,387,068
State appropriations on behalf of system	<u>5,305,030</u>
Total expenditures	<u>18,179,310</u>
Excess of revenues over expenditures	<u>4,093,859</u>
Transfers - additions (deductions):	
Mandatory transfers:	
Bond principal and interest	(6,837,800)
Repair and replacement reserve	(663,612)
Nonmandatory transfers:	
Repair and replacement reserve	(264,158)
Athletic Facilities RRR	75,104
Overhead	(35,196)
General Operating	<u>4,427,240</u>
Total transfers, net	<u>(3,298,422)</u>
Net increase in fund balance	<u>\$ 795,437</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Student Recreation Center, Child Care Center, Athletic Facilities, Student Health Program**  
**Student Information System, and Student Services Building Auxiliary Enterprises**  
**Schedule of Changes in Fund Balances**  
**Year Ended June 30, 2013**

	<b>Revenue and Operation and <u>Maintenance</u></b>	<b>Repair and Replacement <u>Reserve</u></b>	<b>Bond and Interest <u>Sinking Fund</u></b>	<b>Investment in <u>Plant</u></b>	<b>Combined Total <u>June 30, 2013</u></b>
Revenues and other additions:					
From operations and fees	\$ 16,903,745	\$ -	\$ -	\$ -	\$ 16,903,745
Investment income	64,394	25,883	4,876	-	95,153
Deferral of bond issuance cost	-	-	149,056	-	149,056
Deferral of loss on refunding	-	-	361,288	-	361,288
Capitalized expenditures	-	-	-	27,414,887	27,414,887
Bond defeased	-	-	-	6,435,000	6,435,000
Bond principal payments	-	-	-	4,668,814	4,668,814
Contributions	-	-	1,000,000	-	1,000,000
Other	-	-	992,814	-	992,814
State appropriations on behalf of system	<u>5,305,030</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,305,030</u>
<b>Total revenues and other additions</b>	<u>22,273,169</u>	<u>25,883</u>	<u>2,508,034</u>	<u>38,518,701</u>	<u>63,325,787</u>
Expenditures and other deductions:					
Operations	18,179,310	-	-	-	18,179,310
Expenditures for plant facilities	-	578,567	-	-	578,567
Bond principal payments	-	-	4,668,814	-	4,668,814
Interest expense	-	-	4,146,295	-	4,146,295
Premium on sale of bonds	-	-	980,945	-	980,945
Capital appreciation on bonds payable 1993A	-	-	-	144,649	144,649
Capital assets retired	-	-	-	396,402	396,402
For defeasance	-	-	-	6,581,590	6,581,590
For other requirements	-	-	-	(3,463,269)	(3,463,269)
Amortization of bond issuance cost	-	-	252,230	-	252,230
Amortization of deferred loss on refunding	<u>-</u>	<u>-</u>	<u>10,644</u>	<u>-</u>	<u>10,644</u>
<b>Total expenditures and other deductions</b>	<u>18,179,310</u>	<u>578,567</u>	<u>10,058,928</u>	<u>3,659,372</u>	<u>32,476,177</u>
Transfers - additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(6,837,800)	-	6,837,800	-	-
Repair and replacement reserve	(663,612)	663,612	-	-	-
Nonmandatory transfers:					
Unexpended plant	-	-	-	(26,972,904)	(26,972,904)
Repair and replacement reserve	(264,158)	264,158	-	-	-
Bond interest and sinking fund	-	3,327	(3,327)	-	-
Athletic Facilities RRR	75,104	-	-	-	75,104
Overhead	(35,196)	-	-	-	(35,196)
General Operating	<u>4,427,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,427,240</u>
<b>Total transfers, net</b>	<u>(3,298,422)</u>	<u>931,097</u>	<u>6,834,473</u>	<u>(26,972,904)</u>	<u>(22,505,756)</u>
<b>Net increase (decrease) for the year</b>	795,437	378,413	(716,421)	7,886,425	8,343,854
Fund balances, July 1, 2012	<u>3,939,931</u>	<u>2,348,345</u>	<u>3,263,220</u>	<u>55,458,185</u>	<u>65,009,681</u>
Fund balances, June 30, 2013	<u>\$ 4,735,368</u>	<u>\$ 2,726,758</u>	<u>\$ 2,546,799</u>	<u>\$ 63,344,610</u>	<u>\$ 73,353,535</u>

**State of Illinois**  
**Southern Illinois University at Carbondale**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Medical Facilities System**  
**Balance Sheet**  
**June 30, 2013**

	<u>Revenue and Operation and Maintenance</u>	<u>Repair and Replacement Reserve</u>	<u>Bond and Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
<b>ASSETS</b>					
Cash	\$ 2,571,505	\$ -	\$ -	\$ -	\$ 2,571,505
Cash, restricted	-	1,447,577	1,204	-	1,448,781
Pooled cash and investments, restricted	-	-	440,035	-	440,035
Accrued interest receivable	-	228	137	-	365
Due from other funds	4,232,555	-	-	-	4,232,555
Investment in plant:					
Land	-	-	-	2,565,115	2,565,115
Buildings	-	-	-	36,369,587	36,369,587
Equipment	-	-	-	6,365,686	6,365,686
Unamortized bond issuance cost	-	-	206,714	-	206,714
Unamortized deferred amount on refunding	-	-	635,821	-	635,821
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$ 6,804,060	\$ 1,447,805	\$ 1,283,911	\$ 45,300,388	\$ 54,836,164
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 378,709	\$ -	\$ -	\$ -	\$ 378,709
Due to other funds	184,684	-	-	-	184,684
Accrued payroll	457,983	-	-	-	457,983
Other accrued liabilities	2,142,387	-	-	-	2,142,387
Unamortized bond premium	-	-	264,004	-	264,004
Accrued interest payable	-	-	187,563	-	187,563
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total current liabilities	3,163,763	-	451,567	-	3,615,330
Revenue bonds payable	-	-	-	15,470,000	15,470,000
Fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	\$ 6,804,060	\$ 1,447,805	\$ 1,283,911	\$ 45,300,388	\$ 54,836,164
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>



**State of Illinois**  
**Southern Illinois University at Carbondale**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Medical Facilities System**  
**Schedule of Current Funds Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2013**

	<b><u>Revenue and Operation and Maintenance</u></b>
Revenues:	
Medical Facilities System	\$ 41,851,324
Investment income	2,720
State appropriations on behalf of the system	<u>22,699,375</u>
Total revenues	<u>64,553,419</u>
Expenditures:	
Salaries and wages	24,877,762
Contractual services	12,023,944
Other	3,405,360
State appropriations on behalf of the system	<u>22,699,375</u>
Total expenditures	<u>63,006,441</u>
Excess of revenues over expenditures	<u>1,546,978</u>
Transfers - additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(1,631,517)
Repair and replacement reserve	<u>(198,575)</u>
Total transfers, net	<u>(1,830,092)</u>
Net decrease in fund balance	<u>\$ (283,114)</u>

**State of Illinois**  
**Southern Illinois University at Carbondale**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Medical Facilities System**  
**Schedule of Changes in Fund Balances**  
**Year Ended June 30, 2013**

	<b>Revenue and Operation and Maintenance</b>	<b>Repair and Replacement Reserve</b>	<b>Bond and Interest Sinking Fund</b>	<b>Investment in Plant</b>	<b>Combined Total June 30, 2013</b>
Revenues and other additions:					
From operations and fees	\$ 41,851,324	\$ -	\$ -	\$ -	\$ 41,851,324
Investment income	2,720	14,157	894	-	17,771
Other nonoperating revenue	-	-	115,842	-	115,842
Capitalized expenditures	-	-	-	527,899	527,899
Bond principal payments	-	-	-	945,000	945,000
State appropriations on behalf of system	<u>22,699,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,699,375</u>
Total revenues and other additions	<u>64,553,419</u>	<u>14,157</u>	<u>116,736</u>	<u>1,472,899</u>	<u>66,157,211</u>
Expenditures and other deductions:					
Operations	63,006,441	-	-	-	63,006,441
Repairs	-	44,123	-	-	44,123
Bond principal payments	-	-	945,000	-	945,000
Interest expense	-	-	810,115	-	810,115
Capital assets retired	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,940</u>	<u>185,940</u>
Total expenditures and other deductions	<u>63,006,441</u>	<u>44,123</u>	<u>1,755,115</u>	<u>185,940</u>	<u>64,991,619</u>
Transfers - additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(1,631,517)	-	1,631,517	-	-
Repair and replacement reserve	<u>(198,575)</u>	<u>198,575</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers, net	<u>(1,830,092)</u>	<u>198,575</u>	<u>1,631,517</u>	<u>-</u>	<u>-</u>
Net increase (decrease) for the year	(283,114)	168,609	(6,862)	1,286,959	1,165,592
Fund balances, July 1, 2012	<u>3,923,411</u>	<u>1,279,196</u>	<u>839,206</u>	<u>28,543,429</u>	<u>34,585,242</u>
Fund balances, June 30, 2013	<u>\$ 3,640,297</u>	<u>\$ 1,447,805</u>	<u>\$ 832,344</u>	<u>\$ 29,830,388</u>	<u>\$ 35,750,834</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Entity Balance Sheets**  
**June 30, 2013**

<b>ASSETS</b>	<b>Academic Affairs Activities</b>	<b>Student Fee Activities</b>	<b>Administrative Services Activities</b>	<b>Auxiliary Enterprises</b>
<b>CURRENT FUNDS:</b>				
Share of pooled cash and investments	\$ 10,674,893	\$ 5,743,184	\$ 12,768,343	\$ 7,096,253
Interfund receivables	74,395	16,533	2,387,032	550,625
Accounts receivable (less allowance for doubtful accounts)	370,220	450,959	667,853	981,636
Inventories	586,347	2,872,696	99,056	1,047,939
Prepaid expense	-	(9,276)	(1,085)	56,121
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total current funds	<u>\$ 11,705,855</u>	<u>\$ 9,074,096</u>	<u>\$ 15,921,199</u>	<u>\$ 9,732,574</u>
<b>PLANT FUNDS:</b>				
Share of pooled cash and investments	\$ -	\$ 723,819	\$ -	\$ 28,465,643
Accrued interest receivable	-	-	-	14,405
Construction in progress	-	-	-	713,631
Buildings	-	-	-	173,432,279
Improvements	-	-	-	10,523,315
Equipment	7,227,673	1,941,139	13,376,194	3,612,863
Prepaid expenses and other assets	-	-	-	(1,137,899)
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total plant funds	<u>\$ 7,227,673</u>	<u>\$ 2,664,958</u>	<u>\$ 13,376,194</u>	<u>\$ 215,624,237</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>CURRENT FUNDS:</b>				
Liabilities:				
Accounts payable	\$ 367,957	\$ 530,950	\$ 2,812,290	\$ 735,323
Accrued payroll	26,355	56,047	325,811	275,559
Deferred revenue	858,650	522,057	319,017	1,436,782
Refundable deposits	-	-	-	268,575
Accrued compensated absences	279,805	485,725	1,150,995	757,972
Interfund payables	232,844	54,981	366,242	773,283
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	1,765,611	1,649,760	4,974,355	4,247,494
Fund balance	<u>9,940,244</u>	<u>7,424,336</u>	<u>10,946,844</u>	<u>5,485,080</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total current funds	<u>\$ 11,705,855</u>	<u>\$ 9,074,096</u>	<u>\$ 15,921,199</u>	<u>\$ 9,732,574</u>
<b>PLANT FUNDS:</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 139,575
Interest payable	-	-	-	874,179
Interfund payable	-	2,958	-	-
Revenue Bonds Payable	-	-	-	132,956,154
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	-	2,958	-	133,969,908
Fund balances:				
Unexpended plant	-	720,861	-	-
Investment in plant	<u>7,227,673</u>	<u>1,941,139</u>	<u>13,376,194</u>	<u>81,654,329</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balance	<u>7,227,673</u>	<u>2,662,000</u>	<u>13,376,194</u>	<u>81,654,329</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total plant funds	<u>\$ 7,227,673</u>	<u>\$ 2,664,958</u>	<u>\$ 13,376,194</u>	<u>\$ 215,624,237</u>

State of Illinois  
Southern Illinois University at Edwardsville  
Financial Schedules for Accounting Entities and Auxiliary Enterprises  
Entity Schedule of Current Funds, Revenue, Expenditures and Other Changes  
Year Ended June 30, 2013

	<u>Academic Affairs Activities</u>	<u>Student Fee Activities</u>	<u>Administrative Services Activities</u>	<u>Auxiliary Enterprises</u>
Revenues:				
Sales	\$ 1,017,326	\$ 921,870	\$ 957,834	\$ 15,573,801
Fees	8,963,690	11,976,076	12,363,839	10,435,232
Services	73,403	10,615	30,251,864	3,224
Investment income	-	(6,775)	104,930	(31,272)
Rentals	212,602	31,259	255,851	18,405,673
Other income	808,470	437,371	771,070	478,193
Total revenue	<u>11,075,491</u>	<u>13,370,416</u>	<u>44,705,388</u>	<u>44,864,851</u>
Expenditures:				
Salaries	4,364,367	4,390,485	11,349,850	8,040,802
Wages	99,971	523,860	215,573	3,094,020
Travel	179,787	158,633	65,133	52,713
Equipment	608,025	227,009	1,929,459	479,075
Commodities	1,192,359	577,688	1,270,825	810,918
Contractual services	2,288,584	1,943,137	14,788,213	6,726,815
Awards and grants	91,540	957,179	3,991	-
Operation of auto	27,712	89,531	836,787	112,305
Telecommunications	122,522	95,203	2,337,449	911,790
Other	1,119,901	5,909,221	11,930,926	8,843,755
Total expenditures	<u>10,094,768</u>	<u>14,871,946</u>	<u>44,728,206</u>	<u>29,072,193</u>
Net increase (decrease) before transfer	<u>980,723</u>	<u>(1,501,530)</u>	<u>(22,818)</u>	<u>15,792,658</u>
Transfers - additions (deductions):				
University Initiatives	-	-	33,082	-
Campus recreation to equipment reserve	-	(110,000)	-	-
SDM to equipment reserve	-	(130,000)	-	-
Debt service and renewals and replacements	-	-	-	(14,231,356)
Total transfers	<u>-</u>	<u>(240,000)</u>	<u>33,082</u>	<u>(14,231,356)</u>
Net increase (decrease) for the year	<u>\$ 980,723</u>	<u>\$ (1,741,530)</u>	<u>\$ 10,264</u>	<u>\$ 1,561,302</u>
Other income:				
Contributions	\$ 255,678	\$ 268	\$ 152,091	\$ -
Deposits	347,247	168,659	94,085	12,061
Refunds	203,198	267,173	486,315	371,788
Other	2,347	1,271	38,579	94,344
Total other	<u>808,470</u>	<u>437,371</u>	<u>771,070</u>	<u>478,193</u>
Other expenditures:				
Refunds	127,828	14,296	6,130	24,316
Waivers	13,062	187,554	156,425	151,072
General merchandise	6,014	75,415	35	1,382,064
Merchandise resale	778,616	4,903,957	25,946	6,569,419
Permanent improvements	86,520	500	9,093,044	-
Bad debt	45,997	182,724	450,608	421,864
Competition travel	-	365,378	-	-
Recruiting	-	49,275	-	-
Employee contribution	55,038	85,526	2,157,897	228,284
Insurance/loan	1	11,004	(24,621)	13,622
Social security	6,825	33,592	65,462	53,114
Total other	<u>\$ 1,119,901</u>	<u>\$ 5,909,221</u>	<u>\$ 11,930,926</u>	<u>\$ 8,843,755</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Entity Schedule of Changes in Fund Balances**  
**Year ended June 30, 2013**

	<b>Academic Affairs Activities</b>	<b>Student Fee Activities</b>	<b>Administrative Services Activities</b>	<b>Auxiliary Enterprises</b>
<b>CURRENT FUNDS:</b>				
Revenue	\$ 11,075,491	\$ 13,370,416	\$ 44,705,388	\$ 44,864,851
Expenditures	(10,094,768)	(14,871,946)	(44,728,206)	(29,072,193)
Transfers-net additions (deductions)	<u>-</u>	<u>(240,000)</u>	<u>33,082</u>	<u>(14,231,356)</u>
Net increase (decrease) for the year	980,723	(1,741,530)	10,264	1,561,302
Fund balance June 30, 2012	<u>8,959,521</u>	<u>9,165,866</u>	<u>10,936,580</u>	<u>3,923,778</u>
Fund Balance June 30, 2013	<u>\$ 9,940,244</u>	<u>\$ 7,424,336</u>	<u>\$ 10,946,844</u>	<u>\$ 5,485,080</u>
<b>PLANT FUNDS:</b>				
Revenue	\$ -	\$ 270,524	\$ -	\$ 24,048,206
Expenditures	(355,167)	(44,278)	(450,392)	(31,337,921)
Transfers-net additions (deductions)	<u>-</u>	<u>240,000</u>	<u>-</u>	<u>14,231,351</u>
Net increase for the year	(355,167)	466,246	(450,392)	6,941,636
Fund balance June 30, 2012	<u>7,582,840</u>	<u>2,195,754</u>	<u>13,826,586</u>	<u>74,712,693</u>
Fund Balance June 30, 2013	<u>\$ 7,227,673</u>	<u>\$ 2,662,000</u>	<u>\$ 13,376,194</u>	<u>\$ 81,654,329</u>

State of Illinois  
Southern Illinois University at Edwardsville  
Financial Schedules for Accounting Entities and Auxiliary Enterprises  
Housing Auxiliary Enterprises  
Balance Sheet  
June 30, 2013

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 767	\$ -	\$ 767
Pooled cash and investments	2,177,764	8,859,454	-	-	11,037,218
Investments:					
U. S. Treasury Notes	-	-	5,993,780	-	5,993,780
Accounts receivable - net	380,081	-	-	-	380,081
Accrued interest receivable	-	1,437	7,398	-	8,835
Prepaid expenses and other assets	30,345	-	(747,065)	-	(716,720)
Investment in plant:					
Construction in progress	-	-	-	475,929	475,929
Buildings	-	-	-	115,401,327	115,401,327
Improvements	-	-	-	336,319	336,319
Equipment	-	-	-	1,898,884	1,898,884
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,898,884</u>	<u>1,898,884</u>
Total assets	<u>\$ 2,588,190</u>	<u>\$ 8,860,891</u>	<u>\$ 5,254,880</u>	<u>\$ 118,112,459</u>	<u>\$ 134,816,420</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 535,133	\$ 32,695	\$ -	\$ -	\$ 567,828
Accrued liabilities	356,173	-	-	-	356,173
Accrued interest payable	-	-	573,925	-	573,925
Deferred revenue and deposits	1,130,783	-	-	-	1,130,783
	<u>2,022,089</u>	<u>32,695</u>	<u>573,925</u>	<u>-</u>	<u>2,628,709</u>
Total current liabilities	<u>2,022,089</u>	<u>32,695</u>	<u>573,925</u>	<u>-</u>	<u>2,628,709</u>
Revenue bonds payable	-	-	-	90,866,409	90,866,409
Fund balances	566,101	8,828,196	4,680,955	27,246,050	41,321,302
	<u>566,101</u>	<u>8,828,196</u>	<u>4,680,955</u>	<u>27,246,050</u>	<u>41,321,302</u>
Total liabilities and fund balances	<u>\$ 2,588,190</u>	<u>\$ 8,860,891</u>	<u>\$ 5,254,880</u>	<u>\$ 118,112,459</u>	<u>\$ 134,816,420</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Housing Auxiliary Enterprises**  
**Schedule of Current Funds Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2013**

	<b><u>Revenue and Operation &amp; Maintenance</u></b>
Revenues:	
Operations	\$ 19,113,411
Payments on behalf of the system	1,971,871
Investment income	<u>(28,176)</u>
Total revenues	<u>21,057,106</u>
Expenditures:	
Salaries and wages	5,960,860
Utilities	2,153,815
Maintenance and repairs	1,283,526
Other	829,889
Administrative	<u>962,690</u>
Total expenditures	<u>11,190,780</u>
Excess of revenues over expenditures	<u>9,866,326</u>
Transfers - additions (deductions)	
Mandatory Transfers:	
Bond principal and interest	(8,248,174)
Repair and replacement reserve	(805,576)
Nonmandatory Transfers:	
Repair and replacement reserve	<u>(27,684)</u>
Total transfers-net	<u>(9,081,434)</u>
Net increase in fund balance	<u>\$ 784,892</u>

State of Illinois  
Southern Illinois University at Edwardsville  
Financial Schedules for Accounting Entities and Auxiliary Enterprises  
Housing Auxiliary Enterprises  
Schedule of Changes in Fund Balance  
Year Ended June 30, 2013

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Unexpended Plant</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
Revenues and other additions:						
From operations and fees	\$ 19,113,411	\$ -	\$ -	\$ -	\$ -	\$ 19,113,411
Payments on behalf of the system	1,971,871	-	-	-	-	1,971,871
Investment income	(28,176)	-	98,119	50,454	-	120,397
Net increase (decrease) in the fair market value of investments	-	-	-	(35,216)	-	(35,216)
Series 1997A Arbitrage Refunding	-	-	-	49,100	-	49,100
For current refunding:						
Retained proceeds	-	7,664,363	-	-	-	7,664,363
Premium on sale of bonds	-	-	-	(1,043,310)	-	(1,043,310)
Deferral of bond issuance cost	-	-	-	71,277	-	71,277
Deferral amount on refunding	-	-	-	398,132	-	398,132
Refunded Serial Bonds 2004A	-	-	-	-	7,090,000	7,090,000
Capitalized expenditures	-	-	-	-	407,027	407,027
Bond principal payments	-	-	-	-	6,092,311	6,092,311
	<u>21,057,106</u>	<u>7,664,363</u>	<u>98,119</u>	<u>(509,563)</u>	<u>13,589,338</u>	<u>41,899,363</u>
Total revenues and other additions						
Expenditures and other deductions:						
Operations	11,190,780	-	-	-	-	11,190,780
Bond principal payments	-	-	-	6,092,311	-	6,092,311
Interest expense	-	-	-	2,216,935	-	2,216,935
Accretion	-	-	-	-	2,255,322	2,255,322
New Issue Serial Bonds 2012B	-	-	-	-	6,621,054	6,621,054
Capital assets retired	-	-	-	-	11,425	11,425
Expenditures for plant facilities-capitalized	-	-	335,503	-	-	335,503
Expenditures for plant facilities-non-capitalized	-	-	112,835	-	-	112,835
Bond issuance cost	-	71,277	-	-	-	71,277
Deposit to bond escrow account	-	7,593,086	-	-	-	7,593,086
Amortization of bond issuance cost	-	-	-	194,704	-	194,704
Amortization of deferred amount on refunding	-	-	-	33,590	-	33,590
	<u>11,190,780</u>	<u>7,664,363</u>	<u>448,338</u>	<u>8,537,540</u>	<u>8,887,801</u>	<u>36,728,822</u>
Total expenditures and other deductions						
Transfers - additions (deductions)						
Mandatory Transfers:						
Bond Principal and Interest	(8,248,174)	-	-	8,248,174	-	-
Repair and Replacement Reserve	(805,576)	-	805,576	-	-	-
Nonmandatory Transfers:						
To RRR from DSR	-	-	23,214	(23,214)	-	-
Repair and Replacement Reserve	(27,684)	-	227,684	-	-	200,000
	<u>(9,081,434)</u>	<u>-</u>	<u>1,056,474</u>	<u>8,224,960</u>	<u>-</u>	<u>200,000</u>
Total transfers-net						
Net increase (decrease) for the year	784,892	-	706,255	(822,143)	4,701,537	5,370,541
Fund balances July 1, 2012	(218,791)	-	8,121,941	5,503,098	22,544,513	35,950,761
Fund balances June 30, 2013	<u>\$ 566,101</u>	<u>\$ -</u>	<u>\$ 8,828,196</u>	<u>\$ 4,680,955</u>	<u>\$ 27,246,050</u>	<u>\$ 41,321,302</u>



**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**FINANCIAL SCHEDULES FOR ACCOUNTING ENTITIES AND AUXILIARY ENTERPRISES**  
**STUDENT FITNESS CENTER AUXILIARY ENTERPRISES**  
**Balance Sheet**  
**June 30, 2013**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 113	\$ -	\$ 113
Pooled Cash and Investments	934,876	2,315,496	-	-	3,250,372
Investments:					
U. S. Treasury Notes	-	-	884,988	-	884,988
Accounts receivable - net	128,641	-	-	-	128,641
Accrued interest receivable	-	376	1,092	-	1,468
Prepaid expenses and other assets	2,363	-	(110,305)	-	(107,942)
Investment in Plant:					
Buildings	-	-	-	15,336,687	15,336,687
Equipment	-	-	-	413,191	413,191
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 1,065,880</u>	<u>\$ 2,315,872</u>	<u>\$ 775,888</u>	<u>\$ 15,749,878</u>	<u>\$ 19,907,518</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 37,077	\$ 7,467	\$ -	\$ -	\$ 44,544
Accrued liabilities	52,627	-	-	-	52,627
Accrued interest payable	-	-	84,741	-	84,741
Deferred revenue and deposits	190,661	-	-	-	190,661
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total current liabilities	280,365	7,467	84,741	-	372,573
Revenue bonds payable	-	-	-	10,478,993	10,478,993
Fund balances	785,515	2,308,405	691,147	5,270,885	9,055,952
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities and fund balances	<u>\$ 1,065,880</u>	<u>\$ 2,315,872</u>	<u>\$ 775,888</u>	<u>\$ 15,749,878</u>	<u>\$ 19,907,518</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and**  
**Auxiliary Enterprises**  
**Student Fitness Center Auxiliary Enterprises**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year ended June 30, 2013**

	<b><u>Revenue and Operation &amp; Maintenance</u></b>
Revenues:	
Operations	\$ 191,114
Fees	2,342,043
Payments on Behalf of the System	333,196
Investment Income	<u>(614)</u>
Total revenues	<u>2,865,739</u>
Expenditures:	
Salaries and wages	1,022,433
Utilities	113,130
Maintenance and repairs	92,565
Other	84,039
Administrative	<u>193,472</u>
Total expenditures	<u>1,505,639</u>
Excess of revenues over expenditures	<u>1,360,100</u>
Transfers - additions (deductions)	
Mandatory Transfers:	
Bond principal and interest	(1,044,962)
Repair and replacement reserve	(100,604)
Nonmandatory Transfers:	
Repair and replacement reserve	<u>(4,823)</u>
Total transfers - net	<u>(1,150,389)</u>
Net increase in fund balance	<u>\$ 209,711</u>

State of Illinois  
Southern Illinois University at Edwardsville

**FINANCIAL SCHEDULES FOR ACCOUNTING ENTITIES AND AUXILIARY ENTERPRISES  
STUDENT FITNESS CENTER AUXILIARY ENTERPRISES**

**Schedule of Changes in Fund Balances  
Year ended June 30, 2013**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
Revenues and other additions:					
From operations and fees	\$ 2,533,157	\$ -	\$ -	\$ -	\$ 2,533,157
Payments on behalf of the system	333,196	-	-	-	333,196
Investment income	(614)	24,323	5,853	-	29,562
Net Increase (decrease) in the fair market value of investments	-	-	(4,085)	-	(4,085)
Capitalized expenditures	-	-	-	128,131	128,131
Bond principal payments	-	-	-	706,758	706,758
<b>Total revenues and other additions</b>	<u>2,865,739</u>	<u>24,323</u>	<u>1,768</u>	<u>834,889</u>	<u>3,726,719</u>
Expenditures and other deductions:					
Operations	1,505,639	-	-	-	1,505,639
Bond principal payments	-	-	706,758	-	706,758
Interest expense	-	-	257,185	-	257,185
For current refunding:					
Expenditures for Plant Facilities-Capitalized	-	115,119	-	-	115,119
Expenditures for Plant Facilities-NonCapitalized	-	66,948	-	-	66,948
Accretion	-	-	-	299,829	299,829
Capital Assets Retired	-	-	-	27,879	27,879
Amortization of bond issuance cost	-	-	22,587	-	22,587
Amortization of deferred amount on refunding	-	-	3,897	-	3,897
<b>Total expenditures and other deductions</b>	<u>1,505,639</u>	<u>182,067</u>	<u>990,427</u>	<u>327,708</u>	<u>3,005,841</u>
Transfers - additions (deductions)					
Mandatory transfers:					
Bond principal and interest	(1,044,962)	-	1,044,962	-	-
Repair and replacement reserve	(100,604)	100,604	-	-	-
Nonmandatory transfers:					
To RRR from DSR	-	3,562	(3,562)	-	-
Repair and replacement reserve	(4,823)	4,823	-	-	-
<b>Total transfers - net</b>	<u>(1,150,389)</u>	<u>108,989</u>	<u>1,041,400</u>	<u>-</u>	<u>-</u>
<b>Net increase (decrease) for the year</b>	<b>209,711</b>	<b>(48,755)</b>	<b>52,741</b>	<b>507,181</b>	<b>720,878</b>
Fund balance July 1, 2012	<u>575,804</u>	<u>2,357,160</u>	<u>638,406</u>	<u>4,763,704</u>	<u>8,335,074</u>
Fund balance June 30, 2013	<u>\$ 785,515</u>	<u>\$ 2,308,405</u>	<u>\$ 691,147</u>	<u>\$ 5,270,885</u>	<u>\$ 9,055,952</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Traffic and Parking Auxiliary Enterprises**  
**Balance Sheet**  
**June 30, 2013**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 78	\$ -	\$ 78
Pooled Cash and Investments	836,226	300,526	-	-	1,136,752
Investments:					
U. S. Treasury Notes	-	-	610,659	-	610,659
Accounts receivable - net	79,959	-	-	-	79,959
Accrued interest receivable	-	49	754	-	803
Prepaid expenses and other assets	8,338	-	(76,113)	-	(67,775)
Investment in Plant:					
Improvements	-	-	-	10,146,030	10,146,030
Equipment	-	-	-	252,463	252,463
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 924,523</u>	<u>\$ 300,575</u>	<u>\$ 535,378</u>	<u>\$ 10,398,493</u>	<u>\$ 12,158,969</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 33,879	\$ -	\$ -	\$ -	\$ 33,879
Accrued liabilities	119,110	-	-	-	119,110
Accrued interest payable	-	-	58,473	-	58,473
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Current Liabilities	152,989	-	58,473	-	211,462
Revenue Bonds Payable	-	-	-	8,102,581	8,102,581
Fund balances	771,534	300,575	476,905	2,295,912	3,844,926
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 924,523</u>	<u>\$ 300,575</u>	<u>\$ 535,378</u>	<u>\$ 10,398,493</u>	<u>\$ 12,158,969</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Traffic and Parking Auxiliary Enterprises**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2013**

	<b><u>Revenue and Operation &amp; Maintenance</u></b>
Revenues:	
Sales and services	\$ 2,821,009
Payments on behalf of the system	561,385
Investment income	<u>1,400</u>
Total revenues	<u>3,383,794</u>
Expenditures:	
Salaries and wages	1,183,670
Utilities	140,614
Maintenance and repairs	182,901
Other	83,031
Administrative	<u>451,236</u>
Total expenditures	<u>2,041,452</u>
Excess of revenues over expenditures	<u>1,342,342</u>
Transfers - additions (deductions)	
Mandatory transfers:	
Bond principal and interest	(715,331)
Repair and replacement reserve	(86,760)
Nonmandatory transfers:	
Repair and replacement reserve	<u>(257,656)</u>
Total transfers - net	<u>(1,059,747)</u>
Net increase in fund balance	<u><u>\$ 282,595</u></u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Traffic and Parking Auxiliary Enterprises**  
**Schedule of Changes in Fund Balance**  
**Year Ended June 30, 2013**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
REVENUES AND OTHER ADDITIONS:					
From operations & fees	\$ 2,821,009	\$ -	\$ -	\$ -	\$ 2,821,009
Payments on behalf of the system	561,385	-	-	-	561,385
Investment income	1,400	3,631	3,984	-	9,015
Net Increase (decrease) in the fair market value of investments	-	-	(2,781)	-	(2,781)
Capitalized expenditures	-	-	-	30,488	30,488
Bond principal payments	-	-	-	481,108	481,108
<b>TOTAL REVENUES AND OTHER ADDITIONS</b>	<u>3,383,794</u>	<u>3,631</u>	<u>1,203</u>	<u>511,596</u>	<u>3,900,224</u>
EXPENDITURES AND OTHER DEDUCTIONS:					
Operations	2,041,452	-	-	-	2,041,452
Bond principal payments	-	-	481,108	-	481,108
Interest expense	-	-	175,071	-	175,071
New Issue Serial Bonds 2012A	-	-	-	199,348	199,348
For current refunding:					
Accretion	-	-	-	36,988	36,988
Expenditures for plant facilities-NonCapitalized	-	130,656	-	-	130,656
Amortization of bond issuance cost	-	-	15,375	-	15,375
Amortization of deferred Amount on Refunding	-	-	2,653	-	2,653
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS</b>	<u>2,041,452</u>	<u>130,656</u>	<u>674,207</u>	<u>236,336</u>	<u>3,082,651</u>
TRANSFERS - ADDITIONS (DEDUCTIONS)					
Mandatory Transfers:					
Bond principal and interest	(715,331)	-	715,331	-	-
Repair and replacement reserve	(86,760)	86,760	-	-	-
Nonmandatory Transfers:					
Repair and replacement reserve	<u>(257,656)</u>	<u>57,656</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>
<b>TOTAL TRANSFERS - NET</b>	<u>(1,059,747)</u>	<u>144,416</u>	<u>715,331</u>	<u>-</u>	<u>(200,000)</u>
<b>NET INCREASE FOR THE YEAR</b>	282,595	17,391	42,327	275,260	617,573
<b>FUND BALANCE JULY 1, 2012</b>	<u>488,939</u>	<u>283,184</u>	<u>434,578</u>	<u>2,020,652</u>	<u>3,227,353</u>
<b>FUND BALANCE JUNE 30, 2013</b>	<u>\$ 771,534</u>	<u>\$ 300,575</u>	<u>\$ 476,905</u>	<u>\$ 2,295,912</u>	<u>\$ 3,844,926</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**University Center Auxiliary Enterprises**  
**Balance Sheet**  
**June 30, 2013**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 96	\$ -	\$ 96
Pooled cash and investments	967,288	6,451,348	-	-	7,418,636
Investments:					
U. S. treasury notes	-	-	753,310	-	753,310
Accounts receivable - net	348,637	-	-	-	348,637
Accrued interest receivable	-	1,046	930	-	1,976
Prepaid expenses and other assets	15,076	-	(93,893)	-	(78,817)
Merchandise for resale	1,047,939	-	-	-	1,047,939
Investment in plant:					
Construction in progress	-	-	-	237,702	237,702
Buildings	-	-	-	27,577,789	27,577,789
Improvements	-	-	-	40,966	40,966
Equipment	-	-	-	927,081	927,081
<b>TOTAL ASSETS</b>	<u>\$ 2,378,940</u>	<u>\$ 6,452,394</u>	<u>\$ 660,443</u>	<u>\$ 28,783,538</u>	<u>\$ 38,275,315</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 295,258	\$ 99,413	\$ -	\$ -	\$ 394,671
Accrued liabilities	505,622	-	-	-	505,622
Accrued interest payable	-	-	72,132	-	72,132
Deferred revenue and deposits	<u>337,059</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>337,059</u>
Total Current Liabilities	1,137,939	99,413	72,132	-	1,309,484
Revenue bonds payable	-	-	-	10,231,303	10,231,303
Fund balances	<u>1,241,001</u>	<u>6,352,981</u>	<u>588,311</u>	<u>18,552,235</u>	<u>26,734,528</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,378,940</u>	<u>\$ 6,452,394</u>	<u>\$ 660,443</u>	<u>\$ 28,783,538</u>	<u>\$ 38,275,315</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**University Center Auxiliary Enterprises**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2013**

	<b><u>Revenue and Operation &amp; Maintenance</u></b>
REVENUES:	
Sales & services	\$ 14,292,414
Fees	4,302,425
Payments on behalf of the system	4,191,600
Investment income	<u>3,020</u>
TOTAL REVENUES	<u>22,789,459</u>
EXPENDITURES:	
Salaries & wages	9,895,513
Merchandise for resale	6,746,706
Utilities	564,134
Maintenance & repairs	772,359
Other	1,089,128
Administrative	<u>1,835,280</u>
TOTAL EXPENDITURES	<u>20,903,120</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,886,339</u>
TRANSFERS - Additions (Deductions)	
Mandatory transfers:	
Bond principal and interest	(962,010)
Repair & replacement reserve	(93,894)
Nonmandatory transfers:	
Repair & replacement reserve	<u>(763,231)</u>
TOTAL TRANSFERS - NET	<u>(1,819,135)</u>
NET INCREASE IN FUND BALANCE	<u>\$ 67,204</u>



**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**University Center Auxiliary Enterprises**  
**Schedule of Changes in Fund Balances**  
**Year Ended June 30, 2013**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
REVENUES AND OTHER ADDITIONS:					
From operations & fees	\$ 18,594,839	\$ -	\$ -	\$ -	\$ 18,594,839
Payments on behalf of the system	4,191,600	-	-	-	4,191,600
Investment income	3,020	66,715	6,227	-	75,962
Net Increase (decrease) in the fair market value of investments	-	-	(4,347)	-	(4,347)
Capitalized expenditures	-	-	-	337,070	337,070
Bond principal payments	-	-	-	751,945	751,945
<b>TOTAL REVENUES AND OTHER ADDITIONS</b>	<u>22,789,459</u>	<u>66,715</u>	<u>1,880</u>	<u>1,089,015</u>	<u>23,947,069</u>
EXPENDITURES AND OTHER DEDUCTIONS:					
Operations	20,903,120	-	-	-	20,903,120
Bond principal payments	-	-	751,945	-	751,945
Interest expense	-	-	273,626	-	273,626
Accretion	-	-	-	545,147	545,147
Expenditures for plant facilities-Capitalized	-	339,125	-	-	339,125
Expenditures for plant facilities-NonCapitalized	-	96,510	-	-	96,510
Capital Assets Retired	-	-	-	7,570	7,570
Amortization of bond issuance cost	-	-	24,030	-	24,030
Amortization of deferred amount on refunding	-	-	4,146	-	4,146
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS</b>	<u>20,903,120</u>	<u>435,635</u>	<u>1,053,747</u>	<u>552,717</u>	<u>22,945,219</u>
TRANSFERS - ADDITIONS (DEDUCTIONS)					
Mandatory Transfers:					
Bond Principal and Interest	(962,010)	-	962,010	-	-
Repair and replacement reserve	(93,894)	93,894	-	-	-
Nonmandatory Transfers:					
To RRR from DSR	-	1,053	(1,053)	-	-
Repair and replacement reserve	(763,231)	763,231	-	-	-
<b>TOTAL TRANSFERS - NET</b>	<u>(1,819,135)</u>	<u>858,178</u>	<u>960,957</u>	<u>-</u>	<u>-</u>
<b>NET INCREASE (DECREASE) FOR THE YEAR</b>	<b>67,204</b>	<b>489,258</b>	<b>(90,910)</b>	<b>536,298</b>	<b>1,001,850</b>
<b>FUND BALANCES JULY 1, 2012</b>	<u>1,173,797</u>	<u>5,863,723</u>	<u>679,221</u>	<u>18,015,937</u>	<u>25,732,678</u>
<b>FUND BALANCES June 30, 2013</b>	<u>\$ 1,241,001</u>	<u>\$ 6,352,981</u>	<u>\$ 588,311</u>	<u>\$ 18,552,235</u>	<u>\$ 26,734,528</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Student Success Center Auxiliary Enterprises**  
**Balance Sheet**  
**June 30, 2013**

	<b>Revenue and Operation &amp; Maintenance</b>	<b>Repair &amp; Replacement Reserve</b>	<b>Bond &amp; Interest Sinking Fund</b>	<b>Investment in Plant</b>	<b>Combined Total June 30, 2013</b>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 113	\$ -	\$ 113
Pooled cash and investments	2,180,098	1,408,179	-	-	3,588,277
Investments:					
U. S. treasury notes	-	-	886,736	-	886,736
Accounts receivable - net	45,176	-	-	-	45,176
Accrued interest receivable	-	228	1,095	-	1,323
Prepaid expenses and other assets	-	-	(110,523)	-	(110,523)
Investment in Plant:					
Improvements	-	-	-	15,116,476	15,116,476
Equipment	-	-	-	121,244	121,244
	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,116,476</u>	<u>15,116,476</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,244</u>	<u>121,244</u>
Total assets	<u>\$ 2,225,274</u>	<u>\$ 1,408,407</u>	<u>\$ 777,421</u>	<u>\$ 15,237,720</u>	<u>\$ 19,648,822</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 57,490	\$ -	\$ -	\$ -	\$ 57,490
Accrued interest payable	-	-	84,908	-	84,908
Deferred revenue and deposits	46,855	-	-	-	46,855
	<u>104,345</u>	<u>-</u>	<u>84,908</u>	<u>-</u>	<u>189,253</u>
Total Current Liabilities	104,345	-	84,908	-	189,253
Revenue bonds payable	-	-	-	13,276,868	13,276,868
Fund balances	2,120,929	1,408,407	692,513	1,960,852	6,182,701
	<u>2,120,929</u>	<u>1,408,407</u>	<u>692,513</u>	<u>1,960,852</u>	<u>6,182,701</u>
Total liabilities and fund balances	<u>\$ 2,225,274</u>	<u>\$ 1,408,407</u>	<u>\$ 777,421</u>	<u>\$ 15,237,720</u>	<u>\$ 19,648,822</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Student Success Center Auxiliary Enterprises**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2013**

	<b>Revenue and Operation &amp; <u>Maintenance</u></b>
REVENUES:	
Fees	\$ 1,751,258
Investment income	<u>(6,904)</u>
TOTAL REVENUES	<u>1,744,354</u>
EXPENDITURES:	
Utilities	72,034
Maintenance & repairs	73,561
Other	52,137
Administrative	<u>209,076</u>
TOTAL EXPENDITURES	<u>406,808</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,337,546</u>
TRANSFERS - Additions (Deductions)	
Mandatory Transfers:	
Bond principal and interest	(1,018,234)
Repair & replacement reserve	(98,815)
Nonmandatory Transfers:	
Repair & Replacement Reserve	<u>(3,597)</u>
TOTAL TRANSFERS - NET	<u>(1,120,646)</u>
NET INCREASE IN FUND BALANCE	<u>\$ 216,900</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Accounting Entities and Auxiliary Enterprises**  
**Student Center Auxiliary Enterprises**  
**Schedule of Changes in Fund Balances**  
**Year Ended June 30, 2013**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2013</u>
REVENUES AND OTHER ADDITIONS:					
From operations & fees	\$ 1,751,258	\$ -	\$ -	\$ -	\$ 1,751,258
Investment income	(6,904)	12,028	5,443	-	10,567
Net increase (decrease) in the fair market value of investments	-	-	(3,799)	-	(3,799)
Bond principal payments	-	-	-	657,257	657,257
	<u>1,744,354</u>	<u>12,028</u>	<u>1,644</u>	<u>657,257</u>	<u>2,415,283</u>
TOTAL REVENUES AND OTHER ADDITIONS					
EXPENDITURES AND OTHER DEDUCTIONS:					
Operations	406,808	-	-	-	406,808
Bond principal payments	-	-	657,257	-	657,257
Interest expense	-	-	239,169	-	239,169
Accretion	-	-	-	295,322	295,322
Amortization of bond issuance cost	-	-	21,005	-	21,005
Amortization of Deferred Amount on Refunding	-	-	3,626	-	3,626
	<u>406,808</u>	<u>-</u>	<u>921,057</u>	<u>295,322</u>	<u>1,623,187</u>
TOTAL EXPENDITURES AND OTHER DEDUCTIONS					
TRANSFERS - ADDITIONS (DEDUCTIONS)					
Mandatory Transfers:					
Bond principal and interest	(1,018,234)	-	1,018,234	-	-
Repair and replacement reserve	(98,815)	98,815	-	-	-
Nonmandatory Transfers:					
Repair and replacement reserve	(3,597)	3,597	-	-	-
	<u>(1,120,646)</u>	<u>102,412</u>	<u>1,018,234</u>	<u>-</u>	<u>-</u>
TOTAL TRANSFERS - NET					
NET INCREASE FOR THE YEAR	216,900	114,440	98,821	361,935	792,096
FUND BALANCES JULY 1, 2012	<u>1,904,029</u>	<u>1,293,967</u>	<u>593,692</u>	<u>1,598,917</u>	<u>5,390,605</u>
FUND BALANCES June 30, 2013	<u>\$ 2,120,929</u>	<u>\$ 1,408,407</u>	<u>\$ 692,513</u>	<u>\$ 1,960,852</u>	<u>\$ 6,182,701</u>

**State of Illinois  
Southern Illinois University  
Schedules of Federal Expenditures,  
Nonfederal Expenses, and New Loans  
Year Ended June 30, 2013**

## Schedule A - federal financial component:

Total federal expenditures reported on SEFA schedule	\$ 101,157,982
Total new loans made not included on SEFA schedule	215,069,350
Amount of federal loan balances at the beginning of the year (not included on the SEFA schedule and continued compliance is required)	<u>18,557,301</u>
Total Schedule A	<u>\$ 334,784,633</u>

## Schedule B - total financial component:

Total operating expenses (from financial statements)	\$ 1,113,095,269
Total nonoperating expenses (from financial statements)	15,435,937
Total new loans made	215,069,350
Amount of federal loan balances at beginning of the year	<u>18,557,301</u>
Total Schedule B	<u>\$ 1,362,157,857</u>

	<u>Amount</u>	<u>Percentage</u>
Schedule C:		
Total Schedule A	\$ 334,784,633	24.6%
Total nonfederal expenses	<u>1,027,373,224</u>	<u>75.4%</u>
Total Schedule B	<u>\$ 1,362,157,857</u>	<u>100.0%</u>

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

Note: For a complete Schedule of Expenditures of Federal Awards and Related Note Disclosures, refer to State of Illinois, Southern Illinois University, Compliance Examination for the year ended June 30, 2013, issued under separate cover.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS  
Year ended June 30, 2013  
(Unaudited)**

**University Functions and Planning Program**

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

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

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

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS  
Year ended June 30, 2013  
(Unaudited)**

**University Functions and Planning Program (Continued)**

The campuses have also developed an evaluation process whereby research and public service centers and institutes are reviewed on a recurring eight-year cycle. Other non-academic areas (i.e., student services) participate in either formalized five-year reviews utilizing internal and external consultants, or respond to specific IBHE-mandated "focus" reviews which are part of IBHE's evaluation process.

The University has a budget and planning process that: (1) establishes University priorities and shifts resources to those priorities that advance the mission of the institution; (2) identifies resources to address unexpected expenses and emergencies to avoid major resource reallocations during the year; (3) builds a structure to identify resources for planned asset maintenance (facilities, equipment and professional development); and (4) enhances accountability over budget changes and resource use through a set of decision rules, ensuring appropriate level of review.

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

An annual performance report is made to the Board which presents accomplishments related to the goals established for the fiscal year and summarizes overall financial results.

**State of Illinois  
Southern Illinois University  
ANALYSIS OF OPERATIONS  
(Dollars in Thousands)  
(Unaudited)**

**Trend Analysis of Compensated Absences**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total covered payroll for the year ended June 30,	\$ 319,210	\$ 333,017	\$ 349,757	\$ 364,332	\$ 383,724	\$ 403,209	\$ 417,707	\$ 415,739	\$ 430,302	\$ 419,463
Annual percentage increase (decrease)	0.6%	4.3%	5.0%	4.2%	5.3%	5.1%	3.6%	-0.5%	3.5%	-2.5%
Accrued vacation at June 30,	\$ 26,696	\$ 28,110	\$ 29,436	\$ 31,514	\$ 33,476	\$ 36,235	\$ 38,060	\$ 37,739	\$ 38,000	\$ 38,700
Annual percentage increase (decrease) in accrued vacation	-2.0%	5.3%	4.7%	7.1%	6.2%	8.2%	5.0%	-0.8%	0.7%	1.8%
Accrued sick leave at June 30,	\$ 17,734	\$ 16,769	\$ 15,868	\$ 15,307	\$ 14,491	\$ 13,868	\$ 12,972	\$ 11,863	\$ 9,567	\$ 8,468
Annual percentage increase (decrease) in accrued sick leave	-8.9%	-5.4%	-5.4%	-3.5%	-5.3%	-4.3%	-6.5%	-8.5%	-19.4%	-11.5%
Accrued vacation as a percentage of total covered payroll	8.4%	8.4%	8.4%	8.6%	8.7%	9.0%	9.1%	9.1%	8.8%	9.2%
Accrued sick leave as a percentage of total covered payroll	5.6%	5.0%	4.5%	4.2%	3.8%	3.4%	3.1%	2.9%	2.2%	2.0%
Combined accrued vacation and sick leave as a percentage of total covered payroll	13.9%	13.5%	13.0%	12.9%	12.5%	12.4%	12.2%	11.9%	11.1%	11.2%



**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Year Ended June 30, 2013  
(Unaudited)**

**Credit Hour Productivity**

	<u>Credit Hours (1)</u>	<u>Staff Years (2)</u>	<u>Productivity (3)</u>
Carbondale	424,005 hours	1,066 years	398 hours
Edwardsville	354,356 hours	702 years	505 hours

Source: This information was obtained from Christine Blackburn (Carbondale) and Karen Stovall (Edwardsville). These numbers come from the credit hour productivity report filed annually with IBHE. The report used was a preliminary report.

The University defines the above statistics as follows:

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

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

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

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Year Ended June 30, 2013  
(Unaudited)**

**Classroom Utilization Statistics**

<u>Periods of Scheduled Use</u>	<u>Fall Term 2012</u>		<u>Fall Term 2011</u>	
	Carbondale (1)	Edwardsville (2)	Carbondale (1)	Edwardsville (2)
Daytime - 8 am to 5 pm	79%	99.4%	79%	85.4%
Evening - 5 pm to 10 pm	34%	78.6%	34%	96.7%

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

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

**Emergency Purchases**

The University reported the following emergency purchase during the year ended June 30, 2013:

<u>Vendor</u>	<u>Description</u>	<u>Actual Amount</u>
Oracle America Inc.	Technical support services for SIUC	\$247,036
Desire 2 Learn	Learning Management System Software and Support	\$78,294
World Wide Technology	Cisci Equipment to Expand wireless network to rest of campus and replacement of core network switches	\$492,599
DAS Consultants/Davis Painting/Peerless	Mold in Simmons Cancer Institute	\$302,250

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Enrollment Statistics and Student Cost Statistics  
Year Ended June 30, 2013  
(Unaudited)**

**Enrollment Statistics**

	Fall Term 2012			Fall Term 2011		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Full-time students	14,478	10,768	25,246	15,058	10,905	25,963
Part-time students	<u>3,486</u>	<u>3,287</u>	<u>6,773</u>	<u>3,789</u>	<u>3,330</u>	<u>7,119</u>
Total Enrollment	17,964	14,055	32,019	18,847	14,235	33,082
Full-time equivalent	15,208	11,943	27,151	15,720	12,072	27,792

Source: SIUC and SIUE Office of Institutional Research Studies.

Full-time equivalency includes all full-time Students (15 credit hours and above for undergraduate students) and all part-time students on a 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, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Total operating Expenses	\$ 1,113,095,269	\$ 1,069,993,849
Full-time equivalent students	<u>27,151</u>	<u>27,792</u>
Cost per Student	<u>\$ 40,996</u>	<u>\$ 38,500</u>

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Employment Statistics  
Year Ended June 30, 2013  
(Unaudited)**

**Employment Statistics**

	<u>Fall Term 2012</u>			<u>Fall Term 2011</u>		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Faculty	1,519	1,028	2,547	1,609	1,003	2,612
Graduate assistants	1,684	544	2,228	1,759	538	2,297
Civil service	2,584	1,000	3,584	2,674	945	3,619
Administrative and Professional staff	<u>1,053</u>	<u>472</u>	<u>1,525</u>	<u>1,110</u>	<u>488</u>	<u>1,598</u>
Total employees	<u><u>6,840</u></u>	<u><u>3,044</u></u>	<u><u>9,884</u></u>	<u><u>7,152</u></u>	<u><u>2,974</u></u>	<u><u>10,126</u></u>

	<u>Fall Term 2012</u>			<u>Fall Term 2011</u>		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Full-Time Equivalents						
Faculty	1,290	833	2,123	1,352	819	2,171
Graduate Assistants	762	230	992	791	228	1,019
Civil Service	2,550	980	3,530	2,639	932	3,571
Administrative and Professional Staff	<u>1,004</u>	<u>462</u>	<u>1,466</u>	<u>1,055</u>	<u>473</u>	<u>1,528</u>
Total	<u><u>5,606</u></u>	<u><u>2,505</u></u>	<u><u>8,111</u></u>	<u><u>5,837</u></u>	<u><u>2,452</u></u>	<u><u>8,289</u></u>

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

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Tuition and Fee Waivers  
Year Ended June 30, 2013  
(Unaudited)**

	<b><u>Number of Recipients</u></b>	<b><u>Value of Waivers (\$,000)</u></b>
Fiscal year 2013 undergraduate tuition and fee waivers:		
Carbondale	2,654	\$ 11,397
Edwardsville	<u>1,372</u>	<u>5,183</u>
Total	<u>4,026</u>	<u>16,580</u>
Fiscal year 2013 graduate tuition and fee waivers:		
Carbondale	3,181	27,405
Edwardsville	<u>1,564</u>	<u>6,366</u>
Total	<u>4,745</u>	<u>33,771</u>
Grand Total	<u><u>8,771</u></u>	<u><u>\$ 50,351</u></u>

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

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Operations**  
**Tuition and Fee Waivers - Undergraduate**  
**Year ended June 30, 2013**  
**(Unaudited)**

**Undergraduate Tuition and Fee Waivers for Fiscal Year 2013**

	<b>Carbondale Campus</b>		<b>Edwardsville Campus</b>		<b>Total</b>	
	<b>Number of Recipients</b>	<b>Value of Waivers (\$,000)</b>	<b>Number of Recipients</b>	<b>Value of Waivers (\$,000)</b>	<b>Number of Recipients</b>	<b>Value of Waivers (\$,000)</b>
Mandatory waivers:						
Teacher Special Education	11	\$ 100.3	20	\$ 173.3	31	\$ 273.6
General Assembly	48	220.2	26	186.8	74	407.0
ROTC	95	557.8	62	361.0	157	918.8
DCFS	15	130.7	10	78.4	25	209.1
Children of Employees	246	724.2	179	463.0	425	1,187.2
Senior Citizens	3	5.5	2	7.1	5	12.6
Veterans Grants & Scholarships	709	5,200.3	614	1,787.1	1,323	6,987.4
Subtotal	<u>1,127</u>	<u>6,939.0</u>	<u>913</u>	<u>3,056.7</u>	<u>2,040</u>	<u>9,995.7</u>
Discretionary waivers:						
Faculty/Administrators	18	43.1	27	72.3	45	115.4
Civil Service	99	380.2	44	98.6	143	478.8
Academic /Other Talent	499	1,433.2	108	604.6	607	2,037.8
Athletic	164	919.6	118	629.8	282	1,549.4
Gender Equity in						
Intercollegiate Athletics	95	686.1	93	567.7	188	1,253.8
Foreign Exchange Students	18	183.2	-	-	18	183.2
Students Need - Financial Aid	610	749.0	-	-	610	749.0
Cooperating Professionals	1	1.5	21	32.6	22	34.1
Research Assistants	-	-	14	32.7	14	32.7
Teaching Assistants	-	-	14	34.8	14	34.8
Other Assistants	-	-	11	21.4	11	21.4
Contract Training Grants	12	8.2	5	7.6	17	15.8
Children of Deceased Employees	5	34.0	2	12.9	7	46.9
Interinstitutional/Related Agencies	6	20.0	2	11.5	8	31.5
Subtotal	<u>1,527</u>	<u>4,458.1</u>	<u>459</u>	<u>2,126.5</u>	<u>1,986</u>	<u>6,584.6</u>
Total	<u>2,654</u>	<u>\$ 11,397.1</u>	<u>1,372</u>	<u>\$ 5,183.2</u>	<u>4,026</u>	<u>\$ 16,580.3</u>

**State of Illinois  
Southern Illinois University  
ANALYSIS OF OPERATIONS  
TUITION AND FEE WAIVERS - GRADUATE  
Year ended June 30, 2013  
(Unaudited)**

**Graduate Tuition and Fee Waivers for Fiscal Year 2013**

	<b>Carbondale Campus</b>		<b>Edwardsville Campus</b>		<b>Total</b>	
	<b>Number of Recipients</b>	<b>Value of Waivers (\$,000)</b>	<b>Number of Recipients</b>	<b>Value of Waivers (\$,000)</b>	<b>Number of Recipients</b>	<b>Value of Waivers (\$,000)</b>
Mandatory waivers:						
Teacher Special Education	-	\$ -	2	\$ 12.4	2	\$ 12.4
General Assembly	5	12.4	2	55.2	7	67.6
ROTC	1	11.6	3	18.9	4	30.5
Senior Citizens	-	-	1	4.1	1	4.1
Fulbright Scholarship	-	-	3	31.3	3	31.3
Veterans Grants & Scholarships	-	-	138	452.0	138	452.0
Subtotal	<u>6</u>	<u>24.0</u>	<u>149</u>	<u>573.9</u>	<u>155</u>	<u>597.9</u>
Discretionary waivers:						
Faculty/Administrators	149	659.4	36	95.7	185	755.1
Civil Service	84	357.1	28	88.7	112	445.8
Academic/Other Talent	170	868.4	43	328.5	213	1,196.9
Athletic	2	5.9	2	8.5	4	14.4
Gender Equity in						
Intercollegiate Athletics	2	16.4	-	-	2	16.4
Foreign students	6	18.1	-	-	6	18.1
Cooperating Professionals	152	601.3	344	593.7	496	1,195.0
Research Assistants	959	8,908.8	220	1,100.7	1,179	10,009.5
Teaching Assistants	1,110	11,744.4	456	2,558.6	1,566	14,303.0
Other Assistants	264	2,055.8	166	848.6	430	2,904.4
Interinstitutional/Related Agencies	5	11.9	6	11.9	11	23.8
Contract/Training Grants	171	1,289.4	113	148.8	284	1,438.2
Visiting Students	101	844.2	1	8.5	102	852.7
Subtotal	<u>3,175</u>	<u>27,381.1</u>	<u>1,415</u>	<u>5,792.2</u>	<u>4,590</u>	<u>33,173.3</u>
Total	<u>3,181</u>	<u>\$ 27,405.1</u>	<u>1,564</u>	<u>\$ 6,366.1</u>	<u>4,745</u>	<u>\$ 33,771.2</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS  
BOOKSTORE  
Year ended June 30, 2013  
(Unaudited)**

**CARBONDALE**

The Carbondale campus is engaged in an agreement with an outside vendor for their bookstore services. The contract term was from May 2, 2001 through May 31, 2006 with options for two year renewals for two years each. The University subsequently extended those renewals and is currently operating under an extension of the contract with Follett until August 10, 2013. A Request for Proposal was posted for interested parties to operate the bookstore, two bids were received and evaluated by the RFP committee, the committee recommendation was for Follett Higher Education Group to operate the bookstore. A Letter of Intent to enter into a contract was issued June 12, 2013 to Follett Higher Education Group. The final contract is still in negotiation between the two parties. The bookstore had annual gross sales of \$3,502,257 in fiscal year 2013. The University received \$315,226 in commissions from bookstore operations. The terms of the commission are stated below.

- The outside vendor will pay the Carbondale campus for whichever amount is greater between
    - An annual commission of 9% of all gross revenues up to \$3,500,000.
    - 10% of all gross revenue between \$3,500,000 and \$5,000,000.
    - 11% of all gross revenue over \$5,000,000.
- Or
- A guaranteed annual payment of \$250,000.

Exclusive rights to sell textbooks on the Southern Illinois University Carbondale campus are given to the vendor. However, the vendor has competition of a nearby bookstore located off-campus.

**EDWARDSVILLE**

The Edwardsville campus rents textbooks to its students. The Textbook Service Department and the University Center Bookstore had annual sales of \$492,173 and \$1,965,898 respectively in fiscal year 2013.



**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2013 and 2012  
(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 amended in 1997. 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, 2013 and 2012, 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 \$5,176,043 and \$5,025,369 during the years ended June 30, 2013 and 2012, respectively, are reflected as Support Services Revenue and the expenses have been allocated among the support services benefit in the statements of revenue, expenses, and changes in net position.

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 \$613,401 and \$38,733 for the years ended June 30, 2013 and 2012, 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, 2013 and 2012 was \$150,000 each year, and is included in budget allocation from SIUE in the statements of revenue, expenses, and changes in net position.

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 \$559,415 and \$460,719 (including retirement payments) for the years ended June 30, 2013 and 2012, 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.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2013 and 2012  
(Unaudited)**

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, 2013 and 2012, the Edwardsville Foundation received \$283,034 and \$1,844,991, respectively, in noncash contributions from donors, of which \$153,787 and \$772,995, 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, 2013 and 2012, 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, 2013 and 2012, the Edwardsville Foundation expended \$43,746 and \$82,852, 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.

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, 2013 and 2012, the University earned \$40,130,585 and \$42,183,041, 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, 2013 and 2012, SIUHC contributed to the University \$8,365,840 and \$8,872,118, respectively, for such Academic Development services.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2013 and 2012  
(Unaudited)**

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 (6.46 and 6.47 percent in 2013 and 2012, 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 \$36,257 and \$36,208 in 2013 and 2012, 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, 2013 and 2012, these amounts totaled \$1,106,610 and \$984,721, 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 \$88,276 and \$124,185 during the years ended June 30, 2013 and 2012, respectively.

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, 2013 and 2012, 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 \$279,376 and \$233,839, 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, 2013 and 2012, the Edwardsville Association expended \$41,420 and \$47,620, respectively.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2013 and 2012  
(Unaudited)**

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 amended in 1997. 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 \$75,552 and \$88,641 during the years ended June 30, 2013 and 2012, 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 \$95,981 and \$77,347 for the years ended June 30, 2013 and 2012, 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 148 E. Pleasant Hill Road, Carbondale, Illinois. The lease is an 18-year lease with renewal options for additional 10-year periods. SIRP paid SIU \$158,662 and \$158,755 during 2013 and 2012, respectively, for the lease of this facility. In addition, SIRP paid SIU \$66,548 and \$93,019, respectively, for utilities and maintenance.

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.

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. The University transferred \$37,268 to University Park during the years ended June 30, 2013 and 2012. Any unused funds and net income of University Park, as may be requested by the University, may be required to be transferred to the University. However, the University has not expressed any intent to request unused funds and net income and University Park is not aware of any intent to do so in the near term.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2013 and 2012  
(Unaudited)**

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 \$403,515 and \$363,925 for the years ended June 30, 2013 and 2012, 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. University Park reimbursed the University \$79,771 and \$76,077 for utilities during the years ended June 30, 2013 and 2012, respectively.

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 during each of the years ended June 30, 2013 and 2012 was \$25,536.

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 2012, the reserve was decreased by the payments made to SIUE in the amount of \$80,470 for the build up of revenues over expenditures. Fiscal year 2013 reserve was increased by payments made to SIUE in the amount of \$26,808. The reserve was then decreased due to the net operating loss in fiscal year 2013 by \$15,940, resulting in a reserve of \$21,223.

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. SIUE reimburses University Park the costs of these services and pays University Park a 5 percent service fee. This building is currently occupied by the National Corn-to-Ethanol Research Center.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2013 and 2012  
(Unaudited)**

On March 15, 2005, 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. SIUE reimburses University Park the costs of these services and pays University Park a 5 percent service fee. This building is the Technology & Management Center, currently occupied by the School of Pharmacy for classrooms.

On August 15, 2005, 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. SIUE reimburses University Park the costs of these services and pays University Park a 5 percent service fee. This building is the School of Pharmacy Laboratory Offices and Classroom Building.

On May 1, 2007, University Park entered into a lease agreement between the Board of Trustees of SIU and the University Park for SIUE Chemistry Laboratory space to be established in the Biotechnology Laboratory Incubator Building (BLI) owned by University Park. University programs expanded in the BLI building in fiscal year 2009, adding biology labs, a pharmacy research lab, and the GIS offices and lab space. Under the terms of that agreement, University Park will contract for specific utilities, grounds keeping, janitorial, and light maintenance services for the laboratories. SIUE reimburses University Park the costs of these services and pays University Park a 5 percent service fee.

During 2013 and 2012, SIUE reimbursed University Park \$205,900 and \$210,800, respectively, for certain costs pertaining to these four agreements. The expenditures and the related reimbursements are not included in the statements of revenues, expenses, and changes in net position as these are the University's expenses and revenues and do not belong to, thus not reported by, University Park. However, the amount of the 5 percent service fee recorded under this agreement for fiscal years 2013 and 2012 was \$10,294 and \$10,546, respectively, which is included in management fees on the statements of revenues, expenses, and changes in net position.

None of the University related organizations have financed debt as of June 30, 2013 and 2012.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2013 and 2012  
(Unaudited)**

During the years ended June 30, 2013 and 2012, Southern Illinois University (at Carbondale) (the "University") contracted with the Carbondale Foundation to provide fundraising and other services. In accordance with the contract agreement, the University provided \$5,176,043 and \$5,025,369, 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. In addition, the Carbondale Foundation gave the University nonqualifying restricted funds. Presented below is a summary of all funds that the Carbondale Foundation provided to the University during the years ended June 30:

	<u><b>2013</b></u>	<u><b>2012</b></u>
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	\$ 33,166	\$ 35,221
Restricted only as to campus, college, or department and generally available for on-going University operations:		
Provided to particular campus	118,340	78,274
Provided to particular college	879,960	510,032
Provided to particular department	2,003,205	2,112,689
Provided to athletic association	<u>2,155,426</u>	<u>2,485,358</u>
Total funds considered unrestricted	<u>5,190,097</u>	<u>5,221,574</u>
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	2,206,820	2,207,117
Provided for certain instructional research or public service programs	866,461	790,045
Provided for physical facilities	403,792	67,559
Provided for other restricted purposes	<u>6,413</u>	<u>7,089</u>
Total funds considered restricted	<u>3,483,486</u>	<u>3,071,810</u>
Total funds provided by the Foundation to the University	<u>\$ 8,673,583</u>	<u>\$ 8,293,384</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2013 and 2012  
(Unaudited)**

During the years ended June 30, 2013 and 2012, 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 \$749,415 and \$650,719, 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. In addition, the Edwardsville Foundation gave the University nonqualifying restricted funds. Presented below is a summary of all funds that the Edwardsville Foundation provided to the University during the years ended June 30:

	<u><b>2013</b></u>	<u><b>2012</b></u>
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	\$ 72,558	\$ 142,694
Restricted only as to campus, college, or department and generally available for on-going University operations:		
Provided to particular college	438,209	1,488,039
Provided to particular department	1,193,759	1,167,130
Provided to particular association	<u>999,549</u>	<u>4,030,786</u>
Total funds considered unrestricted	<u>2,704,075</u>	<u>6,828,649</u>
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	343,611	470,819
Provided for certain instruction research or public service programs	<u>195,515</u>	<u>885,962</u>
Total funds considered restricted	<u>539,126</u>	<u>1,356,781</u>
Total funds provided by the Foundation to the University	<u>\$ 3,243,201</u>	<u>\$ 8,185,430</u>



**State of Illinois  
Southern Illinois University Carbondale  
Calculation of Current Excess Funds  
Year Ended June 30, 2013  
(Unaudited)**

	<b>Public Service &amp; Academic Support Activities</b>	<b>Clinical Support</b>	<b>Student Programs &amp; Services</b>	<b>Administration</b>	<b>Service Departments</b>	<b>Auxiliary Enterprises Other</b>	<b>Auxiliary Enterprises Revenue Bond</b>
Current available funds:							
Add:							
Cash and cash equivalents	\$ 10,884,320	\$ 5,625,567	\$ 6,409,110	\$ 691,543	\$ 2,593,780	\$ 3,065,974	\$ 15,409,683
Due from other funds	<u>265,130</u>	<u>5,235</u>	<u>523,512</u>	<u>242,219</u>	<u>25,473,739</u>	<u>1,125</u>	<u>5,147,894</u>
Total current available funds (A)	<u>11,149,450</u>	<u>5,630,802</u>	<u>6,932,622</u>	<u>933,762</u>	<u>28,067,519</u>	<u>3,067,099</u>	<u>20,557,577</u>
Working capital allowances:							
Add:							
Highest month's expenditure	3,345,736	4,384,576	5,104,527	818,887	17,657,264	624,524	6,741,925
Encumbrances and current liabilities paid in lapse period	1,698,845	565,710	2,270,058	474,060	27,895,236	740,440	2,151,887
Refundable deposits/deferred income	1,245,002	15,035	670,414	-	-	7,800	1,472,158
Anticipated payout of accrued vacation and sick leave	<u>45,330</u>	<u>774,945</u>	<u>41,004</u>	<u>17,773</u>	<u>101,449</u>	<u>38,745</u>	<u>412,864</u>
Total working capital allowance (B)	<u>6,334,913</u>	<u>5,740,266</u>	<u>8,086,003</u>	<u>1,310,720</u>	<u>45,653,949</u>	<u>1,411,509</u>	<u>10,778,834</u>
Current excess (deficit) funds (deduct B from A) (C)	4,814,537	(109,464)	(1,153,381)	(376,958)	(17,586,430)	1,655,590	9,778,743
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>(43,532,671)</u>	<u>(13,354,169)</u>	<u>(1,342,325)</u>	<u>(1,030,725)</u>	<u>(7,114,479)</u>	<u>(3,588,652)</u>	<u>(26,284,149)</u>
Enter the algebraic sum of C & D and remit the amount due, if any, to the income fund	<u>\$ (38,718,134)</u>	<u>\$ (13,463,633)</u>	<u>\$ (2,495,706)</u>	<u>\$ (1,407,683)</u>	<u>\$ (24,700,909)</u>	<u>\$ (1,933,062)</u>	<u>\$ (16,505,406)</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Calculation of Current Excess Funds**  
**For the Year Ended June 30, 2013**  
**(Unaudited)**

	<b>Academic Affairs Activities</b>	<b>Student Fee Activities</b>	<b>Administrative Services Activities</b>	<b>Auxiliary Enterprises</b>
<b>CURRENT AVAILABLE FUNDS</b>				
Cash and cash equivalents	\$ 10,674,893	\$ 5,743,184	\$ 12,768,343	\$ 7,096,253
Due from other funds	<u>74,395</u>	<u>16,533</u>	<u>2,387,032</u>	<u>550,625</u>
<b>TOTAL CURRENT AVAILABLE FUNDS (A)</b>	<u><b>10,749,288</b></u>	<u><b>5,759,717</b></u>	<u><b>15,155,375</b></u>	<u><b>7,646,878</b></u>
<b>WORKING CAPITAL ALLOWANCES</b>				
Add:				
Highest month's expenditures	2,424,227	2,152,416	8,059,072	7,114,423
Encumbrances and current liabilities paid in lapse period	403,430	641,977	3,468,641	1,784,164
Current Compensated Absences	16,132	28,005	66,361	43,701
Deferred income	858,650	522,057	319,017	1,436,782
Refundable deposits	<u>-</u>	<u>-</u>	<u>-</u>	<u>268,575</u>
<b>TOTAL WORKING CAPITAL ALLOWANCE (B)</b>	<u><b>3,702,439</b></u>	<u><b>3,344,455</b></u>	<u><b>11,913,091</b></u>	<u><b>10,647,645</b></u>
<b>CURRENT EXCESS FUNDS (DEFICIT):</b>				
Deduct B from A (C)	7,046,849	2,415,262	3,242,284	(3,000,767)
<b>CALCULATION OF INCOME FUND REMITTANCE</b>				
An entity may offset excess capital or current funds within the entity.				
Enter the amount to be offset (D)	<u>(24,371,760)</u>	<u>(2,465,248)</u>	<u>(7,936,750)</u>	<u>(954,675)</u>
Enter the algebraic sum of C and D and remit the amount due, if any to the State Treasurer for deposit in the Income Fund				
	<u><b>\$ (17,324,911)</b></u>	<u><b>\$ (49,986)</b></u>	<u><b>\$ (4,694,466)</b></u>	<u><b>\$ (3,955,442)</b></u>

**State of Illinois  
Southern Illinois University  
Revenue Bond Fee Financial Schedules  
Balance Sheet  
June 30, 2013  
(Unaudited)**

**ASSETS**

Cash	\$ 4,239
Accounts receivable, net	71,594
Due from other funds	<u>55</u>
Total assets	<u>\$ 75,888</u>

**LIABILITIES AND FUND BALANCES**

Deferred revenue	\$ 68,680
Due to other funds	<u>637</u>
Total current liabilities	69,317
Fund balance	<u>6,571</u>
Total liabilities and fund balance	<u>\$ 75,888</u>

**State of Illinois**  
**Southern Illinois University**  
**Revenue Bond Fee Financial Schedules**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2013**  
**(Unaudited)**

Revenues:		
Fees		\$ (29,904)
Investment income		<u>3,610</u>
Total revenues		<u>(26,294)</u>
Expenditures:		
Collection expense		4,702
Bad debt expense		<u>11,708</u>
Total expenditures		<u>16,410</u>
Net decrease in fund balance		(42,704)
Fund balance, July 1, 2012		<u>49,275</u>
Fund balance, June 30, 2013		<u><u>\$ 6,571</u></u>