

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

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

Year Ended June 30, 2012

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



**CliftonLarsonAllen**

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
COMPLIANCE EXAMINATION  
(In Accordance with the Single Audit Act and OMB Circular A-133)  
Year Ended June 30, 2012**

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**SOUTHERN ILLINOIS UNIVERSITY  
BOARD OF TRUSTEES AND OFFICERS OF ADMINISTRATION  
Fiscal Year 2012**

**BOARD OF TRUSTEES OF SOUTHERN ILLINOIS UNIVERSITY**

John Simmons, Chair	East Alton
Ed Hightower, Vice Chair	Edwardsville
Mark Hinrichs, Secretary	Fairview Heights
Jesse Cler	Carbondale
Jeff Harrison	Edwardsville
Roger Herrin	Harrisburg
Don Lowery	Golconda
Donna Manering	Makanda
Marquita Wiley	Belleville

**OFFICERS OF SOUTHERN ILLINOIS UNIVERSITY**

Glenn Poshard, President  
Jeffrey McLellan, General Counsel  
Paul Sarvela, Vice President, Academic Affairs  
Duane Stucky, Senior Vice President, Financial and Administrative Affairs and Board Treasurer  
Misty Whittington, Executive Secretary of the Board

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

Rita Cheng, Chancellor  
John Nicklow, Provost and Vice Chancellor for Academic Affairs  
J. Kevin Dorsey, Dean and Provost, School of Medicine  
Kevin D. Bame, Vice Chancellor for Administration and Finance  
John A. Koropchak, Vice Chancellor for Research and Graduate Dean

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EDWARDSVILLE**

Vaughn Vandegrift, Chancellor  
Ann Boyle, Interim Provost and Vice Chancellor for Academic Affairs  
Narbeth Emmanuel, Vice Chancellor for Student Affairs  
Patrick Hundley, Vice Chancellor for University Relations  
Kenneth Neher, Vice Chancellor for Administration



SOUTHERN ILLINOIS UNIVERSITY

May 13, 2013

CliftonLarsonAllen LLP  
301 SW Adams, Suite 900  
P.O. Box 1835  
Peoria, IL 61656-1835

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of Southern Illinois University (University). We are responsible for, and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the one-year period ended June 30, 2012. Based on this evaluation, we assert that during the year ended June 30, 2012, the University has materially complied with the assertions below.

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

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

Carbondale • Edwardsville •  
Carbondale, Phone 618/536-3331, Fax: 618/536-3404

Springfield • Alton • E. St. Louis  
Edwardsville, Phone 618/650-2426, Fax: 618/650-3216

CliftonLarsonAllen LLP

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May 13, 2013

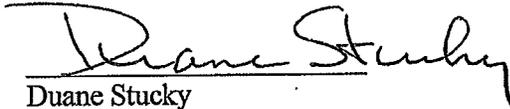
accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Southern Illinois University



Glenn Poshard  
President



Duane Stucky  
Senior Vice President for Financial and Administrative Affairs



Luke Crater  
Interim General Counsel

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANTS' REPORT**

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

**SUMMARY OF FINDINGS**

<b><u>Number of</u></b>	<b><u>Current Report</u></b>	<b><u>Prior Report</u></b>
Findings	15	6
Repeated findings	4	2
Prior recommendations implemented or not repeated	2	4

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

<b><u>Finding No.</u></b>	<b><u>Page</u></b>	<b><u>Description</u></b>	<b><u>Finding Type</u></b>
<b><u>FINDINGS (GOVERNMENT AUDITING STANDARDS)</u></b>			
12-1	16	Financial Reporting Process for the University	Significant Deficiency
12-2	17	Allowance for Doubtful Accounts	Significant Deficiency
12-3	19	Misstatement of Inventory	Significant Deficiency

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

12-4	20	Head Start Cash Management Controls - Edwardsville Campus	Significant Deficiency and Noncompliance
12-5	21	Failure to Meet Head Start Earmarking Requirements - Edwardsville Campus	Significant Deficiency and Noncompliance
12-6	22	Errors in Reporting Volunteer Hours used to Meet Head Start Matching Requirement - Edwardsville and Carbondale Campuses	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

**COMPLIANCE REPORT**

**SUMMARY**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

<b>Finding No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
<u>FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)</u>			
12-7	23	Inadequate Controls Over Return of Title IV Funds - Edwardsville and Carbondale Campus	Significant Deficiency and Noncompliance
12-8	25	Untimely Notification of Enrollment Status Change to NSLDS - Edwardsville Campus	Significant Deficiency and Noncompliance
12-9	26	Lack of Reconciliation of School Account Statement (SAS) to Financial Records - Edwardsville Campus	Significant Deficiency and Noncompliance
<u>FINDINGS (STATE COMPLIANCE)</u>			
12-10	27	Time Sheets are not Required	Significant Deficiency and Noncompliance
12-11	28	Inadequate Controls Over Computer Inventory	Significant Deficiency and Noncompliance
12-12	30	Noncompliance With the <u>University Guidelines</u>	Significant Deficiency and Noncompliance
12-13	31	Noncompliance With Ethics Training Requirements	Significant Deficiency and Noncompliance
12-14	32	Failure to Report Automobile Accidents Timely	Significant Deficiency and Noncompliance
12-15	33	Performance Evaluations Not Completed	Significant Deficiency and Noncompliance

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

**COMPLIANCE REPORT**

**SUMMARY**

FINDINGS (STATE COMPLIANCE)

<u>Finding No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
In addition, the following findings which were reported as current findings relating to <i>Government Auditing Standards</i> also meet the reporting requirements for State Compliance.			
12-1	16	Financial Reporting Process for University	Significant Deficiency and Noncompliance
12-2	17	Allowance for Doubtful Accounts	Significant Deficiency and Noncompliance
12-3	19	Misstatement of Inventory	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A.	34	Head Start Eligibility
B.	34	Controls Surrounding the Markdown of Inventory

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on May 9, 2013. Attending were:

**Southern Illinois University**

Mr. David A. Heth, Ph.D., Director, Office of Financial Affairs, Edwardsville  
Ms. Kimberly A. Labonte, Director of Internal Audit  
Ms. Karen Stovall, Controller, Administrative Accounting, Edwardsville  
Ms. Jayne Defend, Associate Director Human Resources, Edwardsville  
Mr. Lavontas Hairston, Payroll Manager, Edwardsville

**CliftonLarsonAllen LLP**

Mr. Jeffrey R. Bonick, Partner  
Mr. Ryan Schmidgall, Manager

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

**COMPLIANCE REPORT**

**SUMMARY**

EXIT CONFERENCE (CONTINUED)

**Office of the Auditor General**

Mr. Jon Fox, Audit Manager  
Mr. Joe Gudge, IT Audit Manager

Responses to the recommendations were provided by Ms. Kimberly A. Labonte, Director of Internal Audit, in a letter dated May 13, 2013.

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

Honorable William G. Holland  
Auditor General  
State of Illinois

and

Board of Trustees  
Southern Illinois University

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined Southern Illinois University's (University) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2012. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

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

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

In our opinion, the University complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended June 30, 2012. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as Findings 12-1, 12-2, 12-3, 12-10, 12-11, 12-12, 12-13, 12-14, and 12-15.

### **Internal Control**

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

*A deficiency in an entity's internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in an entity's internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as Findings 12-1, 12-2, 12-3, 12-10, 12-11, 12-12, 12-13, 12-14, and 12-15. *A significant deficiency in an entity's internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

*CliftonLarsonAllen LLP*

Peoria, Illinois  
May 13, 2013

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

Honorable William G. Holland  
Auditor General  
State of Illinois

and

Board of Trustees  
Southern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Southern Illinois University (University) and its aggregate discretely presented component units (University Related Organizations), collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2012, which collectively comprise the University's basic financial statements and have issued our report thereon dated March 25, 2013. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University's discretely presented component units, as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of one University Related Organization, the Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (at Carbondale) was not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings as items 12-1, 12-2, and 12-3 that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### **Compliance and Other Matters**

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

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

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

*CliftonLarsonAllen LLP*

Peoria, Illinois  
March 25, 2013

**Independent Auditors' Report on Compliance With Requirements  
That Could Have a Direct and Material Effect on Each Major  
Program, on Internal Control Over Compliance, and on  
the Schedule of Expenditures of Federal Awards  
in Accordance With OMB Circular A-133**

Honorable William G. Holland  
Auditor General  
State of Illinois

and

Board of Trustees  
Southern Illinois University

Compliance

We have audited Southern Illinois University's (University) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2012. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 12-4, 12-5, 12-6, 12-7, 12-8, and 12-9.

### Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as Findings 12-4, 12-5, 12-6, 12-7, 12-8, and 12-9. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

## Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities of the University as of and for the year ended June 30, 2012, and have issued our report thereon under separate cover dated March 25, 2013, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinion on the financial statements that collectively comprise the University's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 25, 2013. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

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

*CliftonLarsonAllen LLP*

Peoria, Illinois

May 13, 2013

except for our report on the Schedule of  
Expenditures of Federal Awards, for which  
the date is March 25, 2013

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2012**

**Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

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

**Federal Awards**

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Various	(1) Student Financial Aid Cluster, Student Financial Aid Cluster - ARRA
93.600/93.708	(2) Head Start, Head Start-ARRA
Various	(3) Research and Development Cluster, Research and Development Cluster-ARRA

Dollar threshold used to distinguish between Type A and Type B programs:   \$1,804,315  

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2012**

**CURRENT FINDINGS - GOVERNMENT AUDITING STANDARDS**

**12-1. Finding: Financial Reporting Process for the University**

Southern Illinois University (the University), the Housing and Auxiliary Facilities System (HAFS), and the Medical Facilities System (MFS) need to improve control over financial reporting.

During our review of the draft financial statements of the University provided to the auditors, several errors related to the draft financial statements were identified and corrected.

Part of the cash and cash equivalents, short-term investments and long-term investments were not properly classified as restricted on the Statement of Net Assets in the current and prior fiscal years. This resulted in the following reclassifications on the University, HAFS and MFS financial statements from unrestricted cash and investments to restricted cash and investments:

- On the University financial statements a reclassification of \$68,870,186 in fiscal year 2012 and \$45,910,047 in fiscal year 2011,
- On the HAFS financial statements a reclassification of \$66,663,321 for fiscal year 2012 and \$43,588,363 for fiscal year 2011, and
- On the MFS financial statements a reclassification of \$1,712,233 for fiscal year 2012 and \$1,353,044 for fiscal year 2011.

This also resulted in a reclassification on the University discretely presented component unit's (University Related Organizations) financial statements of \$145,637,820 in fiscal year 2012 from unrestricted cash and investments to restricted cash and investments and of \$154,040,969 in fiscal year 2011 from unrestricted cash and investments to restricted cash and investments.

Governmental Accounting Standards Board Statement No. 34, paragraph 99, *Reporting restrictions on asset use*, requires that "Restricted assets should be reported when restrictions on asset use change the nature or normal understanding of the availability of the asset."

According to University management, the University adopted GASB 34 in 2002 and has been consistently reporting assets on the Statement of Net Assets. The missing reclassifications for restricted assets were first brought to the attention of University management in 2012, resulting in revised statements.

Submitting incomplete and inaccurate draft financial statements could result in the misstatement of financial statement balances and disclosures, and delay the timely release of the University's financial reports to users. (Finding Code No. 12-1)

**Recommendation**

We recommend the University improve controls over financial reporting to ensure accurate presentation and disclosure of the University's annual financial statements.

**University Response**

Accepted.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
FINDINGS, RECOMMENDATIONS, AND UNIVERSITY RESPONSES  
Year Ended June 30, 2012**

**CURRENT FINDINGS - GOVERNMENT AUDITING STANDARDS**

**12-2. Finding:      Allowance for Doubtful Accounts**

Southern Illinois University (the University) did not establish an adequate process to estimate the allowance for doubtful accounts for accounts and notes receivable.

The Carbondale campus estimated the allowance for doubtful accounts and notes receivables to be \$9.4 million (18%) of the gross receivables of \$53.7 million and \$2.6 million (15%) of notes receivable balance of \$17.8 million at June 30, 2012. The allowance was calculated by applying historical percentages to some categories of outstanding receivables based on aging categories and by specific identification for other categories of receivables.

For student tuition and fees and auxiliary enterprise receivables the allowance percentages had not changed for several years and the University could not provide auditors with any substantive basis for the percentages used when they were initially requested by the auditors. The University had not performed a substantive analysis to support the percentages used in determining fiscal year 2012 amounts. Similarly for general operating receivables, which is a balance made up of a variety of separate receivables balances, the University had difficulty providing auditors with a complete aged listing of the general operating receivables that tied to the financial statements and the University had difficulty providing support for the allowances reserved for the various general operating receivables balances.

After notification of the control weakness by auditors the University performed additional analysis of the estimated allowance for doubtful accounts and notes receivable and auditors determined the allowance for student tuition and fees and auxiliary enterprise receivables were not materially misstated and required no adjustment. However after further analysis, the University determined that certain receivables from State agencies totaling \$5.0 million at June 30, 2012 and \$5.2 million at June 30, 2011 should have had an allowance for doubtful accounts of \$2.6 million and \$3.1 million, respectively. In addition, the University determined that its Perkins loans were over-reserved by \$2.3 million and \$2.0 million at June 30, 2012 and 2011, respectively. The University passed recording these adjustments because they were not material to the financial statements.

According to generally accepted accounting principles (GAAP), the allowance for doubtful accounts should represent management's best estimate of the amount of receivables that will not be collected. The allowance for bad debts is a significant estimate that requires proper analysis and evaluation of past and current events as well as the assumptions used. Typically organizations will perform a retrospective review to determine if the methodology used in developing the estimate compares to the actual results achieved in a subsequent period. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls.

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**CURRENT FINDINGS - GOVERNMENT AUDITING STANDARDS (CONTINUED)**

**12-2. Finding: Allowance for Doubtful Accounts (Continued)**

University officials stated that they used the established percentages from an analysis performed in fiscal year 2009 to determine the allowance in the current year. An analysis was not performed in the previous two fiscal years or the current year because there were no accounts written off to bad debt which resulted in there being no basis for analysis to ensure the allocations were still appropriate. Fiscal year 2012 was the first year in which the University processed actual bad debt write offs and plans to assess the allowance percentages for appropriateness in fiscal year 2013 given two years of data.

Having a sound methodology to establishing the allowance for doubtful accounts is necessary to ensure proper reserves are established. Failure to maintain documentation used for determining and analyzing the estimated allowance for doubtful accounts increases the likelihood of material misstatements of the financial statements. (Finding Code No. 12-2)

**Recommendation**

We recommend the University maintain documentation used to arrive at the accounting estimates for the allowance for doubtful accounts using relevant, sufficient and reliable data in accordance with generally accepted accounting principles. The University should perform a retrospective review of the estimate developed in the preceding year to determine if the estimate was reasonable based upon actual results in the subsequent period.

**University Response**

Accepted. Please note that the state agency receivables referenced in this finding are associated with the Illinois Veterans Grant, an entitlement program in which eligible recipients receive their awards regardless of the annual appropriation to the Illinois Student Assistance Commission (ISAC) which in turn reimburses the University. The University has received reimbursements at a rate averaging 28 percent of total cost during the last three fiscal years although the pattern of payment is not predictable, ranging from a high of 44 percent in fiscal year 2010 to a low of 12 percent in fiscal year 2011.

Instead of recording an allowance for doubtful accounts and the associated bad debt expense, we have reversed the receivables attributable to the prior year balances at the end of the following year.

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**CURRENT FINDINGS - GOVERNMENT AUDITING STANDARDS (CONTINUED)**

**12-3. Finding: Misstatement of Inventory**

Southern Illinois University (the University) did not establish an adequate process to value text book services inventory at fiscal year-end.

The Edwardsville campus accounts for text book services inventory values by running fiscal year-end reports from its Paradox inventory system. The system generates reports using a replacement cost (most recent purchase price) and a retail average cost report. The University's policy is to record text book services inventory at lower of cost or market. The retail average cost report generates a cost that approximates lower of cost or market; however, the University incorrectly utilized the replacement cost report to value fiscal year-end inventory for fiscal years 2012 and 2011. Text book services inventory accounts were overstated at June 30, 2012 and 2011 by \$2.0 million and \$2.2 million, respectively.

Auditors proposed an adjustment to the University in order to properly value the textbook inventory in its financial statements. University management declined to record the adjustment because it was immaterial to the University's financial statements.

According to generally accepted accounting principles and University accounting policies, the text book services inventory should be stated at lower of cost or market. Inventory account reconciliations and related review controls are an important part of an effective internal control environment to ensure that inventory balances are properly valued. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls.

University officials indicated that they generated text book services inventory reports at fiscal year-end and incorrectly used the replacement cost to value the text book services inventory. The University's system of internal controls failed to identify and correct the inventory valuation.

Failure to properly evaluate the value of inventory could result in misstatement of the financial statements. (Finding Code No. 12-3)

**Recommendation**

We recommend that the Edwardsville campus adopt review procedures to evaluate whether text book inventory is being valued appropriately.

**University Response**

Accepted.

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**CURRENT FINDINGS - FEDERAL AND QUESTIONED COSTS**

**12-4. Finding: Head Start Cash Management Controls - Edwardsville Campus**

Federal Agency: U.S. Department of Health and Human Services  
CFDA Number: 93.600  
Program Name: Head Start  
Questioned Costs: None Noted

The East St. Louis Center of the Edwardsville campus did not perform a formalized review of budget to actual reports for their Head Start program during fiscal year 2012, thus lacking effective internal control over monitoring the cash management of revenues and expenses related to the Head Start program.

The University indicated they had informal policies and procedures in place to review monthly budget to actual reports for the Head Start program. The University used the monthly budget to actual reports as a control to monitor revenues and expenditures related to the Head Start program during the grant period. The reviews were not formally documented, and as such, no audit evidence exists to prove that the reviews occurred. The annual Head Start budget for the East St. Louis campus for fiscal year 2012 was \$11.6 million.

The University is responsible for establishing and maintaining effective internal control over compliance with the cash management requirements and regulations applicable to their Head Start program. These controls should be formalized to include documentation that these control activities are being performed.

University officials stated that they had updated procedures for developing, reviewing and revising budgets and work plans by their Policy Council and Governance Group, however the updated written procedures were not fully implemented by June 30, 2012, the end of the examination period.

By not having a formalized process to review the program's monthly budget to actual reports, the University is at a greater risk for noncompliance with Federal regulations. (Finding Code No. 12-4, 11-2)

**Recommendation**

We recommend the Edwardsville campus create formalized policies and procedures related to the review of budget to actual reports and documentation of internal control procedures and retention of fiscal monitoring for the Head Start program.

**University Response**

Accepted. University Accounting Reports (AIS) are being reconciled monthly and supervisory reviews of the reconciliations are being performed.

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

**12-5. Finding: Failure to Meet Head Start Earmarking Requirements - Edwardsville Campus**

Federal Agency: U.S. Department of Health and Human Services  
CFDA Number: 93.600  
Program Name: Head Start  
Questioned Costs: None Noted

The East St. Louis Center of the Edwardsville campus failed to meet the Head Start program's requirement for enrollment of children with disabilities.

The East St. Louis campus had funded enrollment of only 4 percent of children with disabilities, which is less than the required 10 percent for the Head Start program.

In a letter to the Administration for Children and Families dated October 12, 2012, the University acknowledged they did not meet the earmarking requirement and requested a waiver of this requirement. The University has not yet received a written response from the Administration for Children and Families regarding this waiver request.

University management is responsible for establishing and maintaining internal controls over compliance with enrollment levels of not less than 10 percent children with disabilities as stipulated in the grant agreement between the University and the Department of Health and Human Services unless a waiver has been approved by Administration for Children and Families.

According to University officials, SIUE East St. Louis Head Start experienced several barriers to achieving the enrollment requirement due to challenges in one district in meeting mandated Individual with Disabilities Act timelines and duplication of the screening process by several other Local Education Agencies.

Noncompliance with enrollment requirements could result in a loss of funding. (Finding Code No. 12-5, 11-4, 10-3)

**Recommendation:**

We recommend a documented supervisory review of projected enrollment levels occurs before the grant agreements are signed. The University should also formally monitor the enrollment status quarterly throughout the grant period.

**University Response:**

Accepted. In the future, if the earmarking requirements for children with disabilities cannot be met, a waiver will be requested in a more timely fashion.

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

**12-6. Finding: Errors in Reporting for Volunteer Hours Used to Meet Head Start Matching Requirement-Edwardsville and Carbondale Campuses**

Federal Agency: U.S. Department of Health and Human Services  
CFDA Number: 93.600  
Program Name: Head Start  
Questioned Costs: None Noted

A failure to perform internal control procedures over compliance with matching requirements resulted in inaccurate reporting of volunteer hours used to meet matching requirements for the Head Start program.

At both the Carbondale and Edwardsville campuses there were instances in which reports prepared to summarize volunteer timesheets were not mathematically accurate and/or lacked evidence of review and approval.

Our tests involved reviewing 40 volunteer time sheets for each Carbondale and Edwardsville campus over 4 different months at various centers served by the Head Start program. While we noted no errors on the individual volunteer sheets, we did note errors in certain monthly summation reports. At Edwardsville, volunteer hours were inaccurately summed on the December 2011 report for the Helen Davis Center and the April 2012 report for the Belleville Center. At Carbondale, we noted a formula error in a spreadsheet which resulted in the inaccurate calculation of volunteer hours for all centers for the month of September 2011. In these noted instances, both campuses of the University actually understated the volunteer hours. In our review of the monthly center reports at both Carbondale and Edwardsville, we identified one month (February 2012) in which the Carbondale monthly center report was not evidenced by a reviewer sign-off.

The University is responsible for establishing and maintaining effective internal control over compliance with the requirements and regulations applicable to their Head Start program. Acceptable matching is to be verifiable from the non-Federal entity's records.

According to University officials, the errors were not caught due to an oversight.

Without effective review procedures, the University risks not meeting the matching requirement. (Finding Code No. 12-6)

**Recommendation**

We recommend the University provide further training regarding reviewer monitoring of responsibilities and maintenance of proper documentation.

**University Response**

Accepted. Accounting staff have been directed to ensure that future matching calculations are accurate and contain a reviewer signature.

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

**12-7. Finding: Inadequate Controls Over Return of Title IV Funds - Edwardsville and Carbondale Campus**

Federal Agency: U.S. Department of Education  
CFDA Number: various  
Program Name: Student Financial Aid Cluster  
Questioned Costs: \$132

The University needs to improve controls over the calculation and return of Title IV funds. We tested a sample of 40 students who withdrew during the Fall 2011 and Spring 2012 semesters from each campus and noted the following deficiencies regarding the calculation and return of Title IV funds:

- The University did not return Title IV funds within 45 days after the date the institution determined that the student withdrew. On the Edwardsville campus, we noted returns for 15 students (37.5 percent) were not returned to the appropriate federal source within 45 days and ranged from 10 to 104 days late. On the Carbondale campus we noted returns for two students (5 percent) were not returned to the appropriate federal source within 45 days and ranged from 4 to 65 days late.
- The University did not determine the withdrawal date for students within 30 days after the end of the period of enrollment. At Carbondale, one student (2.5 percent) tested received an incomplete grade, who never attended class. This action delayed the process of determining the student as an unofficial withdrawal. At Edwardsville, we noted the determination of unofficial withdrawals was not timely for 11 of 40 (27.5 percent) students tested.
- The Carbondale campus under returned a total of \$132 to the appropriate federal source for two of forty students (5 percent) tested. For one student, the campus made an error in recording the withdrawal date and therefore returned \$2,979 instead of the correct amount of \$3,082; an error of \$103. For the second student, the campus used an incorrect number of total days in the return of Title IV funds calculation, resulting in an under return of \$29. The campus incorrectly calculated the number of days in the term due to a scheduled break, returning \$2,316 instead of the correct amount of \$2,345.

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

**12-7. Finding: Inadequate Controls Over Return of Title IV Funds - Edwardsville and Carbondale Campus (Continued)**

Per the Code of Federal Regulations (Title 34: Education, part 668) an institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew or did not attend the University (part 668.21(j)(1)). For an institution that is not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the payment period or period of enrollment (part 668.22(j)(2), paragraph (e)(5)). The withdrawal date for an institution not required to take attendance is the date, as determined by the institution, that the student otherwise provided official notification to the institution, in writing, or orally, of his or her intent to withdraw.

According to University officials at the Edwardsville campus, Student Financial Aid department completes the return of fund calculation and applies the credit to the student's account for the amount that the University is responsible to return. The University then nets its returns with the next drawdown. This process should be revised to generate a payment when there are no funds available to net with the return. Additionally, the process to determine a student's official withdrawal date is time consuming, as it involves communication with professors, and was not being completed within the 30 day requirement.

According to University management at the Carbondale campus, the untimely return of funds was due to less than timely communication with a professor regarding the withdrawal date and a high volume of withdrawals to be processed for new students due to the spring break. The issuing of an incomplete grade to one student who never attended class resulted in the untimely determination of the unofficial withdrawal. In the instances where an incorrect amount of funds was returned, an error was made in recording a withdrawal date, and the incorrect number of days of a scheduled break was used in the withdraw calculation.

Noncompliance with federal regulations could result in a loss of funding. (Finding Code No. 12-7)

**Recommendation**

We recommend the University improve controls around the return of Title IV funds. The University should review policies and procedures regarding performing timely drawdowns, review of return of Title IV calculations and processes for determining when a student withdrew.

**University Response**

Accepted. Procedures have been modified to ensure the timely return of funds.

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

**12-8. Finding: Untimely Notification of Enrollment Status Changes to NSLDS -  
Edwardsville Campus**

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

The Edwardsville Campus does not have effective controls in place to ensure updates of student enrollment status are reported to the NSLDS.

Out of 25 enrollment status changes tested, two (8 percent) were not reported to the NSLDS on a timely basis. The two unofficial withdrawal students had received Stafford or PLUS loans and were not reported to NSLDS.

According to University officials, NSLDS was never notified of the two students who unofficially withdrew from the University because the students were re-enrolled in the subsequent term and the unofficial status was never reported to the NSLDS.

The National Student Loan Data System (NSLDS) Enrollment Reporting Guide requires schools to confirm and report the enrollment status of students who receive Federal student loans. As with any school/servicer arrangement for administration of Title IV programs, the school remains responsible for submitting timely, accurate and complete enrollment reporting roster files and for maintaining proper documentation in accordance with federal regulations. The University was not in compliance with the code of federal regulations, Title 34: Education, part 682.610(c)(2).

A student's enrollment status determines eligibility for deferment, grace periods, and repayment, as well as the Federal Government's payment of interest subsidies. Enrollment is critical for effective administration of the Title IV student loan programs. (Finding Code No. 12-8, 11-3)

**Recommendation**

We recommend the University review their procedures for updating NSLDS for unofficial withdrawals.

**University Response**

Accepted. We are currently updating NSLDS manually with the enrollment status of students who withdraw and/or never attend.

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

**12-9. Finding: Lack of Reconciliation of School Account Statement (SAS) to Financial Records - Edwardsville Campus**

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

We noted the University was not reconciling the School Account Statement (SAS) data files to the institution's financial records on a monthly basis.

During the fiscal year we tested three months of SAS reports and noted that the SAS's were not reconciled to the University's financial records in any of the three months tested. The University did not have a policy requiring the reconciliation of the SAS reports to University financial records.

According to the code of federal regulations, Title 34: Education, part 685.102(b) institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 30 days of disbursement. Each month, the COD provides institutions with a School Account Statement (SAS) data file that the University is required to reconcile to the institutions financial records on a monthly basis.

According to University officials, reconciliations of the disbursements were being performed in the months of the drawdowns; however, the reconciliation of the School Account Statements from the COD was not being performed on a monthly basis.

The lack of monthly reconciliations between the SAS reports and the University financial records may result in unidentified discrepancies in direct student loan disbursements and University records. (Finding Code No. 12-9)

**Recommendation**

We recommend the University develop a policy requiring monthly reconciliations be performed between SAS reports and University financial records.

**University Response**

Accepted. We are currently performing monthly reconciliations between the SAS reports and University financial records.

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**CURRENT FINDINGS - STATE COMPLIANCE**

**12-10. Finding: Timesheets Are Not Required**

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

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

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

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

University officials indicated that its legal counsel is working with other Illinois public universities and has been unable to come up with a workable solution to implement a policy and procedure for time reporting by faculty.

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

**Recommendation**

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

**University Response**

Accepted. Southern Illinois University continues to require all employees including Faculty to request time off and the University maintains and reports the time requested and approved. This practice is similar to and consistent with the practice of other public universities. The University will continue to work with other public universities and the IBHE in resolution of this issue.

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

**12-11. Finding: Inadequate Controls over Computer Inventory**

Southern Illinois University (University) was unable to locate 257 computers (192 from Carbondale and 65 from Edwardsville) during their annual inventory. These items were deemed by the University to have been lost or stolen during fiscal year 2012, totaling \$416,183.

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

In addition, the University did not perform a detailed assessment and therefore was unable to assess whether the missing computers contained confidential information.

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

University officials stated that they file police reports for computers reported as stolen. For computers reported as lost many of the missing computers are later located by department staff and are properly cleared of data and surplus. However, University officials stated that no procedures were in place to assess whether lost or stolen computers contained confidential information.

Failure to follow-up on the missing computer equipment resulted in a lack of control over State property and the risks associated with the potential exposure of confidential information. (Finding Code No. 12-11)

**Recommendation**

We recommend the University:

- perform an assessment to determine if the missing computers contain confidential information;
- review current practices to determine if enhancements can be implemented to prevent the theft or loss of computers;
- establish procedures to immediately notify security personnel of any missing or stolen computers to allow them to assess if a computer may have contained confidential information and document the results of the assessment; and,
- ensure confidential information is adequately secured with methods such as encryption or redaction.

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

**12-11. Finding: Inadequate Controls over Computer Inventory (Continued)**

**University Response**

Accepted. Controls will be implemented to determine from department staff what type of data is contained on computers reported as missing. If it is determined that missing computers contain confidential information, then this will be reported to the appropriate person to ensure that the necessary actions and contacts regarding a breach of information are made.

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

**12-12. Finding:       Noncompliance with the University Guidelines**

Southern Illinois University (University) had a subsidy between accounting entities during Fiscal Year 2012.

During testing of the University Guidelines, the auditors noted the Carbondale Student Programs and Services accounting entity had a negative cash balance at the beginning and end of Fiscal Year 2012 (a negative cash balance is – in effect – an unrecorded interfund payable), thereby causing a subsidy between accounting entities to occur.

The Legislative Audit Commission’s University Guidelines, adopted in 1982 and as amended in 1997, (Chapter III, Section D, Part 1) states, “There shall be no subsidies between accounting entities. Subsidies include cash advances and interfund payables/receivables outstanding for more than one year.”

Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University establish and maintain a system, or systems, of fiscal and administrative controls to provide assurance funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities. Good internal controls include ensuring fees charged for services are sufficient to cover expenditures to prevent subsidies between accounting entities.

According to University officials, the renovation of facilities at the Carbondale campus resulted in the cash position of the Student Programs and Services entity to become negative in the amount of \$(55,699) at June 30, 2012. The entity’s cash position is expected to be positive at June 30, 2013.

By subsidizing the Student Program and Services accounting entity the University failed to maintain sufficient revenues in the program to cover its program cost as intended by the Legislative Audit Commission when it adopted the University Guidelines. (Finding Code No. 12-12)

**Recommendation**

We recommend the University review the activities of accounting entities and ensure that fees charged for services are sufficient to cover expenditures and ensure that subsidies between accounting entities do not occur.

**University Response**

Accepted. Procedures are being modified to ensure that fees charged are sufficient and that subsidies between accounting entities do not occur.

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

**12-13. Finding: Noncompliance with Ethics Training Requirements**

The University did not have adequate internal controls to ensure new employees timely completed ethics training.

During our examination, we noted 9 of 50 (18 percent) new hires tested completed ethics training from 8 to 256 days late.

The State Officials and Employees Ethics Act (5 ILCS 430/5-10(c)) requires all new employees entering a position requiring annual ethics training complete an initial ethics training course within 30 days after commencing employment.

University officials at the Edwardsville Campus stated the completion of the ethics training for these employees beyond 30 days was an oversight.

University officials at the Carbondale Campus stated prior tracking of compliance with the 30 day requirement was performed manually. Serious staff shortages contributed to tracking errors.

Failure to provide ethics training within the required timeframe may result in employees being unaware of specific ethical requirements for State employees. (Finding Code No. 12-13)

**Recommendation:**

We recommend the University's Ethics Officer implement controls to monitor new employees to ensure ethics training mandated by State law is completed in a timely manner.

**University Response:**

Accepted. The Ethics Officer has implemented controls to monitor new employees to ensure ethics training is completed in a timely manner.

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

**12-14. Finding: Failure to Report Automobile Accidents Timely**

Southern Illinois University (University) did not report automobile accidents to the Department of Central Management Services (DCMS) on a timely basis.

During our examination, we noted 5 of 25 (20 percent) accidents tested at the Carbondale campus were not reported to DCMS timely. We noted 4 instances in which accidents were reported 5 to 9 days late, and 1 instance in which the accident was not reported to DCMS.

Per DCMS guidelines (44 Ill. Adm. Code 5040.520), the Motorist's Report of Illinois Vehicle Accident (Form SR-1) is to be completed within 3 days of the accident.

University officials stated that University departments are instructed to report all accidents to Travel Service within 48 hours of occurrence. Travel Service reports accident information to DCMS within 24 hours of notification from the department or driver of the University vehicle involved in the accident. Some travel situations cause delayed reporting by the departments to Travel Service. The one unreported accident occurred during a transition of responsibility for accident reporting from one staff member to another.

Failure to report accident information within 3 calendar days of the date of the accident could result in forfeiture of insurance coverage. (Finding Code No. 12-14)

**Recommendation:**

We recommend that internal controls be established to ensure that automobile accidents are reported to DCMS within 3 calendar days.

**University Response:**

Accepted. We will remind employees of the policies and procedures in place for prompt reporting of accidents.

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

**12-15. Finding: Performance Evaluations Not Completed**

Southern Illinois University (University) did not complete annual performance evaluations for all employees at the Carbondale campus.

During our testing of 25 employee personnel files, we noted 5 (20 percent) did not include a performance evaluation for the current fiscal year.

University policies require performance evaluations to be completed on an annual basis. In addition, it is good business practice to complete performance evaluations on a regular basis.

University officials stated staffing shortages due to retirement of key personnel contributed to this deficiency.

Employee performance evaluations are an effective management tool for helping employees work toward common goals. Performance evaluations are a systematic and uniform tool used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustment, promotion, demotion, layoff, recall, and reinstatement decisions. (Finding Code No. 12-15)

**Recommendation:**

We recommend the University ensure that all employees receive an annual performance evaluation in accordance with their policy.

**University Response:**

Accepted. Controls will be strengthened to ensure timely completion of performance evaluations in the future.

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SOUTHERN ILLINOIS UNIVERSITY  
PRIOR FINDINGS NOT REPEATED  
Year Ended June 30, 2012**

- A.** During the prior period, the East St. Louis Campus of Southern Illinois University failed to produce evidence that an eligibility determination was performed on 3 of the 60 students selected for testing in the Head Start program. (Finding Code No. 11-1)

During the current examination period, no errors were noted during sample eligibility testing in the Head Start program at the East St. Louis campus.

- B.** During the prior period, it was noted the Edwardsville campus of Southern Illinois University (University) did not have sufficient controls in place surrounding the markdown of inventory at the Bookstore and Textbook services departments. (Finding Code No. 11-6)

During the current examination period, auditors' sample testing indicated the University had established and maintained internal controls over the markdown of inventory in the Bookstore and Textbook services department.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SUMMARY  
Year ended June 30, 2012**

	<b>Federal Expenditures</b>		
	<u><b>Carbondale</b></u>	<u><b>Edwardsville</b></u>	<u><b>Total</b></u>
U.S. Department of Education	\$ 35,969,279	\$ 20,393,683	\$ 56,362,962
U.S. Department of Health and Human Services	17,123,020	13,325,298	30,448,318
National Science Foundation	4,506,333	1,058,856	5,565,189
U.S. Department of Agriculture	1,519,679	751,204	2,270,883
U.S. Department of Labor	2,155,184	112,909	2,268,093
U.S. Department of Defense	2,056,941	32,804	2,089,745
U.S. Department of Transportation	1,635,347	202,754	1,838,101
U.S. Department of Energy	1,046,448	52,178	1,098,626
U.S. Department of Commerce	604,597	7,869	612,466
U.S. Department of the Interior	3,212,788	427,047	3,639,835
U.S. Department of Homeland Security	335,791	-	335,791
Library of Congress	185,679	289,613	475,292
U.S. Small Business Administration	380,199	94,151	474,350
U.S. Agency for International Development	5,595	-	5,595
National Foundation on the Arts and the Humanities	94,409	184,802	279,211
National Aeronautics and Space Administration	78,910	211,861	290,771
U.S. Department of Justice	123,208	-	123,208
U.S. Environmental Protection Agency	96,412	32,510	128,922
U.S. Department of State	(75)	-	(75)
U.S. Department of Housing and Urban Development	77,668	53,800	131,468
U.S. Geological Survey	-	-	-
National Archives and Records Administration	-	-	-
Corporation for National Service	-	19,979	19,979
U.S. Department of Veterans Affairs	8,956	-	8,956
Delta Regional Authority	70,000	-	70,000
U.S. Postal Service	-	5,644	5,644
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FEDERAL GRANTS AND CONTRACTS</b>	<u><b>\$ 71,286,368</b></u>	<u><b>\$ 37,256,962</b></u>	<u><b>\$ 108,543,330</b></u>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b>Direct Grants and Contracts:</b>				
Student Support Services	(6)	84.042		\$ 268,788
Upward Bound	(6)	84.047		366,970
WSIU Digital TV Production Equipment Grant		84.116		162,286
International Human Rights Certificate		84.116		21,724
Rehabilitation Long Term Training		84.129		60,839
Rehabilitation Long Term Training		84.129		171,253
Rehabilitation Counselor Supervision		84.129		153,947
SIUC McNair Program	(6)	84.217		258,817
Service and Training Program for Veterans		84.235		8
Service and Training Program for Veterans		84.235		15,070
Service and Training Program for Veterans		84.235		5,057
Rehab Continuing Education Program		84.264		1,077,749
				<u>2,562,508</u>
<b>Financial Assistance:</b>				
Supplemental Educational Opportunity Grant-FY12	(1)	84.007		831,657
Cooperative Work Study Program	(1)	84.033		1,917,619
Pell Grant Program-FY09	(1)	84.063		(1,183)
Pell Grant Program-FY11	(1)	84.063		81,336
Pell Grant Program-FY12	(1)	84.063		27,867,080
ACG Grant-FY11	(1)	84.375		77,639
SMART Grant-FY11	(1)	84.376		3,500
TEACH Grant-FY12	(1)	84.379		32,454
				<u>30,810,102</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Board of Higher Education:</i>				
RAMPD Up Rural Access		84.367	10NCLB7	87,757
RAMPD Up Rural Access		84.367	NA	175,492
Southern Illinois Partnership for Achievement		84.367	NA	145,243
Southern Illinois Partnership for Achievement		84.367	11NCLB5	138,468
High School to College Success	(12)	84.372	NA	5,518
				<u>552,478</u>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>Illinois Community College Board:</i>				
Adult Basic Education		84.002	NA	\$ (835)
Adult Basic Education		84.002	NA	(2,898)
Adult Basic Education		84.002	NA	49,232
				<u>45,499</u>
<i>Illinois Department of Human Services:</i>				
EDC Third Party Agreement	(5)	84.126	10C6001651	(10,677)
EDC Third Party Agreement	(5)	84.126	10C6001651	(42,853)
EDC Third Party Agreement	(5)	84.126	46CQ011649	952,603
EDC Third Party Agreement	(5)	84.126	46CR011649	230
Placement of Adults with Disabilities	(5)	84.390	40CMARA042	37,270
Transition Services to Youth with Disabilities	(5)	84.390	40CMARA080	44,690
Subaward for Employment of Individuals	(5)	84.390	40CMARA097	13,505
				<u>994,768</u>
<i>Illinois State Board of Education:</i>				
Career and Technical Education Curriculum		84.048	4720-02	(350)
Career and Technical Education Curriculum		84.048	4720-02	245,844
Career and Technical Education Curriculum		84.048	4720-00	225,822
State Leadership-Illinois Nontrad Training		84.048	4720-04	(903)
State Leadership-Illinois Nontrad Training		84.048	4720-04	(7,424)
Illinois Student Information System		84.048	4720-00	8,346
Illinois Student Information System		84.048	4720-00	69,258
Science Math and Action Research		84.336	4936-80	78,264
Science Math and Action Research		84.366	4936-80	351
Science Math and Action Research		84.366	4936-80	116,111
Partnership for Improved Science Instruction		84.366	4936-10	407
Partnership for Improved Science Instruction		84.366	4936-11	137,814
Partnership for Improved Science Instruction		84.366	4936-10	42,574
				<u>916,114</u>
<i>Illinois State University:</i>				
Incorporating Learning Objects	(3)	84.048	10D282.03	<u>1,219</u>
<i>Southern Illinois University Edwardsville:</i>				
Southern Regional Professional Development Center	(11)	84.027	6-23772	16,025
State Personnel Development Grant	(11)	84.027	763944	22,049
				<u>38,074</u>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>Carbondale Elementary School District No. 95:</i> Fresh Fit and Fly Physical Education Program	84.215	NA	\$ 31,536
<i>Monroe-Randolph ROE #45:</i> Monroe Randolph Intel Math Connections	84.Unknown	NA	487
<i>Corporation for Public Broadcasting:</i> Ready to Learn Outreach Station Grant	84.U395A050003	10939	13,822
Summer Reading Camp	84.Unknown	NA	805
			<u>14,627</u>
<i>Public Broadcasting Service:</i> PBS Teacherline	84.286	NA	1,867
			<u>2,596,669</u>
<b>Total U.S. Department of Education</b>			<u>\$ 35,969,279</u>

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**Direct Grants and Contracts:**

Improving Underground Safety	(3)	93.200-2009-32518	\$ 52,820
Circadian Clock Disruption	(3)	93.113	186,397
Developing D-Methlonine	(3)	93.173	250,710
Glycine Receptor in Rat Tinnitus	(3)	93.173	198,374
Endogenous Modulation	(3)	93.173	234,897
Features of Chronic Tinnitus	(3)	93.173	367,186
Amelioration of Cisplatin Ototoxicity	(3)	93.173	(6,642)
Coding in Auditory Neurons	(3)	93.173	218,061
Targeting Inflammation for the Amelioration	(3)	93.173	89,042
Prevention and Treatment of Hearing Loss	(3)	93.173	32,723
Therapeutic Efficacy of Flaxseed	(3)	93.213	275,646
Sources and Wetting Characteristics	(3)	93.262	121,347
NRT and Bupropion Mechanisms	(3)	93.279	89,511
Waiting for a Better Future	(3)	93.279	54,277
Nicotine for Marijuana Withdrawal	(3)	93.279	297,895
A Novel Approach to Chronic Pain Treatment	(3)	93.279	283,030
Surface-functionalized Spions for PH	(3)	93.286	46,603
Surface-functionalized Spions for PH	(3)	93.286	79,202
Aldose Reductase	(3)	93.393	77,302

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
Alox15B as Tumor Suppressor	(3)	93.393		\$ 323,878
Dietary Intervention in the Gallus Domesticus	(3)	93.393		5,748
NF-KB Mediated Induction	(3)	93.393		384,877
Physical Activity: Exploring Cytokine	(3)	93.393		136,245
Fish Oil in the Treatment of Ovarian Cancer	(3)	93.393		54,096
Enhancing Physical Activity	(3)	93.394		673,430
Research Supplement to Promote Diversity	(3)	93.394		30,277
Biosynthesis of Taxol Precursors	(3)	93.395		74,813
Role of Adenosine A3	(3)	93.395		(5,890)
AKT-Associated Micrnas	(3)	93.395		100,239
Tumor Metastases Suppression	(3)	93.396		199,715
KAI1 in Tumor Progression	(3)	93.396		166,742
Methods of Systematic Micrna	(3)	93.396		90,529
Research Supplement for Tumor Metastases	(3)	93.396		78,294
Equipment to Enhance Training		93.411		8,770
Affordable Care Act: Primary Residency		93.510		113,201
Head Start	(2)	93.600		84,422
Head Start	(2)	93.600		1,642
Head Start	(2)	93.600		3,108,138
Head Start	(2)	93.600		38,468
Effects of Vitamin B3 on Traumatic Braing Injury	(3)	93.701		58,314
Frontal Lobe Size and Executive Dysfunction	(3)	93.701		123,596
Ginseng and Its Constituents	(3)	93.701		66,597
Developing D-Methlonine	(3)	93.701		50,600
Modifications in Prostate Cells	(3)	93.701		79,118
Genital Herpes Vaccine	(3)	93.701		68,948
DEAF-1 in Development	(3)	93.701		81,925
RNA Splicing in Archaea	(3)	93.701		24,666
Bile and Obesity Surgery	(3)	93.701		165,719
Biotherapeutic Triple-Negative Breast Cancer	(3)	93.701		29,826
Forkhead Transcription Factor	(3)	93.701		66,044
Regulation and Function of RHOX8	(3)	93.701		63,765
Combating Restenosis	(3)	93.837		(1,175)
Understanding the Role of Class II Activator	(3)	93.846		91,706
Responsiveness to Nicotine of Nucleus	(3)	93.847		73,577
Differential Effects of Tarps on AMPA	(3)	93.853		5,547
Kar and Seizures	(3)	93.853		(392)
LS-1: Neuroprotection in PD	(3)	93.853		64,313
FS-Zone: Neuroprotection in Parkinson	(3)	93.853		4,098
Small RNAs and HFQ	(3)	93.855		24,060

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
Mechanisms of Fatigue	(3)	93.855		\$ 347,894
EBV Protein	(3)	93.855		(2,071)
Investigating Fluorescence Resonance Energy	(3)	93.859		(7,416)
Protein Separation with Polymer Brush	(3)	93.859		(3,865)
Ryanodine Receptor Channels	(3)	93.859		113,104
Transcriptional Activation	(3)	93.859		127,337
Chromatin Remodeling and Transcription	(3)	93.859		431,437
RNA Splicing in Archea	(3)	93.859		116,613
RNA SPLICING IN ARCHAEA - NIH - 2R15GMO55945-05	(3)	93.859		9,052
Proteasome Regulation of Transcriptional Activation	(3)	93.859		94,431
Effects of Dietary Soy Compounds	(3)	93.859		30,737
Uterine Development	(3)	93.864		228
Frontal Lobe Size and Executive Function	(3)	93.865		20,500
Effects of Antecedent and Response	(3)	93.865		24,753
Prolactin Feedback	(3)	93.865		53,035
Opioid-Dopamine Interactions	(3)	93.865		47,701
Molecular Regulation and Role of Placenta	(3)	93.865		4,578
Interaction of Caloric Restriction	(3)	93.866		(9,314)
Mitochondrial Failure in Brain	(3)	93.866		344,543
Core A: Somatotrophic Axis	(3)	93.866		1,715,642
Project 1: Somatotrophic Axis	(3)	93.866		364,795
Age Related Response	(3)	93.866		11,961
Hill Supplement: Somatotrophic Axis	(3)	93.866		28,261
Dietary Fat, Visceral Fat and Aging	(3)	93.866		60,238
Developmental Origins of Phenotypic	(3)	93.866		105,638
Enhancing Residency Training		93.884		65,723
Illinois Catch on to Health Consortium		93.912		444,303
				<u>14,296,705</u>
<b>Financial Assistance:</b>				
Scholarships for Disadvantaged Students	(1)	93.925		41,501
				<u>41,501</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Administrative Office of the Illinois Courts:</i>				
Juvenile Justice Clinic		93.586	G-10041	39,530
Juvenile Justice Clinic		93.586	G-1101	104,277
				<u>143,807</u>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>Illinois Department of Children and Family Services:</i>			
Project 12-Ways Enhancement	93.667	597348029	\$ 10,200
CMRN-Swafford	93.643	0457439021	848
			<u>11,048</u>
<i>Illinois Department of Commerce and Economic Opportunity:</i>			
Disability Resources Pathway Web Site	93.768	11-111002	<u>40,961</u>
<i>Illinois Department of Human Services:</i>			
Project 12-Ways	93.667	10C6001651	(2,113)
Project 12-Ways	93.667	81XQ054000	610,418
Employability Development	93.667	10C6001651	724
Employability Development	93.667	81XQ055000	47,323
			<u>656,352</u>
<i>Illinois Department of Public Health:</i>			
Education and Training	93.069	77001001	67,731
Expenses for Bioterrorism	93.069	5910	3,392
Southern Illinois Asthma Action Team	93.070	13283002	9,507
Creating an Asthma Friendly Campus	93.070	23283009	8,113
Illinois Breast and Cervical	93.283	16100007	-
Illinois Breast and Cervical	93.283	26100003	4,982
Emergency Medical Response	93.889	87200011	19,183
Central Illinois Care Connect	93.917	05780437	2,739
Central Illinois Care Connect	93.917	15780151	632,340
Central Illinois Care Connect	93.917	25780058	146,911
Dental Sealant Program	93.994	13480176	3,339
Dental Sealant Program	93.994	23480142	8,077
			<u>906,314</u>
<i>University of Illinois:</i>			
II Lend Training Program	93.110	T73MC11047	528
II Lend Training Program	93.110	T73MC11047-04-01	4,436
Provider and Consumer Knowledge	93.879	ID.00498944	-
			<u>4,964</u>
<i>University of Florida:</i>			
Form and Function in Neuronal Networks	(3) 93.853	UF-EIES-0934002-MOD 1	43,878
Form and Function in Neuronal Networks	(3) 93.853	UF-EIS91234007-SIU	75,846
			<u>119,724</u>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>University of Michigan:</i> Micronutrient Intervention	(3)	93.173	3000910943	\$ 27,126
<i>University of North Carolina:</i> Next Generation Digital Breast Tomosynthesis	(3)	93.394	5-30013	31,959
<i>University of Washington:</i> Multi-Drug Combinations	(3)	93.865	666581	194,647
<i>University of Memphis:</i> ARRA Language Characteristics	(3)	93.701	P0054420	114,755
<i>Colorado State University:</i> Glutamate Receptor Desensitization	(3)	93.242	G-4499-2	15,314
<i>Association of American Medical Colleges:</i> Integrated Curriculum in Population Health		93.283	RMPHEC2006#/U36CCU319276	1,706
<i>Egyptian Area Agency on Aging:</i> Legal Services to Older Persons	(13)	93.044	11408 AND 11508	16,886
Legal Services to Older Persons	(13)	93.044	OAA12508 & 12408	33,195
				50,081
<i>Fluid Measurement Technologies:</i> Fluid Measurement Technologies	(3)	93.Unknown	NA	602
<i>The H Group:</i> ACRA/ACC Model		93.243	NA	70,905
Open Door		93.667	NA	28,208
				99,113
<i>Southern Illinois Healthcare:</i> Delta Innovative Project		93.912	NA	33,514
<i>St. Louis University:</i> National Children's Study	(3)	93.847	N27520080003C	12,261
<i>Brigham and Women's Hospital:</i> Ancillary 129XE Studies for Copdgene	(3)	93.837	NA	119,617

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>St. Judes Children Hospital:</i> Gene Therapy of Sickle Cell Disease	(3)	93.839	110446160-7401626	\$ 89,677
<i>National Childhood Cancer Foundation:</i> NCCP Clinical Trial	(3)	93.395	98543-1022	108,270
Children's Oncology Group	(3)	93.395	98543-1022	5,400
				<u>113,670</u>
<i>Northern California Institute for Research and Education:</i> Bacterial Sit and Innate Immunity	(3)	93.856	NCIRE2005-927-A	<u>(2,085)</u>
<i>Research Foundation for Mental Hygiene, Inc.:</i> Vitamin E in Aging Persons	(3)	93.866	002458	<u>(313)</u>
				<u>2,784,814</u>
<b>Total U.S. Department of Health and Human Services</b>				<u>\$ 17,123,020</u>

**NATIONAL SCIENCE FOUNDATION**

**Direct Grants and Contracts:**

Combinatorial Process Dev for Syntheses	(3)	47.041		\$ 27,454
Static and Dynamic Response	(3)	47.041		51,114
Collaborative Research: Consortium	(3)	47.041		28,528
Analyzing Working Nanosensors	(3)	47.041		35,556
Collaborative Proposal: Ultra-High Performance	(3)	47.041		56,578
Bayesian Approach for Modeling	(3)	47.041		48,560
REU: Ultra High Performance	(3)	47.041		3,572
Fundamental Studies of Efficiency Droop	(3)	47.041		55,843
Experimental and Theoretical Investigations	(3)	47.041		4,211
Stochastic Dynamical Systems	(3)	47.049		49,972
RF Plasma Polymer Modified Maldi Targets	(3)	47.049		3,005
Investigations in Enantioselective Interactions	(3)	47.049		49,530
Career: Programmable Active Lithography	(3)	47.049		157,380
REU Site for Interdisciplinary Materials	(3)	47.049		23,455
REU Site for Interdisciplinary Materials	(3)	47.049		29,946
REU Site for Interdisciplinary Materials	(3)	47.049		9,180
REU Site for Interdisciplinary Materials	(3)	47.049		26,695
Integral Representation of Langlands	(3)	47.049		38,489
Constrained Statistical Inference	(3)	47.049		42,009

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
Year Ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
Collaborative Research: Carbon Nanohorns	(3)	47.049		\$ 80,118
Analysis of Stability and Instability	(3)	47.049		79,317
RCN: Peatnet Globalization of Northern Peatland	(3)	47.050		12,052
Collaborative Research: Magma Dynamics	(3)	47.050		(7,053)
Testing Hypotheses of Latest Pleistocene	(3)	47.050		10,344
Collaborative Research: Assessment of T-Wave	(3)	47.050		12,533
Tree Ring Studies of Hydroclimatic Variability	(3)	47.050		83,730
Tree Ring Studies of Hydroclimatic Variability	(3)	47.050		(1,740)
Collaborative Research: Synthesis Verification	(3)	47.070		2,684
Collaborative Research: Synthesis Verification		47.070		3,007
Providing Predictable Timing for Task Migration	(3)	47.070		67,810
Nets Small Collaborative Research	(3)	47.070		76,747
Practical Quantum Error Prevention Protocols	(3)	47.070		28,227
Hierarchical Consequences of Intraspecific Variation	(3)	47.074		9,090
Assembling the Liverwort Tree	(3)	47.074		58,828
Assembling the Liverwort Tree	(3)	47.074		53,506
Assembling the Liverwort Tree	(3)	47.074		7,466
Collaborative Research: LTREB	(3)	47.074		22,602
Collaborative Research in IPY	(3)	47.074		80,895
Collaborative Research: Using Amphibian Declines	(3)	47.074		52,281
Collaborative Research: Variable Persistence	(3)	47.074		8,977
Development of a New Instrument	(3)	47.074		132,676
RIG: Mechanisms of Molecular Recognition	(3)	47.074		49,963
Workshop Use of 15N Tracer	(3)	47.074		(953)
Scents and Scent-Ability	(3)	47.074		3,369
Wormnet II Assembling the Annelid Tree of Life	(3)	47.074		49,599
Vulnerable Host Stages Development	(3)	47.074		71,421
REU Collaborative Research LTREB	(3)	47.074		11,616
Rapid: A Massive Floodplain Reconnects	(3)	47.074		70,420
LTREB Renewal	(3)	47.074		33,696
Stream Consumers and Lotic Ecosystem Rates	(3)	47.074		23,561
The Role of Ecological Heterogeneity	(3)	47.074		2,224
Higher Order Chromatin Structure	(3)	47.074		68,674
Collaborative Research: NSCC/SA: Terror Conflict	(3)	47.075		7,481
Doctoral Dissertation Research in Political Science	(3)	47.075		5,999
CNH: Clime Change Hydrology	(3)	47.075		275,679
Climate Change Impacts on Regional Wind Climates	(3)	47.075		17,952
Doctoral Dissertation Improvement	(3)	47.075		10,000
Doctoral Dissertation Improvement	(3)	47.075		8,325
Doctoral Dissertation Improvement	(3)	47.075		10,000

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
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Engineering and Technology Expansion Program		47.076		\$ 89,948
Heartland Partnerships: Inquiry-Based Education		47.076		193,930
C2P2 Oriented Laboratory Instruction	(3)	47.076		50,125
Green Scholarships		47.076		220,649
IGERT: Multidisciplinary Team-Based Training		47.076		526,764
IGERT: Multidisciplinary Team-Based Training		47.076		171,857
Large Carnivores-Graduate Research Fellowship	(3)	47.076		35,257
Leadership Development Program		47.076		9,148
Leadership Development Program		47.076		135,000
A Community of Problem Solvers		47.076		48,558
A Community of Problem Solvers		47.076		174,713
Southern Illinois Fellowships for Teachers		47.076		12,899
Collaborative Research: Microbially Mediated Anaerobic	(3)	47.078		68,333
Collaborative Research: The Permian Triassic Transition	(3)	47.078		9,803
Career: Simulation Studies of Time Evolution	(3)	47.082		522
Southern IL Undergrad Recruitment and Retention	(3)	47.082		41,674
Southern IL Undergrad Recruitment and Retention	(3)	47.082		342
MRI-Acquisition of Field Emission	(3)	47.082		2,715
				<u>4,126,437</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Chicago State University:</i>				
ILSAMP: Year 2		47.076	53725	13,011
ILSAMP Support and Experience		47.076	53725	29,944
				<u>42,955</u>
<i>Illinois State University:</i>				
Service-Oriented Paradigm		47.076	11C128.02	5,001
<i>Arizona State University:</i>				
Evolutionary Diversification	(3)	47.074	10-036	190
<i>Kansas State University:</i>				
Konza Prairie: Community and Ecosystem	(3)	47.074	S09060	39,206
Riparian Influences	(3)	47.074	S09062	14,618
				<u>53,824</u>
<i>University of Minnesota:</i>				
Predictive Stream Restoration Studies	(3)	47.050	A536621614	25,563

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<i>Rice University:</i> United States Japan Cooperative Research	(3)	47.079	R3C756	\$ 26,578
<i>University of Iowa:</i> Understanding Water-Human Dynamics	(3)	47.041	W000108455	13,049
<i>The Algebra Project:</i> Briding Math and Media	(3)	47.1031633	NA	29,041
Developing Student Cohorts	(3)	47.DRL-0822175	NA	147,656
				<u>176,697</u>
<i>Washington University:</i> Collaborative Research	(3)	47.050	2905710N	13,760
<i>Consortium for Ocean Leadership:</i> IODP Supervast Spreading Rate	(3)	47.050	BA-87	25,772
<i>Research Foundation of the State University of New York:</i> Nanostructured Fuel Cell Catalysts	(3)	47.041	44356-1066058	(3,493)
				<u>379,896</u>
<b>Total National Science Foundation</b>				<u>\$ 4,506,333</u>

**U.S. DEPARTMENT OF AGRICULTURE**

**Direct Grants and Contracts:**

Shawnee National Forest Vegetation Plot Analysis	(3)	10.09-CS-11090804-028		\$ 715
Touch the Trail of Tears		10.09-PA-11090800-017		100
Viral Hemorrhagic Septicemia	(3)	10.10-9617-0877CA		86,897
Effect of Storm Damage on Densities	(3)	10.10-CA-11330129-098		6,822
Study of Forest Wetland and Grassland	(3)	10.10-CS-110		7,067
Trail Surveys in the Kinkaid and Hutchins Creek	(3)	10.10-CS-11090800-01		12,192
Stream Biomonitoring Program	(3)	10.11090800-20		616
Viral Hemorrhagic Septicemia		10.11-9617-0877CA		230,595
Urban and Community Forestry in Illinois	(3)	10.11-DG-11420004-237		41,728
Tree Ring Chemistry and Growth	(3)	10.11-JV-11242301-129		6,508
Building Better Buffers	(3)	10.69-5A12-10-309		16,961
Identification of Novel Sources	(3)	10.001		15,101
Development of a Farmers Market		10.168		30,504

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Midwest Regional Canola Research Program	(3)	10.200		\$ 46,451
Midwest Regional Canola Research Program	(3)	10.200		18,700
McIntire-Stennis	(3)	10.202		1,763
McIntire-Stennis	(3)	10.202		14,633
McIntire-Stennis	(3)	10.202		132,939
Estimating the Costs of Continuous Conservation Tillage	(3)	10.250		24,474
Evaluating Watershed Health Risks	(3)	10.303		(3,586)
Accumulation of Engineered Nanoparticles	(3)	10.310		3,085
Institutional Mechanisms of Recreation	(3)	10.652		21,943
Jackson County Hazardous Fuels Reduction	(3)	10.664		(131)
Characterization of the Nematode Fauna	(3)	10.680		27,489
Operation Bootstrap		10.773		61,954
				<u>805,520</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Department of Agriculture:</i>				
Developing Vine Balance Strategies	(3)	10.170	NA	31,590
Farm to School: A Case Study	(3)	10.170	NA	11,440
Documenting Nutritional Value	(3)	10.170	SC-12-27	35,005
Establish and Disseminate Vine Balance	(3)	10.170	SC-12-33	11,347
				<u>89,382</u>
<i>Illinois State Board of Education:</i>				
Child and Adult Care Food Program		10.558	12-4226	47,778
School Meals Initiative	(3)	10.560	MY03841	4,354
School Meals Initiative		10.560	NA	7,592
School Meals Initiative		10.560	NA	174,745
				<u>234,469</u>
<i>University of Illinois:</i>				
Head Scab Management in Wheat	(3)	10.001	2009-03803-1	6,275
Suppression of Soybean Diseases	(3)	10.215	2010-02370-02	17,065
				<u>23,340</u>
<i>California State University-Fresno:</i>				
Agricultural Development for Afghanistan		10.962	SC350122-11-03	141,352
<i>Iowa State University:</i>				
An Analysis of the Impact of Biofuel	(3)	10.310	416-40-39A	15,689

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<i>Kansas State University:</i> Ecotypic Variation and Functional Response		10.206	S09009	\$ 53,024
<i>University of Arkansas:</i> Charcoal Rot Cultivar Evaluation	(3)	10.Unknown	82116-04	41,606
<i>Connecticut Agricultural Experiment Station:</i> Nanoparticle Contamination	(3)	10.310	CAES-AC-2011-05	48,368
<i>Southern Illinois Coal Belt Champion Community:</i> Southern Illinois Microentrepreneur Planning		10.870	NA	66,929
				<u>714,159</u>
<b>Total U.S. Department of Agriculture</b>				<u>\$ 1,519,679</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Department of Commerce and Economic Opportunity:</i>				
Illinois Worknet Transition	(4)	17.258	10-676003	\$ 159,762
Illinois Worknet Integration and Training	(4)	17.258	09-676001	80
Illinois Worknet Integration and Training	(4)	17.258	10-676001	85,531
Illinois Worknet Portal Technical Support	(4)	17.258	10-676002	32,902
Illinois Worknet Transition to Illinois Pathways	(4)	17.259	10-676003	172,589
Illinois Worknet Integration and Training	(4)	17.259	09-676001	87
Illinois Worknet Integration and Training	(4)	17.259	10-676001	91,729
Illinois Worknet Portal Technical Support	(4)	17.259	10-676002	35,406
Illinois Worknet Integration and Training	(4)	17.260	09-676001	110
Developing an Illinois Pathways Web Site	(4)	17.267	09-113093	132,988
National Emergency Grant Flood Payroll Interface		17.277	11-640127	29,102
Illinois Worknet Transition to Illinois Pathways	(4)	17.278	10-676003	250,721
Illinois Worknet Portal Technical Support	(4)	17.278	10-676002	50,903
Illinois Worknet Integration and Training	(4)	17.278	10-676001	132,635
				<u>1,174,545</u>
<i>Illinois Department of Employment Security:</i> IDES Web Site Development	(9)	17.207	11C30	893,688

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<i>Bradley University:</i> Manufacturing Extension-NIST		17.502	NA	\$ 29,088
Chicagoland Chamber of Commerce: Online Community Assessment Tool		17.Unknown	NA	57,863
<b>Total U.S. Department of Labor</b>				<b>\$ 2,155,184</b>
<b>U.S. DEPARTMENT OF DEFENSE</b>				
<b>Direct Grants and Contracts:</b>				
XI International Workshop	(3)	12.DAAL03-87-G0110		\$ 587
Assisted Migration as a Management Tool	(3)	12.SI-1692		169,648
2011 Missouri River Pallid Sturgeon Recruitment	(3)	12.W9128F-11M-G007		8,765
Evaluation of Native and Non Native Fishes	(3)	12.W912HZ-05-C-0031		(2,148)
Evaluating Linkages Between Habitat and Pallid Sturgeon	(3)	12.W912HZ-10-2-0		30,501
Pallid Sturgeon Biological Opinion	(3)	12.W912HZ-11-2-0029		155,307
Spatial Assessment of Cumulative Vehicle Use	(3)	12.W9132T-08-2-0019		57,172
GABAA Receptor Subtype in Thalamus	(3)	12.300		15,655
Dynamic Loading on Composite	(3)	12.300		38,540
Exosome Mediated Microrna	(3)	12.420		(8,887)
Solidago Vigaurea for Prostate Cancer	(3)	12.420		3,430
Nanog, Cancer Stem Cells	(3)	12.420		25,711
DCIS-Specific Mirorna in Cancer	(3)	12.420		35,755
Role of Microrna Editing in Breast Cancer	(3)	12.420		35,904
BMP7 Dormancy	(3)	12.420		43,735
Thromboxane A2	(3)	12.420		45,427
Identification of Metastatic Tumor	(3)	12.420		48,301
A Novel Therapy for Metastatic Melanoma	(3)	12.420		49,181
Venom of Tropical Predatory Ant	(3)	12.420		51,458
Identification of Dormant Stem Cell in Prostate Cancer	(3)	12.420		57,853
Adenosine A3 Receptor	(3)	12.420		62,075
Tumor-Associated Macrophage	(3)	12.420		69,862
Triple Negative Breast Cancer	(3)	12.420		88,827
Research in Prevention and Treatment of Hearing Loss	(3)	12.420		124,728
Aldo-Keto Reductase	(3)	12.420		128,392
Phase II Clinical Trials	(3)	12.420		611,270
The Second International Conference	(3)	12.431		17,085

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Monitoring Responses of the Texas Horned Lizard	(3)	12.630		\$ 214
St Johns New Madrid Floodway Fishery	(3)	12.630		4,910
Maintenance of a Telemetry Fish Passage	(3)	12.630		9,305
Monitoring Responses of the Texas Horned Lizard	(3)	12.630		18,219
				<u>1,996,782</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>University of California at Berkeley:</i>				
An Enzymatic Bioassay	(3)	12.Unknown	SA5362	<u>15,358</u>
<i>Academy of Applied Sciences:</i>				
Illinois Junior Science Symposium		12.630	NA	243
Illinois Junior Science Symposium		12.630	NA	<u>13,643</u>
				<u>13,886</u>
<i>ERC, Inc.:</i>				
Crack Growth Analysis	(3)	12.Unknown	RP020298	<u>160</u>
<i>Vanderbilt University:</i>				
Screening and Monitoring Response	(3)	12.Unknown	NA	<u>30,755</u>
				<u>60,159</u>
<b>Total U.S. Department of Defense</b>				<u>\$ 2,056,941</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>Southern Illinois Airport Authority:</i>				
Safety Management System Implementation		20.106	NA	<u>\$ 28,732</u>
<i>State of Georgia:</i>				
National Airport Data Safety Collection		20.Unknown	NA	<u>84,022</u>
<i>Aviation Management Consulting Group:</i>				
Business Planning for General Aviation Airports	(3)	20.Unknown	NA	<u>10,425</u>

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<i>GCR &amp; Associates, Inc.:</i>				
National Airport Safety Data Collection		20.Unknown	NA	\$ 22,751
Airport Safety Data Collection Program		20.Unknown	NA	58,353
Airport Safety Data Collection Program		20.Unknown	NA	125,853
				<u>206,957</u>
<i>Illinois Department of Transportation:</i>				
Entry Road to SIUC Research Park		20.Unknown	HPP2658(102)	(323)
Institute of Intelligent Systems	(3)	20.205	ITS-0517(109)	225,774
Building a Bridge for Young Minds	(10)	20.205	NA	3,922
Building a Bridge for Young Minds	(10)	20.205	NA	11,966
ET2 for Construction Industry	(10)	20.205	NA	21,109
Building a Bridge for Young Minds	(10)	20.205	NA	68,777
Rural Medical Transportation Network	(10)	20.205	SIU-RMTN SPR-07	(1,025)
Rural Medical Transportation Network	(10)	20.205	SPR-PL-3000(47)	340,000
Think First	(8)	20.600	OPO-5480-245	-
Think First	(8)	20.600	AL1-5480-253	109,146
Southwestern Illinois Regional Occupant Protection	(8)	20.600	OP2-0865-067	98,709
Think First	(8)	20.613	OP2-5480-274	3,408
Think First	(8)	20.613	OP2-5480-273	249,278
Boost IL, Child Passenger Safety Program	(8)	20.613	OP1-5480-067	7,083
Southwestern Illinois Regional Occupant Protection	(8)	20.613	OP1-0865-0	27,042
				<u>1,164,866</u>
<i>Illinois Historic Preservation Agency:</i>				
Archaeological Assessment of the Hickory Hill	(3) (10)	20.205	11G460	140,345
<b>Total U.S. Department of Transportation</b>				<u>\$ 1,635,347</u>
<b>U.S. DEPARTMENT OF ENERGY</b>				
<b>Direct Grants and Contracts:</b>				
Development of a Population Genetics	(3)	81.GG65-11WB47955		\$ 19,824
First Principles Based Simulation	(3)	81.041		83,203
High-Performance Networks	(3)	81.049		142,342
Understanding Compound Phase Transitions	(3)	81.049		217,191
Professional Science Masters in Advanced Energy		81.049		136,701
Risk Assessment and Monitoring of Stored CO2	(3)	81.133		48,645
				<u>647,906</u>

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<b>Flow-Thru Grants and Contracts:</b>				
<i>University of Illinois:</i>				
Imaging and Modeling of CO2 Flow	(3)	81.089	2005-05060-24	<u>\$ 85,723</u>
<i>University of California at Berkeley:</i>				
Molecular Determinants of Community Activity	(3)	81.000	683	91,815
Anaerobic Bio-Oxidation of Uraninite	(3)	81.049	5642-11568	<u>4,759</u>
				<u>96,574</u>
<i>University of Nebraska:</i>				
Viral Mediation of Subsurface Communities	(3)	81.049	25-0506-0082-0002	<u>22,559</u>
<i>West Kentucky Community and Technical College:</i>				
New Energy Workforce System		81.000	NA	<u>15,535</u>
<i>Bradley University:</i>				
Illinois Manufacturing Extension Center		81.119	NA	42
Illinois Manufacturing Extension Center		81.128	NA	<u>22</u>
				<u>64</u>
<i>UT-Battelle, LLC:</i>				
Probing Phase Transitions	(3)	81.DE-AC058-000R22725	400091160	<u>40,871</u>
<i>Advanced Resources International:</i>				
Changes in Coal Properties	(3)	81.DE-FE0001560	09FE007998	<u>79,765</u>
<i>Argonne National Lab:</i>				
Metal Borides for Developing Superior Plates	(3)	81.DE-AC02-06CH11357	9F-32102	<u>44,055</u>
<i>Gitech, LLC:</i>				
Phase I: Intelligent Mobile Agents	(3)	81.Unknown	NA	<u>539</u>
<i>Illinois Institute of Technology:</i>				
A World Class University Industry Consortium	(3)	81.087	SA405-0210-6757	<u>12,857</u>
				<u>398,542</u>
<b>Total U.S. Department of Energy</b>				<u>\$ 1,046,448</u>

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<b>U.S. DEPARTMENT OF COMMERCE</b>				
<b>Direct Grants and Contracts:</b>				
The Role of Seedbanks in Coastal Vegetation	(3)	11.420		\$ 2,893
Use of Alternative Lipid Sources	(3)	11.427		40,092
Life After Redbay-Graduate Research	(3)	11.440		13,758
				<u>56,743</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Virginia Polytechnic and State University:</i>				
Atlantic Spadefish Culture	(3)	11.417	416596-19090	6,060
<i>Bradley University:</i>				
Illinois Manufacturing Extension Center		11.611	NA	532,058
<i>Public Broadcasting Service:</i>				
Warn Act Generator Funding		11.553	51-51-W106067	9,863
<i>Partnership for a Connected Illinois:</i>				
Illinois Statewide Healthcare and Education	(3)	11.558	2006-02560-07	<u>(127)</u>
				<u>547,854</u>
<b>Total U.S. Department of Commerce</b>				<u>\$ 604,597</u>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
<b>Direct Grants and Contracts:</b>				
Status of Paddlefish	(3)	15.301816J229		\$ 14,874
River Use Study and Monitoring	(3)	15.H6000080300		25,862
Special Wildlife Studies	(3)	15.Unknown		24,272
Stream Restoration	(3)	15.255		25,226
Improved Sulfate-Reducing Bioreactors	(3)	15.255		34,831
Scaphirhynchus Sturgeon Genetic Analysis	(3)	15.608		48
Pre Listing Assessment of Illinois Chorus Frog	(3)	15.650		447
Prevent Extinction	(3)	15.657		1,829
Evaluating Spring Migrating Waterfowl	(3)	15.808		25,561
Visitor Related Impacts	(3)	15.916		9,711

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Assessment of Equestrian Recreation	(3)	15.916		\$ 10,229
Bimarker Analyses	(3)	15.946		5,700
				<u>178,590</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Department of Natural Resources:</i>				
Public Service Chemistry Internship Program		15.252	6084004	17,756
Bobwhite Quail Life	(7)	15.611	W-99-R-24	13,233
Cooperative Fur Bearing	(7)	15.611	W135R12	6,758
Cooperative Fur Bearing	(7)	15.611	W-135-R-13	180,525
Cooperative Upland Wildlife Research and Surveys	(7)	15.611	W106R21	10,780
Cooperative Upland Wildlife Research and Surveys	(7)	15.611	W-106-R-22	172,473
Cooperative Upland Wildlife Research and Surveys	(7)	15.611	W-106-R-23	65
Duck Distribution and Habitat	(7)	15.611	W-158-R-1	(1,223)
Duck Distribution and Habitat	(7)	15.611	W-158-R-02	99,178
Ecology of White Tailed Deer	(7)	15.611	W087R33	4,701
Illinois Deer Investigations	(7)	15.611	W-087-R-34	177,930
Illinois Wetlands Campaign Planning	(7)	15.611	NA	19,902
Illinois Wetlands Campaign Planning	(7)	15.611	W-156-R-02	14,986
Large Carnivores in Illinois	(7)	15.611	W163R1	18,617
Large Carnivores in Illinois	(7)	15.611	W163R2	14,229
Population Assessment of Golden Mice	(7)	15.611	W135R12	15,754
Demonstrating the Benefits of In-Stream Restoration	(3)	15.634	T-66-R-1	128,574
Illinois Conservation Opportunity Areas	(3)	15.634	T-55-P1	37,442
Survey for the Pathogen Batrachochytrium	(3)	15.634	T-56-R-1	52,768
Comprehensive Assessment	(3)	15.662	CAFWS-74	412,552
Monitoring of Asian Carp Population	(3)	15.662	CAFWS-74	95,929
Ploidy Age and Growth	(3)	15.662	CAFWS-74	5,905
Reducing and Controlling Asian Carp	(3)	15.662	CAFWS-74	1,399,721
				<u>2,898,555</u>
<i>Illinois Emergency Management Agency:</i>				
Earthquake Awareness and Outreach	(3)	15.807	NA	4,173
<i>Kentucky Department of Fish and Wildlife Resources:</i>				
Description and Geography of Restricted Range	(3)	15.608	26601000033671	(65)
<i>University of California at Berkeley:</i>				
Sources of Pyrethroid Insecticides	(3)	15.512	7451	15,518

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
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Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>North Dakota Game and Fish:</i> Influence of Habitat Types on Waterfowl	(3)	15.634	T2-10-R	\$ 5,709
<i>Southeastern Regional Planning and Development Commission:</i> Prescribed Burning Effectiveness Monitoring	(3)	15.634	NA	2,636
<i>Telecordia:</i> Quantum Computer Science	(3)	15.000	20015759	107,672
				<u>3,034,198</u>
<b>Total U.S. Department of the Interior</b>				<u>\$ 3,212,788</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Emergency Management Agency:</i> IEMA Public Assistance Grant		97.036	167-948F-00	\$ 4,499
Disaster Grants-Public Assistance		97.036	NA	180,636
Earthquake Hazard Mitigation		97.039	DR-1633-IL	14,816
				<u>199,951</u>
<i>Macoupin County:</i> Illinois Multi-Hazard Mitigation Planning		97.047	NA	<u>(122)</u>
<i>Schuyler County:</i> Illinois Multi-Hazard Mitigation Planning		97.047	NA	<u>(430)</u>
<i>Menard County:</i> Illinois Multi-Hazard Mitigation Planning		97.047	NA	<u>5,095</u>
<i>Kendall County:</i> Illinois Multi-Hazard Mitigation Planning		97.047	NA	<u>11,173</u>
<i>Knox County:</i> Illinois Multi-Hazard Mitigation Planning		97.047	NA	<u>29,531</u>
<i>McDonough County:</i> Illinois Multi-Hazard Mitigation Planning		97.047	NA	<u>1,735</u>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
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<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>Christian County:</i> Illinois Multi-Hazard Mitigation Planning	97.039	NA	\$ 31,482
<i>Fulton County:</i> Illinois Multi-Hazard Mitigation Planning	97.039	NA	34,795
<i>Monroe County:</i> Illinois Multi-Hazard Mitigation Planning	97.039	NA	21,159
<i>Edgar County:</i> Illinois Multi-Hazard Mitigation Planning	97.039	NA	1,422
<b>Total U.S. Department of Homeland Security</b>			<b>\$ 335,791</b>
<b>LIBRARY OF CONGRESS</b>			
<b>Direct Grants and Contracts:</b> Teaching with Primary Sources	42.Unknown	GA07C0058	\$ 185,679
<b>Total Library of Congress</b>			<b>\$ 185,679</b>
<b>U.S. SMALL BUSINESS ADMINISTRATION</b>			
<b>Direct Grants and Contracts:</b> Southern Illinois Research Park Building #3	59.9200700Z0069A		\$ 191,343
			191,343
<b>Flow-Thru Grants and Contracts:</b> <i>Illinois Department of Commerce and Economic Opportunity:</i> Small Business Development Center	59.037	11-081125	53,856
Small Business Development Center	59.037	11-181125	135,000
			188,856
<b>Total U.S. Small Business Administration</b>			<b>\$ 380,199</b>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
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<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>New Mexico State University:</i>			
Afghanistan Water Agriculture	98.306-A-00-08-00506	Q01125	\$ 5,595
<b>Total U.S. Agency for International Development</b>			<u>\$ 5,595</u>
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			
<b>Direct Grants and Contracts:</b>			
Southern Illinois Music Festival Klassics	45.024		\$ 909
Presenting Illinois' Selection of the Vogel Collection	45.024		967
Taking the Arts on the Road	45.024		6,041
21st Century Collection Management Initiative	45.301		76,264
			<u>84,181</u>
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Humanities Council:</i>			
Trauma and the Humanities	45.129	4834	5,000
Antarctica-Imagined Geographies	45.129	4864	5,228
			<u>10,228</u>
<b>Total National Foundation on the Arts and the Humanities</b>			<u>\$ 94,409</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>			
<b>Direct Grants and Contracts:</b>			
NASA Wings Summer Camp	43.NNX10AK39G		\$ 22,130
<b>Flow-Thru Grants and Contracts:</b>			
<i>Universities Space Research Association:</i>			
Acid Fog on Mars	(3) 43.Unknown	02180-03	56,780
<b>Total National Aeronautics and Space Administration</b>			<u>\$ 78,910</u>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
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<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b>Direct Grants and Contracts:</b>				
Homeland Security in Small Law Enforcement	(3)	16.560		\$ 9,514
Assessing the Effects of Hot Spots	(3)	16.560		82,251
				<u>91,765</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Eastern Illinois University:</i>				
Enforcement of Underage Drinking Laws		16.727	12-05/ 12-15	12,500
<i>Illinois State Police:</i>				
Bullet Proof Vest Partnership Grant		16.607	NA	625
<i>City of Carbondale, Illinois:</i>				
Domestic Violence Clinic		16.2009-WE-AX-0044	NA	6,070
<i>Land of Lincoln Legal Assistance Foundation Inc.:</i>				
Legal Assistance to Victims		16.Unknown	NA	12,248
				<u>31,443</u>
<b>Total U.S. Department of Justice</b>				<u>\$ 123,208</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Direct Grants and Contracts:</b>				
Assessment of Sealed Off Areas	(3)	66.034		\$ 41,368
Star Fellowship	(3)	66.514		10,572
Sustainable Utilization of Coal Combustion	(3)	66.516		16,598
				<u>68,538</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Emergency Management Agency:</i>				
State Indoor Radon Grant		66.032	11SIUSCI (Radon)	3,891
Radon Risks and Your Patients		66.032	K1-99501818-0	3,915
Nonpoint Source Implementation Grants		66.460	NA	2,079
				<u>9,885</u>

**SOUTHERN ILLINOIS UNIVERSITY CARBONDALE  
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<i>Illinois Environmental Protection Agency:</i> Intensive Basin Survey Assistance	(3)	66.605	FW-11305	\$ 16,314
<i>Bradley University:</i> Illinois Manufacturing Extension Center		66.717	NA	1,675
				<u>27,874</u>
<b>Total U.S. Environmental Protection Agency</b>				<u>\$ 96,412</u>
<b>U.S. DEPARTMENT OF STATE</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>Academy for Educational Development:</i> Study of the US Institute		19.SECAAE-08-CA-053	3957-02-02	\$ (75)
<b>Total U.S. Department of State</b>				<u>\$ (75)</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Department of Public Health:</i> HOPWA		14.241	25780045	\$ 19,321
HOPWA		14.241	15780162	58,347
<b>Total U.S. Department of Housing and Urban Development</b>				<u>\$ 77,668</u>
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS</b>				
<b>Direct Grants and Contracts:</b>				
EDC Veterans Affairs Services		64.V69DP-3339		\$ 8,956
<b>Total U.S. Department of Veterans Affairs</b>				<u>\$ 8,956</u>

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<b>DELTA REGIONAL AUTHORITY</b>			
<b>Direct Grants and Contracts:</b>			
Wet Laboratory Space	90.200		\$ 70,000
<b>Total Delta Regional Authority</b>			<u>\$ 70,000</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>\$ 71,286,368</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b>Direct Grants and Contracts:</b>				
Talent Search-CM 06/10-USDE	(6)	84.044	PO44A060116	\$ 52,223
Talent Search 07/11	(6)	84.044	P044A070125	80,092
Upward Bound -BEV FY09	(6)	84.047	PO47A080489	283,770
Upward Bound Math and Science 08/12	(6)	84.047	P047M080163	286,831
Upward Bound-EC 08/12	(6)	84.047	P047A080484	490,593
Child Care Access Means Parents in Schools		84.335	P335A090238	69,494
				<u>1,263,003</u>
<b>Financial Assistance:</b>				
Federal SEOG 2011-2012	(1)	84.007	P007A111286	592,400
Federal Work Study 2011-2012	(1)	84.033	PO33A111286	319,411
Federal Pell Grant FY 11/12	(1)	84.063	PO63P110116	16,572,070
Academic Competitiveness Grant-FY2011	(1)	84.375	P375A100116	24,375
Teach Grant 11/12	(1)	84.379	P379T120116	39,639
				<u>17,547,895</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>St. Clair County Regional Office of Education:</i>				
People and Places: Our Story of Freedom, Liberty and Equality		84.000	78-499905-6000-314-02	<u>24,446</u>
<i>East St. Louis School District #189:</i>				
Back to Basics Transition to Teaching (BTBT3)		84.350	U350A090046A/300031435010	<u>49,746</u>
<i>Illinois State Board of Education:</i>				
Mathematics and Science Leadership Initiative 2(MASLI12-SM)		84.366	4936-70-41-057-029P-00	175,240
Early Intervening Services and Responses-ISBE/USDE	(3)	84.027	IDEA4631RC	105,837
IDEA, State Personnel Development Grant: IL IHE Partnership	(3)	84.000	4631HE	112,030
Mathematics and Science Leadership Initiative 3		84.366		259,728
				<u>652,835</u>
<i>Illinois Board of Higher Education:</i>				
Students Learning Science through a Sustained Network of Teachers		84.336	2011 NCLB	<u>401,310</u>

**SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
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<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>Illinois Community College Board:</i>				
Index of Need - FY2011		84.002	AEL11001	\$ 1,242
Index of Need FY2012		84.002	AEL12001	28,437
Adult Education and Family Literacy - SIPDC FY 12		84.002	AEL2005	404,816
				<u>434,495</u>
<i>National Writing Project Corp./University of California:</i>				
Piasa Bluffs Writing Project		84.000	#08-IL06	19,953
				<u>1,582,785</u>
<b>Total U.S. Department of Education</b>				<u>\$ 20,393,683</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Direct Grants and Contracts:</b>				
ARRA-Head Start Quality Improvement 09/10	(2)	93.708	05SE5228/01	\$ 2,043
ARRA-Early Head Start COLA FY09/10	(2)	93.708	05SE5228/01	68
ARRA-Early Head Start Expansion Start-Up	(2)	93.708	05SH5228/01	194,833
ARRA Early Head Start Expansion T&TA	(2)	93.708	05SH5228/01	542
ESL St. Clair Head Start Base Oper. FY10/11	(2)	93.600	05CH5228/28	59,708
St. Clair Headstart T/TA FY 10/11	(2)	93.600	05CH5228/28	804
St. Clair Early Headstart Oper FY10/11	(2)	93.600	05CH5228/28	1,230
St. Clair Early Head Start T/TA FY10/11	(2)	93.600	05CH5228/28	1,016
Project S.N.A.P. Student Nurse Achievement Program		93.178	D19HP19030-01-00	360,596
Establishment of a SIUE Regional Nursing Program		93.888	D1DHP20360-01-00	200,186
2011-2012 Head Start Base Operating Grant	(2)	93.600	05CH5228/29	7,494,822
2011-2012 Head Start T/TA	(2)	93.600	05CH5228/29	54,839
2011-2012 Early Head Start Base Grant	(2)	93.600	05CH5228/29	1,302,709
2011-2012 Early Head Start T/TA	(2)	93.600	05CH5228/29	9,079
Nurse Anesthesia Traineeship Grant 11-12		93.124	A22HP07388-06-00	24,708
Advanced Education in Nursing Traineeship FY12		93.358	A10HP08265	34,830
Head Start Base Operating Grant 12-13	(2)	93.600	05CH5228/30	2,075,303
Head Start T/TA 12-13	(2)	93.600	05CH5228/30	28,216
Early Head Start Base Operating Grant 12-13	(2)	93.600	05CH5228/30	363,044
Early Head Start Base Operating Grant T/TA 12-13	(2)	93.600	05CH5228/30	17,947
Exercise Dose and Nonalcoholic Fatty Liver Disease	(3)	93.848	7K01DK078738-03	131,543
Somatostatin Agonist Treatment for Cognitive Aging and Dementia	(3)	93.866	1R21AG029318-01A2	34,526
ARRA Targeting the Relief of Chronic Pain with Orally Active Peroxynitrite Decomposition	(3)	93.701	1RC1AR058231-01	164,221
Ruth L. Kirschstein National Research Service Award-NIH	(3)	93.000	1F32NR012389-01	59,401
EB1 Protein: Regulator of Actin Protrusion and Cell Motility	(3)	93.859	1R15GM093288-01A1	55,206
				<u>12,671,420</u>

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<b>Flow-Thru Grants and Contracts:</b>				
<i>Madison County Proigation and Court Services Department:</i>				
Madison County Illinois Drug Court Treatment Enhancement		93.243	1H79T1021891-01	\$ 66,224
<i>Illinois Department of Children and Family Services:</i>				
Project Success FY10/11		93.667		19,327
Project Success FY 11/12		93.667		261,561
				<u>280,888</u>
<i>Illinois Department of Public Health:</i>				
Oral Health Program-Dental Sealant Grant FY11		93.994	13480175	731
Implementing Asthma Interventions Through Local Coalitions		93.070	13283003	4,000
Addressing Asthma from a Public Health Perspective		93.070	23283010	460
				<u>5,191</u>
<i>Lewis and Clark Community College:</i>				
Evaluation of Lewis and Clark Nursing Program	(3)	93.359		<u>21,164</u>
<i>St. Louis University:</i>				
National Children's Study-St. Louis City Site	(3)	93.847	HHSN267200700033C	240,583
National Children's Study-Macoupin County Site	(3)	93.847	HHSN26720070033C	16,435
Jefferson County/Gateway Study Ctr-NCS Grant	(3)	93.847	HHSN275200800023C	10,944
				<u>267,962</u>
<i>Stoecker and Associates:</i>				
Automatic Detection of Critical Dermascopy Features	(3)	93.000	SBIR-NIH	<u>11,750</u>
<i>University of Tennessee-NIEHS:</i>				
PAH/Metal Exposure and Effects Assessment	(3)	93.115	1 R15 ES013129-01	699
				<u>653,878</u>
<b>Total U.S. Department of Health and Human Services</b>				<b>\$ 13,325,298</b>

**SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE**  
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<b>NATIONAL SCIENCE FOUNDATION</b>				
<b>Direct Grants and Contracts:</b>				
Spectroscopy of Pd and Pt Catalytic Mimetics-NSF	(3)	47.047	CHE-0612931	\$ 13,666
Collaborative Research: Phylogeography, Ecology	(3)	47.074	DEB-0716964	8,805
Collaborative Research: Novel 3D Nanocomposites	(3)	47.041	CMMI0757547	53
Commonsense Computing: What Students Should Know Before We Teach	(3)	47.076	DUE-0736958	6,700
Collaborative Research:A Disciplinary Commons in Computing Education-NSF	(3)	47.076	DUE-0817254	10,753
Regional Collaboration to Improve Science Content-NSF	(3)	47.076	DUE-0837417	58,341
Collaborative Research: Shifting Paradigms	(3)	47.075	SES-0849170	13,157
ARRA-Collaborative Research:Efficient Experimentation for Product and Process Reliability	(3)	47.082	CMMI-0928046	25,795
Isothermal Calorimetry in Physical Chemistry and Biochemistry	(3)	47.076	DUE-0941517	31,247
Giving the Zoo Universe a Face	(3)	47.079	AST-0958508	41,431
Collaborative Research: BPC-DP Using Auditory Programming	(3)	47.070	CNS-0940521	146,709
RUI: Collab Res: Optimal Control of Multi-Input Mathematical Models	(3)	47.049	DMS-1008221	65,989
Laying the Groundwork: Status of Women	(3)	47.076	HRD-1008696	90,496
MRI: Major Components for Constructing Supply Chain Test-Bed	(3)	47.041	CMMI-1039936	3,508
High Resolution Absorption & Emission Spectroscopy of Diatomic Mental Halides, Nitrides, and Dimers	(3)	47.049	CHE-11122301	8,503
Collaborative Agreement: Maximizing Mentor Effectiveness in Increasing Student Interest and Success in STEM	(3)	47.076	DRL-1139400	101,238
U.S. South Africa Workshop: Mathematical Methods in Systems Biology, AIMS	(3)	47.049	DMS-1135667	47,000
Documenting the Languages of Manang, Nepal	(3)	47.075	BCS-1149639	8,099
Creating Educational Opportunities Through Partnerships-NSF		47.076	DUE-0806608	169,904
				<u>851,394</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Chicago State University:</i>				
Increasing the Minority Scientist Pool:ILSAMP Phase IV	(3)	47.076	HRD-0904024	<u>27,208</u>
<i>Road Narrows LLC:</i>				
SBIR/STTR Phase II:General Robotic Controller	(3)	47.000	IIP-0848762	<u>29,579</u>
<i>Blended Intergated Circuit Systems, LLC:</i>				
ARRA Blendics Phase II STTR	(3)	47.082	WU-004457/IIP-0924010	7,000
Blendics Phase II STTR	(3)	47.000	IIP-0924010	14,704
				<u>21,704</u>

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<i>University of Oklahoma:</i>				
Redox Behavior of Heme-NO Models	(3)	47.049	CHE-0911537/sub#2010-16	\$ 84,394
<i>Adler Planetarium:</i>				
Investigating Audience Engagement with Citizen Science	(3)	47.076	DRL-0917608/1941-IAECS-02	30,000
Zoouniverse US-UK Planning Meeting	(3)	47.079	OISE-0937322	20
ARRA CDI-TYPE II: Zoouniverse-Conquering the Data Flood	(3)	47.082	1266-CDIZCDF-02	4,720
				<u>34,740</u>
<i>Youngstown State University:</i>				
Cosmic Castaways Planetarium Show	(3)	47.049	AST-0807873	4,837
<i>University of Washington:</i>				
Access Computing Extention-BPC	(3)	47.070	724942/CNS 0837508	5,000
				<u>207,462</u>
<b>Total National Science Foundation</b>				<b>\$ 1,058,856</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Direct Grants and Contracts:</b>				
ARS/Ethanol Research Agreement 58-0200-9-185	(3)	10.001	58-0200-9-185	\$ 157,120
				<u>157,120</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois State Board of Education:</i>				
Head Start - Food Service-ISBE		10.558	41-057-029P-00	473,301
Project Success-Food Service - ISBE		10.558		28,710
ECC Food Program - ISBE		10.558		30,520
PALS - Food Service - ISBE		10.558		13,721
Summer Food Prog.		10.558	41-057-029P-00	7,953
School Lunch 99/07		10.558	41-057-029P-00	22,062
TRIO Food Program		10.558	Site # 43557	17,817
				<u>594,084</u>
				<u>594,084</u>
<b>Total U.S. Department of Agriculture</b>				<b>\$ 751,204</b>

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<b>U.S. DEPARTMENT OF LABOR</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Community College Board:</i>				
SIPDC-WIA Education FY2011	(4)	17.267	SG AE	\$ 5,079
Shifting Gears Adult Education Manufacturing Curriculum	(4)	17.259	SG AEManu	4,000
SIPDC - WIA FY12	(4)	17.267	WIA SIUE 01	103,830
				<u>112,909</u>
<b>Total U.S. Department of Labor</b>				<u>\$ 112,909</u>
<b>U.S. DEPARTMENT OF DEFENSE</b>				
<b>Direct Grants and Contracts:</b>				
Spatially Explicit Assessments-SERDP	(3)	12.300	W912HQ-06-P-0053	<u>\$ 9</u>
				<u>9</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Washington University:</i>				
Development of a Digital Interface for PSD8C Chip	(3)	12.000	WU-HT-09-40/DE-AC52-06NA25396DOE	30,542
<i>Streamline Automations, LLC:</i>				
STTR: Fusion of a Real Time Analytical Model with Facility Control System	(3)	12.000	FA9505-10-C-0137/1065-LET-01-R0	1,238
<i>Metastable Instruments, Inc:</i>				
STTR: Blue Laser for Oceanographic LIDAR	(3)	12.000	N68335-09-C-0336	1,015
				<u>32,795</u>
<b>Total U.S. Department of Defense</b>				<u>\$ 32,804</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>University of Illinois - Illinois Center for Transportation (ICT):</i>				
Development of a Highway Incident Management Operational and Training Guide	(3)	20.000	2008-04435-12	<u>\$ 5,971</u>

**SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<i>Illinois Department of Transportation:</i>				
Wrong Way Driving - Year 2	(3)	20.205	2008-04435-22	\$ 86,463
Highway Incident Management Training Guide, Phase II	(3)	20.205	2011-05776-16	68,715
Investigation of Methods & Approaches for Collecting & Recording Highway Inventory Data	(3)	20.205	2011-05776-17	41,605
				<u>196,783</u>
<b>Total U.S. Department of Transportation</b>				<u>\$ 202,754</u>
<b>U.S. DEPARTMENT OF ENERGY</b>				
<b>Flow-Thru Grants and Contracts:</b>				
<i>University of Georgia:</i>				
Development of Animal Feed Stuffs from the Bio-Fuel Industry	(3)	81.087	N/A	\$ 52,178
<b>Total U.S. Department of Energy</b>				<u>\$ 52,178</u>
<b>U.S. DEPARTMENT OF COMMERCE</b>				
<b>Direct Grants and Contracts:</b>				
EDA-Economic Development Administration-DOC	(3)	11.303	06-66-05311	\$ 7,869
<b>Total U.S. Department of Commerce</b>				<u>\$ 7,869</u>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
<b>Direct Grants and Contracts:</b>				
Examining Hybridization Relationships	(3)	15.608	301818J219	\$ 2,725
Analysis of Concordance Between Lidar Vegetation Classification of Vicksburg National Military Park	(3)	15.944	P11AC60574/H6000080300	21,717
				<u>24,442</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Illinois Department of Natural Resources, Office of Mines and Minerals:</i>				
Mine Subsidence Project Aide		15.252	N/A	3,367
Subsidence Monitoring Response Team FY10/13	(3)	15.252	AML-GSwA-2010D	108,019
Mine Map Preservation Implementation Project FY10-13	(3)	15.252	AML-GSWA-0010E	291,219
				<u>402,605</u>
<b>Total U.S. Department of the Interior</b>				<u>\$ 427,047</u>

**SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b>LIBRARY OF CONGRESS</b>			
<b>Direct Grants and Contracts:</b>			
Teaching with Primary Sources-LOC	42.006	00G-LIB-ND001	\$ 289,613
<b>Total Library of Congress</b>			<u>\$ 289,613</u>
<b>U.S. SMALL BUSINESS ADMINISTRATION</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Department of Commerce and Economic Opportunity:</i>			
Small Business Development Centers SBDC 05-FY11	59.037	11-801126	\$ 27,987
Small Business Jobs Grant No.11-801126	59.037	11-081126	48,748
SBDC 03 Grant No. 12-561126	59.037	12-561226	17,416
			<u>94,151</u>
<b>Total U.S. Small Business Administration</b>			<u>\$ 94,151</u>
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>			
<b>Direct Grants and Contracts:</b>			
Lewis & Clark and Indian Country	45.164	Is-50090-07	\$ 344
2011 Abraham Lincoln and the Forging of Modern America II-NEH	45.163	BH-50362-10	97,066
SIUE Eugene B. Redmond Collection Preservation	45.149	PG51332-11	6,000
2012 Abraham Lincoln and the Forgoing of Modern America III-NEH	45.163	BH-50415-11	73,443
			<u>176,853</u>
<b>Flow-Thru Grants and Contracts:</b>			
<i>Illinois Humanities Council:</i>			
The African American Mixed Media Poetry Project	45.129	4676	1,949
<i>Illinois Arts Council:</i>			
Arts & Issues Operating Support FY12	45.000	20120532	6,000
			<u>7,949</u>
<b>Total National Foundation on the Arts and the Humanities</b>			<u>\$ 184,802</u>

**SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>		<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
<b>Direct Grants and Contracts:</b>				
The Universal Zoo:Citizen Science - NASA	(3)	43.000	NNX09AD34G	\$ 139,070
Guerilla Citizen Science	(3)	43.001	NNX12AB92G	<u>25,639</u>
				<u>164,709</u>
<b>Flow-Thru Grants and Contracts:</b>				
<i>Space Telescope Science Institute:</i>				
Planet Pipeline-STSI	(3)	43.000	46702/EO-12142.07	34,730
Citizen Discoveries of Monster Clouds Around Active Galaxies		43.000	HST-EO-12525.10-A	<u>1,082</u>
				<u>35,812</u>
<i>University of Illinois:</i>				
SIUE Automated Observatory	(3)	43.000	2005-03386-10/A5868	<u>8</u>
<i>Southwest Research Institute:</i>				
Ice Hunters for New Horizons	(3)	43.000	D99037LM/NASW-02008	<u>11,332</u>
				<u>47,152</u>
<b>Total National Aeronautics and Space Administration</b>				<u>\$ 211,861</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Direct Grants and Contracts:</b>				
Use of Selenium-Contaminated Plant Waste Materials	(3)	66.516	SU-83603601-0	\$ 14,283
<b>Flow-Thru Grants and Contracts:</b>				
<i>East-West Gateway Council of Governments:</i>				
Water Sample Testing, Analysis and Reporting for South Grand Boulevard Great Streets Bioretention	(3)	66.460		<u>18,227</u>
<b>Total U.S. Environmental Protection Agency</b>				<u>\$ 32,510</u>

**SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2012**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA/Grant/ Contract Number</u>	<u>Flow-Thru Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>East St. Louis Community Development Block Grant Agency:</i> HUD Sustainable Communities Regional Planning Grant	14.703	MORIP0025-10	\$ 53,800
<b>Total U.S. Department of Housing and Urban Development</b>			<u>\$ 53,800</u>
<b>CORPORATION FOR NATIONAL SERVICE</b>			
<b>Flow-Thru Grants and Contracts:</b>			
<i>Lessie Bates Davis Neighborhood House:</i> America Reads AneiCorps Member	94.006	N/A	\$ 19,979
<b>Total Corporation for National Service</b>			<u>\$ 19,979</u>
<b>U.S. POSTAL SERVICE</b>			
<b>Direct Grants and Contracts:</b>			
S.I.U. Branch Post Office	287140-90-P-0079		\$ 5,644
<b>Total U.S. Postal Service</b>			<u>\$ 5,644</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>\$ 37,256,962</u></u>

Subtotal of Non Major Clusters:

- (4) Workforce Investment Act Cluster Total Expenditures of \$1,258,352
- (5) Vocational Rehabilitation Cluster Total Expenditures of \$994,768
- (6) TRIO Cluster Total Expenditures of \$2,088,084
- (7) Fish and Wildlife Cluster Total Expenditures of \$747,908
- (8) Highway and Safety Cluster Total Expenditures of \$494,666
- (9) Employment Service Cluster Total Expenditures of \$893,688
- (10) Highway Planning and Construction Cluster Total Expenditures of \$585,094
- (11) Special Education Cluster (IDEA) Total Expenditures of \$38,074
- (12) Statewide Data Centers Cluster Total Expenditures of \$5,518
- (13) Aging Cluster Total Expenditures of \$50,081

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2012**

**NOTE A – BASIS OF PRESENTATION**

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

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

The University administered the following federal loan programs during the year ended June 30, 2012:

	<u><b>Carbondale</b></u>	<u><b>Edwardsville</b></u>	<u><b>Total</b></u>
Perkins Loan Program CFDA #84.038			
Outstanding balance, July 1, 2011	\$ 14,748,750	\$ 2,324,428	\$ 17,073,178
Additions:			
Interest income	<u>282,460</u>	<u>70,049</u>	<u>352,509</u>
Total additions	<u>282,460</u>	<u>70,049</u>	<u>352,509</u>
Deductions:			
Loans canceled or written-off, net	58,362	15,894	74,256
Administrative charges	125,441	83,000	208,441
Increase in provision for notes receivable	<u>285,889</u>	<u>6,976</u>	<u>292,865</u>
Total deductions	<u>469,692</u>	<u>105,870</u>	<u>575,562</u>
Outstanding balance, June 30, 2012	<u>\$ 14,561,518</u>	<u>\$ 2,288,607</u>	<u>\$ 16,850,125</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2012**

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

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Nursing Student Loan Program CFDA #93.364			
Outstanding balance, July 1, 2011	\$ _____ -	\$ 5,670	\$ 5,670
Additions:			
Interest income	-	487	487
Decrease in provision for notes receivable	_____ -	_____ 585	_____ 585
Total additions	_____ -	_____ 1,072	_____ 1,072
Outstanding balance, June 30, 2012	<u>\$ _____ -</u>	<u>\$ 6,742</u>	<u>\$ 6,742</u>
Health Professionals Loan Program CFDA #93.342			
Outstanding balance, July 1, 2011	\$ 1,116,354	\$ 397,045	\$ 1,513,399
Additions:			
Interest income	22,381	11,336	33,717
Decrease in provision for notes receivable	-	5,507	5,507
Contributions	-	19,687	19,687
Other	_____ 14	_____ -	_____ 14
Total additions	<u>22,395</u>	<u>36,530</u>	<u>58,925</u>
Deductions:			
Increase in provision for notes receivable	_____ 20,417	_____ -	_____ 20,417
Total deductions	<u>20,417</u>	<u>-</u>	<u>20,417</u>
Outstanding balance, June 30, 2012	<u>\$ 1,118,332</u>	<u>\$ 433,575</u>	<u>\$ 1,551,907</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2012**

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

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Disadvantaged Student Loan Program CFDA #93.342			
Outstanding balance, July 1, 2011	\$ 168,600	\$ -	\$ 168,600
Additions:			
Interest income	2,806	-	2,806
Other	<u>56</u>	<u>-</u>	<u>56</u>
Total additions	<u>2,862</u>	<u>-</u>	<u>2,862</u>
Deductions:			
Refund to grantor	5,119	-	5,119
Increase in provision for notes receivable	<u>17,816</u>	<u>-</u>	<u>17,816</u>
Total deductions	<u>22,935</u>	<u>-</u>	<u>22,935</u>
Outstanding balance, June 30, 2012	<u>\$ 148,527</u>	<u>\$ -</u>	<u>\$ 148,527</u>

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

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

During the fiscal year ended June 30, 2012, the University processed the following amounts of non-cash federal awards in the form of loans under the Federal Direct Student Loan Program (which includes Stafford Loans, Parents' Loans for Undergraduate Students and Supplemental Loans for Students):

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Year ended June 30, 2012	<u>\$ 127,570,099</u>	<u>\$ 94,592,430</u>	<u>\$ 222,162,529</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2012**

**NOTE D – MAJOR PROGRAMS**

The following federal program expenditures comprise major program expenditures under OMB Circular A-133 for the year ended June 30, 2012. (Major programs are indicated in the Schedule of Expenditures of Federal Awards by (1), (2), or (3)).

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
(1) Student Financial Aid Cluster	\$ 30,851,603	\$ 17,547,895	\$ 48,399,498
(2) Head Start Program	3,232,670	11,606,203	14,838,873
(3) Research and Development Cluster	<u>20,904,165</u>	<u>2,972,985</u>	<u>23,877,150</u>
Total major program expenditures	54,988,438	32,127,083	87,115,521
Other program expenditures	<u>16,297,930</u>	<u>5,129,879</u>	<u>21,427,809</u>
Total federal expenditures	<u>\$ 71,286,368</u>	<u>\$ 37,256,962</u>	<u>\$ 108,543,330</u>

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

**NOTE E – SUBRECIPIENTS**

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

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Carbondale:		
Grants for Agricultural Research, Special Research Grants	10.200	\$ 43,541
U.S. Department of Defense	12.W912HZ-10-2-0037	45,214
Basic and Applied Scientific Research	12.300	10,544
Military Medical Research and Development	12.420	70,094
Housing Opportunities for Persons With AIDS	14.241	70,370
Great Lakes Restoration	15.662	367,174
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	4,064
Highway Planning and Construction	20.205	45,000
State and Community Highway Safety	20.600	21,124
Child Safety and Child Booster Seats Incentive Grants	20.613	2,866

**STATE OF ILLINOIS  
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NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2012**

**NOTE E – SUBRECIPIENTS (Continued)**

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Carbondale (Continued):		
Biological Sciences	47.074	\$ 35,384
Social, Behavioral and Economic Sciences	47.075	17,058
Trans-NSF Recovery Act Research Support Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	47.082	522
Office of Science Financial Assistance Program	66.034	21,500
Fund for the Improvement of Postsecondary Education	81.049	18,916
Improving Teacher Quality State Grants	84.116	19,420
Research Related to Deafness and Communication Disorders	84.367	152,576
Cancer Cause and Prevention Research	93.173	11,376
Cancer Detection and Diagnosis Research	93.393	20,378
Cardiovascular Diseases Research	93.394	289,487
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.837	23,566
Aging Research	93.847	23,512
Rural Health Care Services Outreach and Rural Health Network Development Program	93.866	1,695,179
Hazard Mitigation Grant	93.912	291,845
	97.039	<u>8,250</u>
Subrecipients - Carbondale		<u>\$ 3,308,960</u>
Edwardsville:		
Education and Human Resources	47.076	\$ 15,246
Special Education – State Grants	84.027	135,018
Mathematics and Science Partnership	84.366	4,750
Head Start	93.600	252,613
Trans-NIH Recovery ACT Research Support	93.701	88,126
ARRA DHHS Head Start	93.708	146,513
Digestive Disease and Nutrition Research	93.848	3,533
Aging Research	93.866	<u>15,312</u>
Subrecipients - Edwardsville		<u>\$ 661,111</u>

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

During the year ended June 30, 2012, the University received no non-cash assistance, except as disclosed in Note C. Also, there was no federally funded insurance in effect during the year ended June 30, 2012.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2012**

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

	<u>Carbondale Amount</u>	<u>Edwardsville Amount</u>	<u>Total Amount</u>
Total Federal expenditures			
Reported on SEFA	\$ 71,286,368	\$ 37,256,962	\$ 108,543,330
Total New Loans Made not			
Included on SEFA	127,570,099	94,592,430	222,162,529
Amount of Federal Loan Balances			
At Beginning of the Year	16,033,704	2,727,143	18,760,847
Other noncash Federal Award			
Expenditures	-	-	-
Total Federal Financial			
Component	<u>\$ 214,890,171</u>	<u>\$ 134,576,535</u>	<u>\$ 349,466,706</u>
Total Operating Expenses (From			
Financial Statements)	\$ 752,409,005	\$ 317,584,844	\$1,069,993,849
Total Nonoperating Expenses			
From Financial Statements)	7,942,771	8,061,695	16,004,466
Total New Loans Made	127,570,099	94,592,430	222,162,529
Amount of Federal Loan Balances			
At Beginning of the Year	16,033,704	2,727,143	18,760,847
Other noncash Federal Award			
Expenditures	-	-	-
Total Financial Component	<u>\$ 903,955,579</u>	<u>\$ 422,966,112</u>	<u>\$1,326,921,691</u>

<u>Total Federal Financial</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Component	\$ 214,890,171	23.8%	\$ 134,576,535	31.8%	\$ 349,466,706	26.3%
Nonfederal Expenses	<u>689,065,408</u>	<u>76.2%</u>	<u>288,389,577</u>	<u>68.2%</u>	<u>977,454,985</u>	<u>73.7%</u>
Total Financial Component	<u>\$ 903,955,579</u>	<u>100.00%</u>	<u>\$ 422,966,112</u>	<u>100.00%</u>	<u>\$ 1,326,921,691</u>	<u>100.00%</u>

Breakout of Major and Nonmajor Programs

	<u>Carbondale</u>		<u>Edwardsville</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Major programs	\$ 54,988,438	77.1%	\$ 32,127,083	86.2%	\$ 87,115,521	80.3%
Nonmajor programs	<u>16,297,930</u>	<u>22.9%</u>	<u>5,129,879</u>	<u>13.8%</u>	<u>21,427,809</u>	<u>19.7%</u>
Total federal expenditures	<u>\$ 71,286,368</u>	<u>100.00%</u>	<u>\$ 37,256,962</u>	<u>100.00%</u>	<u>\$ 108,543,330</u>	<u>100.00%</u>