

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY**

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

Year Ended June 30, 2012

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



**CliftonLarsonAllen**

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUPPLEMENTARY INFORMATION FOR  
STATE COMPLIANCE PURPOSES  
For the Year Ended June 30, 2012**

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**STATE OF ILLINOIS  
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STATE COMPLIANCE PURPOSES  
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## SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

### SUMMARY

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

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

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

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

Honorable William G. Holland  
Auditor General  
State of Illinois

and

Board of Trustees  
Southern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Southern Illinois University (University) and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2012, and have issued our report thereon under separate cover dated March 25, 2013, which contained unqualified opinions on those financial statements. Our report was modified to include a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 25, 2013.

The accompanying supplementary information for the year ended June 30, 2012 in Schedules 1 through 36 and 41 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the University. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2012 in Schedules 1 through 36 and 41 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the year ended June 30, 2012 in Schedules 1 through 36 and 41 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2012.

The University's basic financial statements for the years ended June 30, 2011, 2010, 2009, and 2008 were audited by other auditors whose reports thereon dated April 2, 2012, February 25, 2011, February 19, 2010, and February 5, 2009, respectively, expressed unqualified opinions on the respective financial statements of the business-type activities and aggregate discretely presented component units. The reports of other auditors dated April 2, 2012, February 25, 2011, February 19, 2010, and February 5, 2009, respectively, stated that the accompanying supplementary information in Schedules 2, 7 through 9, 11, 13 through 19, 21 through 23, and 25 for the years ended June 30, 2011, 2010, 2009, and 2008 were subjected to the auditing procedures applied in the audit of the June 30, 2011, 2010, 2009, and 2008 basic financial statements and certain additional auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in their opinion, was fairly stated in all material respects in relation to the basic financial statements as a whole for the years ended June 30, 2011, 2010, 2009, and 2008.

The accompanying supplementary information in Schedules 37 through 40 and the Analysis of Operations Section are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

*CliftonLarsonAllen LLP*

Peoria, Illinois  
March 25, 2013

State of Illinois  
Southern Illinois University  
Schedule of Appropriations, Expenditures and Lapsed Balances  
Appropriations for Fiscal Year 2012  
Fourteen months ended August 31, 2012

	Appropriations (Net After Transfers)	Expenditures Through 6/30/2012	Approximate Lapse Period Expenditures 7/01-8/31/2012	Approximate Total Expenditures	Approximate Balances Lapsed	Balances Re-appropriated
<b>Public Act 97-0069</b>						
<b><u>Appropriated Funds</u></b>						
<b><u>EDUCATION ASSISTANCE FUND-007</u></b>						
Simmons Cancer Center	\$ 1,200,000	\$ 1,109,330	\$ 90,670	\$ 1,200,000	\$ -	\$ -
Operational expenses	217,031,500	216,915,737	115,763	217,031,500	-	-
Subtotal-Fund 007	218,231,500	218,025,067	206,433	218,231,500	-	-
<b><u>GENERAL PROFESSIONS</u></b>						
<b><u>DEDICATED FUND-022</u></b>						
For all costs associated with the Edwardsville campus pharmacy education program	1,250,000	1,247,783	2,217	1,250,000	-	-
Subtotal-Fund 022	1,250,000	1,247,783	2,217	1,250,000	-	-
<b><u>STATE COLLEGE &amp; UNIV TRUST</u></b>						
<b><u>FUND-417</u></b>						
Scholarship Grant Awards	20,000	20,000	-	20,000	-	-
Subtotal-Fund 417	20,000	20,000	-	20,000	-	-
<b><u>Public Act 97-0076</u></b>						
<b><u>CAPITAL DEVELOPMENT FUND-141</u></b>						
Construction and equipment expenses to complete the renovation and expansion of the Morris Library	17,564,400	230,615	-	230,615	-	17,333,785
Subtotal-Fund 141	17,564,400	230,615	-	230,615	-	17,333,785
<b><u>BUILD ILLINOIS BOND FUND-971</u></b>						
Katherine Dunham Museum	100,000	-	-	-	-	100,000
Subtotal-Fund 971	100,000	-	-	-	-	100,000
<b>GRAND TOTAL - ALL APPROPRIATED FUNDS</b>	<b>\$ 237,165,900</b>	<b>\$ 219,523,465</b>	<b>\$ 208,650</b>	<b>\$ 219,732,115</b>	<b>\$ -</b>	<b>\$ 17,433,785</b>

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

Note 2: Approximate lapse period expenditures do not include interest payments approved for payment by the University and submitted to the Comptroller for payment after August.

State of Illinois  
Southern Illinois University  
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
Fourteen Months Ended August 31, 2012, 2011 and 2010

	Fiscal Year		
	2012 <u>PA97-0069</u> <u>PA97-0076</u>	2011 <u>PA96-0956</u>	2010 <u>PA96-0114</u> <u>PA96-0046</u> <u>PA96-0035</u>
<b><u>GENERAL REVENUE FUND-001</u></b>			
<u>Appropriations (net after transfers)</u>	\$ -	\$ 220,763,500	\$ 234,167,000
<u>Expenditures</u>			
Personal Services	-	191,491,391	206,582,352
Group Insurance	-	2,518,736	2,357,688
Travel	-	703	5,669
Equipment	-	48,509	125,384
Commodities	-	2,087,797	2,098,932
Contractual Services	-	18,385,979	17,325,779
Awards and Grants	-	-	6,750
Operation of Automotive Equipment	-	713,473	666,135
Permanent Improvements	-	17,748	-
Telecommunications	-	1,594,293	1,546,831
Social Security - Medicare	-	2,704,871	2,851,480
Simmons Cancer Center	-	1,200,000	600,000
Total expenditures	-	220,763,500	234,167,000
Lapsed balances/re-appropriated	\$ -	\$ -	\$ -
<b><u>EDUCATION ASSISTANCE FUND-007</u></b>			
<u>Appropriations (net after transfers)</u>	\$ 218,231,500	\$ -	\$ -
<u>Expenditures</u>			
Personal Services	188,995,044	-	-
Group Insurance	3,684,288	-	-
Travel	1,284	-	-
Equipment	55,750	-	-
Commodities	2,473,776	-	-
Contractual Services	17,604,747	-	-
Awards and Grants	-	-	-
Operation of Automotive Equipment	691,568	-	-
Permanent Improvements	283	-	-
Telecommunications	1,403,830	-	-
Social Security - Medicare	2,120,930	-	-
Simmons Cancer Center	1,200,000	-	-
Total expenditures	218,231,500	-	-
Lapsed balances/re-appropriated	\$ -	\$ -	\$ -
<b><u>GENERAL PROFESSIONS DEDICATED FUND-022</u></b>			
<u>Appropriations (net after transfers)</u>	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000
<u>Expenditures</u> : For all costs associated with the Edwardsville campus pharmacy education program	1,250,000	1,250,000	2,500,000
Lapsed balances/re-appropriated	\$ -	\$ -	\$ -
<b><u>STATE COLLEGE &amp; UNIV TRUST FUND-417</u></b>			
<u>Appropriations (net after transfers)</u>	\$ 20,000	\$ -	\$ -
<u>Expenditures</u> : Scholarship grant awards	20,000	-	-
Lapsed balances/re-appropriated	\$ -	\$ -	\$ -
<b><u>CAPITAL DEVELOPMENT FUND-141</u></b>			
<u>Appropriations (net after transfers)</u>	\$ 17,564,400	\$ 17,564,400	\$ 17,564,400
<u>Expenditures</u> : Construction and equipment expenses to complete the renovation and expansion of the Morris Library	230,615	-	-
Lapsed balances/re-appropriated	\$ 17,333,785	\$ 17,564,400	\$ 17,564,400
<b><u>BUILD ILLINOIS BOND FUND-971</u></b>			
<u>Appropriations (net after transfers)</u>	\$ 100,000	\$ 100,000	\$ 100,000
<u>Expenditures</u> : Katherine Dunham Museum	-	-	-
Lapsed balances/re-appropriated	\$ 100,000	\$ 100,000	\$ 100,000
<b>GRAND TOTAL, ALL FUNDS</b>			
Appropriations (net after transfers)	\$ 237,165,900	\$ 239,677,900	\$ 254,331,400
Expenditures	219,732,115	222,013,500	236,667,000
Lapsed balances/re-appropriated	\$ 17,433,785	\$ 17,664,400	\$ 17,664,400

Note 1: Lapsed balances do not reflect interest payments approved and submitted after August.

**State of Illinois  
Southern Illinois University at Carbondale**

**Schedule of Income Fund Revenues and Expenditures  
Year Ended June 30, 2012**

## REVENUES:

Student tuition and fees	\$ 127,209,028 (1)
Sales and services	75,655
Investment income	<u>392,815</u>
Total revenues	<u>127,677,498</u>

## EXPENDITURES:

Personal services	69,263,787
Group insurance	237,132
Travel	1,435,871
Equipment	6,201,203
Commodities	3,339,235
Contractual services	19,439,544
Operation of automotive equipment	466,810
Telecommunications	426,832
Awards and grants	7,991,596
Social security	894,811
Permanent improvements	75,701
Scholarships, fellowships and waivers	7,469,611 (1)
Bad debt expense	446,006
Transfers	<u>8,202,262</u>
Total expenditures	<u>125,890,401</u>

Excess of revenues over expenditures	<u>\$ 1,787,097</u>
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(1) Includes tuition waivers equal to scholarships, fellowships, and waiver expense and net of scholarship allowances of \$26,357,220.

**State of Illinois  
Southern Illinois University at Edwardsville**

**SCHEDULE OF INCOME FUND REVENUES AND EXPENDITURES**

**Year ended June 30, 2012**

Revenues:

Student tuition and fees	\$ 84,131,921 (1)
Sales and services	12,797
Other	757
Investment income	<u>639,515</u>
Total revenues	<u>84,784,990</u>

Expenditures:

Personal services	47,036,730
Travel	626,172
Equipment	4,516,065
Commodities	1,934,893
Contractual services	9,408,068
Operation of automotive equipment	168,284
Telecommunication	580,939
Awards and grants	2,782,624
Social security	1,155,197
Scholarships and fellowships	3,641 (1)
Bad debt expense	298,302
Unemployment compensation	72,643
Transfers	<u>13,107,670</u>
Total expenditures	<u>81,691,228</u>
Excess of revenues over expenditures	<u>\$ 3,093,762</u>

(1) Includes tuition waivers equal to scholarships, fellowships, and waivers expense and net of scholarship allowances of \$9,908,208.

**State of Illinois**  
**Southern Illinois University**  
**SCHEDULE OF CASH AND INVESTMENTS - BY DEPOSITORY**  
**June 30, 2012**

Held by:

Old National Bank of Carbondale	\$ 828,132
Illinois National Bank	72,157
JP Morgan	104,689,031
US Bank	157,416,171
Regions Bank	651,857
First Bankers Trust - Quincy	1,000
Busey Bank - Decatur	1,000
The Bank of Edwardsville	27,216,215
Internally Held	<u>120,245</u>
Total at June 30, 2012	<u><u>\$ 290,995,808</u></u>

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

**State of Illinois**  
**Southern Illinois University**  
**Schedule of Changes in Property and Equipment**  
**Year Ended June 30, 2012**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Transfers</b>	<b>Ending Balance</b>
Capital assets not being depreciated:					
Land	\$ 21,544,339	\$ -	\$ 29,642	\$ -	\$ 21,514,697
Nondepreciable historical treasures and works of art	10,842,890	637,669	-	-	11,480,559
Construction in progress	55,522,300	102,295,809	593,422	(13,236,485)	143,988,202
Total capital assets not being depreciated	<u>87,909,529</u>	<u>102,933,478</u>	<u>623,064</u>	<u>(13,236,485)</u>	<u>176,983,458</u>
Capital assets being depreciated:					
Site improvements	61,768,341	1,955,510	981,254	1,789,196	64,531,793
Buildings	995,725,288	2,050,892	7,223,583	8,256,724	998,809,321
Equipment	329,048,993	14,228,636	5,305,682	3,190,565	341,162,512
Infrastructure	8,607,727	-	-	-	8,607,727
Intangible Assets	7,340,787	-	-	-	7,340,787
Total capital assets being depreciated	<u>1,402,491,136</u>	<u>18,235,038</u>	<u>13,510,519</u>	<u>13,236,485</u>	<u>1,420,452,140</u>
Less accumulated depreciation for:					
Site improvements	37,322,886	2,382,558	981,254	-	38,724,190
Buildings	450,727,737	26,305,218	6,434,418	-	470,598,537
Equipment	275,488,752	16,859,981	4,854,968	-	287,493,765
Infrastructure	8,607,727	-	-	-	8,607,727
Intangible Assets	1,815,349	773,615	-	-	2,588,964
Total accumulated depreciation	<u>773,962,451</u>	<u>46,321,372</u>	<u>12,270,640</u>	<u>-</u>	<u>808,013,183</u>
Total capital assets being depreciated, net	<u>628,528,685</u>	<u>(28,086,334)</u>	<u>1,239,879</u>	<u>13,236,485</u>	<u>612,438,957</u>
Capital assets, net	<u>\$ 716,438,214</u>	<u>\$ 74,847,144</u>	<u>\$ 1,862,943</u>	<u>\$ -</u>	<u>\$ 789,422,415</u>

Note: Amounts reconcile to the records submitted to the Illinois Office of the Comptroller

State of Illinois  
Southern Illinois University  
Comparative Statement of Net Assets  
June 30, 2012 and 2011

	University	
	2012	2011
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 118,597,843	\$ 68,346,834
Cash and cash equivalents, restricted	41,951,788	29,905,094
Short-term investments	11,361,995	7,972,989
Short-term investments, restricted	24,396,636	6,308,395
Appropriations receivable from State of Illinois	-	38,961
Reimbursement due from State Treasurer	65,710,769	97,416,482
Accounts receivable, net	54,527,769	60,869,098
Notes receivable, net	3,122,252	3,257,745
Accrued interest receivable	85,789	68,008
Due from related organizations	5,448,985	5,244,633
Inventories	9,637,994	9,600,488
Prepaid expenses and other assets	782,021	639,406
<b>Total Current Assets</b>	<b>335,623,841</b>	<b>289,668,133</b>
<b>Noncurrent Assets:</b>		
Long-term investments	92,165,784	91,481,944
Long-term investments, restricted	2,521,762	9,696,558
Notes receivable, net	14,405,165	14,722,625
Prepaid expenses and other assets	6,247,348	6,143,702
Capital assets, not depreciated	176,983,458	87,909,529
Capital Assets, net of depreciation	612,438,957	628,528,685
<b>Total Noncurrent Assets</b>	<b>904,762,474</b>	<b>838,483,043</b>
<b>TOTAL ASSETS</b>	<b>1,240,386,315</b>	<b>1,128,151,176</b>
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts payable	40,154,772	34,515,211
Accrued interest payable	3,005,488	2,914,298
Accrued payroll	11,866,799	11,987,032
Accrued compensated absences	4,955,779	3,735,380
Revenue bonds payable	17,479,618	16,370,048
Certificates of participation	2,185,398	2,100,784
Liabilities under capitalized leases	292,827	122,595
Accrued liability for self-insurance	14,433,109	12,846,252
Deposits held for University related organizations	12,809,198	11,502,129
Deposits held in custody for others	1,177,499	1,331,924
Deferred revenue	40,316,647	46,199,648
Housing deposits	133,110	140,670
Due to related organizations	69,880	7,348
<b>Total Current Liabilities</b>	<b>148,880,124</b>	<b>143,773,319</b>
<b>Noncurrent Liabilities</b>		
Accrued compensated absences	42,611,366	45,866,519
Revenue bonds payable	282,361,278	269,117,679
Certificates of participation	15,700,551	17,885,949
Liabilities under capitalized leases	963,724	87,030
Accrued liability for self-insurance	7,827,497	5,583,732
Federal loan program contributions refundable	17,273,195	17,271,593
Housing deposits	162,690	171,930
<b>Total Noncurrent Liabilities</b>	<b>366,900,301</b>	<b>355,984,432</b>
<b>Total Liabilities</b>	<b>515,780,425</b>	<b>499,757,751</b>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	495,051,877	410,754,130
Restricted for:		
Nonexpendable	2,662,160	2,976,342
Expendable	121,876,102	115,669,997
Unrestricted	105,015,751	98,992,956
<b>TOTAL NET ASSETS</b>	<b>\$ 724,605,890</b>	<b>\$ 628,393,425</b>

**State of Illinois**  
**Southern Illinois University**  
**Comparative Statement of Revenues, Expenses, and Changes in Net Assets**  
**Years Ended June 30, 2012 and 2011**

	University	
	2012	2011
<b>REVENUES</b>		
<b>Operating Revenues:</b>		
Student tuition and fees (net of scholarship allowance of \$38,196,952 for 2012; \$41,849,276 for 2011)	\$ 256,084,347	\$ 242,813,334
Federal grants and contracts	42,005,028	47,278,070
State of Illinois grants and contracts	30,693,731	34,150,739
Other government grants and contracts	6,386,232	7,680,891
Private grants and contracts	22,173,773	20,025,411
Sales and services of educational departments	81,012,744	78,558,753
Physicians and Surgeons practice plan	54,203,736	54,622,838
Auxiliary enterprises:		
Funded debt enterprises (net of scholarship allowances of \$6,266,581 for 2012; \$7,029,568 for 2011)	102,295,975	97,587,220
Other auxiliary enterprises (net of scholarship allowances of \$915,569 for 2012; \$988,815 for 2011)	9,572,957	9,785,881
Loan interest income	297,083	251,714
Other operating revenues	20,829	12,205
<b>Total Operating Revenues</b>	<b>604,746,435</b>	<b>592,767,056</b>
<b>EXPENSES</b>		
<b>Operating Expenses:</b>		
Instruction	335,294,851	317,152,057
Research	64,680,837	63,660,347
Public service	62,712,130	62,657,302
Academic support	179,607,411	161,909,517
Student services	74,401,013	69,031,681
Institutional support	77,575,317	70,058,717
Operation and maintenance of plant	87,292,169	84,188,302
Scholarships and fellowships	36,837,164	31,645,865
Depreciation	46,321,372	44,134,264
Auxiliary enterprises:		
Funded debt enterprises	93,977,385	89,188,761
Other auxiliary enterprises	10,754,169	9,570,723
Other operating expenses	540,031	406,880
<b>Total Operating Expenses</b>	<b>1,069,993,849</b>	<b>1,003,604,416</b>
<b>Operating Loss</b>	<b>(465,247,414)</b>	<b>(410,837,360)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
State appropriations	219,501,500	222,013,500
Gifts and contributions	13,746,003	9,748,643
Investment income	4,625,294	3,414,546
Grants and contracts	48,128,082	49,275,873
Interest on capital asset-related debt	(11,265,152)	(11,030,411)
Accretion on bonds payable	(4,331,329)	(4,475,452)
University related organizations	(407,985)	(596,460)
Payments on behalf of the university	221,995,044	191,169,767
Other nonoperating revenues (expenses)	1,661,402	3,591,575
<b>Net Nonoperating Revenues (Expenses)</b>	<b>493,652,859</b>	<b>463,111,581</b>
<b>Income (Loss) Before Other Revenues</b>	<b>28,405,445</b>	<b>52,274,221</b>
<b>Other Revenues:</b>		
Capital state appropriations	59,779,396	26,153,991
Capital grants and gifts	8,027,624	4,113,891
<b>Total Other Revenues</b>	<b>67,807,020</b>	<b>30,267,882</b>
<b>Increase in Net Assets</b>	<b>96,212,465</b>	<b>82,542,103</b>
<b>NET ASSETS</b>		
Net assets at beginning of year	628,393,425	545,851,322
<b>Net assets at end of year</b>	<b>\$ 724,605,890</b>	<b>\$ 628,393,425</b>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN REVENUES AND EXPENSES  
Years Ended June 30, 2012 and 2011**

The following explains variations in revenues and expenses in excess of 10% and \$1,500,000 between fiscal years 2012 and 2011. The information was obtained from the Comparative Statement of Revenues, Expenses, and Changes in Net Assets.

**Operating Revenues**

	<b>Fiscal Year <u>2012</u></b>	<b>Fiscal Year <u>2011</u></b>	<b><u>Difference</u></b>
Federal grants and contracts	\$ 42,005,028	\$ 47,278,070	\$ (5,273,042)

At Carbondale, revenues decreased \$3.4 million as a result of various nonrenewed National Institute of Health and National Science Foundation grants, as well as reduced ARRA funding. At Edwardsville, revenues were down \$1.8 million due to reduced ARRA funding and a reduction in funding for federal public service grants.

State of Illinois grants and contracts	\$ 30,693,731	\$ 34,150,739	\$ (3,457,008)
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State grant revenue decreased on the Carbondale campus by \$2 million as a result of reduced funding related to coal research. Revenue at Edwardsville was reduced by \$800,000 in areas related to ethanol research and highway construction training.

Private grants and contracts	\$ 22,173,773	\$ 20,025,411	\$ 2,148,362
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Private funding related to coal and crop research increased at Carbondale by \$1.2 million, while funding at Edwardsville increased \$900,000 for ethanol research.

**Operating Expenses**

Academic support	\$ 179,607,411	\$ 161,909,517	\$ 17,697,894
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At both Carbondale and Edwardsville, payments on behalf allocated to academic support areas increased a total of \$8.1 million. State Universities Retirement System (SURS) pays substantially all of the employer's share of retirement contributions for the University based on actuarial rates. In fiscal year 2012, the actuarial rate paid was 34.51 percent of annual covered payroll while in fiscal year 2011, the rate was only 24.21 percent. Central Management Services (CMS) covers the employer's share of health, dental, vision, and life insurance for current employees and annuitants. Given that insurance costs continue to increase from year to year, CMS payments on behalf of the University for these benefits continue to increase as well. Also, general operating academic support expenditures at the School of Medicine increased \$7 million over 2011. The increase in School of Medicine general operating expenses is related to increased activities in various areas of the School of Medicine such as general and plastic surgery, medical clinics, and pediatrics as well as an increase in insurance expense.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN REVENUES AND EXPENSES  
Years Ended June 30, 2012 and 2011**

**Operating Expenses (Continued)**

	<u>Fiscal Year 2012</u>	<u>Fiscal Year 2011</u>	<u>Difference</u>
Institutional support	\$ 77,575,317	\$ 70,058,717	\$ 7,516,600

Payments on behalf of the University allocated to institutional support increased a total of \$2.8 million. SURS pays substantially all of the employer's share of retirement contributions for the University based on actuarial rates. In fiscal year 2012, the actuarial rate paid was 34.51 percent of annual covered payroll while in fiscal year 2011, the rate was only 24.21 percent. CMS covers the employer's share of health, dental, vision, and life insurance for current employees and annuitants. Given that insurance costs continue to increase from year to year, CMS payments on behalf of the University for these benefits continue to increase as well. At Carbondale, expenditures increased \$4 million as a result of an increased general and professional self-insurance liability for fiscal year 2012. At Edwardsville, institutional support expenditures for salaries and contractual services increased \$1.1 million. At Edwardsville, there was a salary increase of 2.5 percent, increased marketing expenses for recruitment and retention, and increased self-insurance premiums.

Scholarship and fellowships	\$ 36,837,164	\$ 31,645,865	\$ 5,191,299
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This increase can be primarily attributed to the Carbondale campus. In a continuing effort to improve recruitment and retention, there was an increase in the utilization of local department funds for scholarships and fellowships in fiscal year 2012. Scholarships applicable to tuition and fee charges increased \$3.5 million. Scholarships allocated to housing and other auxiliary charges increased \$800,000.

**Nonoperating Revenues (Expenses)**

Gifts and contributions	\$ 13,746,003	\$ 9,748,643	\$ 3,997,360
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The increase in gifts and contributions is primarily related to increased receipts from the Edwardsville Foundation of \$3.5 million related to plant fund reimbursements.

Payments on behalf of the University	\$ 221,995,044	\$ 191,169,767	\$ 30,825,277
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The increase is related to payments on behalf of the University from SURS and CMS. SURS pays substantially all of the employer's share of retirement contributions for the University based on actuarial rates. In fiscal year 2012, the actuarial rate paid was 34.51 percent of annual covered payroll while in fiscal year 2011, the rate was only 24.21 percent. CMS covers the employer's share of health, dental, vision, and life insurance for current employees and annuitants. Given that insurance costs continue to increase from year to year, CMS payments on behalf of the University for these benefits continue to increase as well. Payments from SURS increased \$21.1 million from fiscal year 2011. Also, payments from CMS for health, dental, and life insurance increased by \$9.7 million.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN REVENUES AND EXPENSES  
Years Ended June 30, 2012 and 2011**

**Nonoperating Revenues (Expenses) (Continued)**

	<b>Fiscal Year <u>2012</u></b>	<b>Fiscal Year <u>2011</u></b>	<b><u>Difference</u></b>
Other nonoperating revenues (expenses)	\$ 1,661,402	\$ 3,591,575	\$ (1,930,173)

This decrease is primarily attributable to the Edwardsville campus. In fiscal year 2012, a loss of \$500,000 was recognized on the demolition of Edwardsville's Baseball building. Also, in fiscal year 2011, Edwardsville had a refund of \$500,000 related to a fire at Cougar Village. No comparable refund was received in fiscal year 2012.

**Other Revenues**

Capital state appropriations	\$ 59,779,396	\$ 26,153,991	\$ 33,625,405
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At Edwardsville, funding from the Illinois Capital Development Board for construction and renovations to the Science Laboratory increased nearly \$20.7 million. On the Carbondale campus, funding for the Transportation Education Center increased \$12.7 million.

Capital grants and gifts	\$ 8,027,624	\$ 4,113,891	\$ 3,913,733
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Capital gifts from the Edwardsville Foundation increased from \$740,000 in fiscal year 2011 to over \$4 million in fiscal year 2012. The increased gifts were related to the Lucas addition, Vadalabene Center, and for purchasing STEM research equipment.

**State of Illinois  
Southern Illinois University  
Analysis of Significant Lapse Period Spending  
Fourteen Months ended August 31, 2012**

The following explains lapse period spending in excess of 10 percent of total expenditures for fiscal year 2012 and equal to or greater than \$1,500,000 from the Schedule of Appropriations, Expenditures, and Lapsed Balances.

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN ASSETS AND LIABILITIES  
June 30, 2012 and 2011**

Following are the changes in assets and liabilities between June 30, 2012 and June 30, 2011 that involved increases or decreases in excess of 10% and \$1,500,000 or more. This information was obtained from the Comparative Statement of Net Assets.

	<u>Fiscal Year</u> <u>2012</u>	<u>Fiscal Year</u> <u>2011</u>	<u>Difference</u>
Cash and cash equivalents	\$ 160,549,631	\$ 98,251,928	\$ 62,297,703

The increase in cash and cash equivalents is attributable to various factors. Cash increased \$31.7 million as a result of more timely payments from the State for payroll and service charge reimbursements. At Carbondale, Plant Fund balances increased \$14.8 million as a result of remaining bond proceeds from the January 2012 sale of revenue bonds. Also, increased activities at the School of Medicine resulted in an increase of \$9.5 million over fiscal year 2011.

Investments	\$ 130,446,177	\$ 115,459,886	\$ 14,986,291
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This increase resulted from University pooled investments held at J.P. Morgan Chase increasing \$4.6 million over fiscal year 2011. Also, Carbondale investment balances related to the January 2012 revenue bond sale were \$10 million at the end of fiscal year 2012. These investments were not held by the University in fiscal year 2011.

Reimbursement due from State Treasurer	\$ 65,710,769	\$ 97,416,482	\$ (31,705,713)
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The decrease is due to more timely reimbursements from the State of Illinois for payroll and service charge expenses. At Carbondale, the amount owed for payroll expenses decreased \$10.7 million from fiscal year 2011. The amount owed to the Edwardsville campus for payroll expenses decreased \$16.9 million. Service expense reimbursements due to the University decreased a total of \$4 million across both campuses.

Accounts receivable, net	\$ 54,527,769	\$ 60,869,098	\$ (6,341,329)
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Receivables at the School of Medicine related to Medicaid payments decreased \$7.3 million from fiscal year 2011. This decrease was partially offset by an increase in self-insurance receivables of \$1.3 million. The decrease in Medicaid receivables can be attributed to the timing of the receipts. In fiscal year 2011, the receivable represented 26 months of payments owed to the University. At the end of fiscal year 2012, only 6 months of payments were outstanding. The increase in self-insurance receivables can be attributed to amounts owed to the University related to the May 8, 2009 windstorm. At June 30, 2012, there was an outstanding excess insurance claim of \$1.6 million while at June 30, 2011, the outstanding claim amount was only \$300,000.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN ASSETS AND LIABILITIES  
June 30, 2012 and 2011**

	<u>Fiscal Year 2012</u>	<u>Fiscal Year 2011</u>	<u>Difference</u>
Capital assets	\$ 789,422,415	\$ 716,438,214	\$ 72,984,201

The increase in capital assets is primarily attributable to construction projects on both the Carbondale and Edwardsville campuses. At Carbondale, construction in progress increased \$31 million related to the Transportation Education Center and Student Services building projects. On the Edwardsville campus, capital assets increased \$40 million due to construction and renovation projects on the Science building, Art & Design building, and Lukas Annex.

Accounts payable	\$ 40,154,772	\$ 34,515,211	\$ 5,639,561
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The increase in accounts payable can be attributed to payables related to the construction projects at the Edwardsville campus.

Certificates of participation	\$ 17,885,949	\$ 19,986,733	\$ (2,100,784)
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This decrease is a result of scheduled debt service payments made in fiscal year 2012 of \$2.1 million.

Accrued liability for self-insurance	\$ 22,260,606	\$ 18,429,984	\$ 3,830,622
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The increase is attributable to the University's self-insurance plan which consists of the general and professional plan and the student plan. Between fiscal year 2012 and fiscal year 2011, the general and professional plan liability increased \$4.2 million. This increase was offset by a decrease in the student plan liability of \$386,000. The accrued liability amounts are based on actuarial estimates of future liability and are adjusted as actual claims and payments of claims are incurred throughout the year.

Deferred revenue	\$ 40,316,647	\$ 46,199,648	\$ (5,883,001)
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The decrease in deferred revenue can be attributed to increased spending on private grants on both campuses. Private funded expenditures on the Carbondale campus related to crop production and coal research increased \$1.2 million from fiscal year 2011. Expenditures related to research of turning corn into ethanol increased \$2.7 million in fiscal year 2012 at Edwardsville.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
CASH AND CASH EQUIVALENTS AND INVESTMENTS  
June 30, 2012**

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

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

At June 30, 2012, all balances related to the deposits of the University were covered by federal depository insurance or collateral held by an agent in the University's name.

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Investments and Investment Income  
June 30, 2012 and 2011**

The University's investment balances at June 30, 2012 and 2011 were held as follows:

	<b>2012 Carrying Amount</b>	<b>2011 Carrying Amount</b>
U.S. Treasuries	\$ 55,591,173	\$ 45,230,472
U.S. Agencies	74,810,704	70,185,114
Common Stock	<u>44,300</u>	<u>44,300</u>
<b>Total Investments</b>	<b><u>\$ 130,446,177</u></b>	<b><u>\$ 115,459,886</u></b>

Refer to Notes to Financial Statements in the Southern Illinois University Annual Financial Report for the year ended June 30, 2012, for additional information relating to investments.

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

Investment income, by fund, at June 30, 2012 and 2011, was as follows:

	<b><u>2012</u></b>	<b><u>2011</u></b>
Income fund	\$ 1,133,068	\$ 979,833
General operating	2,391,076	805,595
Auxiliary enterprises	197,443	270,898
Restricted	250,007	303,841
Loan funds	50,527	62,863
Plant funds	444,632	596,726
Other funds	<u>158,541</u>	<u>394,790</u>
<b>Total</b>	<b><u>\$ 4,625,294</u></b>	<b><u>\$ 3,414,546</u></b>

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Accounts and Notes Receivable  
June 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
Accounts receivable:		
Student tuition and fees	\$ 16,303,129	\$ 16,499,626
Auxiliary enterprises	11,126,505	10,703,293
General operating	25,597,937	27,323,351
Grants and contracts	15,091,100	19,832,477
Student loans	127,913	94,699
Plant funds	-	190,178
Other accounts receivable	<u>352,426</u>	<u>348,413</u>
	68,599,010	74,992,037
Less: Allowance for doubtful accounts	<u>(14,071,241)</u>	<u>(14,122,939)</u>
<b>Total accounts receivable, net</b>	<u>\$ 54,527,769</u>	<u>\$ 60,869,098</u>
Notes receivable:		
Loan Funds:		
Carbondale campus	\$ 17,790,556	\$ 17,864,292
Edwardsville campus	2,807,551	2,712,677
Plant Funds:		
Carbondale campus	<u>-</u>	<u>153,232</u>
Total notes receivable	<u>20,598,107</u>	<u>20,730,201</u>
Allowance for doubtful notes:		
Carbondale campus	(2,551,888)	(2,231,843)
Edwardsville campus	<u>(518,802)</u>	<u>(517,988)</u>
Total allowance for doubtful accounts	<u>(3,070,690)</u>	<u>(2,749,831)</u>
<b>Total notes receivable, net</b>	<u>\$ 17,527,417</u>	<u>\$ 17,980,370</u>

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

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Student Tuition Receivable**  
**June 30, 2012 and 2011**

	<b>June 30, 2012</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
	<u>Total</u>	<u>Carbondale Campus</u>	<u>Edwardsville Campus</u>
<b>Student tuition receivable</b>			
Current - 30 days	\$ 1,117,543	\$ 702,238	\$ 415,305
31 - 180 days	6,810,867	5,032,703	1,778,164
181 - 365 days	2,333,631	1,287,436	1,046,195
Over 365 days	<u>6,041,088</u>	<u>4,681,582</u>	<u>1,359,506</u>
Total student tuition receivable	16,303,129	11,703,959	4,599,170
Allowance for doubtful accounts	<u>(5,005,559)</u>	<u>(3,540,466)</u>	<u>(1,465,093)</u>
<b>Student tuition receivable, net</b>	<u>\$ 11,297,570</u>	<u>\$ 8,163,493</u>	<u>\$ 3,134,077</u>
	<b>June 30, 2011</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
	<u>Total</u>	<u>Carbondale Campus</u>	<u>Edwardsville Campus</u>
<b>Student tuition receivable</b>			
Current - 30 days	\$ 1,742,290	\$ 1,319,160	\$ 423,130
31 - 180 days	6,246,310	5,012,810	1,233,500
181 - 365 days	1,512,276	1,187,244	325,032
Over 365 days	<u>6,998,750</u>	<u>5,672,390</u>	<u>1,326,360</u>
Total student tuition receivable	16,499,626	13,191,604	3,308,022
Allowance for doubtful accounts	<u>(5,468,709)</u>	<u>(4,147,784)</u>	<u>(1,320,925)</u>
<b>Student tuition receivable, net</b>	<u>\$ 11,030,917</u>	<u>\$ 9,043,820</u>	<u>\$ 1,987,097</u>

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

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Auxiliary Enterprises Receivable**  
**June 30, 2012 and 2011**

	<b>June 30, 2012</b>		
	<b><u>Total</u></b>	<b><u>Carbondale Campus</u></b>	<b><u>Edwardsville Campus</u></b>
<b>Auxiliary enterprises receivable</b>			
Current-30 days	\$ 1,668,390	\$ 1,609,890	\$ 58,500
31 - 180 days	3,918,603	3,219,780	698,823
181 - 365 days	1,323,875	847,310	476,565
Over 365 days	<u>4,215,637</u>	<u>2,796,124</u>	<u>1,419,513</u>
Total auxiliary enterprises receivable	11,126,505	8,473,104	2,653,401
Allowance for doubtful accounts	<u>(5,588,404)</u>	<u>(4,014,752)</u>	<u>(1,573,652)</u>
<b>Auxiliary enterprises receivable, net</b>	<b><u>\$ 5,538,101</u></b>	<b><u>\$ 4,458,352</u></b>	<b><u>\$ 1,079,749</u></b>
	<b>June 30, 2011</b>		
	<b><u>Total</u></b>	<b><u>Carbondale Campus</u></b>	<b><u>Edwardsville Campus</u></b>
<b>Auxiliary enterprises receivable</b>			
Current-30 days	\$ 1,440,752	\$ 1,375,817	\$ 64,935
31 - 180 days	3,767,135	2,913,496	853,639
181 - 365 days	1,050,011	647,444	402,567
Over 365 days	<u>4,445,395</u>	<u>3,156,288</u>	<u>1,289,107</u>
Total auxiliary enterprises receivable	10,703,293	8,093,045	2,610,248
Allowance for doubtful accounts	<u>(5,454,801)</u>	<u>(4,029,783)</u>	<u>(1,425,018)</u>
<b>Auxiliary enterprises receivable, net</b>	<b><u>\$ 5,248,492</u></b>	<b><u>\$ 4,063,262</u></b>	<b><u>\$ 1,185,230</u></b>

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

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
General Operating Receivable  
June 30, 2012 and 2011**

	<b>June 30, 2012</b>		
	<u><b>Total</b></u>	<u><b>Carbondale Campus</b></u>	<u><b>Edwardsville Campus</b></u>
<b>General operating receivable</b>			
Current-30 days	\$ 4,545,926	\$ 4,225,218	\$ 320,708
31 - 180 days	9,355,676	8,450,436	905,240
181 - 365 days	2,674,483	2,223,799	450,684
Over 365 days	<u>9,021,851</u>	<u>7,338,535</u>	<u>1,683,316</u>
Total general operating receivable	25,597,936	22,237,988	3,359,948
Allowance for doubtful accounts	<u>(3,385,076)</u>	<u>(1,854,825)</u>	<u>(1,530,251)</u>
<b>General operating receivable, net</b>	<u><b>\$ 22,212,860</b></u>	<u><b>\$ 20,383,163</b></u>	<u><b>\$ 1,829,697</b></u>
	<b>June 30, 2011</b>		
	<u><b>Total</b></u>	<u><b>Carbondale Campus</b></u>	<u><b>Edwardsville Campus</b></u>
<b>General operating receivable</b>			
Current-30 days	\$ 4,229,885	\$ 4,122,939	\$ 106,946
31 - 180 days	9,858,215	8,730,931	1,127,284
181 - 365 days	2,332,185	1,940,207	391,978
Over 365 days	<u>10,903,066</u>	<u>9,458,509</u>	<u>1,444,557</u>
Total general operating receivable	27,323,351	24,252,586	3,070,765
Allowance for doubtful accounts	<u>(3,068,264)</u>	<u>(1,700,985)</u>	<u>(1,367,279)</u>
<b>General operating receivable, net</b>	<u><b>\$ 24,255,087</b></u>	<u><b>\$ 22,551,601</b></u>	<u><b>\$ 1,703,486</b></u>

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

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Grants and Contracts Receivable**  
**June 30, 2012 and 2011**

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

	June 30, 2011			
	Total	University Administration	Carbondale Campus	Edwardsville Campus
<b>Grants and contracts</b>				
Federal government	\$ 3,676,682	\$ -	\$ 1,667,067	\$ 2,009,615
State of Illinois	10,630,261	-	9,040,055	1,590,206
Other government	3,210,678	-	3,210,678	-
Private	2,314,856	-	1,747,407	567,449
<b>Total grants and contracts</b>	<b>\$ 19,832,477</b>	<b>\$ -</b>	<b>\$ 15,665,207</b>	<b>\$ 4,167,270</b>

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

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

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Notes Receivable - Loan Funds**  
**June 30, 2012 and 2011**

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

  

<u>Age</u>	<b>June 30, 2011</b>		
	<b>Total</b>	<b>Carbondale Campus</b>	<b>Edwardsville Campus</b>
Not in repayment status/current billing	\$ 16,865,902	\$ 14,372,742	\$ 2,493,160
Under 240 Days	1,434,330	1,369,203	65,127
Over 240 days	2,276,737	2,122,347	154,390
Total notes receivable - loan funds	20,576,969	17,864,292	2,712,677
Allowance for doubtful notes	(2,743,368)	(2,225,380)	(517,988)
<b>Notes receivable - loan funds, net</b>	<b>\$ 17,833,601</b>	<b>\$ 15,638,912</b>	<b>\$ 2,194,689</b>

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

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Capital Assets**  
**Year Ended June 30, 2012**

For a schedule of capital asset activity during the year ended June 30, 2012, see Schedule 6 on page 9.

**Major changes to land for fiscal year 2012**

Deletions in fiscal year 2012

Other (Changes less than \$500,000)

SIUC

\$ 29,642

SIUE

-

Total deletions

\$ 29,642

**Major changes to nondepreciable historical treasures  
and works of art for fiscal year 2012**

Additions in fiscal year 2012

Other (Changes less than \$500,000)

SIUC

\$ 128,650

SIUE

509,019

Total additions

\$ 637,669

State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Capital Assets (Continued)  
Year Ended June 30, 2012

**Major Changes to construction in progress for fiscal year 2012**

**Additions in fiscal year 2012**

CARBONDALE:

Facilities and Infrastructure Improvements	\$ 766,929
Parking Lot 10A and 13	554,136
Student Services Building	6,675,816
Stadium and Arena Construction	5,152,574
Transportation Education Center	30,996,868
Carbondale additions	<u>44,146,323</u>

EDWARDSVILLE:

Art and Design Expansion	8,204,412
Digester Lid	706,950
Engineering Building Addition	1,318,443
Fractionation Equipment	1,521,738
Lukas Athletic Annex	4,332,566
Peck Hall Window Replacement	1,073,563
Rendleman Hall Window Replacement	1,852,208
Science Building Renovation	28,393,607
SDM - MDL	542,401
Edwardsville additions	<u>47,945,888</u>

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

SIUC	4,299,152
SIUE	5,904,446
Other additions	<u>10,203,598</u>
Total additions	<u>\$ 102,295,809</u>

**Deletions in fiscal year 2012**

Other (Changes less than \$500,000)

SIUC	\$ 593,422
SIUE	-
Total deductions	<u>\$ 593,422</u>

**Transfers to/from Construction in Progress**

CARBONDALE:

Reznet Wireless	\$ (1,605,563)
Transportation Education Center Equipment	(2,377,715)
University Hall Lobby and Courtyard	(570,788)
Carbondale transfers to/from Construction in Progress	<u>(4,554,066)</u>

EDWARDSVILLE:

Digester Lid Equipment	(706,950)
Indoor Softball Facility Building	(604,857)
Parking Lots	(746,273)
Peck Hall Window Replacement	(2,354,399)
Edwardsville transfers to/from Construction in Progress	<u>(4,412,479)</u>

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

SIUC	(1,068,264)
SIUE	(3,201,676)
Other transfers to/from Construction in Progress	<u>(4,269,940)</u>
Total transfers to/from Construction in Progress	<u>\$ (13,236,485)</u>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Capital Assets (Continued)**  
**Year Ended June 30, 2012**

**Major changes to Site Improvements for fiscal year 2012**

**Additions in fiscal year 2012**

EDWARDSVILLE:

University Drive Renovation	\$ 1,302,084
Edwardsville additions	<u>1,302,084</u>

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

SIUE	<u>653,426</u>
Other additions	<u>653,426</u>
Total additions	<u><u>\$ 1,955,510</u></u>

**Deletions in fiscal year 2012**

CARBONDALE:

Parking Garage	\$ 981,254
Carbondale deletions	<u><u>\$ 981,254</u></u>

**Transfers in fiscal year 2012**

EDWARDSVILLE:

Parking Lots	\$ 746,273
Edwardsville transfers	<u>746,273</u>

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

SIUC	73,276
SIUE	<u>969,647</u>
Other transfers	<u>1,042,923</u>
Total transfers	<u><u>\$ 1,789,196</u></u>

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Capital Assets (Continued)  
Year Ended June 30, 2012**

**Major changes to buildings in fiscal year 2012****Additions in fiscal year 2012**

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

SIUC	\$ 68,308
SIUE	<u>1,982,584</u>
Total additions	<u><u>\$ 2,050,892</u></u>

**Deletions in fiscal year 2012**

CARBONDALE:

Auburn Medical Clinic	\$ 550,434
Triads	<u>5,747,277</u>
Carbondale deletions	<u><u>6,297,711</u></u>

EDWARDSVILLE:

Baseball Clubhouse	<u>799,285</u>
Edwardsville deletions	<u><u>799,285</u></u>

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

SIUC	<u>126,587</u>
Other Deletions	<u><u>126,587</u></u>
Total Deletions	<u><u>\$ 7,223,583</u></u>

**Transfers in fiscal year 2012**

CARBONDALE:

Reznet Wireless	\$ 1,605,563
University Hall Lobby and Courtyard	<u>570,788</u>
Carbondale transfers	<u><u>2,176,351</u></u>

EDWARDSVILLE:

Indoor Softball Facility Building	604,857
Peck Hall Window Replacement	<u>2,354,399</u>
Edwardsville transfers	<u><u>2,959,256</u></u>

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

SIUC	994,988
SIUE	<u>2,126,129</u>
Other transfers	<u><u>3,121,117</u></u>
Total transfers	<u><u>\$ 8,256,724</u></u>

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Capital Assets (Continued)  
Year Ended June 30, 2012**

**Major changes to equipment for fiscal year 2012.****Additions in fiscal year 2012 by category**

CARBONDALE:	
Housing and Auxiliary Facilities System	\$ 155,321
Medical Facilities System	510,874
Other	8,043,431
Carbondale additions	<u>8,709,626</u>
EDWARDSVILLE:	
Housing and Auxiliary Facilities System	170,109
Other	5,348,681
Edwardsville additions	<u>5,518,790</u>
UNIVERSITY ADMINISTRATION:	
University Wide Shared Services	<u>220</u>
Other additions	<u>220</u>
Total additions	<u>\$ 14,228,636</u>

**Equipment trade-ins, disposals, and adjustments by category fiscal year 2012**

CARBONDALE:	
Housing and Auxiliary Facilities System	\$ 276,234
Medical Facilities System	444,232
Other	3,660,366
Carbondale trade-ins, disposals and adjustments	<u>4,380,832</u>
EDWARDSVILLE:	
Housing and Auxiliary Facilities System	34,212
Other	878,209
Edwardsville trade-ins, disposals and adjustments	<u>912,421</u>
UNIVERSITY ADMINISTRATION:	
University Wide Shared Services	<u>12,429</u>
University Administration trade-ins, disposals and adjustments	<u>12,429</u>
Total trade-ins, disposals and adjustments	<u>\$ 5,305,682</u>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Capital Assets (Continued)**  
**Year Ended June 30, 2012**

**SUMMARY OF EQUIPMENT TRADE-INS, DISPOSALS AND  
ADJUSTMENTS BY CAMPUS FISCAL YEAR 2012**

**Trade-ins:**

Carbondale	\$ 2,156,935
Edwardsville	(13,206)
Total trade-ins	<u>2,143,729</u>

**Disposals:**

Carbondale	2,141,293
Edwardsville	3,029
University Administration	12,429
Total disposals	<u>2,156,751</u>

**Adjustments:**

Carbondale	82,604
Edwardsville	922,598
Total adjustments	<u>1,005,202</u>

Total equipment trade-ins, disposals and adjustments	<u><u>\$ 5,305,682</u></u>
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**Transfers in fiscal year 2012**

**CARBONDALE:**

Transportation Education Center equipment	\$ 2,377,715
Carbondale transfers	<u>2,377,715</u>

**EDWARDSVILLE:**

Digester Lid equipment	706,950
Edwardsville transfers	<u>706,950</u>

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

SIUE	105,900
Other transfers	<u>105,900</u>

Total transfers	<u><u>\$ 3,190,565</u></u>
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**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Accounts Payable and Accrued Liabilities**  
**June 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>	<u>Increase (Decrease)</u>
Accounts payable	\$ 40,154,772	\$ 34,515,211	\$ 5,639,561
Accrued payroll	11,866,799	11,987,032	(120,233)
Accrued interest payable	3,005,488	2,914,298	91,190
Accrued compensated absences:			
Vacation	37,997,878	37,739,034	258,844
Sick leave	9,569,267	11,862,865	(2,293,598)
Total compensated absences	<u>47,567,145</u>	<u>49,601,899</u>	<u>(2,034,754)</u>
Accrued self insurance	22,260,606	18,429,984	3,830,622
Housing deposits	295,800	312,600	(16,800)
Deposits held for University Related Organizations	12,809,198	11,502,129	1,307,069
Deposits held for others	<u>1,177,499</u>	<u>1,331,924</u>	<u>(154,425)</u>
<b>Total accounts payable and accrued liabilities</b>	<u><u>\$ 139,137,307</u></u>	<u><u>\$ 130,595,077</u></u>	<u><u>\$ 8,542,230</u></u>

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Deferred Revenue  
June 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>Deferred revenue</b>		
General revenue & tuition	\$ 11,676,940	\$ 12,411,976
Auxiliary enterprises funded debt	3,604,875	3,823,764
Auxiliary enterprises other	281,360	335,559
Departmental activities	3,977,507	3,441,957
Federal grants & contracts	617,627	998,548
Private grants & contracts	13,788,606	15,142,063
State of Illinois grants & contracts	6,369,732	9,892,550
Renewals & replacements	-	153,231
	<u>                    </u>	<u>                    </u>
Total deferred revenue	<u>\$ 40,316,647</u>	<u>\$ 46,199,648</u>

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

<b>Fiscal Year</b>	<b>Accrued Vacation Pay</b>	<b>Accrued Sick Pay and Related Costs for Vacation and Sick Leave</b>	<b>Total</b>
2012	\$ 37,997,878	\$ 9,569,267	\$ 47,567,145
2011	37,739,034	11,862,865	49,601,899
2010	38,059,851	12,971,606	51,031,457
2009	36,235,514	13,867,528	50,103,042
2008	33,130,845	14,836,467	47,967,312

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Bonds Payable**  
**June 30, 2012**

	<b>Balance at July 1, 2011</b>	<b>Bonds Issued</b>	<b>Principal Reductions</b>	<b>Accretion on Bonds</b>	<b>Balance at June 30, 2012</b>
Southern Illinois University					
Housing and Auxiliary Facilities System					
Revenue Bonds:					
Series 1993A	\$ 22,158,410	\$ -	\$ 3,430,000	\$ 1,327,733	\$ 20,056,143
Series 1997A	17,333,393	-	3,105,000	947,419	15,175,812
Series 1999A	36,816,975	-	395,000	2,056,177	38,478,152
Series 2001A	4,735,000	-	4,735,000	-	-
Series 2003A	6,975,000	-	265,000	-	6,710,000
Series 2004A	35,985,000	-	950,000	-	35,035,000
Series 2006A	60,015,000	-	2,995,000	-	57,020,000
Series 2008A	28,245,000	-	975,000	-	27,270,000
Series 2009A	51,715,000	-	2,055,000	-	49,660,000
Series 2012A	-	29,805,000	-	-	29,805,000
Total Housing and Auxiliary Facilities System	<u>263,978,778</u>	<u>29,805,000</u>	<u>18,905,000</u>	<u>4,331,329</u>	<u>279,210,107</u>
Medical Facilities System					
Revenue Bonds:					
Series 2005	17,300,000	-	885,000	-	16,415,000
Total Medical Facilities System	<u>17,300,000</u>	<u>-</u>	<u>885,000</u>	<u>-</u>	<u>16,415,000</u>
Total Bonds Payable	<u>\$ 281,278,778</u>	<u>\$ 29,805,000</u>	<u>\$ 19,790,000</u>	<u>\$ 4,331,329</u>	<u>\$ 295,625,107</u>

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2012**

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

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

**Series 2012A Bonds**

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

**Series 2009A Bonds**

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

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2012

**Series 2008A Bonds**

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

**Series 2006A Bonds**

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

**Series 2004A Bonds**

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2012**

**Series 2003A Bonds**

These bonds were authorized by the Board under the Ninth Supplemental Bond Resolution dated December 12, 2002 and were issued as current interest bonds in the original amount of \$17,020,000. The bonds were sold at par on February 25, 2003. The bonds were issued to finance the design and construction of a new Student Health Center building addition on the Carbondale campus and to redeem the Series 1993A outstanding bonds.

**Series 1999A Bonds**

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

**Series 1997A Bonds**

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2012**

**Series 1993A Bonds**

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

**Southern Illinois University Medical Facilities System**

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

**Series 2005 Bonds**

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

**State of Illinois  
Southern Illinois University  
Analysis of Significant Account Balances  
Bonds Payable and Accrued Interest  
June 30, 2012 and 2011**

**Advance Refunded Bonds:**

The University has defeased bonds through advance refunding in prior years and, accordingly, they are not reflected in the financial statements. The bonds which have been defeased as of June 30, 2012 are as follows:

<u>Refunding</u>	<u>Outstanding at June 30, 2012</u>
Advance Refunding of 2006	<u><u>\$ -</u></u>

**Accrued Interest:**

Accrued interest on outstanding bonds payable at June 30, 2012 and June 30, 2011 is as follows:

	<u>2012</u>	<u>2011</u>
Housing and Auxiliary Facilities System	\$ 2,499,017	\$ 2,367,061
Medical Facilities System	199,375	208,225
Total	<u><u>\$ 2,698,392</u></u>	<u><u>\$ 2,575,286</u></u>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Certificates of Participation**  
**Year Ended June 30, 2012**

	<b>Balance at July 1, 2011</b>	<b>COPs Issued</b>	<b>Principal Reductions</b>	<b>Balance at June 30, 2012</b>
Certificates of Participation:				
Series 2002	\$ 970,485	\$ -	\$ 475,436	\$ 495,049
Series 2004A	19,016,248	-	1,625,348	17,390,900
	<hr/>			
Total Certificates of Participation	<b>\$ 19,986,733</b>	<b>\$ -</b>	<b>\$ 2,100,784</b>	<b>\$ 17,885,949</b>

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Significant Account Balances**  
**Liabilities Under Capitalized Leases**  
**June 30, 2012**

	Balance at July 1, 2011	Increases in Capitalized Leases	Principal Payments	Cancellations and Adjustments	Balance at June 30, 2012
<b>Southern Illinois University</b>					
<b>Liabilities Under Capitalized Leases:</b>					
Banc of America Public Capital	\$ -	\$ 1,386,280	\$ 283,243	\$ -	\$ 1,103,037
Comerica Leasing Corporation	3,902	-	3,902	-	-
Commerce Bank NA	153,828	98,518	107,589	-	144,757
Eltekon Capital	17,283	-	8,526	-	8,757
University Lease	34,612	-	34,612	-	-
<b>Liabilities Under Capitalized Leases</b>	<b>\$ 209,625</b>	<b>\$ 1,484,798</b>	<b>\$ 437,872</b>	<b>\$ -</b>	<b>\$ 1,256,551</b>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF INDIRECT COST RECOVERIES  
Year Ended June 30, 2012**

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

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

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

**State of Illinois  
Southern Illinois University  
Analysis of Indirect Cost Recoveries, Continued  
June 30, 2012**

The following is an analysis of the sources and applications of indirect cost reimbursements in the above-mentioned accounts for the year ended June 30, 2012:

	<u>Edwardsville</u>	<u>Carbondale</u>	<u>Total</u>
Sources:			
Transfers of indirect cost reimbursements from restricted grants and contracts	\$ 2,299,957	\$ 8,205,007	\$ 10,504,964
Physicians and Surgeons, Inc. - Contributions toward university overhead and academic development	-	51,793,854	51,793,854
Contributions, investment income and other	<u>207,624</u>	<u>775,710</u>	<u>983,334</u>
Total sources	<u>2,507,581</u>	<u>60,774,571</u>	<u>63,282,152</u>
Applications:			
Organized research activities	222,976	4,838,360	5,061,336
Instructional activities	441,729	763,268	1,204,997
Operation and maintenance of physical plant	-	117,828	117,828
Institutional support	357,141	152,356	509,497
Academic support activities	1,366,368	1,264,508	2,630,876
Student services	-	110,976	110,976
Public service activities	53,610	220,911	274,521
School of Medicine local resources	-	41,888,529	41,888,529
Transfers out	<u>-</u>	<u>15,249,441</u>	<u>15,249,441</u>
Total applications	<u>2,441,824</u>	<u>64,606,177</u>	<u>67,048,001</u>
Excess (shortage) of sources over applications	65,757	(3,831,606)	(3,765,849)
Balance at June 30, 2011	<u>302,220</u>	<u>31,728,506</u>	<u>32,030,726</u>
Balance at June 30, 2012	<u>\$ 367,977</u>	<u>\$ 27,896,900</u>	<u>\$ 28,264,877</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Indirect Cost Recovery Entity Financial Schedules**  
**Balance Sheet**  
**June 30, 2012**

**ASSETS**

Cash	\$ 24,668,919
Accounts receivable	7,371,699
Due from other funds	62,226
Prepaid expenses	<u>97,141</u>
Total assets	<u>\$ 32,199,985</u>

**LIABILITIES AND FUND BALANCE**

Liabilities:	
Accounts payable	\$ 1,043,719
Accrued payroll	589,605
Accrued compensated absences	2,228,412
Due to other funds	<u>441,349</u>
Total liabilities	4,303,085
Fund balance	<u>27,896,900</u>
Total liabilities and fund balance	<u>\$ 32,199,985</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Indirect Cost Recovery Entity Financial Schedules**  
**Schedule of Revenues and Expenditures**  
**Year Ended June 30, 2012**

Revenues:	
Sales	\$ 15,572
Fees	180,804
Services	3,100
Physicians and Surgeons, Inc. - contributions toward university overhead and academic development	51,793,854
Deposits	285,536
Interest	257,304
Contributions	32,993
Refunds	401
Transfers of indirect cost reimbursements from restricted grants and contracts	<u>8,205,007</u>
Total revenues	<u>60,774,571</u>
Expenditures:	
Salaries	2,320,724
Wages	133,021
Travel	461,755
Equipment	920,471
Commodities	541,322
Contractual services	2,309,633
Operation of autos	34,109
Telecommunications	44,755
Refunds	50
Awards and grants	105,024
Fringe benefits	597,343
School of Medicine local resources	<u>41,888,529</u>
Total expenditures	<u>49,356,736</u>
Net increase before transfers	11,417,835
Transfers to restricted grants and contracts	<u>(15,249,441)</u>
Net decrease for the year	<u>\$ (3,831,606)</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Indirect Cost Recovery Entity Financial Schedules**  
**Schedule of Changes in Fund Balance**  
**Year Ended June 30, 2012**

Revenues	\$ 60,774,571
Expenditures	(49,356,736)
Transfers to restricted grants and contracts	<u>(15,249,441)</u>
Net decrease for the year	(3,831,606)
Fund balance, June 30, 2011	<u>31,728,506</u>
Fund balance, June 30, 2012	<u><u>\$ 27,896,900</u></u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Indirect Cost Recovery Entity Financial Schedules**  
**Balance Sheet**  
**June 30, 2012**

**ASSETS**

Cash		\$ 793,658
Due from other funds		<u>142</u>
Total assets		<u>\$ 793,800</u>

**LIABILITIES AND FUND BALANCE**

Liabilities:		
Accounts payable		\$ 203,578
Accrued payroll		8,741
Accrued compensated absences		31,645
Due to other funds		<u>181,859</u>
Total liabilities		425,823
Fund balance		<u>367,977</u>
Total liabilities and fund balance		<u>\$ 793,800</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Indirect Cost Recovery Entity Financial Schedules**  
**Schedule of Revenues and Expenditures**  
**Year Ended June 30, 2012**

Revenues:	
Sales	\$ 12,675
Fees	97,958
Services	4,000
Other	92,990
Transfer of indirect costs from restricted accounts	<u>2,299,957</u>
Total revenues	<u>2,507,580</u>
Expenditures:	
Salaries	397,778
Wages	17,662
Travel	294,251
Equipment	277,563
Commodities	195,490
Contractual services	1,151,279
Awards and grants	11,500
Operation of auto	4,553
Telecommunications	27,963
Other	<u>63,784</u>
Total expenditures	<u>2,441,823</u>
Net increase	<u><u>\$ 65,757</u></u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Indirect Cost Recovery Entity Financial Schedules**  
**Schedule of Changes in Fund Balance**  
**Year Ended June 30, 2012**

Revenues	\$ 2,507,580
Expenditures	<u>2,441,823</u>
Net increase for the year	65,757
Fund balance at June 30, 2011	<u>302,220</u>
Fund balance at June 30, 2012	<u><u>\$ 367,977</u></u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS  
Year ended June 30, 2012**

We have been provided with a memorandum from the Auditor General dated July 25, 2000, entitled Matters Regarding University Audits which requests the University to furnish certain supplemental information. These special data requirements are provided below by cross-referencing to the 2012 reports where such information can be found. The letters below refer to the paragraphs in the aforementioned letter.

- A. One finding relating to compliance with University Guidelines was noted in the current year. See Finding 12-12 in the Compliance Examination Report.
- B. A statement of sources and applications of indirect cost recoveries is presented on page 44 of this report.
- C. The calculation of allowable indirect cost carry forward appears on pages 53 and 54 of this report.
- D. Beginning in fiscal year 1985, tuition is no longer retained to augment auxiliary enterprise operations.
- E. Descriptions of each accounting entity, including major sources of revenue and purpose, are presented on pages 55 through 57 of this report.
- F. Financial statements for all Carbondale and Edwardsville entities and auxiliary enterprises appear on pages 58 through 91 of this report.
- G. Calculation of current excess funds is presented on pages 92 and 93 of this report. These schedules indicate there were no amounts required to be deposited in the Income Fund.
- H. Auxiliary enterprises, principally housing, the student centers, and recreation and medical facilities have received State appropriated funds, primarily retirement benefits and insurance, in the amounts shown in Note 1(J) to the 2012 Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and Note 1(I) to the Medical Facilities System report.
- I. A statement of receipts and disbursements for the funded debt enterprises is presented in the 2012 Treasurer's Reports to the Bondholders for the Housing and Auxiliary Facilities System and for the Medical Facilities System.
- J. Audit tests of the revenue bonds fund accounting covenants revealed no instances of noncompliance as stated in the Independent Auditors' Report. See 2012 Treasurer's reports to the Bondholders for the Housing and Auxiliary Facilities System and for the Medical Facilities System.
- K. The University does not utilize non-instructional facilities reserves.
- L.-P. Organizations recognized by the University as University-Related Organizations (UROs); payments by the UROs to the University for services provided by the University; and payments by the University to the UROs for services provided by the UROs are disclosed on pages 108 through 115.

The Carbondale Student Programs and Services accounting entity had an unreimbursed subsidy. See Finding 12-12 in the Compliance Examination Report.

None of the University related organizations have financial debt as of June 30, 2012.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS  
Year ended June 30, 2012**

- Q. A schedule of cash and investments held by the University is included on page 8.
- R. Income from investments of pooled funds has been allocated and credited to the original sources of the funds.
- S. A schedule presenting costs per full-time equivalent is included on page 102 of this report.
- T. There were no acquisitions of real estate by the University or UROs in excess of \$250,000 that were not funded by a separate appropriation specifically indentifying the particular acquisition.
- U. One June 17, 2004, the University issued Certificates of Participation (COPS) in the par amount of \$32,740,000. The COPS were issued at a discount of \$91,480. The certificates were issued to finance, in combination with University funds, the renovation of Morris Library, the construction of a library storage facility, the construction of a Research Park, the replacement of campus signage, the purchase of computer and research equipment, and energy conservation measures all at Carbondale; the construction of a Pharmacy building and the renovation of the Dental School building, both at Edwardsville; and energy performance measures at the School of Medicine in Springfield. The certificates bear interest at rates ranging from 2% to 5% payable semi-annually, and principal installments ranging from \$1,070,000 to \$2,720,000 are payable annually on February 15 beginning 2005 through the year 2024. As of June 30, 2012, these certificates were outstanding in the amount of \$17,390,900.

On June 5, 2002, the University issued Certificates of Participation (COPs) in the par amount of \$4,180,000. The COPs were issued at a premium of \$10,540. The certificates were issued to finance, in combination with University funds, the construction of a new support services building to house business services offices and warehouse space for the University's Springfield medical campus. The certificate bears interest rates ranging from 3.25% to 4.40% payable semi-annually, and principal installments ranging from \$355,000 to \$495,000 are payable annually on August 15 beginning 2003 through the year 2012. As of June 30, 2012, these certificates were outstanding in the amount of \$495,049.

**State of Illinois**  
**Southern Illinois University at Carbondale**  
**Calculation of Indirect Cost Carryforward**  
**June 30, 2012**

1. Cash and equivalents balance:		
Enter the June 30 indirect cost entity balance for cash and equivalents:		
Cash		\$ 24,668,919
Due from other funds		<u>62,226</u>
Total		<u>24,731,145</u>
2. Allocated reimbursements:		
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:		
\$69,712,452; enter 30% of this amount		20,913,736
3. Unallocated reimbursements:		
Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed or 10% of total indirect cost allocations for the year completed		4,935,674
4. Encumbrances and current liabilities:		
Paid in the lapse period:		
Enter the amount of:		
Current liabilities	\$ 1,280,670	
Encumbrances	<u>1,043,719</u>	
Total		<u>2,324,389</u>
5. Indirect cost carry-forward:		
a. Enter the total of items 2,3 and 4		<u>28,173,799</u>
b. Subtract from item 1. If a positive number results deposit in the income fund		<u>\$ (3,442,654)</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Calculation of Indirect Cost Carryforward**  
**June 30, 2012**

## 1. Cash and Equivalents Balance:

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

Cash		\$ 793,658
Due from other funds		<u>142</u>
Total		<u>793,800</u>

## 2. Allocated Reimbursements:

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

\$3,204,436; enter 30% of this amount	<u>961,631</u>
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## 3. Unallocated Reimbursements:

Enter the lesser of the actual unallocated indirect cost reimbursements for the year completed OR 10% of the total indirect cost allocation for the year completed

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

Paid in the Lapse Period:

Enter the amount of:

Current Liabilities	<u>265,519</u>
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## 5. Indirect Cost Carryforward:

a. Enter the total of items 2, 3, and 4	<u>1,227,150</u>
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b. Subtract from item 1. If a positive number, results deposit in the income fund	<u><u>\$ (433,350)</u></u>
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**STATE OF ILLINOIS**  
**SOUTHERN ILLINOIS UNIVERSITY**  
**IDENTIFICATION AND DESCRIPTION OF ENTITIES**  
**AND AUXILIARY ENTERPRISES**  
**June 30, 2012**

The individual entities of the University are described as follows:

**CARBONDALE:**

**AUXILIARY ENTERPRISES:**

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

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

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

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

**ACTIVITIES:**

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

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

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

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
IDENTIFICATION AND DESCRIPTION OF ENTITIES  
AND AUXILIARY ENTERPRISES  
June 30, 2012**

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

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

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

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

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

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

**EDWARDSVILLE:**

***AUXILIARY ENTERPRISES:***

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

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

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
IDENTIFICATION AND DESCRIPTION OF ENTITIES  
AND AUXILIARY ENTERPRISES  
June 30, 2012

**ACTIVITIES:**

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

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

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

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

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

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

State of Illinois  
 Southern Illinois University Carbondale  
 Financial Schedules for Entities and Auxiliary Enterprises  
 Entity Balance Sheets  
 June 30, 2012

Schedule 35

	<u>Public Service &amp; Academic Support Activities</u>	<u>Clinical Support</u>	<u>Student Programs &amp; Services</u>	<u>Administration</u>	<u>Service Departments</u>	<u>Auxiliary Enterprises Other</u>	<u>Auxiliary Enterprises Revenue Bond</u>
<b>ASSETS</b>							
Current funds:							
Cash and investments	\$ 12,726,405	\$ 5,689,138	\$ 2,308,782	\$ 1,618,345	\$ (243,548)	\$ 1,902,460	\$ 16,269,762
Investments	44,300	-	-	-	-	-	-
Due from other funds	1,275,034	307,787	905,953	988,072	17,500,701	18,967	5,531,536
Accounts receivable - net	1,433,561	2,490,467	2,135,050	599,982	6,420,234	279,644	3,959,436
Merchandise for resale	841,717	-	-	-	2,101,051	-	203,792
Prepaid expenses	22,581	4,381	1,326	-	-	2,483	98,412
	<u>16,343,598</u>	<u>8,491,773</u>	<u>5,351,111</u>	<u>3,206,399</u>	<u>25,778,438</u>	<u>2,203,554</u>	<u>26,062,938</u>
Total current funds	<u>\$ 16,343,598</u>	<u>\$ 8,491,773</u>	<u>\$ 5,351,111</u>	<u>\$ 3,206,399</u>	<u>\$ 25,778,438</u>	<u>\$ 2,203,554</u>	<u>\$ 26,062,938</u>
Plant funds:							
Cash and investments	\$ 1,328,417	\$ 296,362	\$ (2,364,481)	\$ 17,697,577	\$ 1,723,482	\$ 2,282,242	\$ 16,034,870
Accrued interest receivable	-	-	-	-	-	-	23,709
Notes receivable	-	-	-	-	-	-	815
Due from other funds	-	296	9,906,117	-	852	1,500	4,865
Investment: Plant buildings	210,445,911	83,455,737	3,812,469	7,544,706	45,099,582	4,999,076	270,385,014
Investment: Plant equipment	60,825,464	35,841,600	6,214,750	2,393,558	22,075,704	306,076	17,783,967
Investment: Construction in progress	-	-	-	-	-	-	13,482,669
Unamortized bond issuance cost	-	-	-	-	-	-	2,617,964
Unamortized bond discount (premium)	-	-	-	-	-	-	(2,783,892)
Unamortized deferred loss on refunding	-	-	-	-	-	-	854,117
	<u>272,599,792</u>	<u>119,593,995</u>	<u>17,568,855</u>	<u>27,635,841</u>	<u>68,899,620</u>	<u>7,588,894</u>	<u>318,404,098</u>
Total plant funds	<u>\$ 272,599,792</u>	<u>\$ 119,593,995</u>	<u>\$ 17,568,855</u>	<u>\$ 27,635,841</u>	<u>\$ 68,899,620</u>	<u>\$ 7,588,894</u>	<u>\$ 318,404,098</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Entities and Auxiliary Enterprises  
Entity Balance Sheets, Continued  
June 30, 2012

Schedule 35, Continued

<b>LIABILITIES AND FUND BALANCES</b>	<b>Public Service &amp; Academic Support Activities</b>	<b>Clinical Support</b>	<b>Student Programs &amp; Services</b>	<b>Administration</b>	<b>Service Departments</b>	<b>Auxiliary Enterprises Other</b>	<b>Auxiliary Enterprises Revenue Bond</b>
Current funds:							
Liabilities:							
Accounts payable	\$ 297,702	\$ 569,407	\$ 486,221	\$ 461,895	\$ 8,621,965	\$ 20,656	\$ 968,893
Due to other funds	1,573,748	330,265	10,210,048	709,250	4,828,867	455,116	894,172
Accrued payroll	3,848	190,407	99,644	8,327	1,176,610	46,084	925,203
Deferred revenue	1,029,811	16,361	1,537,380	-	-	8,846	2,069,523
Compensated absence: Vacation	323,967	6,342,126	205,799	141,932	687,362	243,750	3,281,958
Compensated absence: Sick	<u>42,183</u>	<u>321,856</u>	<u>16,547</u>	<u>18,513</u>	<u>120,274</u>	<u>60,577</u>	<u>457,948</u>
Total current fund liabilities	3,271,259	7,770,422	12,555,639	1,339,917	15,435,078	835,029	8,597,697
Fund balances (deficit)	<u>13,072,339</u>	<u>721,351</u>	<u>(7,204,528)</u>	<u>1,866,482</u>	<u>10,343,360</u>	<u>1,368,525</u>	<u>17,465,241</u>
Total current funds	<u>\$ 16,343,598</u>	<u>\$ 8,491,773</u>	<u>\$ 5,351,111</u>	<u>\$ 3,206,399</u>	<u>\$ 25,778,438</u>	<u>\$ 2,203,554</u>	<u>\$ 26,062,938</u>
Plant funds:							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,216
Due to other funds	-	-	1,696,306	415,985	5,302	321,966	1,177,270
Accrued interest payable	-	-	-	-	-	-	1,781,226
Revenue bonds payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,316,125</u>
Total plant fund liabilities	<u>-</u>	<u>-</u>	<u>1,696,306</u>	<u>415,985</u>	<u>5,302</u>	<u>321,966</u>	<u>135,328,837</u>
Fund balances:							
Plant fund repairs	1,328,417	296,658	5,845,330	17,281,592	1,719,032	1,961,776	13,739,736
Investment in plant & buildings	<u>271,271,375</u>	<u>119,297,337</u>	<u>10,027,219</u>	<u>9,938,264</u>	<u>67,175,286</u>	<u>5,305,152</u>	<u>169,335,525</u>
Total fund balances	<u>272,599,792</u>	<u>119,593,995</u>	<u>15,872,549</u>	<u>27,219,856</u>	<u>68,894,318</u>	<u>7,266,928</u>	<u>183,075,261</u>
Total plant funds	<u>\$ 272,599,792</u>	<u>\$ 119,593,995</u>	<u>\$ 17,568,855</u>	<u>\$ 27,635,841</u>	<u>\$ 68,899,620</u>	<u>\$ 7,588,894</u>	<u>\$ 318,404,098</u>

State of Illinois  
 Southern Illinois University Carbondale  
 Financial Schedules for Entities and Auxiliary Enterprises  
 Entity Schedules of Current Funds, Revenues, Expenditures and Other Changes  
 Year Ended June 30, 2012

Schedule 35, Continued

	Public Service & Academic Support <u>Activities</u>	Clinical <u>Support</u>	Student Programs & <u>Services</u>	<u>Administration</u>	Service <u>Departments</u>	Auxiliary Enterprises <u>Other</u>	Auxiliary Enterprises <u>Revenue Bond</u>
Revenues:							
Sales	\$ 3,708,103	\$ 90,504	\$ 2,023,883	\$ 7,170	\$ 17,048	\$ 905,197	\$ -
Fees	17,942,176	45,041,774	26,496,666	435,355	1,213,670	1,051,750	19,198,404
Services	13,914	13,548	114,705	3,575	130,408,003	631	-
Contributions	2,006,543	3,072,221	2,972,879	678,189	-	1,789	3,094
Rentals	511,643	-	79,841	-	73,064	100,675	43,916,947
Deposits	285,468	83	126,501	313,103	2,609,249	5,268	-
Investments	125,142	44,685	83,208	455,270	57,788	15,131	181,045
Refunds	570	-	10	-	132,758	-	-
State Appropriations	-	-	-	-	-	-	26,985,174
Medical Facilities System	-	-	-	-	-	-	41,226,508
Other Income	651,640	35,739	374,674	95,864	823,691	3,006,076	-
Total revenues	<u>25,245,199</u>	<u>48,298,554</u>	<u>32,272,367</u>	<u>1,988,526</u>	<u>135,335,271</u>	<u>5,086,517</u>	<u>131,511,172</u>
Expenditures:							
Salaries	6,875,843	39,461,536	5,094,653	1,629,053	29,062,197	1,806,077	40,661,193
Wages	1,181,986	-	606,725	41,339	2,074,884	277,041	2,650,623
Travel	409,590	214,123	132,570	9,370	50,647	16,824	42,284
Equipment	631,112	655,521	208,927	13,248	1,829,255	67,583	710,366
Commodities	1,650,605	488,227	1,264,841	45,853	5,020,785	127,726	3,404,242
Contractual Services	8,866,816	6,834,740	14,334,508	2,274,073	61,168,560	45,007	13,605,858
Refunds	65,923	118,170	396	-	130,112	-	-
Awards/Grants	228,338	109,479	2,281,345	446	412	906	-
Operation of Auto	211,959	3,960	96,562	200	2,316,488	20,531	173,215
Permanent Improvements	415	1,800	-	-	18,281,141	-	-
Telecommunication	194,573	174,071	320,685	5,230	1,646,046	191,295	738,010
Fringe Benefits	28,441	817,647	30,819	6,779	4,917,886	199,878	30,235,356
General Administration/Office Expense	-	-	88,716	-	-	627,927	7,922,258
Merchandise for Resale	-	-	-	-	5,626,463	-	4,171,640
Utilities	-	-	-	-	-	540,714	5,991,846
Maintenance	986,049	-	11,711	-	93,786	1,140,162	7,462,762
Mass Transit Expense	-	-	1,304,466	-	-	-	-
Bad Debt Expense	129,571	23,576	353,920	36	(9)	42,810	959,918
Total expenditures	<u>21,461,221</u>	<u>48,902,850</u>	<u>26,130,844</u>	<u>4,025,627</u>	<u>132,218,653</u>	<u>5,104,481</u>	<u>118,729,571</u>
Net increase (decrease) before transfers	3,783,978	(604,296)	6,141,523	(2,037,101)	3,116,618	(17,964)	12,781,601
Transfers - Additions (deductions):							
Transfers	(1,221,160)	197,559	(9,705,700)	3,148,388	(1,561,919)	(144,150)	(13,885,751)
Net increase (decrease) for the year	<u>\$ 2,562,818</u>	<u>\$ (406,737)</u>	<u>\$ (3,564,177)</u>	<u>\$ 1,111,287</u>	<u>\$ 1,554,699</u>	<u>\$ (162,114)</u>	<u>\$ (1,104,150)</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Entities and Auxiliary Enterprises  
Entity Schedules of Changes in Fund Balances  
Year Ended June 30, 2012

	<u>Public Service &amp; Academic Support Activities</u>	<u>Clinical Support</u>	<u>Student Programs &amp; Services</u>	<u>Administration</u>	<u>Service Departments</u>	<u>Auxiliary Enterprises Other</u>	<u>Auxiliary Enterprises Revenue Bond</u>
Current funds:							
Revenues	\$ 25,245,199	\$ 48,298,554	\$ 32,272,367	\$ 1,988,526	\$ 135,335,271	\$ 5,086,517	\$ 131,511,172
Expenditures	(21,461,221)	(48,902,850)	(26,130,844)	(4,025,627)	(132,218,653)	(5,104,481)	(118,729,571)
Transfers-net additions (deductions)	<u>(1,221,160)</u>	<u>197,559</u>	<u>(9,705,700)</u>	<u>3,148,388</u>	<u>(1,561,919)</u>	<u>(144,150)</u>	<u>(13,885,751)</u>
Net increase (decrease) for the year	2,562,818	(406,737)	(3,564,177)	1,111,287	1,554,699	(162,114)	(1,104,150)
Fund balances (deficit), July 1, 2011	<u>10,509,521</u>	<u>1,128,088</u>	<u>(3,640,351)</u>	<u>755,195</u>	<u>8,788,661</u>	<u>1,530,639</u>	<u>18,569,391</u>
Fund balances (deficit), June 30, 2012	<u>\$ 13,072,339</u>	<u>\$ 721,351</u>	<u>\$ (7,204,528)</u>	<u>\$ 1,866,482</u>	<u>\$ 10,343,360</u>	<u>\$ 1,368,525</u>	<u>\$ 17,465,241</u>
Plant funds:							
Revenues	\$ (68)	\$ 3,441	\$ 67,577	\$ -	\$ 9,141	\$ 17,299	\$ 24,215,364
Expenditures	(3,880)	-	(1,087,027)	(1,295,133)	(630,076)	(350,797)	(29,220,164)
Transfers-net additions (deductions)	1,323,457	(153,500)	(2,465,295)	6,376,637	1,050,567	62,598	18,212,050
Other-additions (deductions)	<u>(361,666)</u>	<u>883,874</u>	<u>1,239,243</u>	<u>422,771</u>	<u>1,551,075</u>	<u>(883,449)</u>	<u>-</u>
Net increase (decrease) for the year	957,843	733,815	(2,245,502)	5,504,275	1,980,707	(1,154,349)	13,207,250
Fund balances, July 1, 2011	<u>271,641,949</u>	<u>118,860,180</u>	<u>18,118,051</u>	<u>21,715,581</u>	<u>66,913,611</u>	<u>8,421,277</u>	<u>169,868,011</u>
Fund balances, June 30, 2012	<u>\$ 272,599,792</u>	<u>\$ 119,593,995</u>	<u>\$ 15,872,549</u>	<u>\$ 27,219,856</u>	<u>\$ 68,894,318</u>	<u>\$ 7,266,928</u>	<u>\$ 183,075,261</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Entities and Auxiliary Enterprises  
Housing Auxiliary Enterprises  
Balance Sheet  
June 30, 2012

	<u>Revenue and Operation and Maintenance</u>	<u>Repair and Replacement Reserve</u>	<u>Bond and Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 266	\$ -	\$ 266
Pooled cash and investments	6,994,988	4,576,025	-	-	11,571,013
Investment - U.S. Treasury Notes	-	-	2,949,019	-	2,949,019
Accounts receivable-net	2,361,743	-	-	-	2,361,743
Accrued interest receivable	-	-	9,806	-	9,806
Merchandise for resale	90,468	-	-	-	90,468
Due from other funds	496,244	2,882	-	-	499,126
Investment in plant:					
Land	-	-	-	605,395	605,395
Buildings	-	-	-	107,410,009	107,410,009
Improvements	-	-	-	1,929,501	1,929,501
Equipment	-	-	-	3,359,098	3,359,098
Construction in Progress	-	-	-	1,300,977	1,300,977
Unamortized bond issuance cost	-	-	601,426	-	601,426
Unamortized bond discount (premium)	-	-	(1,697,270)	-	(1,697,270)
Unamortized deferred loss on refunding	-	-	135,880	-	135,880
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 9,943,443</u>	<u>\$ 4,578,907</u>	<u>\$ 1,999,127</u>	<u>\$ 114,604,980</u>	<u>\$ 131,126,457</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 62,832	\$ 54,216	\$ -	\$ -	\$ 117,048
Due to other funds	476,657	1,139,608	-	-	1,616,265
Accrued payroll	187,765	-	-	-	187,765
Other accrued liabilities	465,887	-	-	-	465,887
Deferred revenue	1,105,266	-	-	-	1,105,266
Accrued interest payable	-	-	511,131	-	511,131
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total current liabilities	2,298,407	1,193,824	511,131	-	4,003,362
Revenue bonds payable	-	-	-	47,320,222	47,320,222
Fund balances	<u>7,645,036</u>	<u>3,385,083</u>	<u>1,487,996</u>	<u>67,284,758</u>	<u>79,802,873</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balances	<u>\$ 9,943,443</u>	<u>\$ 4,578,907</u>	<u>\$ 1,999,127</u>	<u>\$ 114,604,980</u>	<u>\$ 131,126,457</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Housing Auxiliary Enterprises**  
**Schedule of Current Funds Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2012**

	<b><u>Revenue and Operation and Maintenance</u></b>
Revenues:	
Residence halls and apartments	\$ 40,169,717
Investment income	106,572
State appropriations on behalf of the system	<u>4,539,385</u>
Total revenues	<u>44,815,674</u>
Expenditures:	
Salaries and wages	10,748,871
Merchandise for resale	3,996,492
Utilities	3,992,083
Maintenance and repairs	6,479,470
Other	7,616,442
State appropriations on behalf of the system	<u>4,539,385</u>
Total expenditures	<u>37,372,743</u>
Excess of revenues over expenditures	<u>7,442,931</u>
Transfers - Additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(3,694,739)
Repair and replacement reserve	(542,050)
Nonmandatory transfers:	
Repair and replacement reserve	(5,000,951)
Other auxiliary	<u>150</u>
Total transfers, net	<u>(9,237,590)</u>
Net decrease in fund balance	<u>\$ (1,794,659)</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Entities and Auxiliary Enterprises  
Housing Auxiliary Enterprises  
Schedule of Changes in Fund Balances  
Year Ended June 30, 2012

	Revenue and Operation and <u>Maintenance</u>	Repair and Replacement <u>Reserve</u>	Bond and Interest <u>Sinking Fund</u>	Investment in <u>Plant</u>	Combined Total <u>June 30, 2012</u>
Revenues and other additions:					
From operations and fees	\$ 40,169,717	\$ -	\$ -	\$ -	\$ 40,169,717
Investment income	106,572	28,915	12,255	-	147,742
Capitalized expenditures	-	-	-	2,351,451	2,351,451
Bond principal payments	-	-	-	2,847,766	2,847,766
State appropriations on behalf of system	<u>4,539,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,539,385</u>
Total revenues and other additions	<u>44,815,674</u>	<u>28,915</u>	<u>12,255</u>	<u>5,199,217</u>	<u>50,056,061</u>
Expenditures and other deductions:					
Operations	37,372,743	-	-	-	37,372,743
Expenditures for plant facilities	-	4,409,774	-	-	4,409,774
Bond principal payments	-	-	2,847,766	-	2,847,766
Interest expense	-	-	2,002,835	-	2,002,835
Capital appreciation on bonds payable 1993A	-	-	-	371,733	371,733
Capital assets retired	-	-	-	5,829,638	5,829,638
Amortization of bond issuance cost	-	-	46,591	-	46,591
Amortization of deferred loss on refunding	<u>-</u>	<u>-</u>	<u>31,117</u>	<u>-</u>	<u>31,117</u>
Total expenditures and other deductions	<u>37,372,743</u>	<u>4,409,774</u>	<u>4,928,309</u>	<u>6,201,371</u>	<u>52,912,197</u>
Transfers - Additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(3,694,739)	-	3,694,739	-	-
Repair and replacement reserve	(542,050)	542,050	-	-	-
Nonmandatory transfers:					
Unexpended Plant	-	1,351,524	1,349,869	-	2,701,393
Repair and replacement reserve	(5,000,951)	5,004,925	(3,974)	-	-
Other auxiliary	<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150</u>
Total transfers, net	<u>(9,237,590)</u>	<u>6,898,499</u>	<u>5,040,634</u>	<u>-</u>	<u>2,701,543</u>
Net increase (decrease) for the year	(1,794,659)	2,517,640	124,580	(1,002,154)	(154,593)
Fund balances, July 1, 2011	<u>9,439,695</u>	<u>867,443</u>	<u>1,363,416</u>	<u>68,286,912</u>	<u>79,957,466</u>
Fund balances, June 30, 2012	<u>\$ 7,645,036</u>	<u>\$ 3,385,083</u>	<u>\$ 1,487,996</u>	<u>\$ 67,284,758</u>	<u>\$ 79,802,873</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Entities and Auxiliary Enterprises  
Student Center Auxiliary Enterprises  
Balance Sheet  
June 30, 2012

	<b>Revenue and Operation and <u>Maintenance</u></b>	<b>Repair and Replacement <u>Reserve</u></b>	<b>Bond and Interest <u>Sinking Fund</u></b>	<b>Investment in <u>Plant</u></b>	<b>Combined Total <u>June 30, 2012</u></b>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 42	\$ -	\$ 42
Pooled cash and investments	2,252,123	799,114	-	-	3,051,237
Investment - U.S. Treasury Notes	-	-	464,171	-	464,171
Accounts receivable-net	295,432	-	-	-	295,432
Accrued interest receivable	-	-	1,544	-	1,544
Merchandise for resale	31,522	-	-	-	31,522
Prepaid expenses and other assets	10,929	-	-	-	10,929
Due from other funds	28,168	503	-	-	28,671
Investment in plant:					
Buildings	-	-	-	20,257,766	20,257,766
Equipment	-	-	-	628,528	628,528
Construction in Progress	-	-	-	114,810	114,810
Unamortized bond issuance cost	-	-	37,545	-	37,545
Unamortized bond discount(premium)	-	-	(109,441)	-	(109,441)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 2,618,174</u>	<u>\$ 799,617</u>	<u>\$ 393,861</u>	<u>\$ 21,001,104</u>	<u>\$ 24,812,756</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 5,337	\$ -	\$ -	\$ -	\$ 5,337
Due to other funds	128,631	35,210	-	-	163,841
Accrued payroll	59,610	-	-	-	59,610
Other accrued liabilities	264,059	-	-	-	264,059
Deferred revenue	203,674	-	-	-	203,674
Accrued interest payable	-	-	21,578	-	21,578
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total current liabilities	661,311	35,210	21,578	-	718,099
Revenue bonds payable	-	-	-	2,951,951	2,951,951
Fund balances	<u>1,956,863</u>	<u>764,407</u>	<u>372,283</u>	<u>18,049,153</u>	<u>21,142,706</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balances	<u>\$ 2,618,174</u>	<u>\$ 799,617</u>	<u>\$ 393,861</u>	<u>\$ 21,001,104</u>	<u>\$ 24,812,756</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Student Center Auxiliary Enterprises**  
**Schedule of Current Funds Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2012**

	<b>Revenue and Operation and <u>Maintenance</u></b>
Revenues:	
Sales and services	\$ 6,331,982
Investment income	21,103
State appropriations of behalf of system	<u>1,656,607</u>
Total revenues	<u>8,009,692</u>
Expenditures:	
Salaries and wages	3,007,092
Merchandise for resale	23,813
Utilities	1,079,818
Maintenance and repairs	451,045
Other	633,263
State appropriations on behalf of system	<u>1,656,607</u>
Total expenditures	<u>6,851,638</u>
Excess of revenues over expenditures	<u>1,158,054</u>
Transfers - Additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(546,632)
Repair and replacement reserve	(58,743)
Nonmandatory transfers:	
Repair and replacement reserve	(164,312)
General operating	<u>396</u>
Total transfers, net	<u>(769,291)</u>
Net increase in fund balance	<u>\$ 388,763</u>

State of Illinois  
Southern Illinois University Carbondale  
Financial Schedules for Entities and Auxiliary Enterprises  
Student Center Auxiliary Enterprises  
Schedule of Changes in Fund Balances  
Year Ended June 30, 2012

	Revenue and Operation and Maintenance	Repair and Replacement Reserve	Bond and Interest Sinking Fund	Investment in Plant	Combined Total June 30, 2012
Revenues and other additions:					
From operations and fees	\$ 6,331,982	\$ -	\$ -	\$ -	\$ 6,331,982
Investment income	21,103	6,510	2,003	-	29,616
Capitalized expenditures	-	-	-	140,806	140,806
Bond principal payments	-	-	-	456,305	456,305
State appropriations on behalf of system	<u>1,656,607</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,656,607</u>
Total revenues and other additions	<u>8,009,692</u>	<u>6,510</u>	<u>2,003</u>	<u>597,111</u>	<u>8,615,316</u>
Expenditures and other deductions:					
Operations	6,851,638	-	-	-	6,851,638
Expenditures for plant facilities	-	215,160	-	-	215,160
Bond principal payments	-	-	456,305	-	456,305
Interest expense	-	-	80,571	-	80,571
Capital appreciation on bonds payable 1993A	-	-	-	104,588	104,588
Capital assets retired	-	-	-	30,974	30,974
Amortization of bond issuance cost	-	-	6,678	-	6,678
Amortization of deferred loss on refunding	<u>-</u>	<u>-</u>	<u>4,507</u>	<u>-</u>	<u>4,507</u>
Total expenditures and other deductions	<u>6,851,638</u>	<u>215,160</u>	<u>548,061</u>	<u>135,562</u>	<u>7,750,421</u>
Transfers - Additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(546,632)	-	546,632	-	-
Repair and replacement reserve	(58,743)	58,743	-	-	-
Nonmandatory transfers:					
Repair and replacement reserve	(164,312)	165,222	(910)	-	-
General operating	<u>396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>396</u>
Total transfers, net	<u>(769,291)</u>	<u>223,965</u>	<u>545,722</u>	<u>-</u>	<u>396</u>
Net increase (decrease) for the year	388,763	15,315	(336)	461,549	865,291
Fund balances, July 1, 2011	<u>1,568,100</u>	<u>749,092</u>	<u>372,619</u>	<u>17,587,604</u>	<u>20,277,415</u>
Fund balances, June 30, 2012	<u>\$ 1,956,863</u>	<u>\$ 764,407</u>	<u>\$ 372,283</u>	<u>\$ 18,049,153</u>	<u>\$ 21,142,706</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Student Recreation Center, Child Care Center, Athletic Facilities, Student Health Program**  
**Student Information System, and Student Services Building Auxiliary Enterprises**  
**Balance Sheet**  
**June 30, 2012**

	<b>Revenue and Operation and <u>Maintenance</u></b>	<b>Repair and Replacement <u>Reserve</u></b>	<b>Bond and Interest <u>Sinking Fund</u></b>	<b>Investment in <u>Plant</u></b>	<b>Combined Total <u>June 30, 2012</u></b>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 288	\$ -	\$ 288
Pooled cash and investments	4,489,336	2,349,317	-	-	6,838,653
Investment - U.S. Treasury Notes	-	-	3,184,395	-	3,184,395
Accounts receivable-net	1,302,261	-	-	-	1,302,261
Accrued interest receivable	-	-	10,588	-	10,588
Merchandise for resale	81,802	-	-	-	81,802
Due from other funds	35,296	1,480	-	-	36,776
Investment in plant:					
Buildings	-	-	-	101,136,581	101,136,581
Improvements	-	-	-	111,060	111,060
Equipment	-	-	-	9,582,162	9,582,162
Construction in Progress	-	-	-	10,257,334	10,257,334
Unamortized bond issuance cost	-	-	1,756,067	-	1,756,067
Unamortized bond discount(premium)	-	-	(656,180)	-	(656,180)
Unamortized deferred loss on refunding	-	-	17,204	-	17,204
	<u>-</u>	<u>-</u>	<u>17,204</u>	<u>-</u>	<u>17,204</u>
Total assets	<u>\$ 5,908,695</u>	<u>\$ 2,350,797</u>	<u>\$ 4,312,362</u>	<u>\$ 121,087,137</u>	<u>\$ 133,658,991</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 75,885	\$ -	\$ -	\$ -	\$ 75,885
Due to other funds	164,736	2,452	-	-	167,188
Accrued payroll	123,468	-	-	-	123,468
Other accrued liabilities	844,092	-	-	-	844,092
Deferred revenue	760,583	-	-	-	760,583
Accrued interest payable	-	-	1,049,142	-	1,049,142
	<u>-</u>	<u>-</u>	<u>1,049,142</u>	<u>-</u>	<u>1,049,142</u>
Total current liabilities	1,968,764	2,452	1,049,142	-	3,020,358
Revenue bonds payable	-	-	-	65,628,952	65,628,952
Fund balances	<u>3,939,931</u>	<u>2,348,345</u>	<u>3,263,220</u>	<u>55,458,185</u>	<u>65,009,681</u>
Total liabilities and fund balances	<u>\$ 5,908,695</u>	<u>\$ 2,350,797</u>	<u>\$ 4,312,362</u>	<u>\$ 121,087,137</u>	<u>\$ 133,658,991</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Student Recreation Center, Child Care Center, Athletic Facilities,**  
**Student Health Program, Student Information System,**  
**and Student Services Building Auxiliary Enterprises**  
**Schedule of Current Funds Revenues, Expenditures and Other Changes**  
**Year Ended June 30, 2012**

	<b><u>Revenue and Operation and Maintenance</u></b>
Revenues:	
Operations and fees	\$ 16,616,747
Investment income	47,079
State appropriations of behalf of system	<u>4,339,681</u>
Total revenues	<u>21,003,507</u>
Expenditures:	
Salaries and wages	8,372,727
Merchandise for resale	151,335
Utilities	1,067,589
Maintenance and repairs	783,922
Other	3,258,285
State appropriations on behalf of system	<u>4,339,681</u>
Total expenditures	<u>17,973,539</u>
Excess of revenues over expenditures	<u>3,029,968</u>
Transfers - Additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(5,585,988)
Repair and replacement reserve	(522,781)
Nonmandatory transfers:	
Repair and replacement reserve	(700,225)
Athletic Facilities RRR	119,482
Overhead	15,191
General Operating	<u>4,601,829</u>
Total transfers, net	<u>(2,072,492)</u>
Net increase in fund balance	<u>\$ 957,476</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Student Recreation Center, Child Care Center, Athletic Facilities, Student Health Program**  
**Student Information System, and Student Services Building Auxiliary Enterprises**  
**Schedule of Changes in Fund Balances**  
**Year Ended June 30, 2012**

	<b>Revenue and Operation and <u>Maintenance</u></b>	<b>Repair and Replacement <u>Reserve</u></b>	<b>Bond and Interest <u>Sinking Fund</u></b>	<b>Investment in <u>Plant</u></b>	<b>Combined Total <u>June 30, 2012</u></b>
Revenues and other additions:					
From operations and fees	\$ 16,616,747	\$ -	\$ -	\$ -	\$ 16,616,747
Investment income	47,079	15,977	12,058	-	75,114
Retained proceeds	-	-	111,925	-	111,925
Deferral of bond issuance cost	-	-	635,197	-	635,197
Deferral of loss on refunding	-	-	598	-	598
Capitalized expenditures	-	-	-	10,147,294	10,147,294
Bond principal payments	-	-	-	3,772,466	3,772,466
Contributions	-	-	1,000,000	-	1,000,000
Other	-	-	968,992	-	968,992
State appropriations on behalf of system	<u>4,339,681</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,339,681</u>
Total revenues and other additions	<u>21,003,507</u>	<u>15,977</u>	<u>2,728,770</u>	<u>13,919,760</u>	<u>37,668,014</u>
Expenditures and other deductions:					
Operations	17,973,539	-	-	-	17,973,539
Expenditures for plant facilities	-	208,089	-	-	208,089
Bond principal payments	-	-	3,772,466	-	3,772,466
Interest expense	-	-	3,708,978	-	3,708,978
Premium on sale of bonds	-	-	238,777	-	238,777
Bond issuance cost	-	-	1,639	-	1,639
Capital appreciation on bonds payable 1993A	-	-	-	161,410	161,410
Capital assets retired	-	-	-	162,899	162,899
For other requirements	-	-	-	524,472	524,472
Amortization of bond issuance cost	-	-	96,462	-	96,462
Amortization of deferred loss on refunding	<u>-</u>	<u>-</u>	<u>8,858</u>	<u>-</u>	<u>8,858</u>
Total expenditures and other deductions	<u>17,973,539</u>	<u>208,089</u>	<u>7,827,180</u>	<u>848,781</u>	<u>26,857,589</u>
Transfers - Additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(5,585,988)	-	5,585,988	-	-
Repair and replacement reserve	(522,781)	522,781	-	-	-
Nonmandatory transfers:					
Unexpended plant	-	-	-	(3,112,142)	(3,112,142)
Repair and replacement reserve	(700,225)	701,672	(1,447)	-	-
Athletic Facilities RRR	119,482	-	-	-	119,482
Overhead	15,191	-	-	-	15,191
General Operating	<u>4,601,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,601,829</u>
Total transfers, net	<u>(2,072,492)</u>	<u>1,224,453</u>	<u>5,584,541</u>	<u>(3,112,142)</u>	<u>1,624,360</u>
Net increase for the year	957,476	1,032,341	486,131	9,958,837	12,434,785
Fund balances, July 1, 2011	<u>2,982,455</u>	<u>1,316,004</u>	<u>2,777,089</u>	<u>45,499,348</u>	<u>52,574,896</u>
Fund balances, June 30, 2012	<u>\$ 3,939,931</u>	<u>\$ 2,348,345</u>	<u>\$ 3,263,220</u>	<u>\$ 55,458,185</u>	<u>\$ 65,009,681</u>

**State of Illinois**  
**Southern Illinois University at Carbondale**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Medical Facilities System**  
**Balance Sheet**  
**June 30, 2012**

	<u>Revenue and Operation and Maintenance</u>	<u>Repair and Replacement Reserve</u>	<u>Bond and Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
<b>ASSETS</b>					
Cash	\$ 2,533,315	\$ 1,278,381	\$ 244	\$ -	\$ 3,811,940
Pooled cash and investments	-	-	433,608	-	433,608
Accounts receivable-net	-	815	-	-	815
Accrued interest receivable	-	-	1,771	-	1,771
Due from other funds	4,971,828	-	-	-	4,971,828
Prepaid expense	87,483	-	-	-	87,483
Investment in plant:					
Land	-	-	-	2,565,115	2,565,115
Buildings	-	-	-	36,369,587	36,369,587
Equipment	-	-	-	4,214,179	4,214,179
Construction in progress	-	-	-	1,809,548	1,809,548
Unamortized bond issuance cost	-	-	222,926	-	222,926
Unamortized deferred amount on refunding	-	-	701,033	-	701,033
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 7,592,626</u>	<u>\$ 1,279,196</u>	<u>\$ 1,359,582</u>	<u>\$ 44,958,429</u>	<u>\$ 55,189,833</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 824,839	\$ -	\$ -	\$ -	\$ 824,839
Due to other funds	124,148	-	-	-	124,148
Accrued payroll	554,360	-	-	-	554,360
Other accrued liabilities	2,165,868	-	-	-	2,165,868
Unamortized bond premium	-	-	321,001	-	321,001
Accrued interest payable	-	-	199,375	-	199,375
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total current liabilities	3,669,215	-	520,376	-	4,189,591
Revenue bonds payable	-	-	-	16,415,000	16,415,000
Fund balances	<u>3,923,411</u>	<u>1,279,196</u>	<u>839,206</u>	<u>28,543,429</u>	<u>34,585,242</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities and fund balances	<u>\$ 7,592,626</u>	<u>\$ 1,279,196</u>	<u>\$ 1,359,582</u>	<u>\$ 44,958,429</u>	<u>\$ 55,189,833</u>

**State of Illinois**  
**Southern Illinois University at Carbondale**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Medical Facilities System**  
**Schedule of Current Funds Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2012**

	<b><u>Revenue and Operation and Maintenance</u></b>
Revenues:	
Medical Facilities System	\$ 41,226,508
Investment income	6,291
State appropriations on behalf of the system	<u>16,449,500</u>
Total revenues	<u>57,682,299</u>
Expenditures:	
Salaries and wages	23,619,063
Contractual Services	13,605,858
Other	2,857,230
State appropriations on behalf of the system	<u>16,449,500</u>
Total expenditures	<u>56,531,651</u>
Excess of revenues over expenditures	<u>1,150,648</u>
Transfers - Additions/(deductions):	
Mandatory transfers:	
Bond principal and interest	(1,607,803)
Repair and replacement reserve	<u>(198,575)</u>
Total transfers, net	<u>(1,806,378)</u>
Net decrease in fund balance	<u>\$ (655,730)</u>

**State of Illinois**  
**Southern Illinois University at Carbondale**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Medical Facilities System**  
**Schedule of Changes in Fund Balances**  
**Year Ended June 30, 2012**

	<u>Revenue and Operation and Maintenance</u>	<u>Repair and Replacement Reserve</u>	<u>Bond and Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
Revenues and other additions:					
From operations and fees	\$ 41,226,508	\$ -	\$ -	\$ -	\$ 41,226,508
Investment income	6,291	8,938	344	-	15,573
Other nonoperating revenue	-	138,972	115,842	-	254,814
Capitalized expenditures	-	-	-	555,750	555,750
Bond principal payments	-	-	-	885,000	885,000
State appropriations on behalf of system	<u>16,449,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,449,500</u>
Total revenues and other additions	<u>57,682,299</u>	<u>147,910</u>	<u>116,186</u>	<u>1,440,750</u>	<u>59,387,145</u>
Expenditures and other deductions:					
Operations	56,531,651	-	-	-	56,531,651
Bond principal payments	-	-	885,000	-	885,000
Interest expense	-	-	844,674	-	844,674
Capital assets retired	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,168,203</u>	<u>2,168,203</u>
Total expenditures and other deductions	<u>56,531,651</u>	<u>-</u>	<u>1,729,674</u>	<u>2,168,203</u>	<u>60,429,528</u>
Transfers - Additions/(deductions):					
Mandatory transfers:					
Bond principal and interest	(1,607,803)	-	1,607,803	-	-
Repair and replacement reserve	<u>(198,575)</u>	<u>198,575</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers, net	<u>(1,806,378)</u>	<u>198,575</u>	<u>1,607,803</u>	<u>-</u>	<u>-</u>
Net increase (decrease) for the year	(655,730)	346,485	(5,685)	(727,453)	(1,042,383)
Fund balances, July 1, 2011	<u>4,579,141</u>	<u>932,711</u>	<u>844,891</u>	<u>29,270,882</u>	<u>35,627,625</u>
Fund balances, June 30, 2012	<u>\$ 3,923,411</u>	<u>\$ 1,279,196</u>	<u>\$ 839,206</u>	<u>\$ 28,543,429</u>	<u>\$ 34,585,242</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Entity Balance Sheets**  
**June 30, 2012**

<b>ASSETS</b>	<b>Academic Affairs Activities</b>	<b>Student Fee Activities</b>	<b>Administrative Services Activities</b>	<b>Auxiliary Enterprises</b>
<b>CURRENT FUNDS:</b>				
Share of pooled cash and investments	\$ 9,203,487	\$ 5,732,507	\$ 11,577,830	\$ 5,663,677
Interfund receivables	103,156	15,679	4,096,735	467,341
Accounts receivable (less allowance for doubtful accounts)	311,945	426,729	605,576	885,820
Inventories	799,984	4,505,782	172,378	1,013,289
Prepaid expense	<u>-</u>	<u>(9,427)</u>	<u>(717)</u>	<u>51,946</u>
Total current funds	<u>\$ 10,418,572</u>	<u>\$ 10,671,270</u>	<u>\$ 16,451,802</u>	<u>\$ 8,082,073</u>
<b>PLANT FUNDS:</b>				
Share of pooled cash and investments	\$ -	\$ 525,541	\$ -	\$ 27,533,440
Accrued interest receivable	-	-	-	41,651
Construction in progress	-	-	-	544,316
Buildings	-	-	-	158,122,119
Improvements	-	-	-	25,521,103
Equipment	7,582,840	1,670,213	13,826,586	3,452,308
Prepaid expenses and other assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>(619,794)</u>
Total plant funds	<u>\$ 7,582,840</u>	<u>\$ 2,195,754</u>	<u>\$ 13,826,586</u>	<u>\$ 214,595,143</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>CURRENT FUNDS:</b>				
Liabilities:				
Accounts payable	\$ 338,179	\$ 523,651	\$ 3,427,210	\$ 549,660
Accrued payroll	35,287	33,611	432,907	329,625
Deferred revenue	684,933	551,253	343,097	1,535,351
Refundable deposits	-	-	-	295,800
Accrued compensated absences	222,083	349,125	1,139,173	718,995
Interfund payables	<u>178,569</u>	<u>47,764</u>	<u>172,735</u>	<u>728,864</u>
Total liabilities	1,459,051	1,505,404	5,515,122	4,158,295
Fund balance	<u>8,959,521</u>	<u>9,165,866</u>	<u>10,936,580</u>	<u>3,923,778</u>
Total current funds	<u>\$ 10,418,572</u>	<u>\$ 10,671,270</u>	<u>\$ 16,451,702</u>	<u>\$ 8,082,073</u>
<b>PLANT FUNDS:</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 269,161
Interest payable	-	-	-	917,166
Revenue Bonds Payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,696,123</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,882,450</u>
Fund balances:				
Unexpended plant	-	525,541	-	-
Investment in plant	<u>7,582,840</u>	<u>1,670,213</u>	<u>13,826,586</u>	<u>74,712,693</u>
Total fund balance	<u>7,582,840</u>	<u>2,195,754</u>	<u>13,826,586</u>	<u>74,712,693</u>
Total plant funds	<u>\$ 7,582,840</u>	<u>\$ 2,195,754</u>	<u>\$ 13,826,586</u>	<u>\$ 214,595,143</u>

State of Illinois  
Southern Illinois University at Edwardsville  
Financial Schedules for Entities and Auxiliary Enterprises  
Entity Schedule of Current Funds, Revenue, Expenditures and Other Changes  
Year Ended June 30, 2012

	<u>Academic Affairs Activities</u>	<u>Student Fee Activities</u>	<u>Administrative Services Activities</u>	<u>Auxiliary Enterprises</u>
Revenues:				
Sales	\$ 984,030	\$ 894,465	\$ 310,176	\$ 15,704,732
Fees	7,982,380	11,770,554	12,251,145	10,417,736
Services	71,128	1,642	29,787,848	353
Investment income	-	81,116	240,717	195,469
Rentals	201,571	38,357	328,776	18,506,810
Other income	841,921	175,360	562,354	395,105
Total revenue	<u>10,081,030</u>	<u>12,961,494</u>	<u>43,481,016</u>	<u>45,220,205</u>
Expenditures:				
Salaries	3,280,901	3,909,002	11,913,433	7,852,928
Wages	109,195	526,353	251,406	3,168,961
Travel	156,756	143,353	73,723	50,362
Equipment	469,343	182,921	2,569,322	356,907
Commodities	1,426,844	593,073	1,120,906	818,453
Contractual services	1,976,718	2,038,965	16,440,105	7,227,116
Awards and grants	273,437	862,522	11,200	-
Operation of auto	22,090	77,685	712,511	117,135
Telecommunications	104,360	97,968	1,502,063	815,668
Other	650,428	3,706,223	9,407,648	8,570,778
Total expenditures	<u>8,470,072</u>	<u>12,138,065</u>	<u>44,002,317</u>	<u>28,978,308</u>
Net increase (decrease) before transfer	<u>1,610,958</u>	<u>823,429</u>	<u>(521,301)</u>	<u>16,241,897</u>
Transfers - additions (deductions):				
University Initiatives	-	-	39,312	-
Campus recreation to equipment reserve	-	(120,000)	-	-
Debt service and renewals and replacements	-	-	-	(14,934,467)
Other transfers	(590)	-	-	(1,137,636)
Total transfers	<u>(590)</u>	<u>(120,000)</u>	<u>39,312</u>	<u>(16,072,103)</u>
Net increase (decrease) for the year	<u>\$ 1,610,368</u>	<u>\$ 703,429</u>	<u>\$ (481,989)</u>	<u>\$ 169,794</u>
Other income:				
Contributions	\$ 37,008	\$ 1,320	\$ 253,506	\$ (88,000)
Loans	-	-	(229)	-
Deposits	411,589	211,914	85,197	3,590
Refunds	391,296	(39,660)	223,860	375,899
Other	2,028	1,786	20	103,616
Total other	<u>841,921</u>	<u>175,360</u>	<u>562,354</u>	<u>395,105</u>
Other Expenditures:				
Refunds	133,054	9,454	3,948	18,521
Waivers	1,272	34,170	12,986	29,701
General merchandise	7,139	75,060	-	1,379,250
Merchandise resale	319,873	2,852,827	21,672	6,579,172
Permanent improvements	119,911	202,935	6,840,466	2,945
Bad debt	20,768	100,536	346,974	270,518
Competition travel	-	267,410	-	-
Recruiting	-	34,909	-	-
Office expense	94	-	400	-
Employee contribution	48,317	87,523	2,158,826	232,407
Insurance/loan	-	11,002	(24,620)	13,621
Social security	-	30,397	46,996	44,643
Total other	<u>\$ 650,428</u>	<u>\$ 3,706,223</u>	<u>\$ 9,407,648</u>	<u>\$ 8,570,778</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Entity Schedule of Changes in Fund Balances**  
**Year ended June 30, 2012**

	<b>Academic Affairs Activities</b>	<b>Student Fee Activities</b>	<b>Administrative Services Activities</b>	<b>Auxiliary Enterprises</b>
<b>CURRENT FUNDS:</b>				
Revenue	\$ 10,081,030	\$ 12,961,494	\$ 43,481,016	\$ 45,220,205
Expenditures	(8,470,072)	(12,138,065)	(44,002,317)	(28,978,308)
Transfers-net additions (deductions)	<u>(590)</u>	<u>(120,000)</u>	<u>39,312</u>	<u>(16,072,103)</u>
Net increase (decrease) for the year	1,610,368	703,429	(481,989)	169,794
Fund balance June 30, 2011	<u>7,349,153</u>	<u>8,462,437</u>	<u>11,418,569</u>	<u>3,753,984</u>
Fund Balance June 30, 2012	<u>\$ 8,959,521</u>	<u>\$ 9,165,866</u>	<u>\$ 10,936,580</u>	<u>\$ 3,923,778</u>
<b>PLANT FUNDS:</b>				
Revenue	\$ 414,638	\$ 641,749	\$ 761,064	\$ 16,489,743
Expenditures	-	(2,726)	-	(24,622,522)
Transfers-net additions (deductions)	<u>590</u>	<u>120,000</u>	<u>-</u>	<u>16,072,103</u>
Net increase for the year	415,228	759,023	761,064	7,939,324
Fund balance June 30, 2011	7,167,612	1,436,731	13,065,522	11,591,001
Prior year adjustment - Plant Funds held by Carbondale for Edwardsville	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,182,368</u>
Fund Balance June 30, 2012	<u>\$ 7,582,840</u>	<u>\$ 2,195,754</u>	<u>\$ 13,826,586</u>	<u>\$ 74,712,693</u>

State of Illinois  
 Southern Illinois University at Edwardsville  
 Financial Schedules for Entities and Auxiliary Enterprises  
 Housing Auxiliary Enterprises  
 Balance Sheet  
 June 30, 2012

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 302	\$ -	\$ 302
Pooled cash and investments	1,520,486	8,119,268	-	-	9,639,754
Investments:					
U. S. Treasury Notes	-	-	6,559,216	-	6,559,216
Accounts receivable - net	309,495	-	-	-	309,495
Accrued interest receivable	-	5,113	21,176	-	26,289
Prepaid expenses and other assets	27,203	-	(434,551)	-	(407,348)
Investment in plant:					
Construction in progress	-	-	-	140,426	140,426
Buildings	-	-	-	115,401,327	115,401,327
Improvements	-	-	-	336,319	336,319
Equipment	-	-	-	1,838,785	1,838,785
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 1,857,184</u>	<u>\$ 8,124,381</u>	<u>\$ 6,146,143</u>	<u>\$ 117,716,857</u>	<u>\$ 133,844,565</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 438,640	\$ 2,440	\$ -	\$ -	\$ 441,080
Accrued liabilities	388,613	-	-	-	388,613
Accrued interest payable	-	-	643,045	-	643,045
Deferred revenue and deposits	1,248,722	-	-	-	1,248,722
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total current liabilities	<u>2,075,975</u>	<u>2,440</u>	<u>643,045</u>	<u>-</u>	<u>2,721,460</u>
Revenue bonds payable	-	-	-	95,172,344	95,172,344
Fund balances	(218,791)	8,121,941	5,503,098	22,544,513	35,950,761
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities and fund balances	<u>\$ 1,857,184</u>	<u>\$ 8,124,381</u>	<u>\$ 6,146,143</u>	<u>\$ 117,716,857</u>	<u>\$ 133,844,565</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Housing Auxiliary Enterprises**  
**Schedule of Current Funds Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2012**

	<b><u>Revenue and Operation &amp; Maintenance</u></b>
Revenues:	
Operations	\$ 19,207,519
Payments on behalf of the system	1,693,764
Investment income	<u>105,420</u>
Total revenues	<u>21,006,703</u>
Expenditures:	
Salaries and wages	5,708,916
Utilities	2,282,561
Maintenance and repairs	1,471,383
Other	625,458
Administrative	<u>1,030,528</u>
Total expenditures	<u>11,118,846</u>
Excess of revenues over expenditures	<u>9,887,857</u>
Transfers - additions (deductions)	
Mandatory Transfers:	
Bond principal and interest	(7,763,551)
Repair and replacement reserve	(881,824)
Nonmandatory Transfers:	
To Debt Service Reserve	(1,137,638)
Repair and replacement reserve	<u>(25,652)</u>
Total transfers-net	<u>(9,808,665)</u>
Net increase in fund balance	<u>\$ 79,192</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Housing Auxiliary Enterprises**  
**Schedule of Changes in Fund Balance**  
**Year Ended June 30, 2012**

	<b>Revenue and Operation &amp; Maintenance</b>	<b>Repair &amp; Replacement Reserve</b>	<b>Bond &amp; Interest Sinking Fund</b>	<b>Investment in Plant</b>	<b>Combined Total June 30, 2012</b>
Revenues and other additions:					
From operations and fees	\$ 19,207,519	\$ -	\$ -	\$ -	\$ 19,207,519
Payments on behalf of the system	1,693,764	-	-	-	1,693,764
Investment income	105,420	60,037	56,049	-	221,506
Net increase (decrease) in the fair market value of investments	-	-	(17,512)	-	(17,512)
HVAC litigation proceeds	-	-	87,371	-	87,371
JP Morgan litigation proceeds	-	-	75,224	-	75,224
For current refunding:					
Retained proceeds	-	-	1,154,701	-	1,154,701
Premium on Sale of Bonds	-	-	(25,304)	-	(25,304)
Deferral of bond issuance cost	-	-	16,908	-	16,908
Deferral amount on refunding	-	-	6,174	-	6,174
Capitalized expenditures	-	-	-	913,971	913,971
Bond principal payments	-	-	-	8,588,106	8,588,106
	<u>21,006,703</u>	<u>60,037</u>	<u>1,353,611</u>	<u>9,502,077</u>	<u>31,922,428</u>
Total revenues and other additions					
Expenditures and other deductions:					
Operations	11,118,846	-	-	-	11,118,846
Bond principal payments	-	-	8,588,106	-	8,588,106
Interest expense	-	-	2,664,132	-	2,664,132
Accretion	-	-	-	2,333,166	2,333,166
New Issue Serial Bonds 2012A	-	-	-	1,129,397	1,129,397
Capital assets retired	-	-	-	24,517	24,517
Expenditures for plant facilities-capitalized	-	786,405	-	-	786,405
Expenditures for plant facilities-non-capitalized	-	707,689	-	-	707,689
Bond Issuance Cost	-	-	16,908	-	16,908
Amortization of bond issuance cost	-	-	165,651	-	165,651
Amortization of deferred amount on refunding	-	-	33,449	-	33,449
	<u>11,118,846</u>	<u>1,494,094</u>	<u>11,468,246</u>	<u>3,487,080</u>	<u>27,568,266</u>
Total expenditures and other deductions					
Transfers - additions (deductions)					
Mandatory Transfers:					
Bond Principal and Interest	(7,763,551)	-	7,763,551	-	-
Repair and Replacement Reserve	(881,824)	881,824	-	-	-
Nonmandatory Transfers:					
To RRR from DSR	-	8,749	(8,749)	-	-
To Debt Service Reserve	(1,137,638)	-	1,137,638	-	-
Repair and Replacement Reserve	(25,652)	(974,348)	-	-	(1,000,000)
	<u>(9,808,665)</u>	<u>(83,775)</u>	<u>8,892,440</u>	<u>-</u>	<u>(1,000,000)</u>
Total transfers-net					
Net increase (decrease) for the year	79,192	(1,517,832)	(1,222,195)	6,014,997	3,354,162
Fund balances July 1, 2011	(297,983)	9,639,773	6,725,293	16,529,516	32,596,599
Fund balances June 30, 2012	<u>\$ (218,791)</u>	<u>\$ 8,121,941</u>	<u>\$ 5,503,098</u>	<u>\$ 22,544,513</u>	<u>\$ 35,950,761</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**FINANCIAL SCHEDULES FOR ENTITIES AND AUXILIARY ENTERPRISES**  
**STUDENT FITNESS CENTER AUXILIARY ENTERPRISES**  
**Balance Sheet**  
**June 30, 2012**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 35	\$ -	\$ 35
Pooled Cash and Investments	775,389	2,355,676	-	-	3,131,065
Investments:					
U. S. Treasury Notes	-	-	760,923	-	760,923
Accounts receivable - net	85,671	-	-	-	85,671
Accrued interest receivable	-	1,484	2,457	-	3,941
Prepaid expenses and other assets	263	-	(50,411)	-	(50,148)
Investment in Plant:					
Buildings	-	-	-	15,262,018	15,262,018
Equipment	-	-	-	387,608	387,608
	<u>-</u>	<u>-</u>	<u>-</u>	<u>387,608</u>	<u>387,608</u>
Total assets	<u>\$ 861,323</u>	<u>\$ 2,357,160</u>	<u>\$ 713,004</u>	<u>\$ 15,649,626</u>	<u>\$ 19,581,113</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 37,711	\$ -	\$ -	\$ -	\$ 37,711
Accrued liabilities	47,522	-	-	-	47,522
Accrued interest payable	-	-	74,598	-	74,598
Deferred revenue and deposits	200,286	-	-	-	200,286
	<u>285,519</u>	<u>-</u>	<u>74,598</u>	<u>-</u>	<u>360,117</u>
Total current liabilities	285,519	-	74,598	-	360,117
Revenue bonds payable	-	-	-	10,885,922	10,885,922
Fund balances	575,804	2,357,160	638,406	4,763,704	8,335,074
	<u>575,804</u>	<u>2,357,160</u>	<u>638,406</u>	<u>4,763,704</u>	<u>8,335,074</u>
Total liabilities and fund balances	<u>\$ 861,323</u>	<u>\$ 2,357,160</u>	<u>\$ 713,004</u>	<u>\$ 15,649,626</u>	<u>\$ 19,581,113</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and**  
**Auxiliary Enterprises**  
**Student Fitness Center Auxiliary Enterprises**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year ended June 30, 2012**

	<b><u>Revenue and Operation &amp; Maintenance</u></b>
Revenues:	
Operations	\$ 202,823
Fees	2,391,917
Payments on Behalf of the System	278,896
Investment Income	<u>12,635</u>
Total revenues	<u>2,886,271</u>
Expenditures:	
Salaries and wages	962,922
Utilities	122,332
Maintenance and repairs	88,194
Other	140,432
Administrative	<u>197,802</u>
Total expenditures	<u>1,511,682</u>
Excess of revenues over expenditures	<u>1,374,589</u>
Transfers - additions (deductions)	
Mandatory Transfers:	
Bond principal and interest	(847,513)
Repair and replacement reserve	(110,987)
Nonmandatory Transfers:	
Repair and replacement reserve	<u>(447,948)</u>
Total transfers - net	<u>(1,406,448)</u>
Net decrease in fund balance	<u>\$ (31,859)</u>

State of Illinois  
Southern Illinois University at Edwardsville

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

**Schedule of Changes in Fund Balances  
Year ended June 30, 2012**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
Revenues and other additions:					
From operations and fees	\$ 2,594,740	\$ -	\$ -	\$ -	\$ 2,594,740
Payments on behalf of the system	278,896	-	-	-	278,896
Investment income	12,635	15,724	3,310	-	31,669
Net Increase (decrease) in the fair market value of investments	-	-	(1,034)	-	(1,034)
For current refunding					
Retained Proceeds	-	-	68,197	-	68,197
Premium on Sale of Bonds	-	-	(1,494)	-	(1,494)
Deferral of bond issuance cost	-	-	999	-	999
Deferral amount on refunding	-	-	365	-	365
Capitalized expenditures	-	-	-	104,737	104,737
Bond principal payments	-	-	-	507,219	507,219
<b>Total revenues and other additions</b>	<u>2,886,271</u>	<u>15,724</u>	<u>70,343</u>	<u>611,956</u>	<u>3,584,294</u>
Expenditures and other deductions:					
Operations	1,511,682	-	-	-	1,511,682
Bond principal payments	-	-	507,219	-	507,219
Interest expense	-	-	157,345	-	157,345
New Issue Serial Bonds 2012A	-	-	-	66,703	66,703
For current refunding:					
Bond Issuance Cost	-	-	999	-	999
Expenditures for Plant Facilities-Capitalized	-	102,919	-	-	102,919
Expenditures for Plant Facilities-NonCapitalized	-	36,417	-	-	36,417
Accretion	-	-	-	310,641	310,641
Capital Assets Retired	-	-	-	9,695	9,695
Amortization of bond issuance cost	-	-	9,783	-	9,783
<b>Total expenditures and other deductions</b>	<u>1,511,682</u>	<u>139,336</u>	<u>675,346</u>	<u>387,039</u>	<u>2,713,403</u>
Transfers - additions (deductions)					
Mandatory transfers:					
Bond principal and interest	(847,513)	-	847,513	-	-
Repair and replacement reserve	(110,987)	110,987	-	-	-
Nonmandatory transfers:					
To RRR from DSR	-	1,304	(1,304)	-	-
Repair and replacement reserve	(447,948)	447,948	-	-	-
<b>Total transfers - net</b>	<u>(1,406,448)</u>	<u>560,239</u>	<u>846,209</u>	<u>-</u>	<u>-</u>
<b>Net increase (decrease) for the year</b>	<b>(31,859)</b>	<b>436,627</b>	<b>241,206</b>	<b>224,917</b>	<b>870,891</b>
Fund balance July 1, 2011	<u>607,663</u>	<u>1,920,533</u>	<u>397,200</u>	<u>4,538,787</u>	<u>7,464,183</u>
Fund balance June 30, 2012	<u>\$ 575,804</u>	<u>\$ 2,357,160</u>	<u>\$ 638,406</u>	<u>\$ 4,763,704</u>	<u>\$ 8,335,074</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Traffic and Parking Auxiliary Enterprises**  
**Balance Sheet**  
**June 30, 2012**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 24	\$ -	\$ 24
Pooled Cash and Investments	492,247	523,023	-	-	1,015,270
Investments:					
U. S. Treasury Notes	-	-	517,979	-	517,979
Accounts receivable - net	82,971	-	-	-	82,971
Accrued interest receivable	-	329	1,672	-	2,001
Prepaid expenses and other assets	13,404	-	(34,316)	-	(20,912)
Investment in Plant:					
Construction in Progress	-	-	-	327,088	327,088
Improvements	-	-	-	9,850,730	9,850,730
Equipment	-	-	-	227,175	227,175
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 588,622</u>	<u>\$ 523,352</u>	<u>\$ 485,359</u>	<u>\$ 10,404,993</u>	<u>\$ 12,002,326</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 27,185	\$ 240,168	\$ -	\$ -	\$ 267,353
Accrued liabilities	72,498	-	-	-	72,498
Accrued interest payable	-	-	50,781	-	50,781
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Current Liabilities	99,683	240,168	50,781	-	390,632
Revenue Bonds Payable	-	-	-	8,384,341	8,384,341
Fund balances	488,939	283,184	434,578	2,020,652	3,227,353
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 588,622</u>	<u>\$ 523,352</u>	<u>\$ 485,359</u>	<u>\$ 10,404,993</u>	<u>\$ 12,002,326</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Traffic and Parking Auxiliary Enterprises**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2012**

	<b>Revenue and Operation &amp; <u>Maintenance</u></b>
Revenues:	
Sales and services	\$ 2,752,766
Payments on behalf of the system	451,188
Investment income	<u>9,267</u>
Total revenues	<u>3,213,221</u>
Expenditures:	
Salaries and wages	964,488
Utilities	103,312
Maintenance and repairs	184,436
Other	73,256
Administrative	<u>431,712</u>
Total expenditures	<u>1,757,204</u>
Excess of revenues over expenditures	<u>1,456,017</u>
Transfers - additions (deductions)	
Mandatory transfers:	
Bond principal and interest	(798,682)
Repair and replacement reserve	(95,948)
Nonmandatory transfers:	
Repair and replacement reserve	<u>(303,685)</u>
Total transfers - net	<u>(1,198,315)</u>
Net increase in fund balance	<u><u>\$ 257,702</u></u>

State of Illinois  
Southern Illinois University at Edwardsville  
Financial Schedules for Entities and Auxiliary Enterprises  
Traffic and Parking Auxiliary Enterprises  
Schedule of Changes in Fund Balance  
Year Ended June 30, 2012

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
REVENUES AND OTHER ADDITIONS:					
From operations & fees	\$ 2,752,766	\$ -	\$ -	\$ -	\$ 2,752,766
Payments on behalf of the system	451,188	-	-	-	451,188
Investment income	9,267	3,549	5,779	-	18,595
Net Increase (decrease) in the fair market value of investments	-	-	(1,806)	-	(1,806)
For Current Refunding:					
Retained proceeds	-	-	119,062	-	119,062
Premium on sale of bonds	-	-	(2,609)	-	(2,609)
Deferral of bond issuance cost	-	-	1,743	-	1,743
Deferral amount on refunding	-	-	637	-	637
Capitalized expenditures	-	-	-	1,114,920	1,114,920
Bond principal payments	-	-	-	885,525	885,525
<b>TOTAL REVENUES AND OTHER ADDITIONS</b>	<u>3,213,221</u>	<u>3,549</u>	<u>122,806</u>	<u>2,000,445</u>	<u>5,340,021</u>
EXPENDITURES AND OTHER DEDUCTIONS:					
Operations	1,757,204	-	-	-	1,757,204
Bond principal payments	-	-	885,525	-	885,525
Interest expense	-	-	274,700	-	274,700
New Issue Serial Bonds 2012A	-	-	-	116,453	116,453
For current refunding:					
Bond issuance cost	-	-	1,743	-	1,743
Accretion	-	-	-	185,532	185,532
Expenditures for plant facilities-Capitalized	-	804,673	-	-	804,673
Expenditures for plant facilities-NonCapitalized	-	385,192	-	-	385,192
Amortization of bond issuance cost	-	-	17,080	-	17,080
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS</b>	<u>1,757,204</u>	<u>1,189,865</u>	<u>1,179,048</u>	<u>301,985</u>	<u>4,428,102</u>
TRANSFERS - ADDITIONS (DEDUCTIONS)					
Mandatory Transfers:					
Bond principal and interest	(798,682)	-	798,682	-	-
Repair and replacement reserve	(95,948)	95,948	-	-	-
Nonmandatory Transfers:					
To RRR from DSR	-	1,311	(1,311)	-	-
Repair and replacement reserve	(303,685)	1,303,685	-	-	1,000,000
<b>TOTAL TRANSFERS - NET</b>	<u>(1,198,315)</u>	<u>1,400,944</u>	<u>797,371</u>	<u>-</u>	<u>1,000,000</u>
<b>NET INCREASE (DECREASE) FOR THE YEAR</b>	<u>257,702</u>	<u>214,628</u>	<u>(258,871)</u>	<u>1,698,460</u>	<u>1,911,919</u>
<b>FUND BALANCE JULY 1, 2011</b>	<u>231,237</u>	<u>68,556</u>	<u>693,449</u>	<u>322,192</u>	<u>1,315,434</u>
<b>FUND BALANCE JUNE 30, 2012</b>	<u>\$ 488,939</u>	<u>\$ 283,184</u>	<u>\$ 434,578</u>	<u>\$ 2,020,652</u>	<u>\$ 3,227,353</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**University Center Auxiliary Enterprises**  
**Balance Sheet**  
**June 30, 2012**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 37	\$ -	\$ 37
Pooled cash and investments	924,020	5,886,569	-	-	6,810,589
Investments:					
U. S. treasury notes	-	-	809,573	-	809,573
Accounts receivable - net	370,979	-	-	-	370,979
Accrued interest receivable	-	3,707	2,614	-	6,321
Prepaid expenses and other assets	11,076	-	(53,635)	-	(42,559)
Merchandise for resale	1,013,289	-	-	-	1,013,289
Investment in plant:					
Construction in progress	-	-	-	76,802	76,802
Buildings	-	-	-	27,458,774	27,458,774
Improvements	-	-	-	40,966	40,966
Equipment	-	-	-	877,496	877,496
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL ASSETS	<u>\$ 2,319,364</u>	<u>\$ 5,890,276</u>	<u>\$ 758,589</u>	<u>\$ 28,454,038</u>	<u>\$ 37,422,267</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 276,703	\$ 26,553	\$ -	\$ -	\$ 303,256
Accrued liabilities	539,986	-	-	-	539,986
Accrued interest payable	-	-	79,368	-	79,368
Deferred revenue and deposits	328,878	-	-	-	328,878
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Current Liabilities	1,145,567	26,553	79,368	-	1,251,488
Revenue bonds payable	-	-	-	10,438,101	10,438,101
Fund balances	1,173,797	5,863,723	679,221	18,015,937	25,732,678
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,319,364</u>	<u>\$ 5,890,276</u>	<u>\$ 758,589</u>	<u>\$ 28,454,038</u>	<u>\$ 37,422,267</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**University Center Auxiliary Enterprises**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2012**

	<b>Revenue and Operation &amp; Maintenance</b>
REVENUES:	
Sales & services	\$ 14,453,530
Fees	4,360,353
Payments on behalf of the system	3,262,777
Investment income	<u>31,994</u>
TOTAL REVENUES	<u>22,108,654</u>
EXPENDITURES:	
Salaries & wages	8,937,638
Merchandise for resale	6,697,235
Utilities	550,149
Maintenance & repairs	804,141
Other	1,153,965
Administrative	<u>1,820,664</u>
TOTAL EXPENDITURES	<u>19,963,792</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>2,144,862</u>
TRANSFERS - Additions (Deductions)	
Mandatory transfers:	
Bond principal and interest	(1,395,132)
Repair & replacement reserve	(165,856)
Nonmandatory transfers:	
Repair & replacement reserve	<u>(774,598)</u>
TOTAL TRANSFERS - NET	<u>(2,335,586)</u>
NET DECREASE IN FUND BALANCE	<u>\$ (190,724)</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**University Center Auxiliary Enterprises**  
**Schedule of Changes in Fund Balances**  
**Year Ended June 30, 2012**

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
<b>REVENUES AND OTHER ADDITIONS:</b>					
From operations & fees	\$ 18,813,883	\$ -	\$ -	\$ -	\$ 18,813,883
Payments on behalf of the system	3,262,777	-	-	-	3,262,777
Investment income	31,994	44,668	10,827	-	87,489
Net Increase (decrease) in the fair market value of investments	-	-	(3,383)	-	(3,383)
For current refunding:					
Retained proceeds	-	-	223,046	-	223,046
Premium on sale of bonds	-	-	(4,888)	-	(4,888)
Deferral of bond issuance cost	-	-	3,266	-	3,266
Deferral amount on refunding	-	-	1,193	-	1,193
Capitalized expenditures	-	-	-	592,779	592,779
Bond principal payments	-	-	-	1,658,910	1,658,910
<b>TOTAL REVENUES AND OTHER ADDITIONS</b>	<u>22,108,654</u>	<u>44,668</u>	<u>230,061</u>	<u>2,251,689</u>	<u>24,635,072</u>
<b>EXPENDITURES AND OTHER DEDUCTIONS:</b>					
Operations	19,963,792	-	-	-	19,963,792
Bond principal payments	-	-	1,658,910	-	1,658,910
Interest expense	-	-	514,613	-	514,613
New Issue Serial Bonds 2012A	-	-	-	218,159	218,159
Bond issuance cost	-	-	3,266	-	3,266
Accretion	-	-	-	556,419	556,419
Expenditures for plant facilities-Capitalized	-	568,672	-	-	568,672
Expenditures for plant facilities-NonCapitalized	-	131,088	-	-	131,088
Amortization of bond issuance cost	-	-	31,998	-	31,998
Amortization of deferred amount on refunding	-	-	33,449	-	33,449
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS</b>	<u>19,963,792</u>	<u>699,760</u>	<u>2,242,236</u>	<u>774,578</u>	<u>23,680,366</u>
<b>TRANSFERS - ADDITIONS (DEDUCTIONS)</b>					
<b>Mandatory Transfers:</b>					
Bond Principal and Interest	(1,395,132)	-	1,395,132	-	-
Repair and replacement reserve	(165,856)	165,856	-	-	-
<b>Nonmandatory Transfers:</b>					
To RRR from DSR	-	2,818	(2,818)	-	-
Repair and replacement reserve	(774,598)	774,598	-	-	-
<b>TOTAL TRANSFERS - NET</b>	<u>(2,335,586)</u>	<u>943,272</u>	<u>1,392,314</u>	<u>-</u>	<u>-</u>
<b>NET INCREASE (DECREASE) FOR THE YEAR</b>	(190,724)	288,180	(619,861)	1,477,111	954,706
<b>FUND BALANCES JULY 1, 2011</b>	<u>1,364,521</u>	<u>5,575,543</u>	<u>1,299,082</u>	<u>16,538,826</u>	<u>24,777,972</u>
<b>FUND BALANCES June 30, 2012</b>	<u>\$ 1,173,797</u>	<u>\$ 5,863,723</u>	<u>\$ 679,221</u>	<u>\$ 18,015,937</u>	<u>\$ 25,732,678</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Student Success Center Auxiliary Enterprises**  
**Balance Sheet**  
**June 30, 2012**

	<b>Revenue and Operation &amp; Maintenance</b>	<b>Repair &amp; Replacement Reserve</b>	<b>Bond &amp; Interest Sinking Fund</b>	<b>Investment in Plant</b>	<b>Combined Total June 30, 2012</b>
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ 33	\$ -	\$ 33
Pooled cash and investments	1,951,539	1,293,153	-	-	3,244,692
Investments:					
U. S. treasury notes	-	-	707,629	-	707,629
Accounts receivable - net	41,269	-	-	-	41,269
Accrued interest receivable	-	814	2,285	-	3,099
Prepaid expenses and other assets	-	-	(46,881)	-	(46,881)
Investment in Plant:					
Improvements	-	-	-	15,293,088	15,293,088
Equipment	-	-	-	121,244	121,244
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 1,992,808</u>	<u>\$ 1,293,967</u>	<u>\$ 663,066</u>	<u>\$ 15,414,332</u>	<u>\$ 19,364,173</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 35,513	\$ -	\$ -	\$ -	\$ 35,513
Accrued interest payable	-	-	69,374	-	69,374
Deferred revenue and deposits	<u>53,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,266</u>
Total Current Liabilities	88,779	-	69,374	-	158,153
Revenue bonds payable	-	-	-	13,815,415	13,815,415
Fund balances	<u>1,904,029</u>	<u>1,293,967</u>	<u>593,692</u>	<u>1,598,917</u>	<u>5,390,605</u>
Total liabilities and fund balances	<u>\$ 1,992,808</u>	<u>\$ 1,293,967</u>	<u>\$ 663,066</u>	<u>\$ 15,414,332</u>	<u>\$ 19,364,173</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Financial Schedules for Entities and Auxiliary Enterprises**  
**Student Success Center Auxiliary Enterprises**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2012**

	<b>Revenue and Operation &amp; <u>Maintenance</u></b>
REVENUES:	
Sales & services	\$ (87,600)
Fees	1,822,297
Payments on behalf of the system	43
Investment income	<u>36,152</u>
TOTAL REVENUES	<u>1,770,892</u>
EXPENDITURES:	
Salaries & wages	643
Utilities	83,209
Maintenance & repairs	87,912
Other	43,601
Administrative	<u>176,955</u>
TOTAL EXPENDITURES	<u>392,320</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,378,572</u>
TRANSFERS - Additions (Deductions)	
Mandatory Transfers:	
Bond principal and interest	(671,001)
Repair & replacement reserve	(105,904)
Nonmandatory Transfers:	
Repair & Replacement Reserve	<u>(546,184)</u>
TOTAL TRANSFERS - NET	<u>(1,323,089)</u>
NET INCREASE IN FUND BALANCE	<u>\$ 55,483</u>

State of Illinois  
Southern Illinois University at Edwardsville  
Financial Schedules for Entities and Auxiliary Enterprises  
Student Center Auxiliary Enterprises  
Schedule of Changes in Fund Balances  
Year Ended June 30, 2012

	<u>Revenue and Operation &amp; Maintenance</u>	<u>Repair &amp; Replacement Reserve</u>	<u>Bond &amp; Interest Sinking Fund</u>	<u>Investment in Plant</u>	<u>Combined Total June 30, 2012</u>
REVENUES AND OTHER ADDITIONS:					
From operations & fees	\$ 1,734,697	\$ -	\$ -	\$ -	\$ 1,734,697
Payments on behalf of the system	43	-	-	-	43
Investment income	36,152	7,903	1,232	-	45,287
Net increase (decrease) in the fair market value of investments	-	-	(385)	-	(385)
For current refunding:					
Retained proceeds	-	-	25,372	-	25,372
Premium on sale of bonds	-	-	(556)	-	(556)
Deferral of bond issuance cost	-	-	372	-	372
Deferral amount on refunding	-	-	136	-	136
Bond principal payments	-	-	-	188,703	188,703
TOTAL REVENUES AND OTHER ADDITIONS	<u>1,770,892</u>	<u>7,903</u>	<u>26,171</u>	<u>188,703</u>	<u>1,993,669</u>
EXPENDITURES AND OTHER DEDUCTIONS:					
Operations	392,320	-	-	-	392,320
Bond principal payments	-	-	188,703	-	188,703
Interest expense	-	-	58,538	-	58,538
Accretion	-	-	-	307,840	307,840
New Issue Serial Bonds 2012A	-	-	-	24,816	24,816
Bond Issuance Cost	-	-	372	-	372
Amortization of bond issuance cost	-	-	3,640	-	3,640
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	<u>392,320</u>	<u>-</u>	<u>251,253</u>	<u>332,656</u>	<u>976,229</u>
TRANSFERS - ADDITIONS (DEDUCTIONS)					
Mandatory Transfers:					
Bond principal and interest	(671,001)	-	671,001	-	-
Repair and replacement reserve	(105,904)	105,904	-	-	-
Nonmandatory Transfers:					
Repair and replacement reserve	<u>(546,184)</u>	<u>546,184</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TRANSFERS - NET	<u>(1,323,089)</u>	<u>652,088</u>	<u>671,001</u>	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) FOR THE YEAR	55,483	659,991	445,919	(143,953)	1,017,440
FUND BALANCES JULY 1, 2011	<u>1,848,546</u>	<u>633,976</u>	<u>147,773</u>	<u>1,742,870</u>	<u>4,373,165</u>
FUND BALANCES June 30, 2012	<u>\$ 1,904,029</u>	<u>\$ 1,293,967</u>	<u>\$ 593,692</u>	<u>\$ 1,598,917</u>	<u>\$ 5,390,605</u>

**State of Illinois**  
**Southern Illinois University Carbondale**  
**Calculation of Current Excess Funds**  
**Year Ended June 30, 2012**  
**(Unaudited)**

	<b>Public Service &amp; Academic Support Activities</b>	<b>Clinical Support</b>	<b>Student Programs &amp; Services</b>	<b>Administration</b>	<b>Service Departments</b>	<b>Auxiliary Enterprises Other</b>	<b>Auxiliary Enterprises Revenue Bond</b>
Current available funds:							
Add:							
Cash and cash equivalents	\$ 12,726,405	\$ 5,689,138	\$ 2,308,782	\$ 1,618,345	\$ (243,548)	\$ 1,902,460	\$ 16,269,762
Due from other funds	<u>1,275,034</u>	<u>307,787</u>	<u>905,953</u>	<u>988,072</u>	<u>17,500,701</u>	<u>18,967</u>	<u>5,531,536</u>
Total current available funds (A)	<u>14,001,439</u>	<u>5,996,925</u>	<u>3,214,735</u>	<u>2,606,417</u>	<u>17,257,153</u>	<u>1,921,427</u>	<u>21,801,298</u>
Working capital allowances:							
Add:							
Highest month's expenditure	2,396,739	4,369,187	4,367,635	1,225,947	17,355,545	759,349	6,950,791
Encumbrances and current liabilities paid in lapse period	1,875,297	1,090,079	10,795,913	1,179,472	14,627,442	521,856	2,788,268
Refundable deposits/deferred income	1,029,811	16,361	1,537,380	-	-	8,846	2,069,523
Anticipated payout of accrued vacation and sick leave	<u>41,031</u>	<u>746,766</u>	<u>24,916</u>	<u>17,980</u>	<u>90,504</u>	<u>34,103</u>	<u>419,094</u>
Total working capital allowance (B)	<u>5,342,878</u>	<u>6,222,393</u>	<u>16,725,844</u>	<u>2,423,399</u>	<u>32,073,491</u>	<u>1,324,154</u>	<u>12,227,676</u>
Current excess (deficit) funds (deduct B from A) (C)	8,658,561	(225,468)	(13,511,109)	183,018	(14,816,338)	597,273	9,573,622
Calculation of Income Fund Remittance: An entity may offset excess capital or current funds within the entity. Enter the amount to be offset (D)	<u>(39,783,365)</u>	<u>(14,016,360)</u>	<u>(1,987,886)</u>	<u>(1,403,615)</u>	<u>(7,455,429)</u>	<u>(3,202,822)</u>	<u>(28,280,760)</u>
Enter the algebraic sum of C & D and remit the amount due, if any, to the income fund	<u>\$ (31,124,804)</u>	<u>\$ (14,241,828)</u>	<u>\$ (15,498,995)</u>	<u>\$ (1,220,597)</u>	<u>\$ (22,271,767)</u>	<u>\$ (2,605,549)</u>	<u>\$ (18,707,138)</u>

**State of Illinois**  
**Southern Illinois University at Edwardsville**  
**Calculation of Current Excess Funds**  
**For the Year Ended June 30, 2012**  
**(Unaudited)**

	<b>Academic Affairs Activities</b>	<b>Student Fee Activities</b>	<b>Administrative Services Activities</b>	<b>Auxiliary Enterprises</b>
<b>CURRENT AVAILABLE FUNDS</b>				
Cash and cash equivalents	\$ 9,203,487	\$ 5,732,507	\$ 11,577,830	\$ 5,663,677
Due from other funds	<u>103,156</u>	<u>15,679</u>	<u>4,096,735</u>	<u>467,341</u>
<b>TOTAL CURRENT AVAILABLE FUNDS (A)</b>	<u><b>9,306,643</b></u>	<u><b>5,748,186</b></u>	<u><b>15,674,565</b></u>	<u><b>6,131,018</b></u>
<b>WORKING CAPITAL ALLOWANCES</b>				
Add:				
Highest month's expenditures	2,111,656	2,215,652	8,233,536	8,608,661
Encumbrances and current liabilities paid in lapse period	465,978	605,026	4,027,498	1,608,150
Current Compensated Absences	17,503	27,515	89,780	56,665
Deferred income	684,933	551,253	343,097	1,535,351
Refundable deposits	<u>-</u>	<u>-</u>	<u>-</u>	<u>295,800</u>
<b>TOTAL WORKING CAPITAL ALLOWANCE (B)</b>	<u><b>3,280,070</b></u>	<u><b>3,399,446</b></u>	<u><b>12,693,911</b></u>	<u><b>12,104,627</b></u>
<b>CURRENT EXCESS FUNDS (DEFICIT):</b>				
Deduct B from A (C)	6,026,573	2,348,740	2,980,654	(5,973,609)
<b>CALCULATION OF INCOME FUND REMITTANCE</b>				
An entity may offset excess capital or current funds within the entity.				
Enter the amount to be offset (D)	<u>(23,089,874)</u>	<u>(2,365,612)</u>	<u>(7,547,321)</u>	<u>(1,639,973)</u>
Enter the algebraic sum of C and D and remit the amount due, if any to the State Treasurer for deposit in the Income Fund				
	<u><b>\$ (17,063,301)</b></u>	<u><b>\$ (16,872)</b></u>	<u><b>\$ (4,566,667)</b></u>	<u><b>\$ (7,613,582)</b></u>

**State of Illinois**  
**Southern Illinois University**  
**Revenue Bond Fee Financial Schedules**  
**Balance Sheet**  
**June 30, 2012**  
**(Unaudited)**

**ASSETS**

Cash	\$ 24,736
Accounts receivable, net	110,603
Due from other funds	<u>259</u>
Total assets	<u>\$ 135,598</u>

**LIABILITIES AND FUND BALANCES**

Deferred revenue	<u>\$ 86,323</u>
Total current liabilities	86,323
Fund balance	<u>49,275</u>
Total liabilities and fund balance	<u>\$ 135,598</u>

**State of Illinois**  
**Southern Illinois University**  
**Revenue Bond Fee Financial Schedules**  
**Schedule of Current Funds, Revenues, Expenditures and**  
**Other Changes**  
**Year Ended June 30, 2012**  
**(Unaudited)**

Revenues:		
Fees		\$ 29,358
Investment income		<u>3,050</u>
Total revenues		<u>32,407</u>
Expenditures:		
Collection expense		5,811
Bad debt expense		<u>9,961</u>
Total expenditures		<u>15,772</u>
Net increase in fund balance		16,636
Fund balance, July 1, 2011		<u>32,640</u>
Fund balance, June 30, 2012		<u>\$ 49,275</u>

**State of Illinois  
Southern Illinois University  
Schedules of Federal Expenditures,  
Nonfederal Expenses, and New Loans  
Year Ended June 30, 2012**

## Schedule A - federal financial component:

Total federal expenditures reported on SEFA schedule	\$ 108,543,330
Total new loans made not included on SEFA schedule	222,162,529
Amount of federal loan balances at the beginning of the year (not included on the SEFA schedule and continued compliance is required)	<u>18,760,847</u>
<b>Total Schedule A</b>	<b><u>\$ 349,466,706</u></b>

## Schedule B - total financial component:

Total operating expenses (from financial statements)	\$ 1,069,993,849
Total nonoperating expenses (from financial statements)	16,004,466
Total new loans made	222,162,529
Amount of federal loan balances at beginning of the year	<u>18,760,847</u>
<b>Total Schedule B</b>	<b><u>\$ 1,326,921,691</u></b>

	<b><u>Amount</u></b>	<b><u>Percentage</u></b>
Schedule C:		
Total Schedule A	\$ 349,466,706	26%
Total nonfederal expenses	<u>977,454,985</u>	<u>74%</u>
<b>Total Schedule B</b>	<b><u>\$ 1,326,921,691</u></b>	<b><u>100%</u></b>

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

Note: For a complete Schedule of Expenditures of Federal Awards and Related Note Disclosures, refer to State of Illinois, Southern Illinois University, Compliance Examination for the year ended June 30, 2012, issued under separate cover.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS  
Year ended June 30, 2012  
(Unaudited)**

**University Functions and Planning Program**

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

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

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

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

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS  
Year ended June 30, 2012  
(Unaudited)**

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

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

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

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

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

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

**Trend Analysis of Compensated Absences**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Total covered payroll for the year ended June 30,	\$ 317,264	\$ 319,210	\$ 333,017	\$ 349,757	\$ 364,332	\$ 383,724	\$ 403,209	\$ 417,707	\$ 415,739	\$ 430,302
Annual percentage increase	-1.8%	0.6%	4.3%	5.0%	4.2%	5.3%	5.1%	3.6%	-0.5%	3.5%
Accrued vacation at June 30,	\$ 27,239	\$ 26,696	\$ 28,110	\$ 29,436	\$ 31,514	\$ 33,476	\$ 36,235	\$ 38,060	\$ 37,739	\$ 38,000
Annual percentage increase (decrease) in accrued vacation	0.5%	-2.0%	5.3%	4.7%	7.1%	6.2%	8.2%	5.0%	-0.8%	0.7%
Accrued sick leave at June 30,	\$ 19,471	\$ 17,734	\$ 16,769	\$ 15,868	\$ 15,307	\$ 14,491	\$ 13,868	\$ 12,972	\$ 11,863	\$ 9,567
Annual percentage increase (decrease) in accrued sick leave	-10.2%	-8.9%	-5.4%	-5.4%	-3.5%	-5.3%	-4.3%	-6.5%	-8.5%	-19.4%
Accrued vacation as a percentage of total covered payroll	8.6%	8.4%	8.4%	8.4%	8.6%	8.7%	9.0%	9.1%	9.1%	8.8%
Accrued sick leave as a percentage of total covered payroll	6.1%	5.6%	5.0%	4.5%	4.2%	3.8%	3.4%	3.1%	2.9%	2.2%
Combined accrued vacation and sick leave as a percentage of total covered payroll	14.7%	13.9%	13.5%	13.0%	12.9%	12.5%	12.4%	12.2%	11.9%	11.1%

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Year Ended June 30, 2012  
(Unaudited)**

**Credit Hour Productivity**

	<u>Credit Hours (1)</u>	<u>Staff Years (2)</u>	<u>Productivity (3)</u>
Carbondale	441,941 hours	1,094 years	404 hours
Edwardsville	361,818 hours	699 years	518 hours

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

The University defines the above statistics as follows:

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

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

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

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Year Ended June 30, 2012  
(Unaudited)**

**Classroom Utilization Statistics**

<u>Periods of Scheduled Use</u>	<u>Fall Term 2011</u>		<u>Fall Term 2010</u>	
	Carbondale (1)	Edwardsville (2)	Carbondale (1)	Edwardsville (2)
Daytime - 8 am to 5 pm	79%	85.4%	76%	84.1%
Evening - 5 pm to 10 pm	34%	96.7%	39%	89.6%

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

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

**Emergency Purchases**

The University reported the following emergency purchase during the year ended June 30, 2012:

<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
Dryer Investment Corporation	New code compliant wet pipe sprinkler fire protection system in the Edwardsville Art and Design Building	\$137,330

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Service Efforts and Accomplishments  
Year Ended June 30, 2012  
(Unaudited)**

**Enrollment Statistics**

	Fall Term 2011			Fall Term 2010		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Full-time students	15,058	10,905	25,963	15,814	10,891	26,705
Part-time students	<u>3,789</u>	<u>3,330</u>	<u>7,119</u>	<u>4,003</u>	<u>3,242</u>	<u>7,245</u>
Total Enrollment	18,847	14,235	33,082	19,817	14,133	33,950
Full-time equivalent	15,720	12,072	27,792	16,522	12,003	28,525

Source: SIUC and SIUE Office of Institutional Research Studies.

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

**Student Cost Statistics**

The cost per student, presented below, was derived from a calculation based on the number of full-time equivalent students and the total operating expenses for the years ended June 30, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Total operating Expenses	\$ 1,069,993,849	\$ 1,003,604,416
Full-time equivalent students	<u>27,792</u>	<u>28,525</u>
Cost per Student	<u>\$ 38,500</u>	<u>\$ 35,183</u>

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Service Efforts and Accomplishments  
Year Ended June 30, 2012  
(Unaudited)**

**Employment Statistics**

	<u>Fall Term 2011</u>			<u>Fall Term 2010</u>		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Faculty	1,609	1,003	2,612	1,598	979	2,577
Graduate assistants	1,759	538	2,297	1,751	519	2,270
Civil service	2,674	945	3,619	2,727	934	3,661
Administrative and Professional staff	<u>1,110</u>	<u>488</u>	<u>1,598</u>	<u>1,139</u>	<u>503</u>	<u>1,642</u>
Total employees	<u><u>7,152</u></u>	<u><u>2,974</u></u>	<u><u>10,126</u></u>	<u><u>7,215</u></u>	<u><u>2,935</u></u>	<u><u>10,150</u></u>

	<u>Fall Term 2011</u>			<u>Fall Term 2010</u>		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Full-Time Equivalents						
Faculty	1,352	819	2,171	1,366	808	2,174
Graduate Assistants	791	228	1,019	777	217	994
Civil Service	2,639	932	3,571	2,687	921	3,608
Administrative and Professional Staff	<u>1,055</u>	<u>473</u>	<u>1,528</u>	<u>1,079</u>	<u>485</u>	<u>1,564</u>
Total	<u><u>5,837</u></u>	<u><u>2,452</u></u>	<u><u>8,289</u></u>	<u><u>5,909</u></u>	<u><u>2,431</u></u>	<u><u>8,340</u></u>

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

**State of Illinois  
Southern Illinois University  
Analysis of Operations  
Tuition and Fee Waivers  
Year Ended June 30, 2012  
(Unaudited)**

	<b><u>Number of Recipients</u></b>	<b><u>Value of Waivers (000)</u></b>
Fiscal year 2012 undergraduate tuition and fee waivers:		
Carbondale	3,429	11,079
Edwardsville	<u>1,141</u>	<u>4,230</u>
Total	<u>4,570</u>	<u>15,309</u>
Fiscal year 2012 graduate tuition and fee waivers:		
Carbondale	3,371	26,733
Edwardsville	<u>1,620</u>	<u>6,529</u>
Total	<u>4,991</u>	<u>33,262</u>
Grand Total	<u><u>9,561</u></u>	<u><u>48,571</u></u>

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

**State of Illinois**  
**Southern Illinois University**  
**Analysis of Operations**  
**Tuition and Fee Waivers - Undergraduate**  
**Year ended June 30, 2012**  
**(Unaudited)**

**Undergraduate Tuition and Fee Waivers for Fiscal Year 2012**

	<b>Carbondale Campus</b>		<b>Edwardsville Campus</b>		<b>Total</b>	
	<b>Number of Recipients</b>	<b>Value of Waivers (000)</b>	<b>Number of Recipients</b>	<b>Value of Waivers (000)</b>	<b>Number of Recipients</b>	<b>Value of Waivers (000)</b>
Mandatory waivers:						
Teacher Special Education	10	\$ 77.4	16	\$ 140.4	26	\$ 217.8
General Assembly	65	374.3	42	252.7	107	627.0
ROTC	103	605.2	59	314.8	162	920.0
DCFS	10	84.7	6	40.5	16	125.2
Children of Employees	275	813.9	175	461.8	450	1,275.7
Senior Citizens	1	4.1	-	-	1	4.1
Veterans Grants & Scholarships	731	2,667.3	385	893.1	1,116	3,560.4
Subtotal	<u>1,195</u>	<u>4,626.9</u>	<u>683</u>	<u>2,103.3</u>	<u>1,878</u>	<u>6,730.2</u>
Discretionary waivers:						
Faculty/Administrators	16	20.7	20	58.3	36	79.0
Civil Service	100	177.3	44	107.1	144	284.4
Academic /Other Talent	516	1,584.0	107	566.8	623	2,150.8
Athletic	169	973.6	112	693.2	281	1,666.8
Gender Equity in						
Intercollegiate Athletics	104	863.8	93	522.6	197	1,386.4
Foreign Exchange Students	30	290.5	-	-	30	290.5
Foreign Students	3	23.8	-	-	3	23.8
Students Need - Financial Aid	1,279	2,486.6	-	-	1,279	2,486.6
Cooperating Professionals	3	3.8	28	38.7	31	42.5
Research Assistants	-	-	18	38.8	18	38.8
Teaching Assistants	-	-	12	48.7	12	48.7
Other Assistants	-	-	18	31.0	18	31.0
Contract Training Grants	10	6.0	3	3.9	13	9.9
Children of Deceased Employees	4	22.1	3	17.6	7	39.7
Subtotal	<u>2,234</u>	<u>6,452.2</u>	<u>458</u>	<u>2,126.7</u>	<u>2,692</u>	<u>8,578.9</u>
Total	<u>3,429</u>	<u>11,079.1</u>	<u>1,141</u>	<u>4,230.0</u>	<u>4,570</u>	<u>15,309.1</u>

**State of Illinois**  
**Southern Illinois University**  
**ANALYSIS OF OPERATIONS**  
**TUITION AND FEE WAIVERS - GRADUATE**  
**Year ended June 30, 2012**  
**(Unaudited)**

**Graduate Tuition and Fee Waivers for Fiscal Year 2012**

	<b>Carbondale Campus</b>		<b>Edwardsville Campus</b>		<b>Total</b>	
	<b>Recipients</b>	<b>Waivers</b>	<b>Recipients</b>	<b>Waivers</b>	<b>Recipients</b>	<b>Waivers</b>
<b>Mandatory waivers:</b>						
Teacher Special Education	2	\$ 5.1	3	\$ 33.5	5	\$ 38.6
General Assembly	6	59.1	8	202.3	14	261.4
ROTC	1	5.3	5	19.6	6	24.9
Senior Citizens	-	-	2	3.9	2	3.9
Children of Employees	2	2.0	-	-	2	2.0
Fulbright Scholarship	-	-	4	44.2	4	44.2
Veterans Grants & Scholarships	-	-	47	157.8	47	157.8
Subtotal	<u>11</u>	<u>71.5</u>	<u>69</u>	<u>461.3</u>	<u>80</u>	<u>532.8</u>
<b>Discretionary waivers:</b>						
Faculty/Administrators	156	467.1	58	156.7	214	623.8
Civil Service	80	254.0	19	58.3	99	312.3
Academic/Other Talent	171	844.3	36	291.3	207	1,135.6
Athletic	7	33.2	1	5.9	8	39.1
Gender Equity in						
Intercollegiate Athletics	1	6.3	1	11.8	2	18.1
Foreign Students	5	5.1	-	-	5	5.1
Student Need-Financial Aid	-	-	1	3.9	1	3.9
Cooperating Professionals	159	381.1	390	649.5	549	1,030.6
Research Assistants	996	9,605.4	168	903.9	1,164	10,509.3
Teaching Assistants	1,069	10,113.9	360	1,834.2	1,429	11,948.1
Other Assistants	430	2,835.3	319	1,821.8	749	4,657.1
Interinstitutional/Related Agencies	1	4.2	6	30.0	7	34.2
Contract/Training Grants	182	1,361.9	192	300.6	374	1,662.5
Fellowships	103	749.4	-	-	103	749.4
Subtotal	<u>3,360</u>	<u>26,661.2</u>	<u>1,551</u>	<u>6,067.9</u>	<u>4,911</u>	<u>32,729.1</u>
<b>Total</b>	<u>3,371</u>	<u>\$ 26,732.7</u>	<u>1,620</u>	<u>\$ 6,529.2</u>	<u>4,991</u>	<u>\$ 33,261.9</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS  
BOOKSTORE  
Year ended June 30, 2012  
(Unaudited)**

**CARBONDALE**

The Carbondale campus is engaged in an agreement with an outside vendor for their bookstore services. The contract term was from May 2, 2001 through May 31, 2006 with options for two year renewals for two years each. The University subsequently extended those renewals and is currently operating under an extension of the contract with Follett until December 31, 2012. The bookstore had annual gross sales of \$3,596,197 in fiscal year 2012. The University received \$324,620 in commissions from bookstore operations. The terms of the commission are stated below.

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

Or

- A guaranteed annual payment of \$250,000.

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

**EDWARDSVILLE**

The Edwardsville campus rents textbooks to its students. The Textbook Service Department and the University Center Bookstore had annual sales of \$449,232 and \$2,232,695, respectively in fiscal year 2012.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2012 and 2011  
(Unaudited)**

The Southern Illinois University Foundation (Carbondale Foundation) has entered into a master contract with the Board of Trustees of SIUC which specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, 1982 and amended in 1997. Among the provisions of the contract is a requirement that the Carbondale Foundation and SIUC will provide services to each other to be reimbursed on an actual cost basis up to approved budgetary limits. During the years ended June 30, 2012 and 2011, the Carbondale Foundation provided fundraising services for the benefit of SIUC with a portion of the Carbondale Foundation's fundraising costs being reimbursed by SIUC through in-kind payment. These amounts of \$5,025,369 and \$5,019,089 during the years ended June 30, 2012 and 2011, respectively, are reflected as Support Services Revenue and the expenses have been allocated among the support services benefit in the statement of activities.

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

The Carbondale Foundation also received several grants from SIUC totaling \$38,733 and \$14,676 for the years ended June 30, 2012 and 2011, respectively.

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

During the year, the Edwardsville Foundation provided fundraising services on behalf of SIUE with a portion of the Edwardsville Foundation's fundraising costs being reimbursed by SIUE through cash and in-kind payments. Total reimbursable costs satisfied through cash payments from SIUE for the years ended June 30, 2012 and 2011 was \$150,000 each year, and is included in budget allocation from SIUE in the statements of revenue, expenses, and changes in net assets.

Pursuant to governmental accounting standards, the Edwardsville Foundation is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel of the Edwardsville Foundation. These amounts totaled \$460,719 and \$436,172 (including retirement payments) for the years ended June 30, 2012 and 2011, respectively, and are reflected as budget allocation from SIUE and budget expended at SIUE in the statements of revenue, expenses, and changes in net assets.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2012 and 2011  
(Unaudited)**

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

During the years ended June 30, 2012 and 2011, the Edwardsville Foundation received \$1,844,991 and \$281,997, respectively, in noncash contributions from donors, of which \$772,995 and \$230,802, respectively, was forwarded to the University.

The Edwardsville Foundation has entered into a contract with the Board of Trustees of SIUE to provide all aspects of coordination of alumni services. Under the terms of the contract, SIUE provided the Edwardsville Foundation with \$40,000 for each of the years ended June 30, 2012 and 2011, which is included in budget allocation from SIUE in the statements of revenues, expenses, and changes in net assets. During the years ended June 30, 2012 and 2011, the Edwardsville Foundation expended \$82,852 and \$60,251, respectively, for alumni services.

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

The University receives a portion of SIUHC's professional income for providing support services in accordance with the master agreement. For the year ended June 30, 2012, the University earned \$42,183,041 for services provided to SIUHC.

The University also receives from SIUHC, after providing for support services, funds for Academic Development that are to be used for medical, educational, and research development for the School of Medicine. For the year ended June 30, 2012, SIUHC contributed to the University \$8,872,118 for such Academic Development services.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2012 and 2011  
(Unaudited)**

The Association of Alumni, Former Students and Friends of Southern Illinois University, Inc. (Carbondale Association) has entered into a master contract with the Board of Trustees of SIU that specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, 1997, as amended. Among the provisions of the contract is a requirement that the Carbondale Association, in return for staff and use of the facilities, agrees to annually reimburse the University for the proportionate share of costs involved. This reimbursement is computed as the annual salary cost of the University's Alumni Services Department times a percentage (6.47% in 2012 and 2011), based on the total number of addressable alumni members divided by the total number of addressable alumni on file. Both the Carbondale Association and the University agree to the percentage on an annual basis. The reimbursement amounted to \$36,208 and \$36,751 in 2012 and 2011, respectively.

The Carbondale Association recognized, as revenue and expense, those on-behalf payments for salaries made by the University for personnel of the Carbondale Association. For the years ended June 30, 2012 and 2011, these amounts totaled \$984,721 and \$901,241, respectively, (including retirement payments) and are included in budget allocation from SIU and budget expended from SIU in the statement of activities.

The Carbondale Association paid the University \$13,829 for rental space for housing the Association's staff for fiscal year 2011, but closed the Student Center Office in fiscal year 2012. Additionally, the Carbondale Association uses various services of the University and directly reimburses the University at a cost equal to that charged by the University to other users. The Carbondale Association reimbursed the University \$124,185 during the year ended June 30, 2012.

Pursuant to governmental accounting standards, The Alumni Association of Southern Illinois University Edwardsville (Edwardsville Association) is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel of the Edwardsville Association. For the years ended June 30, 2012 and 2011, the amount reflected as budget allocations from SIUE and budget expended at SIUE in the statements of revenue, expenses, and changes in net assets (deficit) were \$233,839 and \$241,803, respectively.

The Edwardsville Association uses various services of SIUE and directly reimburses SIUE at a cost equal to that charged by SIUE to other users. For the years ended June 30, 2012 and 2011, the Edwardsville Association expended \$47,620 and \$78,730, respectively.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2012 and 2011  
(Unaudited)**

Southern Illinois Research Park, Inc. (SIRP) has entered into a master contract with the Board of Trustees of SIU which specifies the relationship between the two organizations in accordance with the Legislative Audit Commission's University Guidelines, 1982 and amended in 1997. Among the provisions of the contract is a requirement that SIRP and SIU will provide services to one another. During the year, SIU provided marketing, education, and related services on behalf of SIRP. SIRP reimbursed SIU \$88,641 during the year ended June 30, 2012.

Pursuant to governmental accounting standards, SIRP is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel at SIRP. This amount, which is reflected as budget allocation from SIU and budget expended at SIU in the statements of revenue, expenses, and changes in net assets totaled \$77,347 and \$63,357 for the years ended June 30, 2012 and 2011, respectively.

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

SIRP entered into a multi-purpose building lease with SIU on December 31, 2005, covering the property located at 148 E. Pleasant Hill Road, Carbondale, Illinois. The lease is an 18-year lease with renewal options for additional 10-year periods. SIRP paid SIU \$158,755 and \$158,716 during 2012 and 2011, respectively, for the lease of this facility. In addition, SIRP paid SIU \$93,019 and \$93,462, respectively, for utilities and maintenance.

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

Pursuant to ground leases, all buildings constructed and owned by private investors will become the University's property at the end of the respective lease terms, which are generally sixty-nine years plus three renewal options of ten years each. The University transfers funds to University Park each year as determined necessary to support the activities of University Park. The University transferred \$37,268 to University Park during the year ended June 30, 2012. Any unused funds and net income of University Park, as may be requested by the University, may be required to be transferred to the University. However, the University has not expressed any intent to request unused funds and net income and University Park is not aware of any intent to do so in the near term.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2012 and 2011  
(Unaudited)**

The University has assigned an Executive Director and support staff to University Park. The University employs these individuals. Pursuant to GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, University Park is required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel of University Park. The amount reflected as budget allocation from SIUE and budget expended at SIUE in the statements of revenues, expenses, and changes in net assets total \$363,925 and \$349,154 for the years ended June 30, 2012 and 2011, respectively.

The University constructed the building used for University Park administration and University Park occupies the space without charge by the University. Therefore, no amounts for this building are capitalized by University Park and no rent expense is reflected in the financial statements. The University incurs normal operating expenses on behalf of University Park, e.g., utilities, for which it requests reimbursement from University Park. University Park reimbursed the University \$76,077 for utilities during the year ended June 30, 2012.

Building management of University-owned building: On May 29, 2001, University Park entered into an agreement with the Board of Trustees of SIU under which University Park manages, operates, and maintains a SIUE-owned building (200 UPD) on behalf of SIUE. SIUE pays University Park a management fee from the revenue of the property. If revenue is insufficient to cover University Park's expenses, SIUE has agreed to pay the excess management fees. The amount of management fees under this agreement during each of the years ended June 30, 2012 and 2011 was \$25,536.

University Park invoices SIUE to reimburse any operating deficit of the building and University Park will forward to SIUE any operating income. The management agreement allows for a reserve for unanticipated expenditures. In fiscal year 2011, the reserve was decreased by the payments made to SIUE in the amount of \$86,640 for the build up of revenues over expenditures. Fiscal year 2012 reserve was decreased by payments made to SIUE in the amount of \$80,470. The reserve was then decreased due to the net operating loss in fiscal year 2012 by \$26,808, resulting in a reserve of \$10,355.

Building services to University-owned buildings: On April 29, 2004, University Park entered into an agreement with the Board of Trustees of SIU under which University Park will contract for specific grounds keeping, janitorial, and light maintenance services for a SIUE-owned building on behalf of SIUE. SIUE reimburses University Park the costs of these services and pays University Park a 5% service fee. This building is currently occupied by the National Corn-to-Ethanol Research Center.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
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BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2012 and 2011  
(Unaudited)**

On March 15, 2005, University Park entered into an agreement with the Board of Trustees of SIU under which University Park will contract for specific grounds keeping, janitorial, and light maintenance services for a SIUE-owned building on behalf of SIUE. SIUE reimburses University Park the costs of these services and pays University Park a 5% service fee. This building is the Technology & Management Center, currently occupied by the School of Pharmacy for classrooms.

On August 15, 2005, University Park entered into an agreement with the Board of Trustees of SIU under which University Park will contract for specific grounds keeping, janitorial, and light maintenance services for a SIUE-owned building on behalf of SIUE. SIUE reimburses University Park the costs of these services and pays University Park a 5% service fee. This building is the School of Pharmacy Laboratory Offices and Classroom Building.

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

During 2012 and 2011, SIUE reimbursed University Park \$210,800 and \$230,325, respectively, for certain costs pertaining to these four agreements. The expenditures and the related reimbursements are not included in the statements of revenues, expenses, and changes in net assets as these are the University's expenses and revenues and do not belong to, thus not reported by, University Park. However, the amount of the 5% service fee recorded under this agreement for fiscal years 2012 and 2011 was \$10,546 and \$11,851, respectively, which is included in management fees on the statements of revenues, expenses, and changes in net assets.

None of the University related organizations have financed debt as of June 30, 2012 and 2011.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2012 and 2011  
(Unaudited)**

During the years ended June 30, 2012 and 2011, Southern Illinois University (at Carbondale) (the "University") contracted with the Carbondale Foundation to provide fund raising and other services. In accordance with the contract agreement, the University provided \$5,025,369 and \$5,019,089, respectively, in funds and in-kind services and rent to the Carbondale Foundation. Although not required under the contract, the Carbondale Foundation provided the University certain funds considered unrestricted for purposes of the University Guidelines' computations. Presented below is a summary of all funds that the Carbondale Foundation provided to the University during the years ended June 30:

	<u>2012</u>	<u>2011</u>
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	\$ 35,221	\$ 13,916
Restricted only as to campus, college, or department and generally available for on-going University operations:		
Provided to particular campus	78,274	170,063
Provided to particular college	510,032	683,453
Provided to particular department	2,112,689	2,217,869
Provided to athletic association	<u>2,485,358</u>	<u>2,966,603</u>
Total funds considered unrestricted	<u>5,221,574</u>	<u>6,051,904</u>
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	2,207,117	2,075,132
Provided for certain instructional research or public service programs	790,045	545,837
Provided for physical facilities	67,559	153,225
Provided for other restricted purposes	<u>7,089</u>	<u>38,277</u>
Total funds considered restricted	<u>3,071,810</u>	<u>2,812,471</u>
Total funds provided by the Foundation to the University	<u>\$ 8,293,384</u>	<u>\$ 8,864,375</u>

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUMMARY OF FUNDS PROVIDED TO (FROM)  
SOUTHERN ILLINOIS UNIVERSITY RELATED ORGANIZATIONS  
BY (TO) SOUTHERN ILLINOIS UNIVERSITY  
Years Ended June 30, 2012 and 2011  
(Unaudited)**

During the years ended June 30, 2012 and 2011, Southern Illinois University at Edwardsville (the "University") contracted with the Southern Illinois University Edwardsville Foundation to provide fund raising and other services. Although not required under the contract, the Foundation provided the University certain funds considered unrestricted for purposes of the University Guidelines' computations. Presented below is a summary of all funds that the Edwardsville Foundation provided to the University during the years ended June 30:

	<u>2012</u>	<u>2011</u>
Funds considered unrestricted for purposes of the Guidelines' computations:		
Unrestricted	\$ 142,694	\$ 126,492
Restricted only as to campus, college, or department and generally available for on-going University operations:		
Provided to particular college	1,488,039	587,478
Provided to particular department	1,167,130	1,088,453
Provided to particular association	<u>4,030,786</u>	<u>590,943</u>
Total funds considered unrestricted	<u>6,828,649</u>	<u>2,393,366</u>
Funds considered restricted for purposes of the Guidelines' computations including gifts-in-kind:		
Provided for student support	470,819	533,537
Provided for certain instruction research or public service programs	<u>885,962</u>	<u>484,460</u>
Total funds considered restricted	<u>1,356,781</u>	<u>1,017,997</u>
Total funds provided by the Foundation to the University	<u>\$ 8,185,430</u>	<u>\$ 3,411,363</u>