

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

Year Ended June 30, 2014

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

**STATE OF ILLINOIS**  
**SOUTHERN ILLINOIS UNIVERSITY**  
**SUPPLEMENTARY INFORMATION FOR**  
**STATE COMPLIANCE PURPOSES**  
**For the Year Ended June 30, 2014**

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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUPPLEMENTARY INFORMATION FOR  
STATE COMPLIANCE PURPOSES  
For the Year Ended June 30, 2014**

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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SUPPLEMENTARY INFORMATION FOR  
STATE COMPLIANCE PURPOSES  
For the Year Ended June 30, 2014**

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
For the Year Ended June 30, 2014  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

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

Y Fiscal Schedules and Analysis

- Schedule of Appropriations, Expenditures, and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
- Schedule of Income Fund Revenues and Expenditures
- Schedule of Cash and Investments - by Depository
- Schedule of Changes in Property and Equipment
- Comparative Statement of Net Position
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- Indirect Cost Recovery Accounting Entity Financial Schedules
- Special Data Requirements for University Audits
- Calculation of Indirect Cost Carryforward
- Identification and Description of Accounting Entities and Auxiliary Enterprises
- Financial Schedules for Accounting Entities and Auxiliary Enterprises
- Schedules of Federal Expenditures, Nonfederal Expenses, and New Loans

Y Analysis of Operations (Unaudited)

- University Functions and Planning Program (Unaudited)
- Trend Analysis of Compensated Absences (Unaudited)
- Credit Hour Productivity (Unaudited)
- Classroom Utilization Statistics (Unaudited)
- Emergency Purchases (Unaudited)
- Enrollment Statistics and Student Cost Statistics (Unaudited)
- Employment Statistics (Unaudited)
- Tuition and Fee Waivers (Unaudited)
- Bookstore (Unaudited)
- Summary of Funds Provided to (from) Southern Illinois University Related Organizations by (to) Southern Illinois University (Unaudited)
- Calculation of Current Excess Funds (Unaudited)
- Revenue Bond Fee Financial Schedules (Unaudited)

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

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

Honorable William G. Holland  
Auditor General  
State of Illinois

and

Board of Trustees  
Southern Illinois University

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the business-type activities of Southern Illinois University (University) and its aggregate discretely presented component units, collectively a component unit of the State of Illinois, as of and for the year ended June 30, 2014, and have issued our report thereon under separate cover dated December 22, 2014, which contained unmodified opinions on the financial statements presented thereon.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the University's basic financial statements as of and for the years ended June 30, 2013 and 2012 (not presented herein), and have issued our reports thereon dated January 6, 2014 and March 25, 2013, respectively, which contained unmodified opinions on the respective financial statements of business-type activities and aggregate discretely presented component units. We did not audit the financial statements of the University's aggregate discretely presented component units (the "University Related Organizations"). Those statements were audited by other auditors whose reports thereon have been provided to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the University Related Organizations, is based solely on the reports of the other auditors. The accompanying supplementary information for the years ended June 30, 2013 and 2012 in Schedules 2, 6 through 8, 10, 12 through 18, 20 through 22, and 24 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2013 and 2012 financial statements. The accompanying supplementary information for the years ended June 30, 2013 and 2012 in Schedules 2, 6 through 8, 10, 12 through 18, 20 through 22, and 24 has been subjected to the auditing procedures applied in the audits of the June 30, 2013 and 2012 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information for the years ended June 30, 2013 and 2012 in Schedules 2, 6 through 8, 10, 12 through 18, 20 through 22, and 24 is fairly stated in all material respects in relation to the basic financial statements as a whole from which it has been derived.

The University's basic financial statements for the years ended June 30, 2011 and 2010 were audited by other auditors whose reports thereon dated April 2, 2012 and February 25, 2011, 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 and February 25, 2011, respectively, stated that the accompanying supplementary information in Schedule 22 for the years ended June 30, 2011 and 2010 were subjected to the auditing procedures applied in the audit of the June 30, 2011 and 2010 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 and 2010.

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

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

Peoria, Illinois  
December 22, 2014

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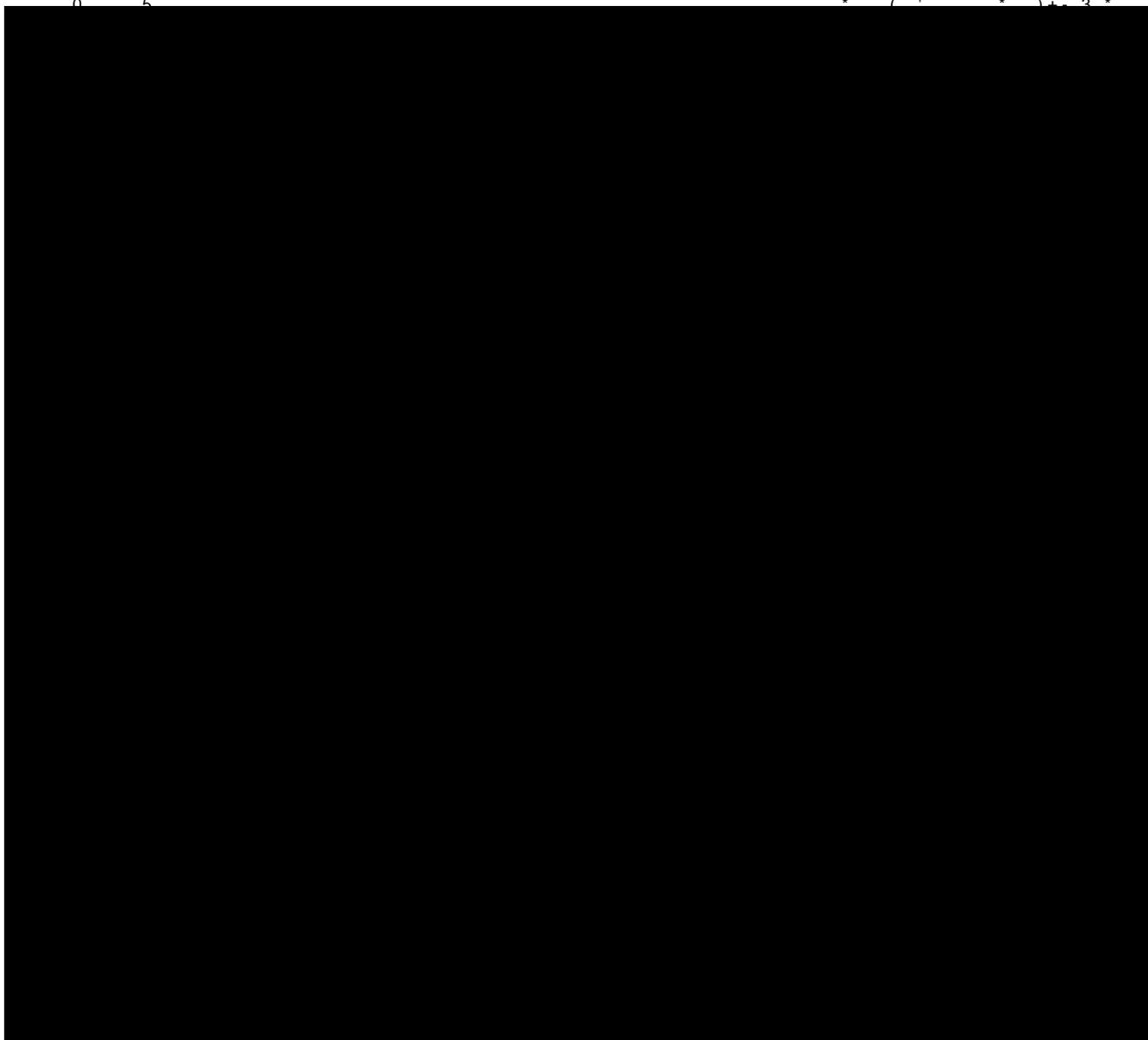
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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN REVENUES AND EXPENSES  
Years Ended June 30, 2014 and 2013**

The following explains variations in revenues and expenses in excess of 10 percent and \$4,000,000 between fiscal years 2014 and 2013. The information was obtained from the Comparative Statement of Revenues, Expenses, and Changes in Net Position.

**Operating Revenues:**

	<b>Fiscal Year <u>2014</u></b>	<b>Fiscal Year <u>2013</u></b>	<b><u>Difference</u></b>
Federal grant and contracts	\$ 33,826,313	\$ 39,186,109	\$ (5,359,796)

Federal grant revenues at the School of Medicine decreased \$2 million in fiscal year 2014 primarily

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STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
EXPLANATION OF SIGNIFICANT VARIATIONS IN ASSETS AND LIABILITIES  
June 30, 2014 and 2013

Fiscal Year 2014	Fiscal Year 2013
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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
CASH AND CASH EQUIVALENTS AND INVESTMENTS  
June 30, 2014**

The University has pooled its operating cash and investments to provide for efficiencies and economies in their management. Proceeds related to revenue

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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2014**

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

On November 8, 2012, the Board approved the Fifteenth Supplemental Schedule System Revenue Bond Resolution which amended and supplemented the Original Resolution of August 29, 1984, the First Supplemental Resolution of November 13, 1986, the Second Supplemental Resolution of February 13, 1992, the Third Supplemental Resolution of May 13, 1993, the Fourth Supplemental Resolution of September 12, 1996, the Fifth Supplemental Resolution of July 10, 1997, the Sixth Supplemental Resolution of May 13, 1999, the Seventh Supplemental Resolution of May 11, 2000, the Eighth Supplemental Bond Resolution of July 12, 2001, as amended and restated on

STATE OF ILLINOIS  
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ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2014

**Series 2009A Bonds**

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

**Series 2008A Bonds**

These bonds were authorized by the Board under the Twelfth Supplemental Bond Resolution dated April 10, 2008 and were issued as current interest bonds in the original amount of \$30,105,000. The bonds were sold on May 8, 2008 at a yield of 7.125%.

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2014

**Series 2004A Bonds**

These bonds were authorized by the Board under the Tenth Supplemental Bond Resolution dated October 14, 2004 and were issued as current interest bonds in the original amount of \$40,390,000. The bonds were sold at a premium of \$1,349,890 on February 25, 2003. The bonds were issued to finance the design and construction of a new apartment style residence hall, Wall and Grand Apartments, and install automatic sprinkler systems in three existing residence halls on the Carbondale campus; and to finance the costs to modify the HVAC systems and humidity controls in three existing residence halls and remediate damage caused by excess humidity at two of such existing residence halls on the Edwardsville campus. A portion of the bonds were part of an advanced refunding on December 19, 2012. The final payment on the 2004A series bonds was made on April 11, 2014.

**Series 1999A Bonds**

These bonds were authorized by the Board under the Sixth Supplemental Bond Resolution dated 11/1/01. The bonds were issued as current interest bonds in the original amount of \$40,390,000. The bonds were sold at a premium of \$1,349,890 on February 25, 2003. The bonds were issued to finance the design and construction of a new apartment style residence hall, Wall and Grand Apartments, and install automatic sprinkler systems in three existing residence halls on the Carbondale campus; and to finance the costs to modify the HVAC systems and humidity controls in three existing residence halls and remediate damage caused by excess humidity at two of such existing residence halls on the Edwardsville campus. A portion of the bonds were part of an advanced refunding on December 19, 2012. The final payment on the 1999A series bonds was made on April 11, 2014.

**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES  
BONDS PAYABLE  
June 30, 2014**

**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 W ystem an... I he tem is

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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF INDIRECT COST RECOVERIES  
Year Ended June 30, 2014**

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:

- Y To provide monies for the prefunding of grants and contracts (i.e., expenditures made before grant monies are received);
- Y To fund central research administrative costs and research-related indirect costs; and
- Y 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.



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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
SPECIAL DATA REQUIREMENTS FOR UNIVERSITY AUDITS  
Year ended June 30, 2014**

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 2014 reports where such information can be found. The letters below refer to the paragraphs in the aforementioned letter.

- A. No findings relating to compliance with University Guidelines were noted in the current year.
- B. A statement of sources and applications of indirect cost recoveries is presented on page 42 of this report.
- C. The calculation of allowable indirect cost carryforward appears on pages 51 and 52 of this report.
- D. Beginning in fiscal year 1985, tuition is no



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## Schedule

STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
IDENTIFICATION AND DESCRIPTION OF ACCOUNTING ENTITIES  
AND AUXILIARY ENTERPRISES

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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS  
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**STATE OF ILLINOIS  
SOUTHERN ILLINOIS UNIVERSITY  
ANALYSIS OF OPERATIONS  
Year ended June 30, 2014  
(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);

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**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, 2014 and 2013  
(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, 2014 and 2013, the Edwardsville Foundation received \$187,962 and \$283,034, respectively, in noncash contributions from donors, of which \$91,561 and \$153,787, 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, 2014 and 2013, which is included in budget allocation from SIUE in the statements of revenues, expenses, and changes in net position. During the years ended June 30, 2014 and 2013, the Edwardsville Foundation expended \$10,678 and \$43,746, respectively, for alumni services.

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

The University receives a portion of SIUHC's professional income for providing support services in accordance with the master agreement. For the years ended June 30, 2014 and 2013, the University earned \$37,288,484 and \$40,130,585, respectively, for services provided to SIUHC.

The University also receives from SIUHC, after providing for support services, funds for Academic Development that are to be used for medical, educational, and research development for the School of Medicine. For the years ended June 30, 2014 and 2013, SIUHC contributed to the University \$8,749,317 and \$8,365,840, respectively, for such Academic Development services.



**STATE OF ILLINOIS  
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SUMMARY OF FUNDS PROVIDED TO (FROM)  
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Years Ended June 30, 2014 and 2013  
(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

**STATE OF ILLINOIS  
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SUMMARY OF FUNDS PROVIDED TO (FROM)  
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Years Ended June 30, 2014 and 2013  
(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,

University Park is

required to recognize as revenue and expense those on-behalf payments for salaries and fringe benefits made by the University for personnel of University Park. The amount reflected as budget allocation from SIUE and budget expended at SIUE in the statements of revenues, expenses, and changes in net position total \$405,100 and \$403,515 for the years ended June 30, 2014 and 2013, 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 \$68,190 and \$79,771 for utilities during the years ended June 30, 2014 and 2013, respectively.

Building management of University-owned building: On May 29, 2001, University Park entered into an agreement with the Board of Trustees of SIU under which University Park manages, operates, and maintains a SIUE-owned building (200 UPD) on behalf of SIUE. SIUE pays University Park a management fee from the revenue of the property. If revenue is insufficient to cover University Park's expenses, SIUE has agreed to pay the excess management fees. The amount of management fees under this agreement during each of the years ended June 30, 2014 and 2013 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 2013, the reserve was increased by the payments made to SIUE in the amount of \$26,808 for the build up of revenues over expenditures. The reserve was then decreased due to the net operating loss in fiscal year 2013 by \$15,940 resulting in a net reserve balance of \$21,223. The \$15,940 debit balance within the net reserve was reclassified to accounts receivable, SIUE on the Statement of Net Position leaving the reserve balance at \$37,163 for the year ended June 30, 2013. In fiscal year 2014, the reserve was increased by payments received from SIUE in the amount of \$15,940. The reserve was then increased due to the net operating income in fiscal year 2014 by \$6,333 resulting in a reserve of \$43,496 on the Statement of Net Position as accounts payable, res 2304

**STATE OF ILLINOIS  
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Years Ended June 30, 2014 and 2013  
(Unaudited)**

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

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

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

On May 1, 2007, University Park entered into a lease agreement between the Board of Trustees of SIU and the SIUE. The building is the A

**STATE OF ILLINOIS  
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SUMMARY OF FUNDS PROVIDED TO (FROM)  
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Years Ended June 30, 2014 and 2013  
(Unaudited)**

During the years ended June 30, 2014 and 2013, 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 \$5,289,121 and

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SUMMARY OF FUNDS PROVIDED TO (FROM)  
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Years Ended June 30, 2014 and 2013  
(Unaudited)**

During the years ended June 30, 2014 and 2013, Southern Illinois University at Edwardsville (the "University") contracted with the Southern Illinois University Edwardsville Foundation to provide fund raising and other services. In accordance with the contract agreement, the University provided \$686,205 and \$749,415, respectively, in funds and in-kind services and rent to the Edwardsville Foundation. Although not required under the contract, the Foundation provided the University certain funds considered unrestricted

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