



# SOUTHERN ILLINOIS UNIVERSITY



## FY 2009 Financial Performance Report

### Semi-Annual Report



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## Table of Contents

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Introduction .....	1
Section A – Detail Tables by Campuses .....	2
FY 2009 Year to Date Expenditures Chart	
Statement of Financial Performance for SIU	
Statement of Financial Performance for SIU-Carbondale (excludes School of Medicine)	
Statement of Financial Performance for SIUC-School of Medicine	
Statement of Financial Performance for SIU-Edwardsville	
Statement of Financial Performance for SIU-University Administration	
Statement of Financial Performance for SIU-University Wide Service	
Section B – Budget Schedules .....	9
FY 2009 Budget Adjustments Chart	
Budget Schedule for SIU	
Budget Schedule for SIU-Carbondale	
Budget Schedule for SIUC-School of Medicine	
Budget Schedule for SIU-Edwardsville	
Budget Schedule for SIU-University Administration	
Budget Schedule for SIU-University Wide Service	
Appendix - Descriptions of Major Fund Group .....	17

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## INTRODUCTION

### SIU FY 2009 SEMI-ANNUAL PERFORMANCE REPORT

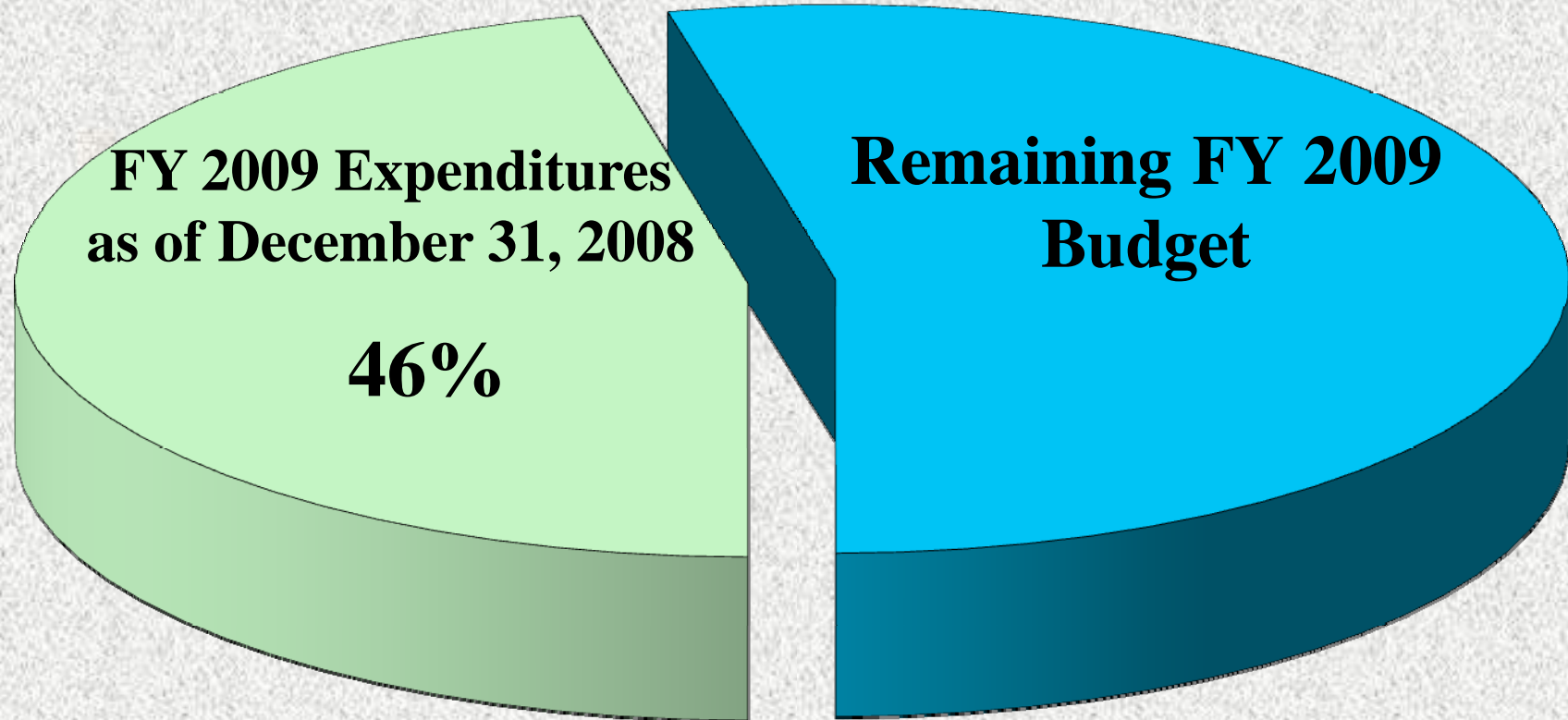
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The purpose of this report is to present to the SIU Board of Trustees the current financial performance of Southern Illinois University. The report compares the major components of the Operating Budget with actual performance and notes to the Board any unusual financial performance. The report provides a summary of each major fund group's performance and compares the current year revenues and expenditures to the prior year.

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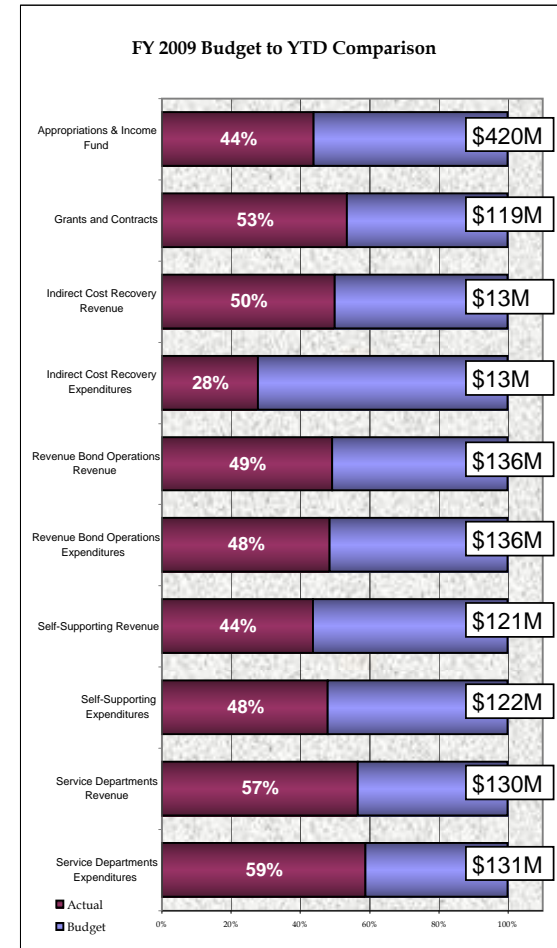
# Summary: FY08 Expenditures – Year to Date



**Total Expenditures through 12/31/08 = \$375,530,000**

**Southern Illinois University**  
**Statement of Financial Performance for Fiscal Year 2009**  
**For Quarter Ending 12/31/08**

Major Fund Groups	2nd Quarter YTD Comparison to the Prior Fiscal Year			
	FY 2008	FY 2009	\$ Change	% Change
Appropriations and Income Fund (a) Expenditures	179,273,800	183,860,200	4,586,400	3%
Grants and Contracts (b) Expenditures	61,359,500	63,704,800	2,345,300	4%
Indirect Cost Recovery				
Revenue	6,405,000	6,357,900	(47,100)	-1%
Expenditures	2,868,100	3,604,700	736,600	26%
Net Result	3,536,900	2,753,200	(783,700)	
Revenue Bond Operations				
Revenue	61,081,800	66,758,500	5,676,700	9%
Expenditures	60,122,200	65,644,000	5,521,800	9%
Net Result	959,600	1,114,500	154,900	
Self-Supporting Activities				
Revenue	46,429,900	52,750,500	6,320,600	14%
Expenditures	49,645,500	58,716,100	9,070,600	18%
Net Result	(3,215,600)	(5,965,600)	(2,750,000)	
Service Departments				
Revenue	68,679,500	73,354,600	4,675,100	7%
Expenditures	70,100,100	76,814,600	6,714,500	10%
Net Result	(1,420,600)	(3,460,000)	(2,039,400)	



(a) General Revenue Funds are held in the State's Treasury and funds are released when vouchered; therefore, revenue matches expenditures.

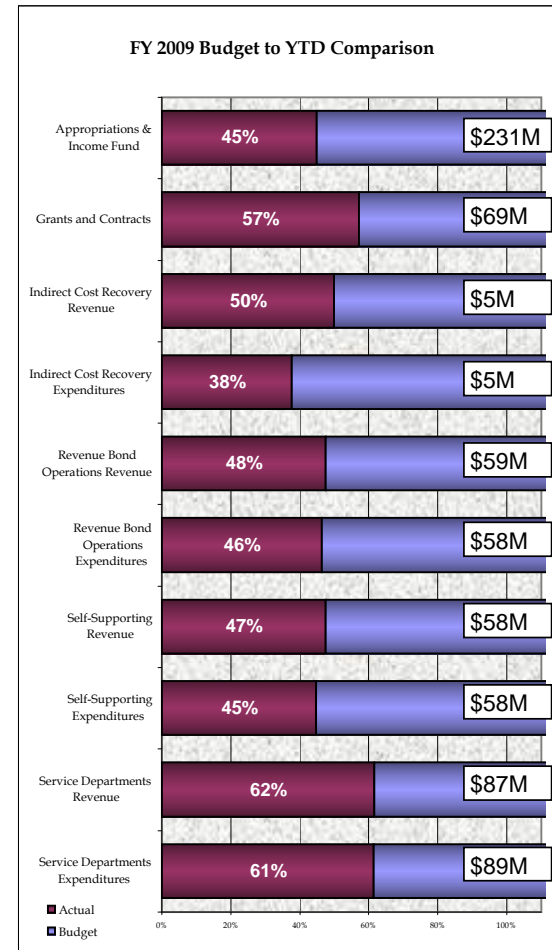
(b) Grants and Contracts - Revenues received from external sources match expenditures over the life of the grant.

Numbers are Rounded to the Nearest Thousand

Cash basis accounting except for Revenue Bond Operations, which are on modified accrual basis.

**Southern Illinois University - Carbondale**  
**Statement of Financial Performance for Fiscal Year 2009**  
**For Quarter Ending 12/31/08**

Major Fund Groups	2nd Quarter YTD Comparison to the Prior Fiscal Year			
	FY 2008	FY 2009	\$ Change	% Change
Appropriations and Income Fund Expenditures	99,322,800	<b>103,735,000</b>	4,412,200	4% (a)
Grants and Contracts Expenditures	38,553,100	<b>39,660,000</b>	1,106,900	3%
Indirect Cost Recovery Revenue	2,649,900	<b>2,523,700</b>	(126,200)	-5%
Indirect Cost Recovery Expenditures	1,650,500	<b>1,906,300</b>	255,800	15%
Indirect Cost Recovery Net Result	999,400	<b>617,400</b>	(382,000)	
Revenue Bond Operations Revenue	26,588,800	<b>28,014,500</b>	1,425,700	5% (b)
Revenue Bond Operations Expenditures	24,753,200	<b>27,054,000</b>	2,300,800	9% (c)
Revenue Bond Operations Net Result	1,835,600	<b>960,500</b>	(875,100)	
Self-Supporting Activities Revenue	24,060,300	<b>27,417,500</b>	3,357,200	14% (d)
Self-Supporting Activities Expenditures	25,398,900	<b>26,165,800</b>	766,900	3%
Self-Supporting Activities Net Result	(1,338,600)	<b>1,251,700</b>	2,590,300	
Service Departments Revenue	47,658,200	<b>53,718,300</b>	6,060,100	13% (e)
Service Departments Expenditures	47,226,700	<b>54,376,100</b>	7,149,400	15% (e)
Service Departments Net Result	431,500	<b>(657,800)</b>	(1,089,300)	



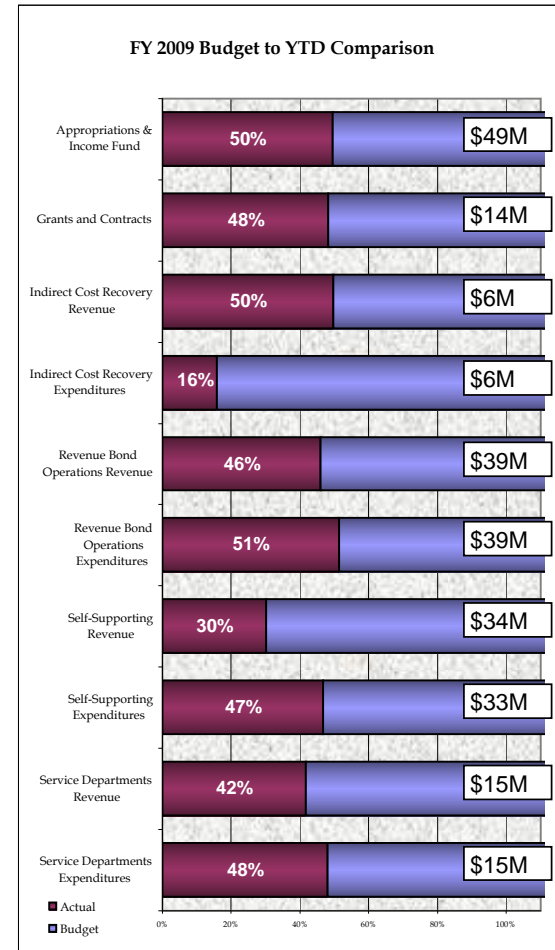
- (a) Increase largely due to salary increases.
- (b) Increase due to increase in University Housing income from operations.
- (c) Increase due to salary increases and transfers into the Interest Sinking Fund and Repair and Replacement Reserve.
- (d) Increase due to increase in Facilities Maintenance fee and Student Services Building fee.
- (e) Increase due to various projects such as Morris Library renovation, Saluki Way, emergency generator installation projects, sprinkler system projects at Thompson Point and Neely Hall.

Numbers are Rounded to the Nearest Thousand

Cash basis accounting except for Revenue Bond Operations, which are on modified accrual basis.

**Southern Illinois University - School of Medicine  
Statement of Financial Performance for Fiscal Year 2009  
For Quarter Ending 12/31/08**

Major Fund Groups	2nd Quarter YTD Comparison to the Prior Fiscal Year			
	FY 2008	FY 2009	\$ Change	% Change
Appropriations and Income Fund Expenditures	23,612,000	<b>24,256,000</b>	644,000	3%
Grants and Contracts Expenditures	7,001,000	<b>6,999,000</b>	(2,000)	0%
Indirect Cost Recovery Revenue	2,798,000	<b>2,730,000</b>	(68,000)	-2%
Indirect Cost Recovery Expenditures	587,000	<b>874,000</b>	287,000	49% (a)
Indirect Cost Recovery Net Result	2,211,000	<b>1,856,000</b>	(355,000)	
Revenue Bond Operations Revenue	15,802,000	<b>17,808,000</b>	2,006,000	13% (b)
Revenue Bond Operations Expenditures	18,024,000	<b>19,828,000</b>	1,804,000	10% (c)
Revenue Bond Operations Net Result	(2,222,000)	<b>(2,020,000)</b>	202,000	
Self-Supporting Activities Revenue	8,570,000	<b>10,249,000</b>	1,679,000	20% (d)
Self-Supporting Activities Expenditures	11,752,000	<b>15,197,000</b>	3,445,000	29% (e)
Self-Supporting Activities Net Result	(3,182,000)	<b>(4,948,000)</b>	(1,766,000)	
Service Departments Revenue	6,363,000	<b>6,145,000</b>	(218,000)	-3%
Service Departments Expenditures	7,914,000	<b>7,207,000</b>	(707,000)	-9%
Service Departments Net Result	(1,551,000)	<b>(1,062,000)</b>	489,000	



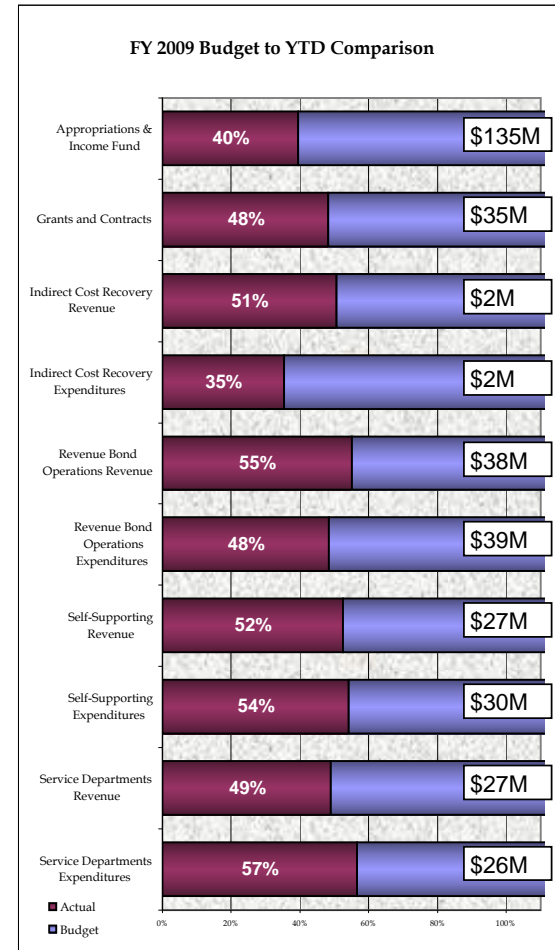
- (a) Increase due to payment of FY08 Faculty Achievement Award in Research (FAAR) awards.
- (b) Increase due to increased clinical activities.
- (c) Increase due to FY09 Salary Increases; Electronic Health Records conversion; facility renovations for the fertility clinic; increase in rental charges for clinic space: Hope School, Decatur Memorial; increase in self insurance charges.
- (d) Increase due to increase in hospital affiliation contracts: Family & Community Medicine Decatur, Obstetrics/Gynecology, and Surgery.
- (e) Increase due to FY09 Salary Increases; increased expenditures related to contract increases detailed above.

Numbers are Rounded to the Nearest Thousand

Cash basis accounting except for Revenue Bond Operations, which are on modified accrual basis.

**Southern Illinois University - Edwardsville  
Statement of Financial Performance for Fiscal Year 2009  
For Quarter Ending 12/31/08**

Major Fund Groups	2nd Quarter YTD Comparison to the Prior Fiscal Year			
	FY 2008	FY 2009	\$ Change	% Change
Appropriations and Income Fund Expenditures	54,226,000	53,583,000	(643,000)	-1% (a)
Grants and Contracts Expenditures	15,259,000	16,781,000	1,522,000	10% (b)
Indirect Cost Recovery Revenue	919,000	1,055,000	136,000	15%
Indirect Cost Recovery Expenditures	601,000	798,000	197,000	33%
Indirect Cost Recovery Net Result	318,000	257,000	(61,000)	
Revenue Bond Operations Revenue	18,691,000	20,936,000	2,245,000	12% (c)
Revenue Bond Operations Expenditures	17,345,000	18,762,000	1,417,000	8% (c)
Revenue Bond Operations Net Result	1,346,000	2,174,000	828,000	
Self-Supporting Activities Revenue	13,078,000	14,406,000	1,328,000	10% (d)
Self-Supporting Activities Expenditures	11,699,000	16,079,000	4,380,000	37% (e)
Self-Supporting Activities Net Result	1,379,000	(1,673,000)	(3,052,000)	
Service Departments Revenue	14,429,000	13,202,000	(1,227,000)	-9% (f)
Service Departments Expenditures	14,607,000	14,950,000	343,000	2%
Service Departments Net Result	(178,000)	(1,748,000)	(1,570,000)	



(a) Decrease due to cautionary spending.

(b) Increase due to increases in federal funding, particularly from Dept of Health and Human Services, Agriculture, Library of Congress and National Endowment for Humanities.

(c) Increase largely due to inclusion of the Student Success Center after the April 2008 revenue bond sale.

(d) Increase due to fee rate increases for mandatory Student Fees, primarily Athletics, Textbook Service, SWAF, and Facilities Maintenance.

(e) Increase due to Vadalabene Center Bleacher project and increased equipment and services provided by the IT fee.

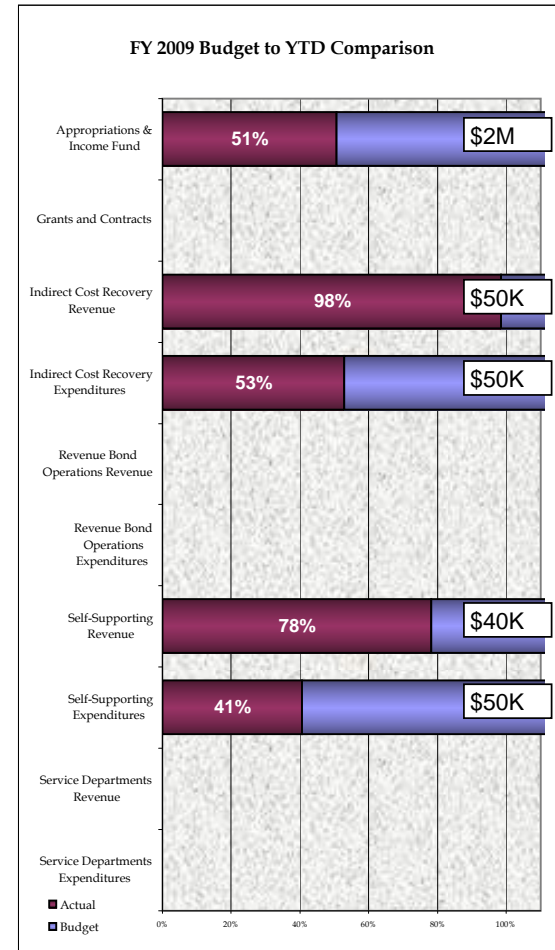
(f) Decrease due to timing differences and lower FY08 lapse period spending in Facilities Management.

Numbers are Rounded to the Nearest Thousand

Cash basis accounting except for Revenue Bond Operations, which are on modified accrual basis.

**Southern Illinois University - University Administration  
Statement of Financial Performance for Fiscal Year 2009  
For Quarter Ending 12/31/08**

Major Fund Groups	2nd Quarter YTD Comparison to the Prior Fiscal Year			
	FY 2008	FY 2009	\$ Change	% Change
Appropriations and Income Fund Expenditures	1,045,500	1,068,100	22,600	2%
Grants and Contracts Expenditures	0	0	0	0%
Indirect Cost Recovery Revenue	38,100	49,200	11,100	29% (a)
Indirect Cost Recovery Expenditures	29,600	26,400	(3,200)	-11%
Indirect Cost Recovery Net Result	8,500	22,800	14,300	
Revenue Bond Operations Revenue	0	0	0	0%
Revenue Bond Operations Expenditures	0	0	0	0%
Revenue Bond Operations Net Result	0	0	0	
Self-Supporting Activities Revenue	31,900	31,300	(600)	-2%
Self-Supporting Activities Expenditures	20,300	20,300	-	0%
Self-Supporting Activities Net Result	11,600	11,000	(600)	
Service Departments Revenue	0	0	0	0%
Service Departments Expenditures	0	0	0	0%
Service Departments Net Result	0	0	0	



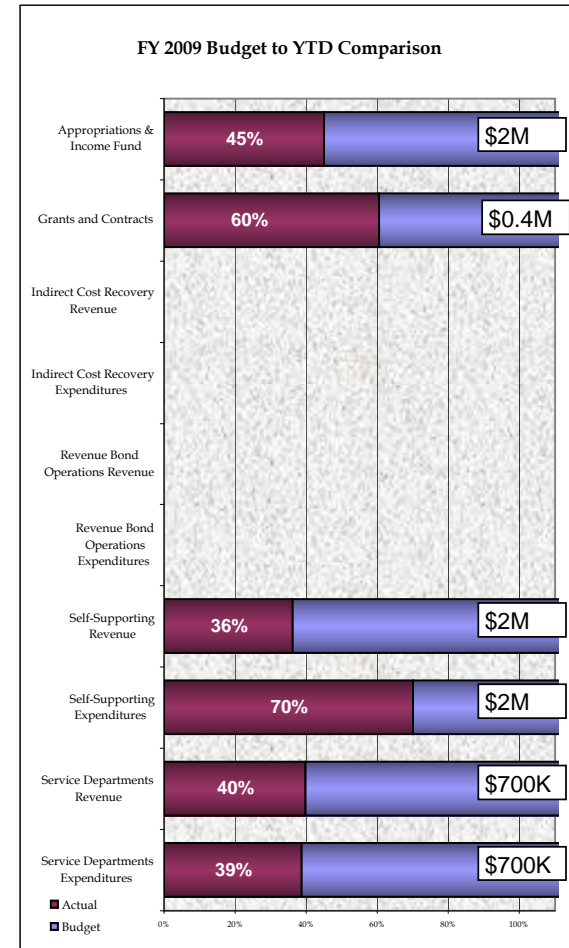
(a) Increase due to a timing of campus reimbursements.

Numbers are Rounded to the Nearest Thousand

Cash basis accounting except for Revenue Bond Operations, which are on modified accrual basis.

**Southern Illinois University - University Wide Services  
Statement of Financial Performance for Fiscal Year 2009  
For Quarter Ending 12/31/08**

Major Fund Groups	2nd Quarter YTD Comparison to the Prior Fiscal Year			
	FY 2008	FY 2009	\$ Change	% Change
Appropriations and Income Fund Expenditures	1,067,500	<b>1,218,100</b>	150,600	14% (a)
Grants and Contracts Expenditures	546,400	<b>264,800</b>	(281,600)	-52% (b)
Indirect Cost Recovery Revenue	0	0	0	0%
Indirect Cost Recovery Expenditures	0	0	0	0%
Indirect Cost Recovery Net Result	0	0	0	
Revenue Bond Operations Revenue	0	0	0	0%
Revenue Bond Operations Expenditures	0	0	0	0%
Revenue Bond Operations Net Result	0	0	0	
Self-Supporting Activities Revenue	689,700	<b>646,700</b>	(43,000)	-6%
Self-Supporting Activities Expenditures	775,300	<b>1,254,000</b>	478,700	62% (c)
Self-Supporting Activities Net Result	(85,600)	<b>(607,300)</b>	(521,700)	
Service Departments Revenue	229,300	<b>289,300</b>	60,000	26% (d)
Service Departments Expenditures	352,400	<b>281,500</b>	(70,900)	-20% (e)
Service Departments Net Result	(123,100)	<b>7,800</b>	130,900	



- (a) Increase due to increase in payments in the Walker Scholarships.
- (b) Decrease due to decrease in grant activity for Connect SI, System Service Centers & Katherine Dunham Museum.
- (c) Increase due to the timing of transfer to Presidential Scholarships account.
- (d) Increase due to timing of campus reimbursements.
- (e) Increase due to a timing of expenditures.

Numbers are Rounded to the Nearest Thousand

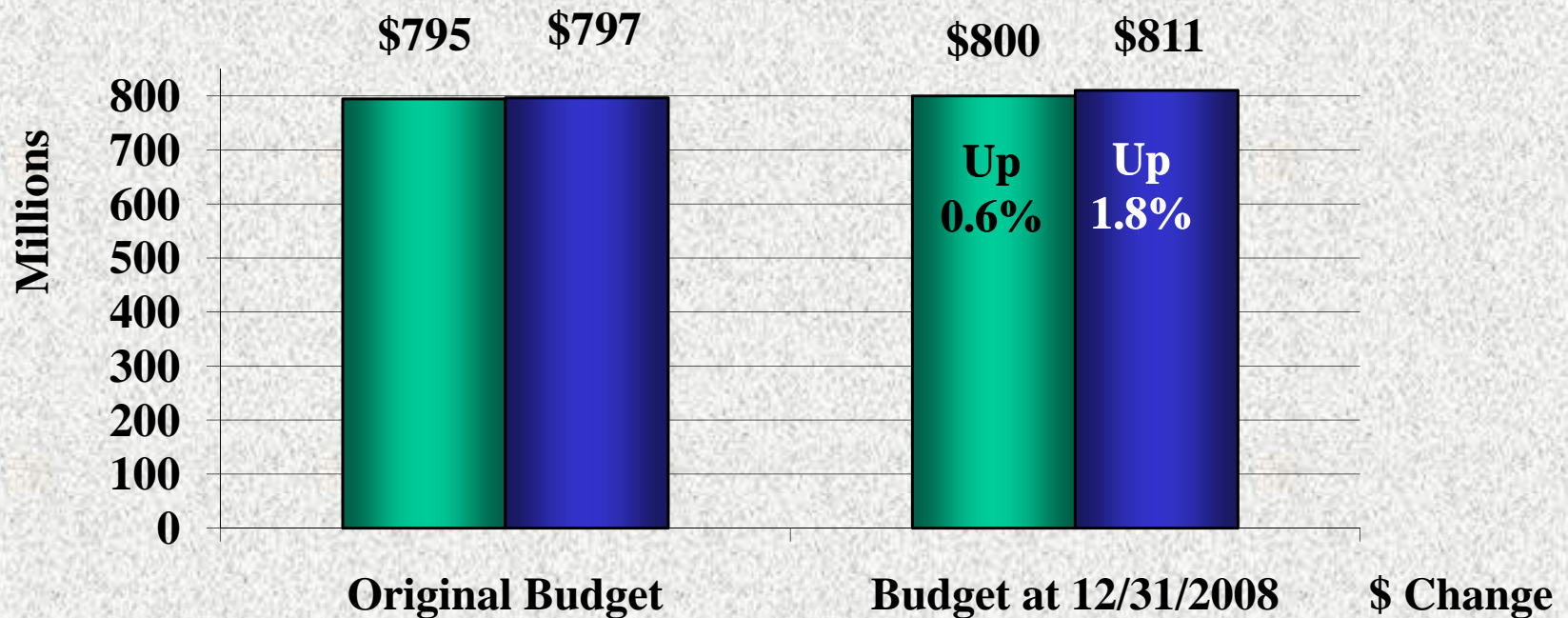
Cash basis accounting except for Revenue Bond Operations, which are on modified accrual basis.

# Updated Annual Budget as of 12/31/2008

A summary chart displays how the budget has changed since the original budget was approved in June 2008.

Fiscal Year 2009 Operating Budget as of December 31, 2008, is presented by major fund group. These schedules show updated revenue and expenditures projections for the year, as well as projected operating results for the University and by campus.

# FY 2009 Budget Adjustments through 12/31/08



	Original Budget	Budget at 12/31/2008	\$ Change
Est. Revenues	794.7	800.2	5.5
Est. Expenditures	796.6	810.5	13.9
Beginning Cash Balance	63.9 (est.)	77.6 (actual)	13.7
Projected Ending Cash Balance	62.0	67.4	5.4

## SIU SEMI-ANNUAL FINANCIAL PERFORMANCE REPORT

**Southern Illinois University**  
**FY 2009 Revised Annual Operating Budget as of 12/31/08**

	Appropriations & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	Total	Service (2) Departments
<b>Revenue</b>							
Tax Dollars Support (GRF/EAF)	\$235,817,000	\$0	\$0	\$0	\$0	<b>\$235,817,000</b>	\$0
Tuition / Student Fees	173,996,100	0	0	24,241,800	41,104,000	<b>239,341,900</b>	0
Interest Income	760,900	768,300	411,300	839,900	1,219,900	<b>4,000,300</b>	176,300
Operations/Other Income	1,198,000	118,379,900	12,264,500	110,548,100	78,643,500	<b>321,034,000</b>	129,608,000
Estimated Total Revenue	\$411,772,000	\$119,148,200	\$12,675,800	\$135,629,800	\$120,967,400	<b>\$800,193,200</b>	\$129,784,300
<b>Expenditures</b>							
Personal Services	\$310,803,600	\$37,982,000	\$3,677,500	\$52,336,600	\$48,377,357	<b>\$453,177,057</b>	\$41,396,097
Other Expenses	109,364,300	81,166,200	9,239,900	56,382,600	69,472,543	<b>325,625,543</b>	88,362,903
Transfers to Debt Service & Reserves	0	0	0	26,935,600	4,716,700	<b>31,652,300</b>	940,000
Estimated Total Expenditures	\$420,167,900	\$119,148,200	\$12,917,400	\$135,654,800	\$122,566,600	<b>\$810,454,900</b>	\$130,699,000
Net Operating Results (+/-)	<u>(\$8,395,900)</u>	<u>\$0</u>	<u>(\$241,600)</u>	<u>(\$25,000)</u>	<u>(\$1,599,200)</u>	<b><u>(\$10,261,700)</u></b>	<u>(\$914,700)</u>
Actual Beginning Cash Balance (1)	\$8,598,633	\$0	\$17,789,448	\$20,545,065	\$30,740,018	<b>\$77,673,163</b>	\$6,521,209
Estimated Ending Cash Balance	\$202,733	\$0	\$17,547,848	\$20,520,065	\$29,140,818	<b>\$67,411,463</b>	\$5,606,509

## Note:

- (1) Carryover cash balances are used for ongoing operational costs of support units and expenditures are restricted in accordance with bond covenants, Legislative Audit Commission guidelines and Illinois Statute.
- (2) Service Departments act as "flow through" accounts for services provided to University departments. In order to avoid double-counting of financial transactions, revenue and expenditures are not added to the University totals.

## SIU SEMI-ANNUAL FINANCIAL PERFORMANCE REPORT

**Southern Illinois University - Carbondale**  
**FY 2009 Revised Annual Operating Budget as of 12/31/08**

	Appropriations & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	Total	Service (2) Departments
<b>Revenue</b>							
Tax Dollars Support (GRF/EAF)	\$119,941,200	\$0	\$0	\$0	\$0	<b>\$119,941,200</b>	\$0
Tuition / Student Fees	104,715,600	0	0	17,037,900	26,688,500	<b>148,442,000</b>	0
Interest Income	541,400	768,300	250,000	597,200	741,600	<b>2,898,500</b>	144,400
Operations/Other Income	0	68,598,700	4,800,000	41,326,000	30,316,100	<b>145,040,800</b>	87,171,000
Estimated Total Revenue	\$225,198,200	\$69,367,000	\$5,050,000	\$58,961,100	\$57,746,200	<b>\$416,322,500</b>	\$87,315,400
<b>Expenditures</b>							
Personal Services	\$172,318,500	\$21,274,800	\$954,600	\$19,505,900	\$14,407,400	<b>\$228,461,200</b>	\$30,351,600
Other Expenses	58,555,000	48,092,200	4,095,400	27,570,700	39,454,800	<b>177,768,100</b>	57,268,500
Transfers to Debt Service & Reserves	0	0	0	11,228,000	4,670,700	<b>15,898,700</b>	940,000
Estimated Total Expenditures	\$230,873,500	\$69,367,000	\$5,050,000	\$58,304,600	\$58,532,900	<b>\$422,128,000</b>	\$88,560,100
Net Operating Results (+/-)	<u>(\$5,675,300)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$656,500</u>	<u>(\$786,700)</u>	<u>(\$5,805,500)</u>	<u>(\$1,244,700)</u>
Actual Beginning Cash Balance (1)	\$5,675,433	\$0	\$7,844,200	\$11,824,900	\$12,791,450	<b>\$38,135,983</b>	\$3,680,600
Estimated Ending Cash Balance	\$133	\$0	\$7,844,200	\$12,481,400	\$12,004,750	<b>\$32,330,483</b>	\$2,435,900

## Note:

- (1) Carryover cash balances are used for ongoing operational costs of support units and expenditures are restricted in accordance with bond covenants, Legislative Audit Commission guidelines and Illinois Statute.
- (2) Service Departments act as "flow through" accounts for services provided to University departments. In order to avoid double-counting of financial transactions, revenue and expenditures are not added to the University totals.

## SIU SEMI-ANNUAL FINANCIAL PERFORMANCE REPORT

**Southern Illinois University - School of Medicine**  
**FY 2009 Revised Annual Operating Budget as of 12/31/08**

	Appropriations & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	Total	Service (2) Departments
<b>Revenue</b>							
Tax Dollars Support (GRF/EAF)	\$41,590,100	\$0	\$0	\$0	\$0	<b>\$41,590,100</b>	\$0
Tuition / Student Fees	7,439,000	0	0	0	0	<b>7,439,000</b>	0
Interest Income	19,500	0	161,300	69,000	33,900	<b>283,700</b>	31,900
Operations/Other Income	0	14,500,000	5,332,500	38,621,700	33,870,700	<b>92,324,900</b>	14,738,200
Estimated Total Revenue	<b>\$49,048,600</b>	<b>\$14,500,000</b>	<b>\$5,493,800</b>	<b>\$38,690,700</b>	<b>\$33,904,600</b>	<b>\$141,637,700</b>	<b>\$14,770,100</b>
<b>Expenditures</b>							
Personal Services	\$37,828,300	\$6,785,200	\$2,234,500	\$23,572,900	\$25,633,200	<b>\$96,054,100</b>	\$2,153,000
Other Expenses	11,106,800	7,714,800	3,321,100	13,190,200	6,880,100	<b>42,213,000</b>	12,870,100
Transfers to Debt Service & Reserves	0	0	0	1,823,300	0	<b>1,823,300</b>	0
Estimated Total Expenditures	<b>\$48,935,100</b>	<b>\$14,500,000</b>	<b>\$5,555,600</b>	<b>\$38,586,400</b>	<b>\$32,513,300</b>	<b>\$140,090,400</b>	<b>\$15,023,100</b>
Net Operating Results (+/-)	<u>\$113,500</u>	<u>\$0</u>	<u>(\$61,800)</u>	<u>\$104,300</u>	<u>\$1,391,300</u>	<u>\$1,547,300</u>	<u>(\$253,000)</u>
Actual Beginning Cash Balance (1)	\$89,100	\$0	\$9,063,500	\$3,095,800	\$4,128,000	<b>\$16,376,400</b>	\$1,638,900
Estimated Ending Cash Balance	\$202,600	\$0	\$9,001,700	\$3,200,100	\$5,519,300	<b>\$17,923,700</b>	\$1,385,900

## Note:

- (1) Carryover cash balances are used for ongoing operational costs of support units and expenditures are restricted in accordance with bond covenants, Legislative Audit Commission guidelines and Illinois Statute.
- (2) Service Departments act as "flow through" accounts for services provided to University departments. In order to avoid double-counting of financial transactions, revenue and expenditures are not added to the University totals.

## SIU SEMI-ANNUAL FINANCIAL PERFORMANCE REPORT

**Southern Illinois University - Edwardsville**  
**FY 2009 Revised Annual Operating Budget as of 12/31/08**

	Appropriations & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	Total	Service (2) Departments
<b>Revenue</b>							
Tax Dollars Support (GRF/EAF)	\$69,471,200	\$0	\$0	\$0	\$0	<b>\$69,471,200</b>	\$0
Tuition / Student Fees	61,841,500	0	0	7,203,900	14,415,500	<b>83,460,900</b>	0
Interest Income	200,000	0	0	173,700	291,900	<b>665,600</b>	0
Operations/Other Income	1,198,000	34,843,000	2,082,000	30,600,400	12,780,500	<b>81,503,900</b>	26,970,500
Estimated Total Revenue	\$132,710,700	\$34,843,000	\$2,082,000	\$37,978,000	\$27,487,900	<b>\$235,101,600</b>	\$26,970,500
<b>Expenditures</b>							
Personal Services	\$97,304,100	\$9,922,000	\$488,400	\$9,257,800	\$7,705,100	<b>\$124,677,400</b>	\$8,248,800
Other Expenses	38,240,700	24,921,000	1,773,400	15,621,700	21,930,600	<b>102,487,400</b>	18,138,700
Transfers to Debt Service & Reserves	0	0	0	13,884,300	46,000	<b>13,930,300</b>	0
Estimated Total Expenditures	\$135,544,800	\$34,843,000	\$2,261,800	\$38,763,800	\$29,681,700	<b>\$241,095,100</b>	\$26,387,500
Net Operating Results (+/-)	<u>(\$2,834,100)</u>	<u>\$0</u>	<u>(\$179,800)</u>	<u>(\$785,800)</u>	<u>(\$2,193,800)</u>	<b><u>(\$5,993,500)</u></b>	<u>\$583,000</u>
Actual Beginning Cash Balance (1)	\$2,834,100	\$0	\$720,848	\$5,624,365	\$13,200,168	<b>\$22,379,481</b>	\$1,201,709
Estimated Ending Cash Balance	\$0	\$0	\$541,048	\$4,838,565	\$11,006,368	<b>\$16,385,981</b>	\$1,784,709

## Note:

- (1) Carryover cash balances are used for ongoing operational costs of support units and expenditures are restricted in accordance with bond covenants, Legislative Audit Commission guidelines and Illinois Statute.
- (2) Service Departments act as "flow through" accounts for services provided to University departments. In order to avoid double-counting of financial transactions, revenue and expenditures are not added to the University totals.

SIU SEMI-ANNUAL FINANCIAL PERFORMANCE REPORT

**Southern Illinois University - University Administration**  
**FY 2009 Revised Annual Operating Budget as of 12/31/08**

	Appropriations & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	Total	Service (2) Departments
<b>Revenue</b>							
Tax Dollars Support (GRF/EAF)	\$2,113,400	\$0	\$0	\$0	\$0	<b>\$2,113,400</b>	\$0
Tuition / Student Fees	0	0	0	0	0	<b>0</b>	0
Interest Income	0	0	0	0	0	<b>0</b>	0
Operations/Other Income	0	0	50,000	0	40,000	<b>90,000</b>	0
Estimated Total Revenue	\$2,113,400	\$0	\$50,000	\$0	\$40,000	<b>\$2,203,400</b>	\$0
<b>Expenditures</b>							
Personal Services	\$1,706,600	\$0	\$0	\$0	\$32,000	<b>\$1,738,600</b>	\$0
Other Expenses	406,800	0	50,000	0	18,000	<b>474,800</b>	0
Transfers to Debt Service & Reserves	0	0	0	0	0	<b>0</b>	0
Estimated Total Expenditures	\$2,113,400	\$0	\$50,000	\$0	\$50,000	<b>\$2,213,400</b>	\$0
Net Operating Results (+/-)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$10,000)</u>	<u>(\$10,000)</u>	<u>\$0</u>
Actual Beginning Cash Balance (1)	\$0	\$0	\$160,900	\$0	\$74,200	<b>\$235,099</b>	\$0
Estimated Ending Cash Balance	\$0	\$0	\$160,900	\$0	\$64,200	<b>\$225,099</b>	\$0

Note:

- (1) Carryover cash balances are used for ongoing operational costs of support units and expenditures are restricted in accordance with bond covenants, Legislative Audit Commission guidelines and Illinois Statute.
- (2) Service Departments act as "flow through" accounts for services provided to University departments. In order to avoid double-counting of financial transactions, revenue and expenditures are not added to the University totals.

## SIU SEMI-ANNUAL FINANCIAL PERFORMANCE REPORT

**Southern Illinois University - University Wide Services**  
**FY 2009 Revised Annual Operating Budget as of 12/31/08**

	Appropriations & Income Fund	Grants and Contracts	Indirect Cost Recovery	Revenue Bond Operations	Self-Supporting Activities	Total	Service (2) Departments
<b>Revenue</b>							
Tax Dollars Support (GRF/EAF)	\$2,701,100	\$0	\$0	\$0	\$0	<b>\$2,701,100</b>	\$0
Tuition / Student Fees	0	0	0	0	0	<b>0</b>	0
Interest Income	0	0	0	0	152,500	<b>152,500</b>	0
Operations/Other Income	0	438,200	0	0	1,636,200	<b>2,074,400</b>	728,300
Estimated Total Revenue	\$2,701,100	\$438,200	\$0	\$0	\$1,788,700	<b>\$4,928,000</b>	\$728,300
<b>Expenditures</b>							
Personal Services	\$1,646,100	\$0	\$0	\$0	\$599,657	<b>\$2,245,757</b>	\$642,697
Other Expenses	1,055,000	438,200	0	0	1,189,043	<b>2,682,243</b>	85,603
Transfers to Debt Service & Reserves	0	0	0	0	0	<b>0</b>	0
Estimated Total Expenditures	\$2,701,100	\$438,200	\$0	\$0	\$1,788,700	<b>\$4,928,000</b>	\$728,300
Net Operating Results (+/-)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Actual Beginning Cash Balance (1)	\$0	\$0	\$0	\$0	\$546,200	<b>\$546,200</b>	\$0
Estimated Ending Cash Balance	\$0	\$0	\$0	\$0	\$546,200	<b>\$546,200</b>	\$0

## Note:

- (1) Carryover cash balances are used for ongoing operational costs of support units and expenditures are restricted in accordance with bond covenants, Legislative Audit Commission guidelines and Illinois Statute.
- (2) Service Departments act as "flow through" accounts for services provided to University departments. In order to avoid double-counting of financial transactions, revenue and expenditures are not added to the University totals.

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## APPENDIX

### DESCRIPTION OF MAJOR FUND GROUPS

#### **Appropriated Fund**

State appropriated funds include General Revenue Funds and Educational Assistance Funds, both of which come from Illinois tax dollars.

#### **Income Fund**

Income Fund revenue includes tuition revenue, off-campus program revenue, interest earnings on income fund deposits, and certain miscellaneous fee revenue. Tuition revenue is a direct result of student enrollment, student residency, credit hours, and tuition rates. Off-campus program revenue is based on charges sufficient to cover all instructional and administrative costs of the programs. LAC guidelines require that certain fee revenue such as application fees, course-specific fees and graduation fees be deposited into the income fund.

#### **Grants and Contracts**

Grants and contracts include funds received from governmental entities and private foundations and corporations for the support of various research projects, instructional and training programs, public service activities, student financial aid, and other programs. The specific use of these funds is restricted by contractual agreement with the sponsoring agency. Generally, revenues will equal expenditures over the life of the grant or contract.

#### **Indirect Cost Fund**

Indirect cost funds are recovered as overhead allowances on grants and contracts. They are used to help cover a share of expenses for such items as operation and maintenance, library services, sponsored project administration and general administration.

#### **Revenue Bond**

Operations of revenue bond financed facilities are reported in this fund group. Revenue Bond enterprises are funded primarily from student fees, operating charges, and sales and services of various activities and include such facilities as residence halls, student centers, and student recreation centers.

#### **Self-Supporting Activities**

Self-Supporting Activities include a wide range of operations, which are directly related to Instructional, Research, or Public Service units or support the overall objectives of the University. They may be Self-Supporting in whole or in part. Revenue is generally derived through student fees or sales of services. Examples include Shryock Auditorium, textbook services and athletic fees.

#### **Service Departments**

Service Departments provide specific types of services to University departments and are supported by internal charges to using departments. Such services might be purchased from outside sources but for reasons of convenience, cost or control are often provided more effectively by an in-house service department.