

March 20, 2009

**Members of the Board Finance Committee**

Keith Sanders, Chair  
John Simmons  
Roger Tedrick  
Stephen Wigginton  
Marquita Wiley

Dear Members of the Finance Committee:

There will be a meeting of the Finance Committee immediately following the Audit Committee on Thursday, April 2, 2009, in the Conference Center, 2<sup>nd</sup> Floor, Delyte W. Morris University Center, Southern Illinois University Edwardsville, Edwardsville, IL.

Tuition and fee proposals will be presented at this meeting. A summary of the proposed increases is enclosed.

The following items have been suggested for the agenda:

1. Approval of Minutes of the February 12, 2009, meeting (enclosure).
2. SIUC Notice Items:

Notice of Proposal to Create a Green Fee, SIUC [Amendments to 4 Policies of the Board Appendix A-2, A-6 and Addition of A-25] (Board Agenda Item H).

Notice of Proposed Increase: Campus Recreation Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item I).

Notice of Proposed Increase: Facilities Maintenance Fee, Carbondale Campus, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item J).

Notice of Proposed Increase: Flight Training Charges, SIUC [Amendment to 4 Policies of the Board Appendix A-4] (Board Agenda Item K).

Notice of Proposed Increase: Intercollegiate Athletic Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item L).

Notice of Proposed Increase: Mass Transit Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item M).

Notice of Proposed Increase: Residence Hall Rates and Apartment Rentals, SIUC [Amendment to 4 Policies of the Board Appendix A-18] (Board Agenda Item N).

Notice of Proposed Increase: Student Attorney Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item O).

Notice of Proposed Increase: Student Center Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item P).

Notice of Proposed Increase: Student Medical Benefit (SMB): Primary Care Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item Q).

Notice of Proposed Increase: Student Medical Benefit (SMB): Extended Care Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item R).

Notice of Proposed Increase: Student Recreation Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item S).

Notice of Proposed Increase to the Student Services Building Fee, SIUC [Amendment to 4 Policies of the Board Appendix A-6] (Board Agenda Item T).

3. SIUE Notice Items:

Notice of Proposed Increase: Athletic Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item U).

Notice of Proposed Change: Campus Housing Activity Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item V).

Notice of Proposed Increase: Facilities Fee, SIUE [Amendments to 4 Policies of the Board Appendix B-4 and B-17] (Board Agenda Item W).

Notice of the Proposed Increase: Information Technology Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item X).

Notice of Proposal to Increase the Nursing Program Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item Y).

Notice of Proposed Increase: Pharmacy Student Technology Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item Z).

Notice of Proposed Increase: Student Fitness Center Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item AA).

Notice of Proposed Increase: Student Success Center Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item BB).

Notice of Proposed Increase: Student Welfare and Activity Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item CC).

Notice of Proposed Increase: Textbook Rental Fee, SIUE [Amendments to 4 Policies of the Board Appendix B-4 and B-5] (Board Agenda Item DD).

Notice of Proposed Increase: University Center Fee, SIUE [Amendment to 4 Policies of the Board Appendix B-4] (Board Agenda Item EE).

Notice of Proposed Increase: University Housing Occupancy Fee Rates, SIUE  
[Amendment to 4 Policies of the Board Appendix B-11] (Board Agenda Item FF).

4. Notice of Proposed Tuition Rates for FY 2010 [Amendments to 4 Policies of the Board Appendices A and B] (Board Agenda Item GG).
5. Approval of Purchase: Coal, Coal Hauling, Ash Disposal and Ash Hauling, Carbondale Campus, SIUC (Board Agenda Item JJ).
6. Authorization for the Sale of Bonds: "Series 2009A Housing and Auxiliary Facilities System Revenue Bonds" Football Stadium Construction, SIU Arena Renovation and Addition, and the Relocation of the University Tennis Courts and the Recreational Sports Lighted Playfields (Board Agenda Item KK) (Copies of legal documents are on file with the Executive Secretary of the Board of Trustees).
7. FY 2010 Operating and Capital Budgets Planning Guidelines (Board Agenda Item LL) (Joint Discussion with Architecture and Design Committee).
8. Other business.

Also enclosed is the FY 09 Mid-Year Budget Report.

Yours truly,

Duane Stucky  
Senior Vice President for Financial and Administrative Affairs  
and Board Treasurer

DS/lap

Enclosures

cc: Frank William Bonan II    Glenn Poshard    Constituency Heads  
Nate Brown    Sam Goldman    Other Interested Parties  
Ed Hightower    Vaughn Vandegriff  
Amber Suggs

## BOARD OF TRUSTEES

### SOUTHERN ILLINOIS UNIVERSITY

#### Minutes of the Finance Committee Meeting

February 12, 2009

The Finance Committee met following the Academic Matters Committee in Ballroom B of the Student Center, Southern Illinois University Carbondale, Carbondale, IL. Present were: Keith Sanders (Chair), John Simmons, Roger Tedrick, Steve Wigginton and Marquita Wiley. Other Board members present were: Frank William Bonan II and Amber Suggs. Absent was: Ed Hightower. Executive Officers present were: President Glenn Poshard; Chancellor Samuel Goldman, SIUC; Chancellor Vaughn Vandegrift, SIUE; Vice President for Academic Affairs Paul Sarvela; and Senior Vice President for Financial and Administrative Affairs and Board Treasurer Duane Stucky.

#### Minutes

Marquita Wiley recommended approval of the minutes of the December 11, 2008, meeting as submitted. Steve Wigginton seconded the motion, and it was passed by the Committee.

#### **Changes to Purchasing Policies [Amendments to 5 Policies of the Board C] and Change to Property and Physical Facilities Policies [Amendment to 6 Policies of the Board B] (Joint discussion with Architecture and Design Committee) (Board Agenda Item K).**

Vice President Stucky reviewed the changes to Board Policies.

Marquita Wiley recommended approval of the matter and that it be placed on the Board's omnibus motion. The motion was duly seconded by Steve Wigginton and was passed by the Finance and Architecture and Design Committees.

#### **Approval of Purchase: Limestone, Carbondale Campus, SIUC (Board Agenda Item O).**

#### **Approval of Purchase: Limestone Hauling Services, Carbondale Campus, SIUC (Board Agenda Item P).**

Vice President Stucky requested approval of the two purchase requisitions.

Roger Tedrick recommended approval of the matters and that they be placed on the Board's omnibus motion. The motion was duly seconded by Marquita Wiley and was passed by the Finance Committee.

**Investments Report.**

Vice President Stucky reviewed the quarterly Investment Report. He mentioned that the State currently owes the University approximately \$70 million in payroll reimbursements. He also reminded the Committee that the Western Asset Short- and Intermediate-Term investments have now been combined.

Dr. Sanders commended Dr. Stucky on SIU's investment performance.

**Other Business.**

There being no further business, the meeting was adjourned.

DS/lap

**Southern Illinois University Carbondale**  
**FY 2010 Annual Tuition, Fees, and Housing Rates**

Summary Table

	Approved FY 09	Proposed FY 10	\$ increase	% increase
<b><u>Undergraduates (New Entry)</u></b>				
Tuition <sup>1</sup> (Fall 2009 Guaranteed)	\$6,975.00	\$7,665.00	\$690.00	9.89%
<b>Student Fees</b>				
S.M.B. Primary Care	\$362.00	\$422.00	\$60.00	16.57%
S.M.B. Extended Care	486.00	568.00	82.00	16.87%
Student Center	238.00	260.00	22.00	9.24%
Student Recreation	240.00	253.46	13.46	5.61%
Mass Transit	94.00	96.00	2.00	2.13%
Student Activity	72.10	72.10	0.00	0.00%
Campus Recreation	13.20	16.58	3.38	25.61%
Revenue Bond	118.80	118.80	0.00	0.00%
Student Attorney	10.00	12.00	2.00	20.00%
Student to Student Grant	6.00	6.00	0.00	0.00%
Athletic Fee	286.00	312.00	26.00	9.09%
Athletic Facility	264.00	264.00	0.00	0.00%
Student Service Facility	120.00	160.00	40.00	33.33%
Information Technology	144.00	144.00	0.00	0.00%
Facilities Maintenance Fee	384.00	396.00	12.00	3.13%
Green Fee*	0.00	20.00	20.00	N/A
<b>Total Mandatory Fees</b>	<b>\$2,838.10</b>	<b>\$3,120.94</b>	<b>\$282.84</b>	<b>9.97%</b>
<b>Total Undergraduate Tuition &amp; Fees</b>	<b>\$9,813.10</b>	<b>\$10,785.94</b>	<b>\$972.84</b>	<b>9.91%</b>
Res. Hall Room Rate - Shared <sup>5</sup>	\$4,364.00	\$4,692.00	\$328.00	7.52%
Res Hall Food Rate - 19 Meals <sup>5</sup>	3,360.00	3,612.00	252.00	7.50%
<b>Total Housing</b>	<b>\$7,724.00</b>	<b>\$8,304.00</b>	<b>\$580.00</b>	<b>7.51%</b>
<b>Total Undergraduate Cost</b>	<b>\$17,537.10</b>	<b>\$19,089.94</b>	<b>\$1,552.84</b>	<b>8.85%</b>
<b><u>Graduates</u></b>				
Tuition <sup>1</sup>	\$7,533.60	\$8,280.00	\$746.40	9.91%
Fees	2,832.10	3,114.94	\$282.84	9.99%
<b>Total Graduate Cost</b>	<b>\$10,365.70</b>	<b>\$11,394.94</b>	<b>\$1,029.24</b>	<b>9.93%</b>
<b><u>Physician's Assistants</u></b>				
Tuition <sup>3</sup>	\$20,989.00	\$21,922.00	\$933.00	4.45%
Fees	2,832.10	3,114.94	\$282.84	9.99%
<b>Total Graduate Cost</b>	<b>\$23,821.10</b>	<b>\$25,036.94</b>	<b>\$1,215.84</b>	<b>5.10%</b>
<b><u>School of Law</u></b>				
Tuition <sup>4</sup>	\$10,206.00	\$11,220.00	\$1,014.00	9.94%
Fees	2,832.10	3,114.94	\$282.84	9.99%
<b>Total Law Cost</b>	<b>\$13,038.10</b>	<b>\$14,334.94</b>	<b>\$1,296.84</b>	<b>9.95%</b>
<b><u>School of Medicine (New Entry)</u></b>				
Tuition <sup>2</sup>	\$22,210.00	\$23,986.80	\$1,776.80	8.00%
Fees	2,990.30	3,273.14	\$282.84	9.46%
<b>Total Medicine Cost</b>	<b>\$25,200.30</b>	<b>\$27,259.94</b>	<b>\$2,059.64</b>	<b>8.17%</b>

<b>BUSINESS MAJORS<sup>6</sup></b>				
<b><u>Undergraduates</u></b>				
UG Tuition	\$6,975.00	\$7,665.00	\$690.00	9.89%
Surcharge	1,047.00	1,150.50	103.50	9.89%
New Business UG Tuition	\$8,022.00	\$8,815.50	\$793.50	9.89%
Fees	2,838.10	3,120.94	282.84	9.97%
<b>Total UG Business Tuition and Fees</b>	<b>\$10,860.10</b>	<b>\$11,936.44</b>	<b>1,076.34</b>	<b>9.91%</b>
<b><u>Graduates</u></b>				
Grad Student Tuition	\$7,533.60	\$8,280.00	\$746.40	9.91%
Surcharge	1,130.40	1,242.00	111.60	9.87%
New Business Grad Tuition	\$8,664.00	\$9,522.00	\$858.00	9.90%
Fees	2,832.10	3,114.94	282.84	9.99%
<b>Total Grad Business Tuition and Fees</b>	<b>\$11,496.10</b>	<b>\$12,636.94</b>	<b>\$1,140.84</b>	<b>9.92%</b>

<sup>1</sup> New entering and continuing non-resident tuition is 2.5 times the in-state rate for Undergraduate and Graduate students except for new entering Undergraduate and Graduate students from Missouri, Kentucky, Indiana, Tennessee, and Arkansas. Non-resident tuition for new entering Undergraduate and Graduate students from Missouri, Kentucky, Indiana, Tennessee, and Arkansas will be 1.0 times the current in-state rate (for Undergraduate students, this alternate tuition rate will be guaranteed for four years; for Graduate students, this alternate tuition rate will be 1.0 times the current in-state graduate tuition rate). The alternate non-resident tuition rate for new entering Undergraduate and Graduate students from Missouri, Kentucky, Indiana, Tennessee, and Arkansas does not apply to students entering the SIU Professional Schools of Law, Medicine, or Physician Assistant Studies. New first-time freshmen from the 34 southern most counties in Illinois who qualify for the Academic Competitiveness Grant will be given an alternate "Southern Stars" tuition rate of 0.8 times the in-state rate guaranteed for four years in accordance with Illinois Public Act 93-0228, the Truth in

<sup>2</sup>Non-resident tuition is three times the in-state rate for the School of Medicine.

<sup>3</sup> First year students in the Master of Science Degree in Physician Assistant Studies take 44 credit hours (Fall semester 22 credit hours; Spring semester 22 credit hours) as calculated above. PA rate is \$263/uncapped cr hr + Graduate School Tuition (capped at 15 hrs/semester). A one-year Master of Science Completion Program will be offered for a limited time to PA's currently in practice holding Bachelor of Science degrees for a reduced rate of \$207.00 per uncapped credit hour in addition to the Graduate School tuition rate. Non-resident tuition for the PA program is 1.5 times the in-state rate. Note: PA portion of this rate (\$263 per credit hour) does not change in FY10.

<sup>4</sup> For FY2010, non-resident tuition for the School of Law will be \$997.50 per credit hour which is a 5% increase over the FY2009 non-resident tuition.

<sup>5</sup> In previous fiscal years, Housing had a combined price for the room and food plan. Beginning in FY2009, housing calculated actual costs for rooms and actual costs for meals, and established separate rates so that a student may select the room location and meal plan to fit their needs and budget. See separate board matter for FY10 proposed actual rates.

<sup>6</sup> Differential Tuition of 15% assessed on all courses taken up to 15 cr. hrs. per semester by all new entering UG and Graduate declared business majors beginning Fall 2008 (FY2009). A one-time program fee of one semester's Differential Tuition (15 hrs. Max.) is assessed to undergraduate COBA minors upon entering the Program. The out-of-state surcharge will be calculated on the in-state rate.

**Southern Illinois University Edwardsville**  
**FY 2010 Annual Tuition, Fees, and Housing Rates**  
 Summary Table

	Approved FY 09	Proposed FY 10	\$ increase	% inc	Total Proposed Over 3 Yrs (FY09 - FY11)
<b><u>Undergraduates (New Entry)</u></b>					
Tuition (Fall 2009 Guaranteed)	\$5,850.00	\$6,546.00	\$696.00	11.9%	
<b>Student Fees</b>					
Intercollegiate Athletics	\$235.00	\$292.40	\$57.40	24.4%	
Student Fitness Center	138.60	152.60	14.00	10.1%	\$ 42.00
Student-To Student Grant	12.00	12.00	0.00	0.0%	
Stu. Welfare & Act. Fee	182.00	202.40	20.40	11.2%	
Textbook Service	307.50	333.00	25.50	8.3%	
University Center	297.80	303.90	6.10	2.0%	
Technology Fee	187.50	193.50	6.00	3.2%	
Student Success Center	126.00	135.60	9.60	7.6%	\$ 35.60
Facilities Fee	495.00	510.00	15.00	3.0%	
<b>Total Mandatory Fees</b>	<b>\$1,981.40</b>	<b>\$2,135.40</b>	<b>\$154.00</b>	<b>7.8%</b>	
<b>Total Undergraduate Tuition &amp; Fees</b>	<b>\$7,831.40</b>	<b>\$8,681.40</b>	<b>\$850.00</b>	<b>10.9%</b>	
<b>Housing</b>					
Res. Hall - Shared	\$4,380.00	\$4,690.00	\$310.00	7.1%	
Meal Plan A	2,660.00	2,740.00	80.00	3.0%	
Campus Hsg Activity Fee	31.00	31.00	0.00	0.0%	
<b>Total Housing</b>	<b>\$7,071.00</b>	<b>\$7,461.00</b>	<b>\$390.00</b>	<b>5.5%</b>	
<b>Total Undergraduate Cost</b>	<b>\$14,902.40</b>	<b>\$16,142.40</b>	<b>\$1,240.00</b>	<b>8.3%</b>	
<b><u>Graduate Students</u></b>					
Tuition	\$5,838.00	\$6,012.00	\$174.00	3.0%	
Fees	1,525.40	1,649.70	124.30	8.1%	
<b>Total Graduate Tuition and Fees</b>	<b>\$7,363.40</b>	<b>\$7,661.70</b>	<b>\$298.30</b>	<b>4.1%</b>	
<b><u>School of Dental Medicine</u></b>					
Tuition	\$21,760.00	\$23,284.00	\$1,524.00	7.0%	
Fees	5,039.40	5,163.70	124.30	2.5%	
<b>Total Dental Tuition and Fees</b>	<b>\$26,799.40</b>	<b>\$28,447.70</b>	<b>\$1,648.30</b>	<b>6.2%</b>	
<b><u>School of Pharmacy</u></b>					
Tuition	\$15,970.00	\$17,566.00	\$1,596.00	10.0%	
Fees (1)	1,957.40	2,099.70	142.30	7.3%	
<b>Total Pharmacy Tuition and Fees</b>	<b>\$17,927.40</b>	<b>\$19,665.70</b>	<b>\$1,738.30</b>	<b>9.7%</b>	





# SOUTHERN ILLINOIS UNIVERSITY



## FY 2009 Financial Performance Report

### Semi-Annual Report



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## INTRODUCTION

### SIU FY 2009 SEMI-ANNUAL PERFORMANCE REPORT

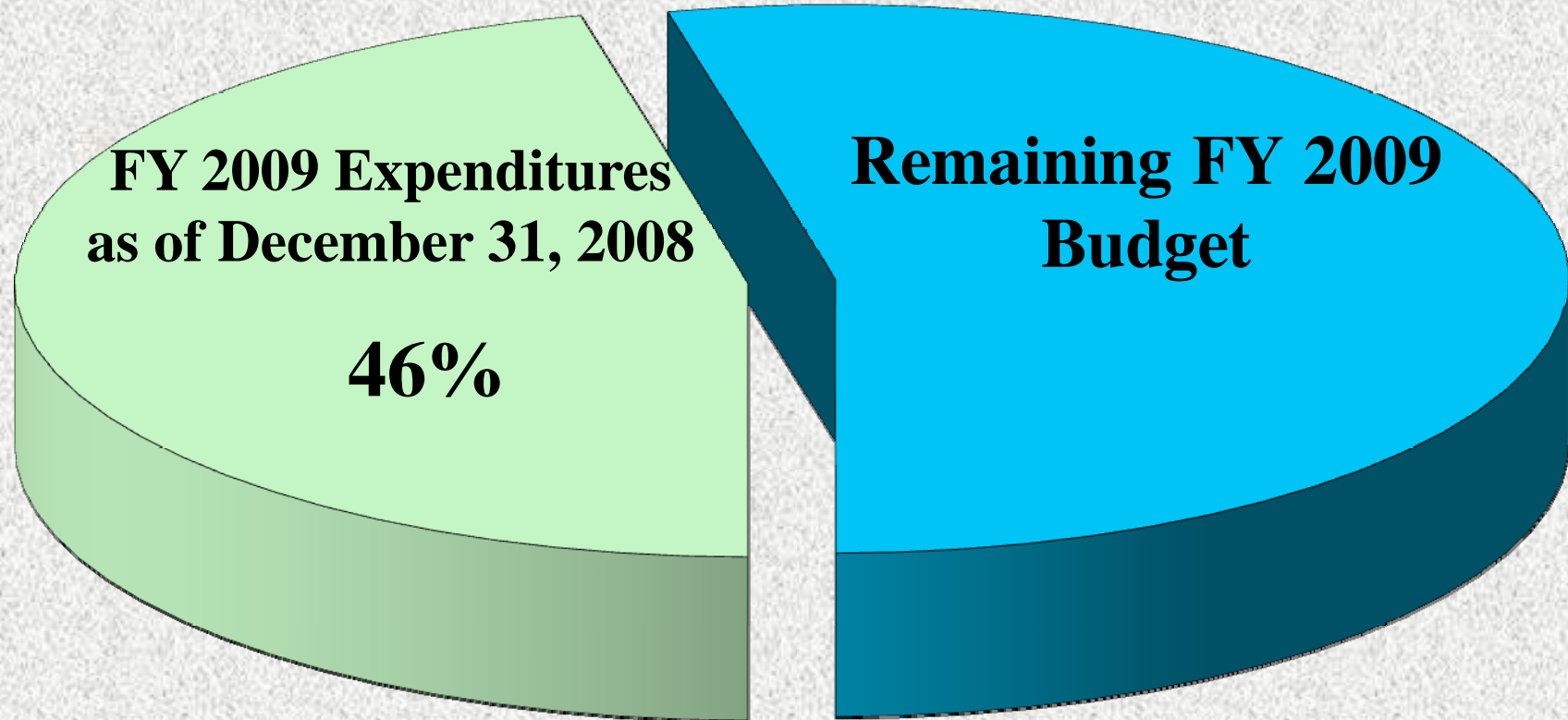
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The purpose of this report is to present to the SIU Board of Trustees the current financial performance of Southern Illinois University. The report compares the major components of the Operating Budget with actual performance and notes to the Board 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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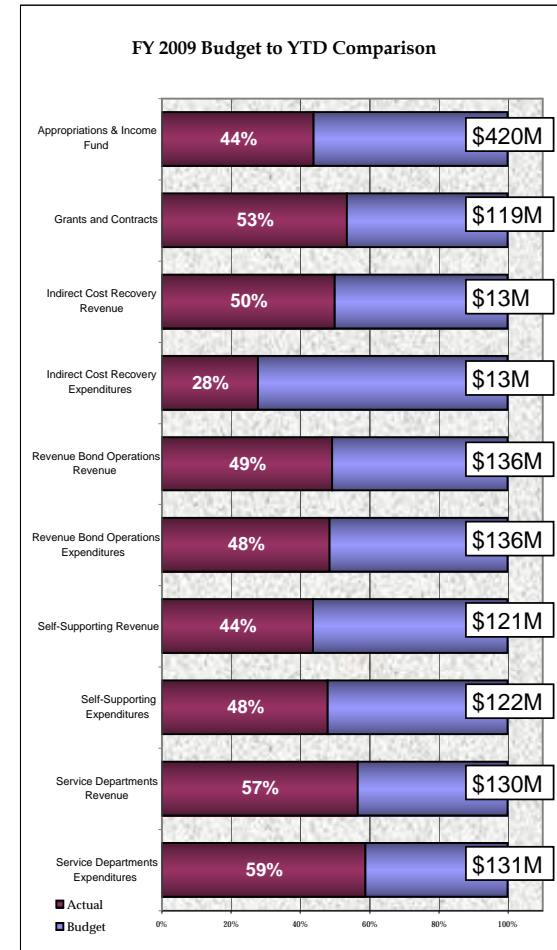
# Summary: FY08 Expenditures – Year to Date



**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.

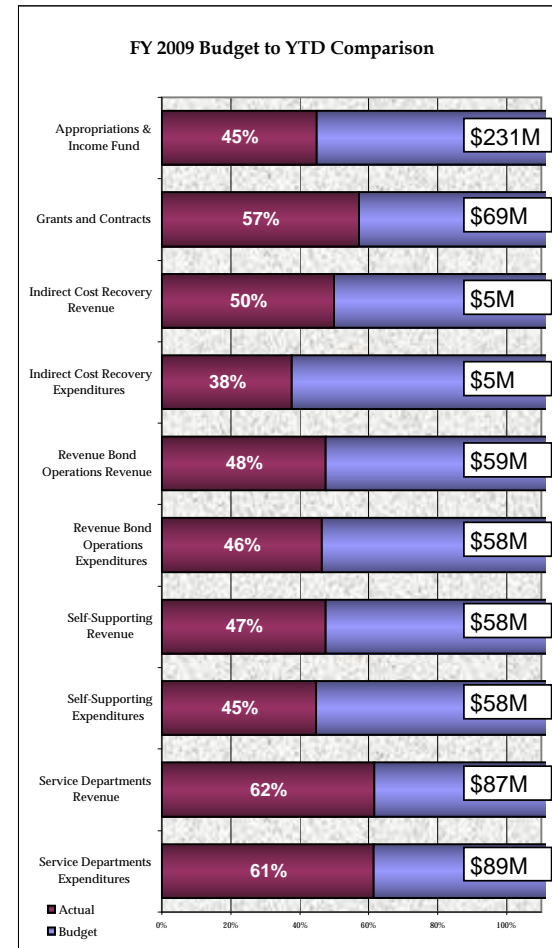
(b) Grants and Contracts - Revenues received from external sources match expenditures over the life of the grant.

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	103,735,000	4,412,200	4% (a)
Grants and Contracts Expenditures	38,553,100	39,660,000	1,106,900	3%
Indirect Cost Recovery Revenue	2,649,900	2,523,700	(126,200)	-5%
Indirect Cost Recovery Expenditures	1,650,500	1,906,300	255,800	15%
Indirect Cost Recovery Net Result	999,400	617,400	(382,000)	
Revenue Bond Operations Revenue	26,588,800	28,014,500	1,425,700	5% (b)
Revenue Bond Operations Expenditures	24,753,200	27,054,000	2,300,800	9% (c)
Revenue Bond Operations Net Result	1,835,600	960,500	(875,100)	
Self-Supporting Activities Revenue	24,060,300	27,417,500	3,357,200	14% (d)
Self-Supporting Activities Expenditures	25,398,900	26,165,800	766,900	3%
Self-Supporting Activities Net Result	(1,338,600)	1,251,700	2,590,300	
Service Departments Revenue	47,658,200	53,718,300	6,060,100	13% (e)
Service Departments Expenditures	47,226,700	54,376,100	7,149,400	15% (e)
Service Departments Net Result	431,500	(657,800)	(1,089,300)	



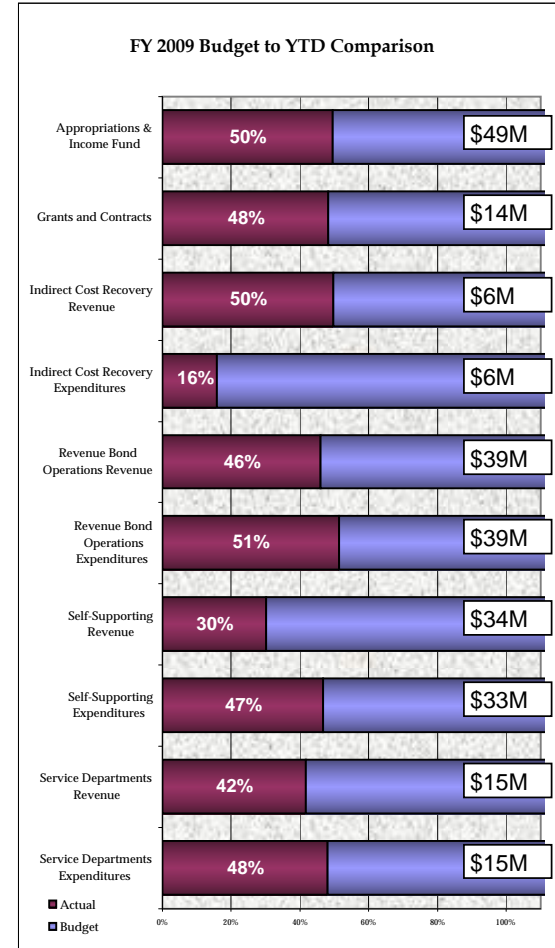
- (a) Increase largely due to salary increases.
- (b) Increase due to increase in University Housing income from operations.
- (c) Increase due to salary increases and transfers into the Interest Sinking Fund and Repair and Replacement Reserve.
- (d) Increase due to increase in Facilities Maintenance 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	24,256,000	644,000	3%
Grants and Contracts Expenditures	7,001,000	6,999,000	(2,000)	0%
Indirect Cost Recovery Revenue	2,798,000	2,730,000	(68,000)	-2%
Indirect Cost Recovery Expenditures	587,000	874,000	287,000	49% (a)
Indirect Cost Recovery Net Result	2,211,000	1,856,000	(355,000)	
Revenue Bond Operations Revenue	15,802,000	17,808,000	2,006,000	13% (b)
Revenue Bond Operations Expenditures	18,024,000	19,828,000	1,804,000	10% (c)
Revenue Bond Operations Net Result	(2,222,000)	(2,020,000)	202,000	
Self-Supporting Activities Revenue	8,570,000	10,249,000	1,679,000	20% (d)
Self-Supporting Activities Expenditures	11,752,000	15,197,000	3,445,000	29% (e)
Self-Supporting Activities Net Result	(3,182,000)	(4,948,000)	(1,766,000)	
Service Departments Revenue	6,363,000	6,145,000	(218,000)	-3%
Service Departments Expenditures	7,914,000	7,207,000	(707,000)	-9%
Service Departments Net Result	(1,551,000)	(1,062,000)	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.

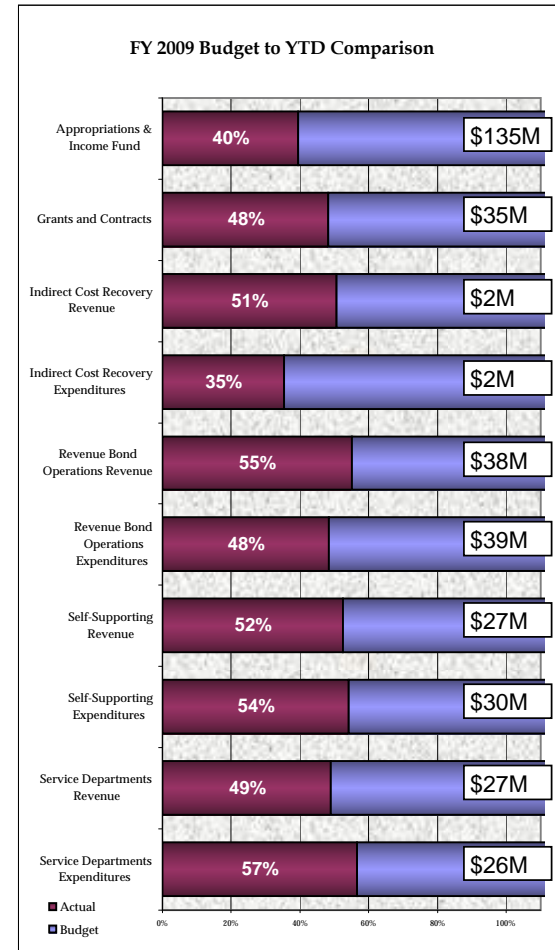
Numbers are Rounded to the Nearest Thousand

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.

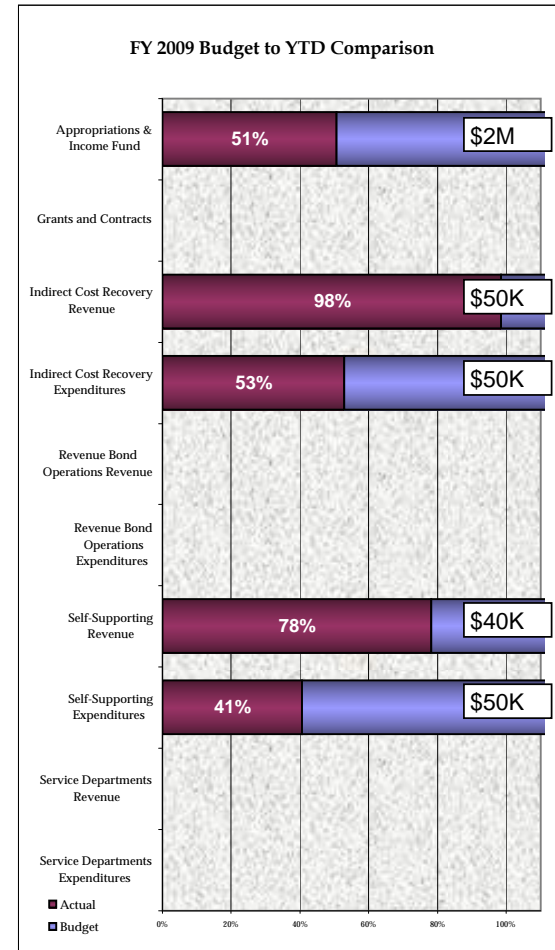
Numbers are Rounded to the Nearest Thousand

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	



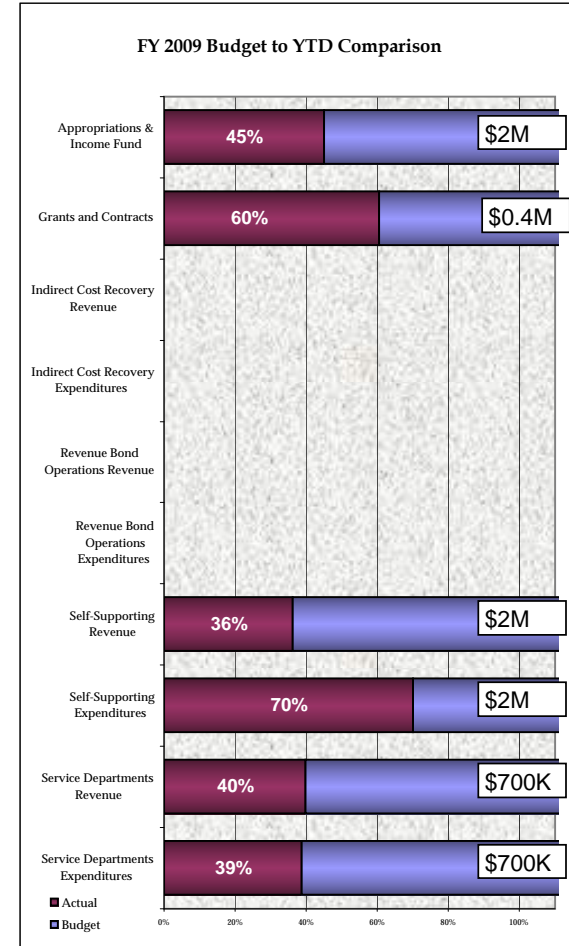
(a) Increase due to a timing of campus reimbursements.

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	1,218,100	150,600	14% (a)
Grants and Contracts Expenditures	546,400	264,800	(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	646,700	(43,000)	-6%
Self-Supporting Activities Expenditures	775,300	1,254,000	478,700	62% (c)
Self-Supporting Activities Net Result	(85,600)	(607,300)	(521,700)	
Service Departments Revenue	229,300	289,300	60,000	26% (d)
Service Departments Expenditures	352,400	281,500	(70,900)	-20% (e)
Service Departments Net Result	(123,100)	7,800	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

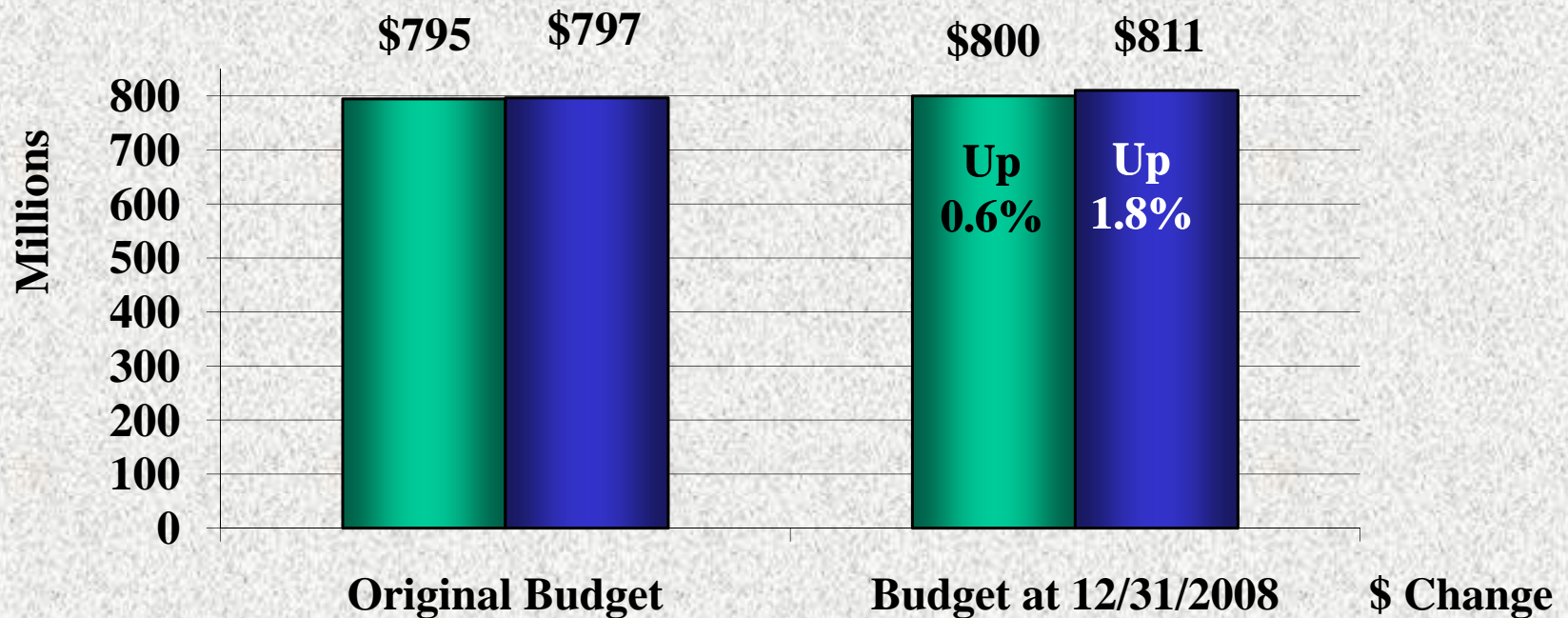
Cash basis accounting except for Revenue Bond Operations, which are on modified accrual basis.

# 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	\$235,817,000	\$0
Tuition / Student Fees	173,996,100	0	0	24,241,800	41,104,000	239,341,900	0
Interest Income	760,900	768,300	411,300	839,900	1,219,900	4,000,300	176,300
Operations/Other Income	1,198,000	118,379,900	12,264,500	110,548,100	78,643,500	321,034,000	129,608,000
Estimated Total Revenue	\$411,772,000	\$119,148,200	\$12,675,800	\$135,629,800	\$120,967,400	\$800,193,200	\$129,784,300
<b>Expenditures</b>							
Personal Services	\$310,803,600	\$37,982,000	\$3,677,500	\$52,336,600	\$48,377,357	\$453,177,057	\$41,396,097
Other Expenses	109,364,300	81,166,200	9,239,900	56,382,600	69,472,543	325,625,543	88,362,903
Transfers to Debt Service & Reserves	0	0	0	26,935,600	4,716,700	31,652,300	940,000
Estimated Total Expenditures	\$420,167,900	\$119,148,200	\$12,917,400	\$135,654,800	\$122,566,600	\$810,454,900	\$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>	<u>(\$10,261,700)</u>	<u>(\$914,700)</u>
Actual Beginning Cash Balance (1)	\$8,598,633	\$0	\$17,789,448	\$20,545,065	\$30,740,018	\$77,673,163	\$6,521,209
Estimated Ending Cash Balance	\$202,733	\$0	\$17,547,848	\$20,520,065	\$29,140,818	\$67,411,463	\$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	<u>\$225,198,200</u>	<u>\$69,367,000</u>	<u>\$5,050,000</u>	<u>\$58,961,100</u>	<u>\$57,746,200</u>	<b>\$416,322,500</b>	<u>\$87,315,400</u>
<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	<u>\$230,873,500</u>	<u>\$69,367,000</u>	<u>\$5,050,000</u>	<u>\$58,304,600</u>	<u>\$58,532,900</u>	<b>\$422,128,000</b>	<u>\$88,560,100</u>
Net Operating Results (+/-)	<u>(\$5,675,300)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$656,500</u>	<u>(\$786,700)</u>	<b><u>(\$5,805,500)</u></b>	<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	\$41,590,100	\$0
Tuition / Student Fees	7,439,000	0	0	0	0	7,439,000	0
Interest Income	19,500	0	161,300	69,000	33,900	283,700	31,900
Operations/Other Income	0	14,500,000	5,332,500	38,621,700	33,870,700	92,324,900	14,738,200
Estimated Total Revenue	\$49,048,600	\$14,500,000	\$5,493,800	\$38,690,700	\$33,904,600	\$141,637,700	\$14,770,100
<b>Expenditures</b>							
Personal Services	\$37,828,300	\$6,785,200	\$2,234,500	\$23,572,900	\$25,633,200	\$96,054,100	\$2,153,000
Other Expenses	11,106,800	7,714,800	3,321,100	13,190,200	6,880,100	42,213,000	12,870,100
Transfers to Debt Service & Reserves	0	0	0	1,823,300	0	1,823,300	0
Estimated Total Expenditures	\$48,935,100	\$14,500,000	\$5,555,600	\$38,586,400	\$32,513,300	\$140,090,400	\$15,023,100
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	\$16,376,400	\$1,638,900
Estimated Ending Cash Balance	\$202,600	\$0	\$9,001,700	\$3,200,100	\$5,519,300	\$17,923,700	\$1,385,900

## Note:

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## 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	\$69,471,200	\$0
Tuition / Student Fees	61,841,500	0	0	7,203,900	14,415,500	83,460,900	0
Interest Income	200,000	0	0	173,700	291,900	665,600	0
Operations/Other Income	1,198,000	34,843,000	2,082,000	30,600,400	12,780,500	81,503,900	26,970,500
Estimated Total Revenue	\$132,710,700	\$34,843,000	\$2,082,000	\$37,978,000	\$27,487,900	\$235,101,600	\$26,970,500
<b>Expenditures</b>							
Personal Services	\$97,304,100	\$9,922,000	\$488,400	\$9,257,800	\$7,705,100	\$124,677,400	\$8,248,800
Other Expenses	38,240,700	24,921,000	1,773,400	15,621,700	21,930,600	102,487,400	18,138,700
Transfers to Debt Service & Reserves	0	0	0	13,884,300	46,000	13,930,300	0
Estimated Total Expenditures	\$135,544,800	\$34,843,000	\$2,261,800	\$38,763,800	\$29,681,700	\$241,095,100	\$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>	<u>(\$5,993,500)</u>	<u>\$583,000</u>
Actual Beginning Cash Balance (1)	\$2,834,100	\$0	\$720,848	\$5,624,365	\$13,200,168	\$22,379,481	\$1,201,709
Estimated Ending Cash Balance	\$0	\$0	\$541,048	\$4,838,565	\$11,006,368	\$16,385,981	\$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	\$2,113,400	\$0
Tuition / Student Fees	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Operations/Other Income	0	0	50,000	0	40,000	90,000	0
Estimated Total Revenue	\$2,113,400	\$0	\$50,000	\$0	\$40,000	\$2,203,400	\$0
<b>Expenditures</b>							
Personal Services	\$1,706,600	\$0	\$0	\$0	\$32,000	\$1,738,600	\$0
Other Expenses	406,800	0	50,000	0	18,000	474,800	0
Transfers to Debt Service & Reserves	0	0	0	0	0	0	0
Estimated Total Expenditures	\$2,113,400	\$0	\$50,000	\$0	\$50,000	\$2,213,400	\$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	\$235,099	\$0
Estimated Ending Cash Balance	\$0	\$0	\$160,900	\$0	\$64,200	\$225,099	\$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**

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