



Higher Learning Commission

University of Illinois at Urbana-Champaign Annual Institutional Data Update (AIDU) System

Review Report

2010 Annual Institutional Data Update

Financial Information

✓ Type	Current	Previous
✓ Ending month of fiscal year	June	June
✓ Last Completed Audit Year (example 2010)	2010	2009
✓ Did you receive your last completed audit within 6 months of the close of your fiscal year?	No	No
✓ Was your most recent financial audit UNQUALIFIED?	Yes	Yes

✓ Composite Financial Index

FYE (Page 1 of 1)	2010				2009			
Primary Reserve Ratio Calculation	Data	Str	Wt	CFI	Data	Str	Wt	CFI
Institution unrestricted net assets	386,533				65,456			
Institution expendable restricted net assets	+ 442,653				373,809			
Component Unit (C.U.) unrestricted net assets	+ -29,337				36,430			
C.U. temporary restrict net assets	+ 529,854				378,811			
C.U. net investment in plant	- 0				6,454			
Numerator Total	1,329,703				848,052			
Institution operating expenses	4,341,575				4,209,187			
Institution nonoperating expenses	+ 77,368				73,460			
Elimination of inter-entity amounts	+ 0				0			
C.U. total expenses	+ 213,367				206,603			
Denominator Total	4,632,310				4,489,250			
Primary reserve ratio (p. 58*) /	0.287	2.16	0.35	0.76	0.189	1.42	0.35	0.50
Net Operating Revenue Ratio Calculation								
Institution operating income (loss)	-1,230,406				-1,324,946			
Institution net nonoperating revenues	+ 1,577,902				1,296,460			
C.U. change in unrestricted net assets	+ -65,767				6,337			
Elimination of inter-entity amounts	+ 0				0			
Numerator Total	281,729				-22,149			
Institution operating revenues	3,111,169				2,884,241			
Institution nonoperating revenues	+ 1,652,331				1,429,338			
C.U. total unrestricted revenues	+ 19,354				35,000			
Elimination of inter-entity amounts	+ 0				0			
Denominator Total	4,782,854				4,348,579			
Net Operating Revenue ratio (p. 86*) /	0.059	4.54	0.10	0.45	-0.005	-0.71	0.10	-0.07
Return on Net Assets ratio calculation								
Change in net assets plus C.U. change in net assets	617,476				-228,220			
Elimination of inter-entity amounts	+ 0				0			
Divided by total net assets + C.U. total net assets (beginning of year)	3,428,920				3,342,919			
Return on Net Assets ratio (p. 74*) /	0.180	9.00	0.20	1.80	-0.068	-1.00	0.20	-0.20
Viability ratio calculation								
Numerator - Expendable net assets (from Primary Reserve Numerator)	1,329,703				848,052			
Institution long-term debt (total project-related debt)	1,651,141				1,712,693			
C.U. long-term debt (total project-related debt)	+ 0				0			
Denominator - Total Long-term + C.U. debt (total project-related debt)	1,651,141				1,712,693			
Viability ratio (p. 64*) /	0.805	1.93	0.35	0.68	0.495	1.19	0.35	0.42
Total-Composite Financial Indicator Score (CFI)				3.7				0.6

Report Assistance: Lil Nakutis - lnakutis@hlcommission.org - 800-621-7440 x113
Technical Support: aidu@hlcommission.org
Contents ©2010 Higher Learning Commission

Created By [Solo Group, Inc.](#)