

This survey has been completed. You cannot make further changes at the moment. If you would like to make additional changes please contact HLC.

2026 Institutional Update: Financial Form

University of Illinois Urbana-Champaign - Champaign, IL

Completed Date: 03/24/2026 09:55 AM

Status: Completed

Legend: New Draft Updated Deleted Incomplete

 **Financial Information** 03/18/2026 10:05 AM  **Completed**

Financial Information 3/18/2026 10:05:00 AM  **Completed**

	2026	2025	2024	2023
Ending month of fiscal year	June	June	June	June
Last completed audit year	2026	2024	2023	2022
Did you receive your last completed audit within 6 months of the close of your fiscal year?	No	No	No	No
Was your most recent financial audit UNQUALIFIED?	Yes	Yes	Yes	Yes
In the most recent audit, did the auditors express doubt regarding the institution's ability to operate as a going concern, indicate an adverse opinion, or otherwise make a finding of material weakness related to the institution's financial capacity in the opinion or footnotes?	No	No	No	No

 **Public CFI - Excluding GASB**

03/18/2026 10:10 AM

 **Completed**

Public CFI - Excluding GASB

3/18/2026 10:10:00 AM

 **Completed**

	2026	2025	2024	2023
Institution unrestricted net assets	\$1,374,335.30	\$1,355,360.20	\$1,226,717.70	\$1,087,442.20
Institution expendable restricted net assets	\$998,351.90	\$937,341.20	\$884,954.10	\$803,440.50
Component Unit (C.U.) unrestricted net assets	\$78,921.00	\$85,915.00	\$82,940.70	\$92,998.40

C.U. temporarily restricted net assets	\$1,248,193.00	\$1,266,661.40	\$1,171,434.80	\$1,051,782.90
C.U. net investment in plant	\$0.00	\$0.00	\$0.00	\$0.00
Numerator total	\$3,699,801.20	\$3,645,277.80	\$3,366,047.30	\$3,035,664.00
Institution operating expenses	\$3,666,387.60	\$3,277,468.30	\$2,946,342.30	\$3,211,123.80
Institution nonoperating expenses	\$32,001.90	\$32,257.50	\$35,591.00	\$34,248.00
C.U. total expenses	\$331,038.00	\$305,592.40	\$307,736.50	\$297,806.60
Denominator total	\$4,029,427.50	\$3,615,318.20	\$3,289,669.80	\$3,543,178.40
Primary reserve ratio	0.92	1.01	1.02	0.86
Primary reserve strength	6.90	7.58	7.69	6.44
Primary reserve weight	0.35	0.35	0.35	0.35
Primary reserve CFI	2.42	2.65	2.69	2.25
Institution operating income (loss)	(\$1,158,323.80)	(\$1,004,466.00)	(\$728,791.30)	(\$1,029,064.30)
Institution net nonoperating revenues	\$1,326,652.30	\$1,186,966.60	\$971,917.20	\$1,274,702.80
C.U. change in unrestricted net assets	(\$6,312.00)	\$3,785.70	(\$10,258.60)	\$4,500.40
Numerator total	\$162,016.50	\$186,286.30	\$232,867.30	\$250,138.90
Institution operating revenues	\$2,508,062.80	\$2,273,002.20	\$2,217,550.60	\$2,182,059.50

Institution nonoperating revenues	\$1,376,524.70	\$1,221,135.30	\$1,017,181.60	\$1,388,589.50
C.U. total unrestricted revenues	\$12,358.00	\$11,177.30	\$17,930.60	\$44,271.40
Denominator total	\$3,896,945.50	\$3,505,314.80	\$3,252,662.80	\$3,614,920.40
Net operating revenue ratio	0.04	0.05	0.07	0.07
Net operating revenue strength	3.20	4.09	5.51	5.32
Net operating revenue weight	0.10	0.10	0.10	0.10
Net operating revenue CFI	0.32	0.41	0.55	0.53
Change in net assets plus C.U. change in net assets	\$323,912.00	\$426,522.50	\$406,701.60	\$140,417.40
Total net assets plus C.U. total net assets (beginning of year).	\$6,906,626.00	\$6,631,844.80	\$6,259,172.30	\$6,114,483.90
Return on net assets ratio	0.05	0.06	0.06	0.02
Return on net assets strength	2.34	3.22	3.25	1.15
Return on net assets weight	0.20	0.20	0.20	0.20
Return on net assets CFI	0.47	0.64	0.65	0.23
Numerator – expendable net assets (from Primary Reserve Numerator)	\$3,699,801.20	\$3,645,277.80	\$3,366,047.30	\$3,035,664.00

Institution long-term debt (total project-related debt)	\$907,345.00	\$933,926.40	\$939,585.50	\$969,664.00
C.U. long-term debt (total project-related debt)	\$0.00	\$0.00	\$0.00	\$0.00
Denominator – total long-term + C.U. debt (total project related debt)	\$907,345.00	\$933,926.40	\$939,585.50	\$969,664.00
Viability ratio	4.08	3.90	3.58	3.13
Viability strength	9.78	9.36	8.59	7.51
Viability weight	0.35	0.35	0.35	0.35
Viability CFI (p. 115)	3.42	3.28	3.01	2.63
Total Composite Financial Indicator Score	6.63	6.98	6.90	5.64
Comments				

 **Public CFI - Audited Financials (Including GASB)** **03/18/2026 10:13 AM**  **Completed**

Public CFI - Audited Financials (Including GASB) **3/18/2026 10:13:00 AM**  **Completed**

	2026	2025	2024	2023
Institution unrestricted net assets	\$1,066,735.10	\$985,692.40	\$803,591.10	\$590,836.70

Institution expendable restricted net assets	\$927,929.50	\$854,229.60	\$790,924.10	\$699,237.60
Component Unit (C.U.) unrestricted net assets	\$78,921.00	\$85,915.00	\$82,940.70	\$92,998.40
C.U. temporarily restricted net assets	\$1,248,193.00	\$1,266,661.40	\$1,171,434.80	\$1,051,782.90
C.U. net investment in plant	\$0.00	\$0.00	\$0.00	\$0.00
Numerator total	\$3,321,778.60	\$3,192,498.40	\$2,848,890.70	\$2,434,855.60
Institution operating expenses	\$3,589,718.90	\$3,213,103.80	\$2,862,657.90	\$3,189,541.20
Institution nonoperating expenses	\$31,999.70	\$32,257.50	\$35,591.00	\$34,248.00
C.U. total expenses	\$331,038.00	\$305,592.40	\$307,736.50	\$297,806.60
Denominator total	\$3,952,756.60	\$3,550,953.70	\$3,205,985.40	\$3,521,595.80
Primary reserve ratio	0.84	0.90	0.89	0.69
Primary reserve strength	6.32	6.76	6.68	5.20
Primary reserve weight	0.35	0.35	0.35	0.35
Primary reserve CFI	2.21	2.37	2.34	1.82
Institution operating income (loss)	(\$1,081,696.40)	(\$940,101.10)	(\$645,106.30)	(\$1,007,481.00)
Institution net nonoperating revenues	\$1,325,852.60	\$1,186,966.60	\$971,917.20	\$1,274,702.80

C.U. change in unrestricted net assets	(\$6,312.00)	\$3,785.70	(\$10,258.60)	\$4,500.40
Numerator total	\$237,844.20	\$250,651.20	\$316,552.30	\$271,722.20
Institution operating revenues	\$2,508,022.50	\$2,273,002.20	\$2,217,550.60	\$2,182,059.50
Institution nonoperating revenues	\$1,375,624.30	\$1,221,135.30	\$1,017,181.60	\$1,388,589.50
C.U. total unrestricted revenues	\$12,358.00	\$11,177.30	\$17,930.60	\$44,271.40
Denominator total	\$3,896,004.80	\$3,505,314.80	\$3,252,662.80	\$3,614,920.40
Net operating revenue ratio	0.06	0.07	0.10	0.08
Net operating revenue strength	4.70	5.50	7.49	5.78
Net operating revenue weight	0.10	0.10	0.10	0.10
Net operating revenue CFI	0.47	0.55	0.75	0.58
Change in net assets plus C.U. change in net assets	\$399,704.00	\$490,887.00	\$490,385.90	\$162,000.00
Total net assets plus C.U. total net assets (beginning of year).	\$6,452,729.00	\$6,114,699.10	\$5,658,330.40	\$5,492,093.40
Return on net assets ratio	0.06	0.08	0.09	0.03
Return on net assets strength	3.10	4.01	4.33	1.47
Return on net assets weight	0.20	0.20	0.20	0.20
Return on net assets CFI	0.62	0.80	0.87	0.29

Numerator – expendable net assets (from Primary Reserve Numerator)	\$3,321,778.60	\$3,192,498.40	\$2,848,890.70	\$2,434,855.60
Institution long-term debt (total project-related debt)	\$907,286.00	\$933,926.40	\$939,585.50	\$969,664.00
C.U. long-term debt (total project-related debt)	\$0.00	\$0.00	\$0.00	\$0.00
Denominator – total long-term + C.U. debt (total project related debt)	\$907,286.00	\$933,926.40	\$939,585.50	\$969,664.00
Viability ratio	3.66	3.42	3.03	2.51
Viability strength	8.78	8.20	7.27	6.02
Viability weight	0.35	0.35	0.35	0.35
Viability CFI (p. 115)	3.07	2.87	2.54	2.11
Total Composite Financial Indicator Score	6.37	6.59	6.50	4.80
Comments				

 Final Verification

03/18/2026 10:13 AM

 Completed

Final Verification

3/18/2026 10:13:00 AM

 **Completed**

*** Required**

I verify that the reported information is accurate and has been verified by the Accreditation Liaison Officer. *

Yes

I verify that the reported information is accurate and has been verified by the Chief Financial Officer. *

Yes