

UNIVERSITY OF ILLINOIS

Supplementary Financial Information and
Special Data Requirements

Year Ended June 30, 2020

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



CLAconnect.com

WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING

UNIVERSITY OF ILLINOIS
 Supplementary Financial Information and
 Special Data Requirements

Year Ended June 30, 2020

Table of Contents

	Schedule	Page
Independent Auditors' Report on Supplementary Information for State Compliance Purposes		1
Supplementary Financial Information and Special Data Requirements		
Fiscal Schedules and Analysis:		
Schedule of Appropriations, Expenditures, and Lapsed Balances for the Fifteen months ended September 30, 2020	1	3
Comparative Schedule of Appropriations, Expenditures, and Lapsed Balances for the budget years of fiscal 2020 and 2019	2	4
Comparative Schedule of Net Expenditures by Major Activity	3	6
Comparative Schedule of Income Fund Revenues and Expenditures	4	8
Entity Financial Statements and Related Information:		
Entity descriptions	5	9
Entity Financial Statements:		
Auxiliary Enterprises Under Indenture		
Statement of Net Position	6	13
Statement of Revenue, Expenses, and Changes in Net Position	7	14
Auxiliary Enterprises Not Under Indenture – Student/Staff Programs		
Statement of Net Position	8	15
Statement of Revenue, Expenses, and Changes in Net Position	9	16
Auxiliary Enterprises Not Under Indenture – Unique Programs		
Statement of Net Position	10	17
Statement of Revenue, Expenses, and Changes in Net Position	11	18
Storerooms and Service Departments – Communication and Computing		
Statement of Net Position	12	19
Statement of Revenue, Expenses, and Changes in Net Position	13	20
Storerooms and Service Departments – Plant and Services Operations		
Statement of Net Position	14	21
Statement of Revenue, Expenses, and Changes in Net Position	15	22
Departmental Activities – Instructional Course Activities		
Statement of Net Position	16	23
Statement of Revenue, Expenses, and Changes in Net Position	17	24
Departmental Activities – Professional Development Activities		
Statement of Net Position	18	25
Statement of Revenue, Expenses, and Changes in Net Position	19	26
Departmental Activities – Agricultural Operations		
Statement of Net Position	20	27

UNIVERSITY OF ILLINOIS
 Supplementary Financial Information and
 Special Data Requirements

Year Ended June 30, 2020

Table of Contents

	Schedule	Page
Statement of Revenue, Expenses, and Changes in Net Position Departmental Activities – Commercial Operations Not Under Indenture	21	28
Statement of Net Position	22	29
Statement of Revenue, Expenses, and Changes in Net Position Departmental Activities – Hospital and Clinics	23	30
Statement of Net Position	24	31
Statement of Revenue, Expenses, and Changes in Net Position Departmental Activities – Public Service, Academic Support, Healthcare, and Economic Activities	25	32
Statement of Net Position	26	33
Statement of Revenue, Expenses, and Changes in Net Position Departmental Activities – Intercollegiate Athletics	27	34
Statement of Net Position	28	35
Statement of Revenue, Expenses, and Changes in Net Position	29	36
Schedule of Changes in State Property	30	37
Schedule of sources and applications of indirect cost reimbursements for the year ended June 30, 2020	31	38
Calculation sheet for indirect cost carryforward at June 30, 2020	32	39
Schedule of Federal Expenditures, Nonfederal Expenses, and New Loans	33	40
Analysis of operations (Unaudited):		
Analysis of Operations (functions and planning) (Unaudited)		41
Analysis of Significant Variations in Account Balances		42
Analysis of Significant Variations in Expenditures for the years ended June 30, 2020 and 2019 (Unaudited)		44
Analysis of State Appropriations – Significant Lapse Period Expenditures for the Three months ended September 30, 2020 (Unaudited)		45
Current Excess Funds Calculations (Unaudited):		
Selected plant fund data at June 30, 2020 (Unaudited)		46
Calculation sheets for current excess funds at June 30, 2020 (Unaudited):		
Auxiliary enterprises under indenture (Unaudited)		54
Auxiliary enterprises not under indenture (Unaudited)		55
Storerooms and service departments (Unaudited)		57

UNIVERSITY OF ILLINOIS

Supplementary Financial Information and Special Data Requirements

Year Ended June 30, 2020

Table of Contents

	Schedule	Page
Departmental activities (Unaudited)		59
Number of Employees (Unaudited)		66
Cost Statistics (Unaudited)		67
Service efforts and accomplishments (Unaudited)		68
Disclosure of Emergency Purchases (Unaudited)		71
Housing Benefits		74
Analysis of Overtime and Compensatory Time		75
Assaults on Staff		76
Disclosure of Emergency Purchases under the Gubernatorial COVID-19 Disaster Proclamations		77
University Guidelines, 1982 as amended 1997 (Unaudited):		
Special data requirements for university audits (Unaudited)		78
Schedule of funds provided by the University of Illinois Foundation for the years ended June 30, 2020 and 2019 (Unaudited)		81
Schedule of funds provided by the University to the University of Illinois Alumni Association for the years ended June 30, 2020 and 2019 (Unaudited)		82
Schedule of undergraduate and graduate tuition and fee waivers for the 2019–2020 school year (Unaudited)		83

Related Reports Published under Separate Covers

The University of Illinois Annual Financial Report for the year ended June 30, 2020

The University of Illinois Auxiliary Facilities System Annual Financial Report for the year
ended June 30, 2020

The University of Illinois Health Services Facilities System Annual Financial Report for the year
ended June 30, 2020

Compliance Examination Report (In accordance with the Single Audit Act and applicable
Federal regulations) for the year ended June 30, 2020, including findings, recommendations,
and University responses

The University of Illinois: Independent Auditors' Reports on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

The University of Illinois Auxiliary Facilities System: Independent Auditors' Reports on Internal
Control over Financial Reporting and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance with *Government Auditing Standards*

The University of Illinois Health Services Facilities System: Independent Auditors' Reports on
Internal Control over Financial Reporting and on Compliance and Other Matters Based on
an Audit of Financial Statements Performed in Accordance with *Government Auditing
Standards*



Independent Auditors' Report on Supplementary Information for State Compliance Purposes

The Honorable Frank J. Mautino
Auditor General of the State of Illinois
and
The Board of Trustees
University of Illinois:

As Special Assistant Auditors for the Auditor General of the State of Illinois, we have audited the financial statements of the business-type activities and the aggregate discretely presented component units (University Related Organizations) of the University of Illinois (University), a component unit of the State of Illinois, as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated , which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units. Additionally, our report includes a reference to the adoption of a new accounting pronouncement. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the University's basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to May 11, 2021.

The accompanying supplementary information in Schedules 1 through 33 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information in Schedules 1 through 33 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the 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 supplementary information in Schedules 1 through 33, on which we express no opinion, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We have also previously audited the basic financial statements of the University as of and for the year ended June 30, 2019, and we expressed unmodified opinions on those basic financial statements. The accompanying supplementary information in Schedules 1 through 4 related to the University's 2019 basic financial statements was subjected to auditing procedures applied in the audits of those basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements from which it has been derived.

The accompanying Analysis of Operations section is presented for the purpose 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 them.

This report is intended solely for the information and use of the Illinois Auditor General, the Illinois General Assembly, the Illinois Legislative Audit Commission, the Illinois Governor, University management, the Board of Trustees of the University, and others within the University who have previously received the basic financial

statements of the University as of and for the year ended June 30, 2020, and our unmodified opinions thereon, for use in evaluating those basic financial statements and is not intended to be and should not be used for any other purpose.

Peoria, Illinois
May 13, 2021

UNIVERSITY OF ILLINOIS

Schedule of Appropriations, Expenditures, and Lapsed Balances

For the fifteen months ended September 30, 2020

Schedule 1

	<u>Appropriations</u>	<u>Vouchered expenditures for the year ended June 30, 2020</u>	<u>Vouchered expenditures for the three months ended September 30, 2020</u>	<u>Total expenditures for the fifteen months ended September 30, 2020</u>	<u>Balances lapsed September 30, 2020</u>	<u>Balances reappropriated September 30, 2020</u>
General Revenue Fund						
UI Hospital	\$ 40,380,600	\$ 40,380,600	\$ —	\$ 40,380,600	\$ —	\$ —
Illinois Heart Rescue	500,000	460,113	39,887	500,000	—	—
Prairie Research Institute	14,803,100	14,535,646	267,454	14,803,100	—	—
Total General Revenue Fund	<u>\$ 55,683,700</u>	<u>\$ 55,376,359</u>	<u>\$ 307,341</u>	<u>\$ 55,683,700</u>	<u>\$ —</u>	<u>\$ —</u>
Educational Assistance Fund:						
Hispanic Center for Excellence	\$ 673,800	\$ 635,134	\$ 38,666	\$ 673,800	\$ —	\$ —
Dixon Springs	276,600	262,530	14,070	276,600	—	—
Dentistry	294,800	294,800	—	294,800	—	—
Personal Services	493,293,800	493,031,026	262,774	493,293,800	—	—
Contractual Services	35,775,000	35,775,000	—	35,775,000	—	—
Health Insurance	24,893,200	24,893,200	—	24,893,200	—	—
Medicare/Social Security Contribution	8,566,200	8,566,200	—	8,566,200	—	—
Public Policy Institute	1,052,700	981,614	71,086	1,052,700	—	—
Labor and Employment Relations Degree Programs	654,400	653,230	1,170	654,400	—	—
Labor and Employment Relations Certificate Programs	850,800	788,671	62,129	850,800	—	—
Total Educational Assistance Fund	<u>\$ 566,331,300</u>	<u>\$ 565,881,405</u>	<u>\$ 449,895</u>	<u>\$ 566,331,300</u>	<u>\$ —</u>	<u>\$ —</u>
Fire Prevention Fund	\$ 4,216,000	\$ 3,976,223	\$ 239,777	\$ 4,216,000	\$ —	\$ —
State College and University Trust Fund	250,000	153,523	27,002	180,525	69,475	—
Hazardous Waste Research Fund	500,000	484,611	15,389	500,000	—	—
Emergency Public Health Fund	400,000	400,000	—	400,000	—	—
Used Tire Management Fund	600,000	465,375	134,625	600,000	—	—
General Professions Dedicated Fund	500,000	484,140	15,860	500,000	—	—
Pet Population Control	250,000	229,248	20,752	250,000	—	—
GRAND TOTAL, ALL FUNDS	<u>\$ 628,731,000</u>	<u>\$ 627,450,884</u>	<u>\$ 1,210,641</u>	<u>\$ 628,661,525</u>	<u>\$ 69,475</u>	<u>\$ —</u>

Note 1: The data contained in the schedule was taken from the University's records, which have been reconciled to the records of the State Comptroller. All appropriations were authorized by PA101-0007 and PA 100-0787.

Note 2: Expenditure amounts are vouchers approved for payment by the University and submitted to the State Comptroller for reimbursement/payment.

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Comparative Schedule of Appropriations, Expenditures, and Lapsed Balances
Budget years of fiscal 2020 and 2019

	<u>PA101-0007 and PA 100-0787</u>	Schedule 2 <u>PA100-0586 and PA 100-0587</u>
	<u>2020</u>	<u>2019</u>
General Revenue Fund:		
Appropriations	\$ 55,683,700	56,605,900
Expenditures:		
UI Hospital	40,380,600	40,380,600
Prairie Research Institute - State Scientific Survey	14,803,100	14,803,100
Illinois Heart Rescue	500,000	—
LER Degree Programs	—	654,400
LER Certificate Programs	—	767,800
Total Expenditures	<u>55,683,700</u>	<u>56,605,900</u>
Lapsed Balance	\$ <u>—</u>	<u>—</u>
 Educational Assistance Fund:		
Appropriations	\$ 566,331,300	538,039,000
Expenditures:		
Hispanic Center for Excellence	673,800	673,800
Dixon Springs	276,600	276,600
Dentistry	294,800	294,800
Personal Services	493,293,800	477,281,700
Contractual Services	35,775,000	25,000,000
Health Insurance	24,893,200	24,893,200
Medicare	8,566,200	8,566,200
Public Policy Institute	1,052,700	1,052,700
Labor and Employment Relations Degree Programs	654,400	—
Labor and Employment Relations Certificate Programs	850,800	—
Total Expenditures	<u>566,331,300</u>	<u>538,039,000</u>
Lapsed Balance	\$ <u>—</u>	<u>—</u>
 Fire Prevention Fund:		
Appropriations	\$ 4,216,000	4,155,700
Expenditures	<u>4,216,000</u>	<u>4,155,700</u>
Lapsed Balance	\$ <u>—</u>	<u>—</u>
 State College and University Trust Fund:		
Appropriations	\$ 250,000	250,000
Expenditures	<u>180,525</u>	<u>182,175</u>
Lapsed Balance	\$ <u>69,475</u>	<u>67,825</u>

See accompanying independent auditors' report.

(Continued)

UNIVERSITY OF ILLINOIS
 Comparative Schedule of Appropriations, Expenditures, and Lapsed Balances
 Budget years of fiscal 2020 and 2019

Schedule 2

	PA 101-0007 and PA 100-0787	PA 100-0586 and PA 100-0587
	2020	2019
Hazardous Waste Research Fund:		
Appropriations	\$ 500,000	500,000
Expenditures	500,000	500,000
Lapsed Balance	\$ —	—
Emergency Public Health Fund:		
Appropriations	\$ 400,000	200,000
Expenditures	400,000	200,000
Lapsed Balance	\$ —	—
Used Tire Management Fund:		
Appropriations	\$ 600,000	200,000
Expenditures	600,000	200,000
Lapsed Balance	\$ —	—
General Professions Dedicated Fund:		
Appropriations	\$ 500,000	500,000
Expenditures	500,000	500,000
Lapsed Balance	\$ —	—
Pet Population Control		
Appropriations	\$ 250,000	—
Expenditures	250,000	—
Lapsed Balance	\$ —	—
Grand totals, all funds:		
Appropriations	\$ 628,731,000	600,450,600
Expenditures	628,661,525	600,382,775
Reappropriated balances	—	—
Lapsed Balances	\$ 69,475	67,825

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Comparative Schedule of Net Expenditures by Major Activity
For the Fiscal Years Ended June 30, 2020 and 2019
(In Thousands)

EXPENDITURE STATISTICS	2020	Schedule 3 2019
All State Treasury Funds		
General Revenue Fund (GRF):		
Total Operations Expenditures	\$ 55,684	\$ 56,606
Percentage of Total GRF Expenditure:	100.0%	100.0%
Personal Services	14,501	15,630
All Other Operating Expenditures	41,183	40,976
GRAND TOTAL - ALL GENERAL REVENUE FUND EXPENDITURES	\$ 55,684	\$ 56,606
Educational Assistance Fund (EAF):		
Total Operations Expenditures	\$ 566,021	\$ 537,738
Percentage of Total EAF Expenditure:	99.9%	99.9%
Personal Services	496,494	479,003
Other Payroll Costs	33,459	33,459
All Other Operating Expenditures	36,068	25,276
Awards and Grants Expenditures	\$ 310	\$ 301
Percentage of Total EAF Expenditure:	0.1%	0.1%
GRAND TOTAL - ALL EDUCATIONAL ASSISTANCE FUND EXPENDITURES	\$ 566,331	\$ 538,039
Fire Prevention Fund:		
Total Operations Expenditures	\$ 4,216	\$ 4,156
Percentage of Total Expenditure:	100.0%	100.0%
Personal Services	3,872	3,270
All Other Operating Expenditures	344	886
GRAND TOTAL - ALL FIRE PREVENTION EXPENDITURES	\$ 4,216	\$ 4,156
State College and University Trust Fund:		
Awards and Grants Expenditures	\$ 181	\$ 182
Percentage of Total Expenditure:	100%	100%
GRAND TOTAL - ALL STATE COLLEGE & UNIVERSITY TRUST FUND EXPENDITURES	\$ 181	\$ 182
Hazardous Waste Research Fund:		
Total Operations Expenditures	\$ 500	\$ 444
Percentage of Total Expenditure:	100.0%	88.8%
Personal Services	447	367
All Other Operating Expenditures	53	77
Awards and Grants Expenditures	\$ —	\$ 56
Percentage of Total Expenditure:	0.0%	11.2%
GRAND TOTAL - ALL HAZARDOUS WASTE RESEARCH FUND EXPENDITURES	\$ 500	\$ 500
Emergency Public Health Fund:		
Total Operations Expenditures	\$ 400	\$ 200
Percentage of Total Expenditure:	100.0%	100.0%
Personal Services	376	175
All Other Operating Expenditures	24	25
GRAND TOTAL - ALL EMERGENCY PUBLIC HEALTH FUND EXPENDITURES	\$ 400	\$ 200

See accompanying independent auditors' report.

(Continued)

UNIVERSITY OF ILLINOIS
Comparative Schedule of Net Expenditures by Major Activity
For the Fiscal Years Ended June 30, 2020 and 2019
(In Thousands)

EXPENDITURE STATISTICS	2020	Schedule 3 2019
Used Tire Management Fund:		
Total Operations Expenditures	\$ 600	\$ 200
Percentage of Total Expenditure:	100.0%	100.0%
Personal Services	435	161
All Other Operating Expenditures	165	39
GRAND TOTAL - ALL USED TIRE MANAGEMENT FUND EXPENDITURES	\$ <u>600</u>	\$ <u>200</u>
General Professions Dedicated Fund:		
Total Operations Expenditures	\$ 500	\$ 500
Percentage of Total Expenditure:	100%	100%
Personal Services	500	500
GRAND TOTAL - ALL GENERAL PROFESSIONS DEDICATED FUND EXPENDITURES	\$ <u>500</u>	\$ <u>500</u>
Pet Population Control		
Total Operations Expenditures	250	—
Percentage of Total Expenditure:	100.0%	0.0%
Personal Services	182	—
All Other Operating Expenditures	68	—
GRAND TOTAL - ALL PET POPULATION CONTROL EXPENDITURES	\$ <u>250</u>	\$ <u>—</u>
GRAND TOTAL - ALL UNIVERSITY OF ILLINOIS APPROPRIATION EXPENDITURES	\$ <u>628,662</u>	\$ <u>600,383</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
 Comparative Schedule of University Income Fund Revenues and Expenditures
 For the years ended June 30, 2020 and 2019

Schedule 4

	2020	2019
University Income Fund:		
Revenues:		
Net student tuition and other charges	\$ 1,309,504,665	1,237,594,674
Other sources	39,868,617	48,263,403
Total Revenues	1,349,373,282	1,285,858,077
Provision for bad debts	(5,489,925)	(5,917,583)
Net Revenues	1,343,883,357	1,279,940,494
Add (deduct) net change in:		
Cash	(1,028,227)	954,106
Accounts receivable	(3,846,919)	(1,783,796)
Prepaid charges	(3,914,376)	553,783
Accrued investment income	4,256,139	(10,008,594)
Unearned revenue	16,493,971	2,076,613
Accounts payable	3,104	1,464
Net Change in Assets & Liabilities	11,963,692	(8,206,424)
Fiscal Year Receipts	1,355,847,049	1,271,734,070
Expenditures:		
Unemployment compensation	461,778	328,327
Permanent improvements	176,258	1,384,384
Personal services	758,963,161	678,343,795
Awards and grants	195,928,036	166,984,824
Travel	3,720,818	5,381,661
Commodities	11,248,130	12,639,468
Contractual services	123,373,497	167,986,139
Equipment	45,560,084	46,636,636
Telecommunications	27,209,136	10,475,005
Operation of automotive equipment	469,676	1,159,543
Workers' compensation	5,016,431	6,763,342
Health Insurance	786,031	664,982
Medicare	12,614,755	11,099,712
Other Fringe Benefits	166,522	5,395,144
Transfers for capital projects	31,471,120	100,766,410
Transfers for debt payments	575,547	2,675,422
Total Expenditures	1,217,740,980	1,218,684,794
Increase in Fund Balance	138,106,069	53,049,276
Fund balance at beginning of budget fiscal year	347,885,493	294,879,809
Prior year adjustments made after final report was completed	(60,555)	(43,592)
Beginning balance as adjusted	347,824,938	294,836,217
Unadjusted fund balance at end of budget fiscal year	485,931,007	347,885,493
Prior fiscal year expenditures charged to current fiscal year	—	—
Adjusted fund balance at end of budget fiscal year	\$ 485,931,007	347,885,493
Budget	\$ 1,364,499,900	1,304,937,400
Fund balance as percentage of budget	35.61%	26.66%

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Entity Financial Statements and Related Information

Entity Descriptions, Auxiliary Facilities System Bonds, and Special Bonds

Year ended June 30, 2020

Schedule 5

The revenues, expenses, and other changes for the current unrestricted funds, excluding state appropriations and student tuition, unrestricted gifts, and indirect cost reimbursements for the year ended June 30, 2020, are compared and analyzed by accounting entity, as defined by the University.

The entities are classified in four general categories: auxiliary enterprises under indenture, auxiliary enterprises not under indenture, storerooms and service departments, and departmental activities. The University's entity definitions combine operations by campus and function. However, entity financial statements have been prepared by campus and function, as required by University Guidelines, and shown in this report as referenced in the table of contents as entity financial statements and related information. The information in the entity financial statements is presented in accordance with the requirements of University Guidelines. Therefore, some amounts presented in the entity financial statements may differ from amounts presented in, or used in the preparation of, the basic financial statements, due to certain eliminations between various entities.

The individual entities are described as follows:

I. Auxiliary Enterprises under Indenture

Auxiliary enterprises under indenture consist of the operations of the University of Illinois Auxiliary Facilities System. The operations of the Auxiliary Facilities System are subject to the provisions, terms, covenants, and conditions of the Resolutions of the Board of Trustees of the University, which provided for the issuance of the University of Illinois Auxiliary Facilities System Revenue Bonds, Series 1991, Series 1999A, Series 2001A, Series 2001B, Series 2003A, Series 2005A, Series 2008, Series 2009A, Series 2010A, Series 2011A, Series 2011B, Series 2011C, Series 2013A, Series 2014A, Series 2014B, Series 2014C, Series 2015A, Series 2016A, Series 2016B, Series 2018A, Series 2018B and Series 2019A (Bond Resolutions).

The Auxiliary Facilities System is comprised of University-owned housing units, student unions, and similar auxiliary service units, including parking, at the three campuses; recreation and athletic facilities, including the State Farm Center, the Activities and Recreation Center, Ice Rink Arena, and Memorial Stadium at the Urbana-Champaign campus; the Pavilion and Ice Rink at the Chicago campus; and the Gymnasium and the Recreation and Athletic Center at the Springfield campus.

II. Auxiliary Enterprises Not Under Indenture

A. *Student/Staff Programs and Services* – Administration and operation of programs and services for students, faculty, and staff, including counseling, testing, student government activities, and the Beckwith Living Center.

B. *Unique Instructional Programs* – Unique student and staff programs such as field trips and other activities of a similar nature.

UNIVERSITY OF ILLINOIS

Entity Financial Statements and Related Information

Entity Descriptions, Auxiliary Facilities System Bonds, and Special Bonds

Year ended June 30, 2020

Schedule 5

III. Storerooms and Service Departments

- A. *Communication and Computing Services* – Activities that provide University-wide services, primarily to University departments, for data processing, telecommunications, and computing services.
- B. *Plant and Service Operations* – Activities for distribution of costs associated with services rendered to internal operations on a University-wide basis, including storeroom operations, physical plant, mail service, advance insurance billings to units, printing, duplication, and activities used for collection and redistribution of costs.

IV. Departmental Activities

- A. *Instructional Course Activities* – Credit-bearing instructional activities provided primarily as a public service for private businesses, community organizations, and governmental units.
- B. *Professional Development Activities* – Noncredit-bearing instructional activities including conferences, workshops, seminars, and continuing education courses provided primarily as a public service.
- C. *Agricultural Operations* – Agricultural activities that pertain to the practice of agriculture in direct support of the instructional, research, and public service functions of the University administered by the College of Agricultural, Consumer, and Environmental Sciences. Activities that pertain to academic and theoretical research and topics are recorded in other entities as appropriate.
- D. *Commercial Operations Not Under Indenture* – Facilities and costs of services with a significant emphasis on users outside the University community, including services of the steam plant operations the technical research park, and airport operations.
- E. *Hospital and Clinics* – Administration and operation of patient care facilities, primarily the University of Illinois Hospital and Clinics, which are in direct support of the instructional, research, public service, and healthcare functions of the University.
- F. *Public Service, Academic Support, Healthcare and Economic Development Activities* – Activities in direct support of the primary academic, public service, healthcare, and economic development missions of the University, including laboratory and testing centers and services, publication and design services, technology incubation and economic development services, and facilities, which are in direct support of the instructional, research, public service, healthcare, and economic development functions of the University.

UNIVERSITY OF ILLINOIS

Entity Financial Statements and Related Information

Entity Descriptions,
Auxiliary Facilities System Bonds, and
Special Bonds

Year ended June 30, 2020

Schedule 5

- G. *Intercollegiate Athletics* – Administration and operation of intercollegiate athletic activities and programs administered by the Department of Intercollegiate Athletics, including summer camps, golf course, tennis center, and the various athletic programs.

Auxiliary enterprises receive revenues from the following sources:

- Room and board
- Merchandise and food sales
- Public events and recreation fees
- Parking
- Investment income
- Student service fees
- Rental and lease income
- Vending income
- Other sources

Storerooms and service departments receive revenues from services performed and goods provided to University departments.

Departmental activities receive revenues from operations.

UNIVERSITY OF ILLINOIS

Entity Financial Statements and Related Information

Entity Descriptions,
Auxiliary Facilities System Bonds, and
Special Bonds

Year ended June 30, 2020

Schedule 5

Entity Descriptions	Urbana	Chicago	Springfield
Auxiliary Enterprises Under Indenture (reported University-wide)	X	X	X
Student/Staff Programs and Services	X	X	X
Unique Instructional Programs	X		
Communication and Computing Services (reported University-wide)	X	X	X
Plant and Service Operations (reported University-wide)	X	X	X
Instructional Course Activities	X	X	X
Professional Development Activities	X	X	X
Agricultural Operations	X		
Commercial Operations Not Under Indenture	X	X	
Hospital and Clinics		X	
Public Service, Academic Support, Healthcare, and Economic Development Activities	X	X	X
Intercollegiate Activities	X	X	X
Special Bonds	Urbana	Chicago	Springfield
Health Services Facilities System		X	

UNIVERSITY OF ILLINOIS
Statement of Net Position
Auxiliary Enterprises Under Indenture
June 30, 2020

Schedule 6

**All
campuses**

Assets:

Current assets:

Claim on cash and pooled investments	\$	158,524,815
Claim on cash and pooled investments, restricted		3,303,840
Cash and cash equivalents, restricted		12,532,422
Investments, restricted		3,554,425
Accrued investment income		489,797
Accounts receivable, net of allowance		7,548,018
Inventories		6,519,666
Prepaid expenses		528,837

Total current assets		193,001,820
----------------------	--	-------------

Noncurrent assets:

Cash and cash equivalents		32,850,677
Cash and cash equivalents, restricted		22,402,807
Investments, restricted		22,021,265
Capital assets, net of accumulated depreciation		1,207,816,371

Total noncurrent assets		1,285,091,120
-------------------------	--	---------------

Deferred outflow of resources

15,056,812

Total assets and deferred outflow of resources	\$	1,493,149,752
--	----	---------------

Liabilities:

Current liabilities:

Accounts payable and accrued liabilities	\$	44,151,557
Accrued compensated absences, current portion		570,600
Unearned revenue		6,011,053
Notes payable to the University, current portion		1,799,702
Bonds and leaseholds payable, current portion		60,552,919

Total current liabilities		113,085,831
---------------------------	--	-------------

Noncurrent liabilities:

Accrued compensated absences		6,460,807
Notes payable to the University		3,117,001
Bonds and leaseholds payable		1,120,112,131

Total noncurrent liabilities		1,129,689,939
------------------------------	--	---------------

Total liabilities		1,242,775,770
-------------------	--	---------------

Net position:

Net investment in capital assets		116,438,434
----------------------------------	--	-------------

Restricted:

Expendable for debt service		19,390,687
-----------------------------	--	------------

Unrestricted		114,544,861
--------------	--	-------------

Total net position		250,373,982
--------------------	--	-------------

Total liabilities and net position	\$	1,493,149,752
------------------------------------	----	---------------

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Auxiliary Enterprises Under Indenture

Year ended June 30, 2020

Schedule 7

	<u>All campuses</u>
Operating revenues:	
Room and board, net of waivers	\$ 116,734,613
Merchandise and retail food sales	27,913,987
Student service fees	96,138,486
Public events and recreation fees	6,141,023
Parking income	22,453,215
Rental and lease income	30,806,303
Printing and vending income	3,415,664
Other operating revenue	9,446,414
Total operating revenues	<u>313,049,705</u>
Operating expenses:	
Salaries and wages	94,822,773
Merchandise and food for resale	26,611,808
Repairs and maintenance	8,076,233
Professional and other contractual services	44,530,957
Utilities	28,687,537
Supplies	12,500,625
Noncapitalized renovations and equipment	14,459,735
Administrative services	14,612,526
Other operating expense	5,037,969
Depreciation	44,169,874
On behalf for fringe benefits	7,555,738
Special funding situation for fringe benefits	36,519,004
Total operating expenses	<u>337,584,779</u>
Operating loss	<u>(24,535,074)</u>
Nonoperating revenues (expenses):	
On behalf for fringe benefits	7,555,738
Special funding situation for fringe benefits	36,519,004
Federal grant - Coronavirus Aid, Relief, and Economic Security Act	19,305,362
Investment income (net of related expenses)	5,728,521
Interest on capital asset related debt	(45,346,750)
Loss on disposal of capital assets	(507,255)
Other nonoperating expenses, net	(1,425,670)
Total nonoperating revenues, net	<u>21,828,950</u>
Decrease in net position	(2,706,124)
Net position, beginning of year	<u>253,080,106</u>
Net position, end of year	<u>\$ 250,373,982</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Statement of Net Position
Auxiliary Enterprises Not Under Indenture
Student/Staff Programs and Services
June 30, 2020

Schedule 8

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Assets:			
Current assets:			
Cash and cash equivalents	\$ 29,648,397	23,695,670	1,050,964
Accounts receivable and accrued investment income	1,150,964	2,015,530	134,572
Inventories	127,788	—	19,479
Prepaid expenses	623,263	75,312	7,247
Total current assets	<u>31,550,412</u>	<u>25,786,512</u>	<u>1,212,262</u>
Noncurrent assets:			
Capital assets, net of accumulated depreciation	<u>2,712,076</u>	<u>1,314,145</u>	<u>335,307</u>
Total assets	<u>\$ 34,262,488</u>	<u>27,100,657</u>	<u>1,547,569</u>
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 3,685,463	499,762	165,299
Unearned revenue	856,030	2,196,425	135,275
Accrued compensated absences, current portion	<u>75,328</u>	<u>57,699</u>	<u>12,727</u>
Total current liabilities	4,616,821	2,753,886	313,301
Noncurrent liabilities:			
Accrued compensated absences	<u>844,422</u>	<u>646,804</u>	<u>142,675</u>
Total liabilities	<u>5,461,243</u>	<u>3,400,690</u>	<u>455,976</u>
Net position:			
Net investment in capital assets	2,712,076	1,314,145	335,307
Unrestricted	<u>26,089,169</u>	<u>22,385,822</u>	<u>756,286</u>
Total net position	<u>28,801,245</u>	<u>23,699,967</u>	<u>1,091,593</u>
Total liabilities and net position	<u>\$ 34,262,488</u>	<u>27,100,657</u>	<u>1,547,569</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Auxiliary Enterprises Not Under Indenture

Student/Staff Programs and Services

Year ended June 30, 2020

Schedule 9

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Operating revenues:			
Student program fees	\$ 59,503,722	44,210,647	3,356,075
Merchandise and food sales	523,836	5,084	—
Public events and recreation fees	247,370	6,390	—
Rental and lease income	420,108	—	—
Parking income	—	29,109	—
Vending income	—	1,136	—
Other operating revenue	7,683,715	6,584,022	575,920
Total operating revenues	<u>68,378,751</u>	<u>50,836,388</u>	<u>3,931,995</u>
Operating expenses:			
Salaries and wages	11,501,244	8,646,769	1,693,622
On-behalf for fringe benefits	961,143	709,605	140,843
Special funding situation for fringe benefits	4,641,622	3,409,806	689,464
Merchandise and food for resale	358,638	10,361,059	2,923
Repairs and maintenance	75,393	78,427	10,912
Professional and other contractual services	40,124,236	17,640,780	1,771,697
Utilities	90,426	65,316	12,341
Supplies	1,579,182	791,990	368,699
Noncapitalized renovations and equipment	5,459,521	93,006	48,086
Administrative services	295,337	404,275	20,358
Other operating expense	5,642,418	9,330,368	237,896
Depreciation and amortization	270,737	51,555	36,333
Total operating expenses	<u>70,999,897</u>	<u>51,582,956</u>	<u>5,033,174</u>
Operating loss	<u>(2,621,146)</u>	<u>(746,568)</u>	<u>(1,101,179)</u>
Nonoperating revenues:			
Investment income (net of related expenses)	667,204	731,272	17,910
On-behalf for fringe benefits	961,143	709,605	140,843
Special funding situation for fringe benefits	4,641,622	3,409,806	689,464
Other nonoperating revenues, net	1,937,070	777,943	—
Total nonoperating revenues, net	<u>8,207,039</u>	<u>5,628,626</u>	<u>848,217</u>
Increase (decrease) in net position	5,585,893	4,882,058	(252,962)
Net position, beginning of year	<u>23,215,352</u>	<u>18,817,909</u>	<u>1,344,555</u>
Net position, end of year	\$ <u>28,801,245</u>	<u>23,699,967</u>	<u>1,091,593</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Statement of Net Position
Auxiliary Enterprises Not Under Indenture
Unique Instructional Programs
June 30, 2020

Schedule 10

Urbana

Assets:		
Current assets:		
Accounts receivable	\$	9,278
Other assets		<u>355</u>
Total assets	\$	<u><u>9,633</u></u>
Liabilities:		
Current liabilities:		
Accounts payable and accrued liabilities	\$	<u>25,517</u>
Total liabilities		<u>25,517</u>
Net position:		
Unrestricted		<u>(15,884)</u>
Total net position		<u>(15,884)</u>
Total liabilities and net position	\$	<u><u>9,633</u></u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Statement of Revenues, Expenses, and Changes in Net Position
Auxiliary Enterprises Not Under Indenture
Unique Instructional Programs
Year ended June 30, 2020

Schedule 11

	Urbana
Operating revenues:	
Student program fees	\$ 247,961
Other operating revenue	89,670
Total operating revenues	337,631
Operating expenses:	
Salaries and wages	37,238
Professional and other contractual services	61,629
Supplies	14,019
Noncapitalized renovations and equipment	10,259
Administrative expenses	42
Other operating expense	237,221
Total operating expenses	360,408
Operating loss	(22,777)
Nonoperating revenues:	
Investment income (net of related expenses)	2,114
Total nonoperating revenues, net	2,114
Decrease in net position	(20,663)
Net position, beginning of year	4,779
Net position, end of year	\$ (15,884)

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Statement of Net Position
Storerooms and Service Departments
Communication and Computing Services
June 30, 2020

Schedule 12

	<u>All campuses</u>
Assets:	
Current assets:	
Cash and cash equivalents	\$ 20,886,862
Accounts receivable	84,966
Inventories	1,360,936
Prepaid expenses	4,226,891
Total current assets	<u>26,559,655</u>
Noncurrent assets:	
Capital assets, net of accumulated depreciation	<u>17,079,470</u>
Total noncurrent assets	<u>17,079,470</u>
Total assets	<u><u>\$ 43,639,125</u></u>
Liabilities:	
Current liabilities:	
Accounts payable and accrued liabilities	\$ 6,466,702
Accrued compensated absences, current portion	320,343
Leaseholds payable and other obligations, current portion	315,533
Total current liabilities	<u>7,102,578</u>
Noncurrent liabilities:	
Accrued compensated absences	<u>3,591,047</u>
Total noncurrent liabilities	<u>3,591,047</u>
Total liabilities	<u>10,693,625</u>
Net position:	
Net investment in capital assets	16,763,937
Unrestricted	<u>16,181,563</u>
Total net position	<u>32,945,500</u>
Total liabilities and net position	<u><u>\$ 43,639,125</u></u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Storerooms and Service Departments

Communication and Computing Services

Year ended June 30, 2020

Schedule 13

	<u>All campuses</u>
Operating revenues:	
General computing and technology services	\$ 61,264,875
Academic Computing and Communication Center services	10,140,457
Merchandise and food sales	4,388,614
Administrative Information Technology Services training and assistance	482,158
Rental and lease income	190,004
Other sources	2,310
	<hr/>
Total operating revenues	76,468,418
	<hr/>
Operating expenses:	
Salaries and wages	28,959,046
On-behalf for fringe benefits	2,896,932
Special funding situation for fringe benefits	13,986,300
Merchandise and food for resale	5,003,793
Repairs and maintenance	4,251,979
Professional and other contractual services	9,684,249
Utilities	19,908,937
Supplies	2,597,076
Noncapitalized renovations and equipment	581,200
Other operating expense	(139,106)
Depreciation and amortization	5,115,257
	<hr/>
Total operating expenses	92,845,663
	<hr/>
Operating loss	(16,377,245)
	<hr/>
Nonoperating revenues:	
Investment income (net of related expenses)	21,881
On-behalf for fringe benefits	2,896,932
Special funding situation for fringe benefits	13,986,300
Interest on capital asset related debt	47,143
Other nonoperating revenues, net	2,800,629
	<hr/>
Total nonoperating revenues, net	19,752,885
	<hr/>
Increase in net position	3,375,640
	<hr/>
Net position, beginning of year	29,569,860
	<hr/>
Net position, end of year	\$ 32,945,500
	<hr/> <hr/>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Statement of Net Position
Storerooms and Service Departments
Plant and Services Operations
June 30, 2020

Schedule 14

All campuses

Assets:

Current assets:

Cash and cash equivalents	\$ 11,793,965
Investments	2,617
Accounts receivable and accrued investment income	1,231,081
Inventories	6,718,481
Prepaid expenses	2,958,702
Other assets	2,500,000
Total current assets	25,204,846

Noncurrent assets:

Leasehold receivable	1,037,426
Capital assets, net of accumulated depreciation	138,149,541
Total noncurrent assets	139,186,967

Deferred outflow of resources

	637,661
Total assets	\$ 165,029,474

Liabilities:

Current liabilities:

Accounts payable and accrued liabilities	\$ 42,091,112
Unearned revenue	18,546
Accrued compensated absences, current portion	1,747,483
Leaseholds payable and other obligations, current portion	29,929,438
Total current liabilities	73,786,579

Noncurrent liabilities:

Leaseholds payable and other obligations	23,994,388
Accrued compensated absences	19,589,304
Total noncurrent liabilities	43,583,692

Total liabilities	117,370,271
-------------------	-------------

Net position:

Net investment in capital assets	85,900,802
Restricted	539,438
Unrestricted	(38,781,037)
Total net position	47,659,203
Total liabilities and net position	\$ 165,029,474

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Storerooms and Service Departments

Plant and Services Operations

Year ended June 30, 2020

Schedule 15

	All campuses
Operating revenues:	
Plant operations and related services	\$ 291,862,124
Utility services	189,093,680
Lab and pharmacy services	48,034,174
Merchandise and food sales	11,828,852
Other sources	12,151,258
Total operating revenues	552,970,088
Operating expenses:	
Salaries and wages	233,782,288
On-behalf for fringe benefits	23,836,786
Special funding situation for fringe benefits	110,478,744
Merchandise and food for resale	116,001,326
Repairs and maintenance	41,895,053
Professional and other contractual services	128,006,348
Utilities	198,119
Supplies	12,663,021
Noncapitalized renovations and equipment	8,849,053
Administrative services	3,249,389
Other operating expense	5,328,504
Depreciation and amortization	20,913,096
Total operating expenses	705,201,727
Operating loss	(152,231,639)
Nonoperating revenues (expenses):	
Investment income (net of related expenses)	1,735,665
On-behalf for fringe benefits	23,836,786
Special funding situation for fringe benefits	110,478,744
Interest on capital asset related debt	(2,084,011)
Other nonoperating expenses, net	(1,027,859)
Total nonoperating revenues, net	132,939,325
Decrease in net position	(19,292,314)
Net position, beginning of year	66,951,517
Net position, end of year	\$ 47,659,203

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Net Position

Departmental Activities

Instructional Course Activities

June 30, 2020

Schedule 16

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Assets:			
Current assets:			
Cash and cash equivalents	\$ 153,912	519,727	114,047
Accounts receivable and accrued investment income	2,608	72,919	6,838
Prepaid expenses	—	325	—
Total current assets	<u>156,520</u>	<u>592,971</u>	<u>120,885</u>
Noncurrent assets:			
Capital assets, net of accumulated depreciation	<u>2,114,257</u>	<u>36,833</u>	<u>—</u>
Total assets	<u>\$ 2,270,777</u>	<u>629,804</u>	<u>120,885</u>
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ —	46,649	17,447
Unearned revenue	—	70,179	21,007
Accrued compensated absences, current portion	—	7,017	—
Total current liabilities	<u>—</u>	<u>123,845</u>	<u>38,454</u>
Noncurrent liabilities:			
Accrued compensated absences	<u>—</u>	<u>78,666</u>	<u>—</u>
Total liabilities	<u>—</u>	<u>202,511</u>	<u>38,454</u>
Net position:			
Net investment in capital assets	2,114,257	36,833	—
Unrestricted	<u>156,520</u>	<u>390,460</u>	<u>82,431</u>
Total net position	<u>2,270,777</u>	<u>427,293</u>	<u>82,431</u>
Total liabilities and net position	<u>\$ 2,270,777</u>	<u>629,804</u>	<u>120,885</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Statement of Revenues, Expenses, and Changes in Net Position
Departmental Activities
Instructional Course Activities
Year ended June 30, 2020

Schedule 17

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Operating revenues:			
Student program fees	\$ 148,084	1,433,844	277,803
Total operating revenues	<u>148,084</u>	<u>1,433,844</u>	<u>277,803</u>
Operating expenses:			
Salaries and wages	74,319	896,403	184,714
Repairs and maintenance	—	1,133	—
Professional and other contractual services	(2,170)	109,631	10,228
Utilities	10	7,909	—
Supplies	10,140	317,578	691
Noncapitalized renovations and equipment	—	16,434	770
Administrative services	13	182	—
Other operating expense	701	84,719	1,716
Depreciation and amortization	102,263	26,031	—
Total operating expenses	<u>185,276</u>	<u>1,460,020</u>	<u>198,119</u>
Operating (loss) income	<u>(37,192)</u>	<u>(26,176)</u>	<u>79,684</u>
Nonoperating revenues:			
Investment income (net of related expenses)	2,448	4,644	2,036
Total nonoperating revenues, net	<u>2,448</u>	<u>4,644</u>	<u>2,036</u>
(Decrease) increase in net position	<u>(34,744)</u>	<u>(21,532)</u>	<u>81,720</u>
Net position, beginning of year	<u>2,305,521</u>	<u>448,825</u>	<u>711</u>
Net position, end of year	<u>\$ 2,270,777</u>	<u>427,293</u>	<u>82,431</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Statement of Net Position
Departmental Activities
Professional Development Activities
June 30, 2020

Schedule 18

	Urbana	Chicago	Springfield
Assets:			
Current assets:			
Cash and cash equivalents	\$ 5,834,358	3,776,094	145,296
Accounts receivable and accrued investment income	882,410	138,956	6,656
Inventories	6,234	—	—
Prepaid expenses	109,617	33,207	86
Total current assets	6,832,619	3,948,257	152,038
Noncurrent assets:			
Capital assets, net of accumulated depreciation	9,110,759	215,702	387
Total noncurrent assets	9,110,759	215,702	387
Deferred outflow of resources	170,980	—	—
Total assets	\$ 16,114,358	4,163,959	152,425
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 360,886	129,734	2,917
Unearned revenue	165,475	172,665	24,555
Accrued compensated absences, current portion	20,743	15,991	419
Leaseholds payable and other obligations, current portion	492,129	—	—
Total current liabilities	1,039,233	318,390	27,891
Noncurrent liabilities:			
Accrued compensated absences	232,532	179,259	4,696
Leaseholds payable and other obligations	3,925,589	—	—
Total noncurrent liabilities	4,158,121	179,259	4,696
Total liabilities	5,197,354	497,649	32,587
Net position:			
Net investment in capital assets	4,864,021	215,702	387
Unrestricted	6,052,983	3,450,608	119,451
Total net position	10,917,004	3,666,310	119,838
Total liabilities and net position	\$ 16,114,358	4,163,959	152,425

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Departmental Activities

Professional Development Activities

Year ended June 30, 2020

Schedule 19

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Operating revenues:			
Professional development conferences and workshops	\$ 12,067,219	5,312,373	186,048
Student program fees	—	—	—
Rental and lease income	9,375	1,740	—
Public events and recreation fees	364,281	—	—
Other sources	28,192	9,850	—
Total operating revenues	<u>12,469,067</u>	<u>5,323,963</u>	<u>186,048</u>
Operating expenses:			
Salaries and wages	5,553,259	2,433,134	61,563
Merchandise and food for resale	1,356	—	—
Repairs and maintenance	49,509	993	10
Professional and other contractual services	3,359,657	1,287,987	64,557
Utilities	150,061	250,432	270
Supplies	1,155,147	325,705	6,092
Noncapitalized renovations and equipment	923,217	316,085	29,334
Administrative services	120,431	16,271	—
Other operating expense	1,046,287	297,178	11,870
Depreciation and amortization	802,818	71,274	417
Total operating expenses	<u>13,161,742</u>	<u>4,999,059</u>	<u>174,113</u>
Operating (loss) income	<u>(692,675)</u>	<u>324,904</u>	<u>11,935</u>
Nonoperating revenues (expenses):			
Investment income (net of related expenses)	53,212	82,533	595
Interest on capital asset related debt	(194,894)	—	—
Other nonoperating (expenses) revenues, net	(200,416)	(1,277,056)	413,954
Total nonoperating (expenses) revenues, net	<u>(342,098)</u>	<u>(1,194,523)</u>	<u>414,549</u>
Decrease in net position	(1,034,773)	(869,619)	426,484
Net position, beginning of year	<u>11,951,777</u>	<u>4,535,929</u>	<u>(306,646)</u>
Net position, end of year	\$ <u><u>10,917,004</u></u>	<u><u>3,666,310</u></u>	<u><u>119,838</u></u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Net Position

Departmental Activities

Agricultural Operations

June 30, 2020

Schedule 20

Urbana

Assets:

Current assets:

Cash and cash equivalents	\$	4,430,099
Accounts receivable and accrued investment income		74,766
Inventories		178,071
Prepaid expenses		82,158
Total current assets		<u>4,765,094</u>

Noncurrent assets:

Capital assets, net of accumulated depreciation		<u>6,760,368</u>
Total assets	\$	<u><u>11,525,462</u></u>

Liabilities:

Current liabilities:

Accounts payable and accrued liabilities	\$	688,950
Unearned revenue		448,470
Leaseholds payable, current portion		224,261
Accrued compensated absences, current portion		18,154
Total current liabilities		<u>1,379,835</u>

Noncurrent liabilities:

Leaseholds payable		304,933
Accrued compensated absences		203,502
Total noncurrent liabilities		<u>508,435</u>
Total liabilities		<u>1,888,270</u>

Net position:

Net investment in capital assets		6,231,174
Unrestricted		<u>3,406,018</u>
Total net position		<u>9,637,192</u>
Total liabilities and net position	\$	<u><u>11,525,462</u></u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Departmental Activities

Agricultural Operations

Year ended June 30, 2020

Schedule 21

Urbana

Operating revenues:		
Farm sales	\$	4,712,144
Crop sciences programs		1,126,273
Cooperative Extension services		1,411,471
Animal sciences programs		2,047,669
4H activities		573,945
Rental and lease income		357,848
Food science and human nutrition programs		184,098
Information technology and commercial services		73,112
Agricultural and biological engineering activities		704,784
Merchandise and food sales		207,531
Natural resources and environment sciences		5,587
Other sources		210,722
Total operating revenues		11,615,184
Operating expenses:		
Salaries and wages		3,682,284
Merchandise and food for resale		391,828
Repairs and maintenance		210,078
Professional and other contractual services		2,189,578
Utilities		133,740
Supplies		4,777,561
Noncapitalized renovations and equipment		85,565
Administrative services		224,216
Other operating expense		338,587
Depreciation and amortization		823,331
Total operating expenses		12,856,768
Operating loss		(1,241,584)
Nonoperating revenues (expenses):		
Investment income (net of related expenses)		52,616
Interest on capital asset related debt		(27,219)
Other nonoperating revenues, net		10,312
Total nonoperating revenues, net		35,709
Decrease in net position		(1,205,875)
Net position, beginning of year		10,843,067
Net position, end of year	\$	9,637,192

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Statement of Net Position
Departmental Activities
Commercial Operations Not Under Indenture
June 30, 2020

Schedule 22

	Urbana	Chicago
Assets:		
Current assets:		
Cash and cash equivalents	\$ 3,560,416	3,799,854
Accounts receivable, accrued investment income and other	572,569	719,564
Total current assets	4,132,985	4,519,418
Noncurrent assets:		
Capital assets, net of accumulated depreciation	31,314,502	3,913,614
Total assets	\$ 35,447,487	8,433,032
Liabilities:		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 115,725	760
Accrued compensated absences, current portion	7,042	—
Unearned revenue	500	78,613
Internal payable	87,407	—
Total current liabilities	210,674	79,373
Noncurrent liabilities:		
Accrued compensated absences	78,947	—
Internal payable, noncurrent	440,260	—
Total noncurrent liabilities	519,207	—
Total liabilities	729,881	79,373
Net position:		
Net investment in capital assets	31,314,502	3,913,614
Unrestricted	3,403,104	4,440,045
Total net position	34,717,606	8,353,659
Total liabilities and net position	\$ 35,447,487	8,433,032

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Departmental Activities

Commercial Operations Not Under Indenture

Year ended June 30, 2020

Schedule 23

	<u>Urbana</u>	<u>Chicago</u>
Operating revenues:		
Utilities provided to outside parties	\$ 2,259,384	3,226,153
Rental and lease income	564,984	1,226,987
Vending income	769,022	—
Parking	583,243	—
Farm sales	210,000	—
Other sources	802,863	903,560
Total operating revenues	<u>5,189,496</u>	<u>5,356,700</u>
Operating expenses:		
Salaries and wages	1,138,335	—
Repairs and maintenance	117,665	12,865
Professional and other contractual services	789,618	1,151,488
Utilities	2,245,243	3,177,319
Supplies	364,334	603
Noncapitalized renovations and equipment	651,571	15,587
Administrative services	—	98,770
Other operating expense	122,005	5,746
Depreciation and amortization	2,233,760	256,090
Total operating expenses	<u>7,662,531</u>	<u>4,718,468</u>
Operating (loss) income	<u>(2,473,035)</u>	<u>638,232</u>
Nonoperating revenues (expenses):		
Investment income (net of related expenses)	56,410	69,480
Interest on capital asset related debt	(4,461)	—
Total nonoperating revenues, net	<u>51,949</u>	<u>69,480</u>
(Decrease) increase in net position	<u>(2,421,086)</u>	<u>707,712</u>
Net position, beginning of year	<u>37,138,692</u>	<u>7,645,947</u>
Net position, end of year	<u>\$ 34,717,606</u>	<u>8,353,659</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Net Position

Departmental Activities

Hospital and Clinics

June 30, 2020

Schedule 24

Chicago

Assets and deferred outflow of resources:

Current assets:

Claim on cash and on pooled investments	\$ 386,781,506
Restricted claim on cash and on pooled investments	1,120,300
Restricted cash and cash equivalents	3,015
Accrued investment income	835,633
Patient receivables, net	94,230,682
Other receivables	9,658,947
Inventories	8,243,620
Prepaid expenses, deposits, and other assets	4,367,469
	<hr/>
Total current assets	505,241,172

Noncurrent assets:

Restricted claim on cash and on pooled investments	25,680,979
Restricted cash and cash equivalents	31,568
Capital assets net of accumulated depreciation	266,479,755
	<hr/>
Total noncurrent assets	292,192,302

Deferred outflow of resources

	3,548,807
	<hr/>

Total assets and deferred outflow of resources	\$ 800,982,281
	<hr/> <hr/>

Liabilities:

Current liabilities:

Accounts payable and accrued liabilities	\$ 157,644,993
Advance from Centers for Medicare and Medicaid Services	75,354,124
Long-term liabilities, current portion	6,699,827
	<hr/>
Total current liabilities	239,698,944

Noncurrent liabilities:

Long-term debt, net of current portion	99,156,962
Accrued compensated absences, net of current portion	29,933,512
Derivative instrument – swap liability	2,471,104
	<hr/>
Total noncurrent liabilities	131,561,578

Total liabilities	371,260,522
	<hr/>

Net position:

Net investment in capital assets	166,285,603
Restricted	25,712,547
Unrestricted	237,723,609
	<hr/>

Total net position	429,721,759
	<hr/>

Total liabilities and net position	\$ 800,982,281
	<hr/> <hr/>

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Departmental Activities

Hospital and Clinics

Year ended June 30, 2020

Schedule 25

Chicago

Operating revenues:		
Net patient service revenues	\$	780,014,657
Revenues recognized on behalf of the System		28,451,064
Other revenues		35,368,644
Total operating revenues		843,834,365
Operating expenses:		
Salaries, wages and benefits		386,831,273
On-behalf for fringe benefits		39,724,276
Special funding situation for fringe benefits		189,484,990
Supplies and general expenses		462,876,399
Administrative services		16,511,216
Depreciation and amortization		22,607,531
Total operating expenses		1,118,035,685
Operating loss		(274,201,320)
Nonoperating revenue (expenses):		
On-behalf for fringe benefits		39,724,276
Special funding situation for fringe benefits		189,484,990
State appropriations		40,381,600
Transfer of State appropriations to the Illinois DHFS Hospital Services Fund		(21,670,351)
Federal aid - Coronavirus Aid, Relief and Economic Security Act		27,971,780
Interest on capital asset related debt		(5,399,146)
Investment income		10,867,743
Loss on disposal of capital assets		(278,317)
Other nonoperating revenues, net		144,933
Total nonoperating revenues, net		281,227,508
Increase in net position		7,026,188
Net position, beginning of year		422,695,571
Net position, end of the year	\$	429,721,759

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Net Position

Departmental Activities

Public Service, Academic Support, Healthcare, and Economic Development Activities

June 30, 2020

Schedule 26

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Assets:			
Current assets:			
Cash and cash equivalents	\$ 22,905,850	28,680,902	577,307
Accounts receivable and accrued investment income	8,827,444	45,746,089	111,766
Inventories	1,666,306	9,378,812	4,161
Prepaid expenses	947,595	520,628	853
Total current assets	<u>34,347,195</u>	<u>84,326,431</u>	<u>694,087</u>
Noncurrent assets:			
Capital assets, net of accumulated depreciation	20,295,394	20,158,086	199,846
Total assets	<u>\$ 54,642,589</u>	<u>104,484,517</u>	<u>893,933</u>
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 3,379,526	9,186,685	264,378
Unearned revenue	2,201,967	2,204,346	86,254
Internal payable, current portion	380,773	—	—
Leaseholds payable, current portion	2,689	—	—
Accrued compensated absences, current portion	143,677	461,072	3,430
Total current liabilities	<u>6,108,632</u>	<u>11,852,103</u>	<u>354,062</u>
Noncurrent liabilities:			
Internal payable	1,993,563	—	—
Leaseholds payable	1,173	—	—
Accrued compensated absences	1,610,623	5,168,619	38,447
Total noncurrent liabilities	<u>3,605,359</u>	<u>5,168,619</u>	<u>38,447</u>
Total liabilities	<u>9,713,991</u>	<u>17,020,722</u>	<u>392,509</u>
Net position:			
Net investment in capital assets	20,291,532	20,158,086	199,846
Unrestricted	24,637,066	67,305,709	301,578
Total net position	<u>44,928,598</u>	<u>87,463,795</u>	<u>501,424</u>
Total liabilities and net position	<u>\$ 54,642,589</u>	<u>104,484,517</u>	<u>893,933</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Departmental Activities

Public Service, Academic Support, Healthcare, and Economic Development Activities

Year ended June 30, 2020

Schedule 27

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Operating revenues:			
Health and medical services income	\$ 25,397,567	157,345,758	—
Public services income	24,670,687	2,027,590	358,171
Academic support activities income	5,324,931	1,451,551	—
Student program fees	692,706	298,721	—
Merchandise and food sales	5,701,171	984,778	81,286
Rental and lease income	1,060,463	334,763	375,727
Public events and recreation fees	1,585,790	34,749	914,979
Farm sales	40,685	—	—
Economic development services	50,065	—	—
Parking	—	—	20,860
Other sources	3,009,318	1,476,831	—
Total operating revenues	<u>67,533,383</u>	<u>163,954,741</u>	<u>1,751,023</u>
Operating expenses:			
Salaries and wages	25,304,670	78,205,142	807,284
Merchandise and food for resale	6,172,887	34,474,294	11,199
Repairs and maintenance	745,049	577,163	15,564
Professional and other contractual services	19,120,165	32,762,749	688,581
Utilities	680,415	1,262,047	19,690
Supplies	5,930,496	5,354,956	130,967
Noncapitalized renovations and equipment	3,038,459	1,118,623	58,144
Administrative services	57,289	1,727,414	—
Other operating expense	989,788	(2,155,706)	3,865
Depreciation and amortization	2,971,929	1,112,772	38,607
Total operating expenses	<u>65,011,147</u>	<u>154,439,454</u>	<u>1,773,901</u>
Operating income (loss)	<u>2,522,236</u>	<u>9,515,287</u>	<u>(22,878)</u>
Nonoperating revenues (expenses):			
Investment income (net of related expenses)	335,667	704,052	7,084
Interest on debt	(46,638)	—	—
Other nonoperating revenues (expenses), net	1,433,202	(725,029)	—
Total nonoperating revenues (expenses), net	<u>1,722,231</u>	<u>(20,977)</u>	<u>7,084</u>
Increase (decrease) in net position	<u>4,244,467</u>	<u>9,494,310</u>	<u>(15,794)</u>
Net position, beginning of year	<u>40,684,131</u>	<u>77,969,485</u>	<u>517,218</u>
Net position, end of year	<u>\$ 44,928,598</u>	<u>87,463,795</u>	<u>501,424</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Net Position

Departmental Activities

Intercollegiate Athletics

June 30, 2020

Schedule 28

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Assets:			
Current assets:			
Cash and cash equivalents	\$ 7,732,338	—	57,320
Accounts receivable and accrued investment income	6,302,183	563,634	24,763
Inventories	5,622	—	—
Prepaid expenses	464,197	—	2,544
Total current assets	<u>14,504,340</u>	<u>563,634</u>	<u>84,627</u>
Noncurrent assets:			
Capital assets, net of accumulated depreciation	4,425,307	1,103,601	8,533
Total assets	<u>\$ 18,929,647</u>	<u>1,667,235</u>	<u>93,160</u>
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 5,986,557	483,413	7,923
Unearned revenue	4,864,623	—	25,060
Accrued compensated absences, current portion	178,348	41,257	1,780
Total current liabilities	<u>11,029,528</u>	<u>524,670</u>	<u>34,763</u>
Noncurrent liabilities:			
Accrued compensated absences	1,999,289	462,487	19,953
Total noncurrent liabilities	<u>1,999,289</u>	<u>462,487</u>	<u>19,953</u>
Total liabilities	<u>13,028,817</u>	<u>987,157</u>	<u>54,716</u>
Net position:			
Net investment in capital assets	4,425,307	1,103,601	8,533
Unrestricted	1,475,523	(423,523)	29,911
Total net position	<u>5,900,830</u>	<u>680,078</u>	<u>38,444</u>
Total liabilities and net position	<u>\$ 18,929,647</u>	<u>1,667,235</u>	<u>93,160</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position

Departmental Activities

Intercollegiate Athletics

Year ended June 30, 2020

Schedule 29

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Operating revenues:			
Public events and recreation fees	\$ 72,273,378	1,619,268	213,892
Student program fees	—	6,647,244	938,120
Merchandise and food sales	100,700	—	17,712
Rental and lease income	89,716	—	1,000
Parking	8,153	—	—
Other sources	7,195,176	696,518	651
Total operating revenues	<u>79,667,123</u>	<u>8,963,030</u>	<u>1,171,375</u>
Operating expenses:			
Salaries and wages	40,803,950	5,443,224	302,047
Merchandise and food for resale	883,158	—	49,032
Repairs and maintenance	289,065	2,844	412
Professional and other contractual services	17,161,951	2,594,641	342,260
Utilities	2,256,936	73,300	2,511
Supplies	5,229,345	694,253	157,529
Noncapitalized renovations and equipment	1,332,990	301,320	144,085
Administrative services	939,500	312,482	1,690
Travel and transportation services	7,166,012	600,271	103,672
Other operating expense	5,135,901	528,537	76,942
Depreciation and amortization	441,310	147,848	1,740
Total operating expenses	<u>81,640,118</u>	<u>10,698,720</u>	<u>1,181,920</u>
Operating (loss)	<u>(1,972,995)</u>	<u>(1,735,690)</u>	<u>(10,545)</u>
Nonoperating revenues:			
Investment income (net of related expenses)	108,150	—	634
Other nonoperating revenues, net	3,102	1,823,383	—
Total nonoperating revenues, net	<u>111,252</u>	<u>1,823,383</u>	<u>634</u>
(Decrease) increase in net position	<u>(1,861,743)</u>	<u>87,693</u>	<u>(9,911)</u>
Net position, beginning of year	<u>7,762,573</u>	<u>592,385</u>	<u>48,355</u>
Net position, end of year	<u>\$ 5,900,830</u>	<u>680,078</u>	<u>38,444</u>

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
Schedule of Changes in State Property
Year ended June 30, 2020

Schedule 30

	<u>Beginning balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending balance</u>
Nondepreciable capital assets:					
Land	\$ 138,374,169	908,322	—	—	139,282,491
Construction in progress	335,548,455	283,940,529	—	(244,130,780)	375,358,204
Building improvements	6,993,850	—	(13,876)	—	6,979,974
Inexhaustible collections	24,952,585	266,542	(33,222)	—	25,185,905
Equipment (greater than \$499 less than \$5,000)	366,345,688	27,811,980	(96,003,429)	—	298,154,239
Total nondepreciable capital assets	<u>872,214,747</u>	<u>312,927,373</u>	<u>(96,050,527)</u>	<u>(244,130,780)</u>	<u>844,960,813</u>
Depreciable capital assets:					
Buildings	4,792,677,666	111,126,482	—	229,896,195	5,133,700,343
Improvements and infrastructure	760,013,693	—	—	598,719	760,612,412
Equipment (equal or greater than \$5,000)	1,295,583,986	82,030,014	(34,394,064)	5,872,811	1,349,092,747
Exhaustible collections	677,966,602	28,385,558	(1,748,139)	—	704,604,021
Software	200,140,893	—	—	7,763,055	207,903,948
Subtotal	<u>7,726,382,840</u>	<u>221,542,054</u>	<u>(36,142,203)</u>	<u>244,130,780</u>	<u>8,155,913,471</u>
Less accumulated depreciation	<u>4,352,004,274</u>	<u>252,587,630</u>	<u>(32,184,464)</u>	<u>—</u>	<u>4,572,407,440</u>
Total net depreciable capital assets	<u>3,374,378,566</u>	<u>(31,045,576)</u>	<u>(3,957,739)</u>	<u>244,130,780</u>	<u>3,583,506,031</u>
Total capital assets	<u>\$ 4,246,593,313</u>	<u>281,881,797</u>	<u>(100,008,266)</u>	<u>—</u>	<u>4,428,466,844</u>

Amounts reconcile to the property records submitted to the Illinois Office of the Comptroller. This summary schedule was prepared using State property records required by the Illinois Administrative Code (Code). The capitalization policy in the Code is different than the capitalization policy established by the University for financial reporting in accordance with generally accepted accounting principles.

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Analysis of Indirect Cost Reimbursements

Schedule of Sources and Applications of
Indirect Cost Reimbursements

Year ended June 30, 2020

Schedule 31

Balance, July 1, 2019	\$ 197,469,595
Sources:	
Private gifts, grants, and contracts	26,957,154
Federal grants and contracts	185,147,498
State of Illinois grants and contracts	12,021,143
Medical service plan	4,730,023
Auxiliary administrative allowances	14,824,856
Other administrative allowances	55,186,020
	298,866,694
Total additions	
Applications:	
Educational and general:	
Instruction	(2,056,941)
Research	(79,777,424)
Public service	(11,286,485)
Academic support	(36,734,290)
Student services	(2,589,997)
Institutional support	(54,887,949)
Operation and maintenance of plant	(91,159,782)
Student aid	(6,851,562)
	(285,344,430)
Total deductions	
Balance at June 30, 2020	\$ <u><u>210,991,859</u></u>

Note : Above information is prepared on an accrual basis.

Indirect cost reimbursements are expended, pursuant to allocations of funds within the University's budget as adopted by the Board of Trustees, to pay for the costs of grants and contracts operations and to pay for overhead expenses of the University. Indirect cost reimbursements are expended in a manner consistent with the formula under which such reimbursements are determined.

Based on the requirements of the *University Guidelines*, patents and royalties do not meet the definition of indirect cost reimbursements and are excluded from this calculation as well as the indirect cost carry-forward.

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS
 Analysis of Indirect Cost Reimbursements
 Calculation Sheet for Indirect Cost Carryforward
 June 30, 2020

Schedule 32

1. Cash and equivalents balance:		
Add:		
Cash	\$	168,714,185
Cash equivalents:		
Bank deposits		—
Marketable securities		—
Certificates of deposit		—
Repurchase agreements		—
Other cash equivalent items		—
Interfund receivables		—
		168,714,185
2. Allocated reimbursements:		
Enter the total indirect cost reimbursements allocated for expenditure for the fiscal year completed:		
\$537,448,811; enter 30% of this amount		161,234,644
3. Unallocated reimbursements:		
Enter the lesser of the actual unallocated indirect cost expenditure for the year completed or 10% of total indirect cost allocations for the year completed		—
4. Encumbrances and current liabilities paid in the lapse period:		
Enter the amount of:		
Current liabilities		11,116,002
Encumbrances		3,902,511
Total		15,018,513
5. Indirect cost carryforward:		
a. Enter the total items 2, 3, and 4		176,253,157
b. Subtract from item 1		(7,538,972)
If a positive number results, enter here and remit for deposit in the income fund	\$	N/A

See accompanying independent auditors' report.

UNIVERSITY OF ILLINOIS

Schedules of Federal Expenditures, Nonfederal Expenses, and New Loans
Year ended June 30, 2020

(in thousands)

Schedule 33

Schedule A – Federal financial component:

Total federal expenditures reported on SEFA schedule	\$	<u>1,398,702</u>
Total Schedule A	\$	<u><u>1,398,702</u></u>

Schedule B – Total financial component:

Total operating expenses (from financial statements)	\$	6,182,080
Total nonoperating expenses		58,181
Total new loans made		453,973
Amount of federal loan balances at beginning of the year		36,339
Other noncash federal award expenditures		<u>17,430</u>
Total Schedule B	\$	<u><u>6,748,003</u></u>

	<u>Amount</u>	<u>Percentage</u>
Schedule C:		
Total Schedule A	\$ 1,398,702	20.7%
Total nonfederal expenses	<u>5,349,301</u>	<u>79.3%</u>
Total Schedule C	\$ <u><u>6,748,003</u></u>	<u><u>100.0%</u></u>

These schedules are used to determine the Agency’s single audit costs in accordance with Uniform Guidance.

See accompanying independent auditors’ report.

UNIVERSITY OF ILLINOIS

University Functions and Planning Program

Year ended June 30, 2020

(Unaudited)

The University of Illinois (University) is a comprehensive university primarily serving the citizens of Illinois from three main institutions through instruction (both on-campus and on-line), research, economic development, and outreach activities. The University is headed by its President, Timothy L. Killeen, whose office is located in Urbana-Champaign, Office of the President, 346 Henry Administration Building, 506 South Wright Street, Urbana, Illinois 61801. The University's mission is articulated in its "Scope and Mission of the University of Illinois" statement. This document is updated, as deemed necessary, by management of the University.

The Urbana-Champaign institution is responsible for pursuing instruction, including strong emphasis at the graduate level; research, through its eminent faculty; and public service as the original land grant institution of the University.

The Chicago institution is responsible for pursuing teaching, research, and service activities related to basic and health sciences and providing a broad range of educational services at both the graduate and undergraduate levels. Vast educational offerings include professional degree programs in medicine, dentistry, pharmacy, nursing, associated health professions, and public health as well as major research programs in a variety of curriculums.

The Springfield institution is responsible for addressing public affairs within the framework of a liberal arts curriculum through its firsthand access to state government and public service through special courses, projects, and internship opportunities.

Each institution has developed planning procedures for maintenance and expansion of existing programs as well as development of new programs. All proposals, for academic programs that originate in the campus Faculty Senate, are reviewed by Central Administration, and are approved by the Board of Trustees before being submitted, when necessary, to the Illinois Board of Higher Education. A university-wide, five-year "rolling" budget, the Resource Allocation Management Plan (RAMP), is prepared annually and is approved by the Illinois Board of Higher Education. The University's planning and budgeting procedures appear to be comprehensive and responsive in accomplishing each institution's mission.

In addition to the extensive formal planning and budgeting process at the University, each institution has established its own academic review program. These programs involve the participation of those faculty members responsible for considering matters of educational policy (e.g., granting tenure). On occasion, outside reviewers are utilized and accreditation review teams provide additional input for virtually all professional programs and academic offerings. The reviews concentrate on qualitative concerns as well as document quantitative issues. It appears that the academic reviews should be effective measures in accomplishing the University's mission.

UNIVERSITY OF ILLINOIS

ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES

Significant Revenue, Expense, and Changes in Net Position Variances

Years ended June 30, 2020 and 2019

(Unaudited)

Consistent with prior years, all variances greater than \$30 million and more than 10% variance from fiscal year 2019, are discussed below. Refer to the accompanying independent auditors' report for the Statement of Revenues, Expenses and Changes in Net Position.

Explanations of significant variances:

- *Auxiliary enterprises, net (operating revenues)* – The decrease was due to a decrease in housing residence halls and campus parking due to COVID-19.
- *Institutional support (operating expenses)* – The increase was due an increase in COVID-19 remediation and management costs.
- *Scholarships and fellowships (operating expenses)* – The increase was due to an increase in emergency scholarships related to COVID-19.
- *Hospital and medical activities (operating expenses)* – The increase was due to an increase in emergency response management costs related to COVID-19 and an increase in software maintenance costs.
- *Grants, nonoperating (nonoperating revenues)* – The increase was due to Coronavirus Aid, Relief, and Economic Security Act funding and due to an increase in Pell Grants.
- *On behalf for fringe benefits (nonoperating revenues)* – Central Management Services on behalf will fluctuate each fiscal year based on many factors, and as such, we expect this number to change each year.
- *Special funding situation for fringe benefits (nonoperating revenues)* – The increase was due to an increase in the State Universities Retirement Systems on behalf retirement estimates.
- *Net decrease in the fair value of investments (nonoperating expenses)* – The decrease was primarily due to FY20 having long term investments sold with a capital gain which was reflected in the investment income. The unrealized gains naturally showed a lower amount because the long term investments were liquidated and the gains were realized.

UNIVERSITY OF ILLINOIS

ANALYSIS OF SIGNIFICANT VARIATIONS IN ACCOUNT BALANCES

Years ended June 30, 2020 and 2019

(Unaudited)

Consistent with prior years, all variances greater than \$30 million and more than 10% variance from fiscal year 2019, are discussed below. Refer to the accompanying independent auditors' report for the Statement of Net Position.

Explanations of significant variances:

- *Cash and cash equivalents (current assets)* – This increase was primarily due to an increase in current funds in FY20.
- *Investments (current assets)* – This increase was primarily due to the investment department placing more investments in current investments and less in non-current investments for strategic reasons.
- *Investments, restricted (current assets)* – This increase was primarily due to the investment department placing more investments in current investments and less in non-current investments for strategic reasons.
- *Appropriation receivable from State of Illinois (current assets)* – This increase was due to the University receiving more appropriations in FY20, as such we had more receivables. In addition, due to an economic downturn, the State is less timely with reimbursements in FY20.
- *Investments, restricted (noncurrent assets)* – This decrease was primarily due to a decrease in endowment funds. There were also more current investments in FY20 for strategic reasons.
- *Deferred outflows of resources* – The increase from the prior year was due to the change in deferred outflow related to GASB 75 valuations of OPEB.
- *Leaseholds payable and other obligations (current liabilities)* – This increase in the current year was due to the Center for Medicare & Medicaid Service advance payment received due to COVID-19 causing changes to federal regulations.
- *Accrued self-insurance (noncurrent liabilities)* – This increase in the current year is due to an increase in claims.
- *Unrestricted (net position)* – Change from prior year is due to the change in the other postemployment benefits, deferred outflows and deferred inflows related to GASB 75.

UNIVERSITY OF ILLINOIS
Analysis of Significant Variations in Expenditures
For the two years ended June 30, 2020
(Unaudited)

Fiscal Year 2020 Compared to Fiscal Year 2019

General Revenue Fund – 001

Illinois Heart Rescue

This was a new appropriation granted for FY20.

Labor & Employment Relations Degree Program

The change between the two fiscal years is attributed to in FY19 the appropriation was granted under the General Revenue Fund and FY20 being granted under the Educational Assistance Fund.

Labor & Employment Relations Certificate Program

The change between the two fiscal years is attributed to in FY19 the appropriation was granted under the General Revenue Fund and FY20 being granted under the Educational Assistance Fund.

Educational Assistance Fund – 007

Contractual Services

There was an increase in the operational expenses appropriation granted for FY20.

Labor & Employment Relations Degree Program

The change between the two fiscal years is attributed to in FY19 the appropriation was granted under the General Revenue Fund and FY20 being granted under the Educational Assistance Fund.

Labor & Employment Relations Certificate Program

The change between the two fiscal years is attributed to in FY19 the appropriation was granted under the General Revenue Fund and FY20 being granted under the Educational Assistance Fund.

Emergency Public Health Fund – 240

There was an increase in the overall appropriation granted for FY20.

Used Tire Management Fund – 294

There was an increase in the overall appropriation granted for FY20.

Pet Population Control Fund – 764

This was a new appropriation granted for FY20.

**UNIVERSITY OF ILLINOIS
ANALYSIS OF OPERATIONS**

State Appropriations –
Significant Lapse Period Expenditures
Three months ended September 30, 2020

(Unaudited)

Total expenditures for the fifteen months ended September 30, 2020	Vouchered expenditures for the three months ended September 30, 2020	%
N/A	N/A	N/A

The above represents all appropriations with lapse period expenditures: (1) greater than \$250,000 and (2) greater than 20% of total expenditures for the fifteen months ended September 30, 2020.

UNIVERSITY OF ILLINOIS
 Current Excess Funds Calculations
 Selected Plant Fund Data
 Auxiliary Enterprises Under Indenture
 June 30, 2020
 (Unaudited)

	<u>All campuses</u>
Capital assets:	
Facilities – at replacement cost	\$ 3,461,140,719
Parking lots and improvements – at historical cost	58,882,796
Equipment – at historical cost	42,870,160
Bond resolution limitations on repair and replacement reserve:	
5% of replacement cost of facilities	\$ 173,057,036
5% of historical cost of parking lots and improvements	2,944,140
20% of historical cost of equipment	8,574,032
Total reserve limitation	<u>184,575,208</u>
Repair and replacement reserve	<u>127,247,446</u>
Total margin of compliance	<u><u>\$ 57,327,762</u></u>

UNIVERSITY OF ILLINOIS
Current Excess Funds Calculations
Selected Plant Fund Data
Auxiliary Enterprises Not Under Indenture
June 30, 2020
(Unaudited)

	Student/staff programs and services		
	Urbana	Chicago	Springfield
Capital assets:			
Facilities – at replacement cost	\$ 1,180,948	1,282,755	4,117,713
Improvements – at historical cost	—	—	—
Parking lots – at historical cost	—	698,666	—
Equipment – at historical cost	5,130,724	1,502,218	1,817,557
Guidelines limitations on repair and replacement reserves for entities:			
5% of replacement cost of facilities	\$ 59,047	64,138	205,886
5% of historical cost of improvements	—	—	—
10% of historical cost of parking lots	—	69,867	—
20% of historical cost of equipment	1,026,145	300,444	363,511
Total reserve limitation	1,085,192	434,449	569,397
Repair and replacement reserve	96,259	113,176	—
Total margin of compliance	\$ 988,933	321,273	569,397

	Unique instructional programs	
	Urbana	Chicago
Capital assets:		
Facilities – at replacement cost	\$ —	—
Improvements – at historical cost	—	—
Equipment – at historical cost	44,975	7,453
Guidelines limitations on repair and replacement reserves for entities:		
5% of replacement cost of facilities	\$ —	—
5% of historical cost of improvements	—	—
20% of historical cost of equipment	8,995	1,491
Total reserve limitation	8,995	1,491
Repair and replacement reserve	—	—
Total margin of compliance	\$ 8,995	1,491

UNIVERSITY OF ILLINOIS
 Current Excess Funds Calculations
 Selected Plant Fund Data
 Storerooms and Service Departments
 June 30, 2020
 (Unaudited)

	Communication and computing services
	<u>All campuses</u>
Capital assets:	
Facilities – at replacement cost	\$ 22,676,389
Improvements – at historical cost	10,500,000
Equipment – at historical cost	231,844,009
Guidelines limitations on repair and replacement reserves for entities:	
5% of replacement cost of facilities	\$ 1,133,819
5% of historical cost of improvements	525,000
20% of historical cost of equipment	46,368,802
Total reserve limitation	48,027,621
Repair and replacement reserve	8,528,425
Total margin of compliance	<u>\$ 39,499,196</u>
	Plant and service operations
	<u>All campuses</u>
Capital assets:	
Facilities – at replacement cost	\$ 66,774,030
Improvements – at historical cost	306,907,212
Equipment – at historical cost	149,993,635
Guidelines limitations on repair and replacement reserves for entities:	
5% of replacement cost of facilities	\$ 3,338,702
5% of historical cost of improvements	15,345,361
20% of historical cost of equipment	29,998,727
Total reserve limitation	48,682,790
Repair and replacement reserve	19,149,712
Total margin of compliance	<u>\$ 29,533,078</u>

UNIVERSITY OF ILLINOIS
Current Excess Funds Calculations
Selected Plant Fund Data
Departmental Activities
June 30, 2020
(Unaudited)

	Instructional course activities	
	Urbana	Chicago
Capital assets:		
Facilities – at replacement cost	\$ 27,169,451	—
Equipment – at historical cost	5,444,964	741,880
Guidelines limitations on repair and replacement reserves for entities:		
5% of replacement cost of facilities	\$ 1,358,473	—
20% of historical cost of equipment	1,088,993	148,376
Total reserve limitation	2,447,466	148,376
Repair and replacement reserve	16,415	—
Total margin of compliance	<u>\$ 2,431,051</u>	<u>148,376</u>

	Professional development activities		
	Urbana	Chicago	Springfield
Capital assets:			
Facilities – at replacement cost	\$ 10,960,010	—	—
Improvements – at historical cost	138,115	—	—
Equipment – at historical cost	8,986,377	1,629,233	47,177
Guidelines limitations on repair and replacement reserves for entities:			
5% of replacement cost of facilities	\$ 548,001	—	—
5% of historical cost of improvements	6,906	—	—
20% of historical cost of equipment	1,797,275	325,847	9,435
Total reserve limitation	2,352,182	325,847	9,435
Repair and replacement reserve	1,589,452	—	—
Total margin of compliance	<u>\$ 762,730</u>	<u>325,847</u>	<u>9,435</u>

UNIVERSITY OF ILLINOIS
 Current Excess Funds Calculations
 Selected Plant Fund Data
 Departmental Activities
 June 30, 2020
 (Unaudited)

	<u>Agricultural operations</u>	
	<u>Urbana</u>	
Capital assets:		
Facilities – at replacement cost	\$ 59,822,642	
Improvements – at historical cost	473,425	
Equipment – at historical cost	12,638,743	
Guidelines limitations on repair and replacement reserves for entities:		
5% of replacement cost of facilities	\$ 2,991,132	
5% of historical cost of improvements	23,671	
20% of historical cost of equipment	2,527,749	
Total reserve limitation	5,542,552	
Repair and replacement reserve	375,096	
Total margin of compliance	<u>\$ 5,167,456</u>	
	<u>Commercial operations not under indenture</u>	
	<u>Urbana</u>	<u>Chicago</u>
Capital assets:		
Facilities – at replacement cost	\$ 38,297,018	20,511,195
Improvements – at historical cost	64,110,441	21,241,650
Equipment – at historical cost	4,011,695	63,031
Guidelines limitations on repair and replacement reserves for entities:		
5% of replacement cost of facilities	\$ 1,914,851	1,025,560
5% of historical cost of improvements	3,205,522	1,062,083
20% of historical cost of equipment	802,339	12,606
Total reserve limitation	5,922,712	2,100,249
Repair and replacement reserve	—	501,060
Total margin of compliance	<u>\$ 5,922,712</u>	<u>1,599,189</u>

UNIVERSITY OF ILLINOIS
 Current Excess Funds Calculations
 Selected Plant Fund Data
 Departmental Activities
 June 30, 2020
 (Unaudited)

	Hospital and clinics
	Chicago
Capital assets:	
Facilities – at replacement cost	\$ 547,166,183
Equipment – at historical cost	233,202,328
Guidelines limitations on repair and replacement reserves for entities:	
5% of replacement cost of facilities	\$ 27,358,309
20% of historical cost of equipment	46,640,466
Total reserve limitation	73,998,775
Repair and replacement reserve	31,739,518
Total margin of compliance	\$ 42,259,257

UNIVERSITY OF ILLINOIS
Current Excess Funds Calculations
Selected Plant Fund Data
Departmental Activities
June 30, 2020
(Unaudited)

	Public service, academic support, healthcare, and economic development activities		
	Urbana	Chicago	Springfield
Capital assets:			
Facilities – at replacement cost	\$ 250,526,225	210,751,795	—
Improvements – at historical cost	760,159	—	—
Equipment – at historical cost	24,449,744	13,282,858	653,964
Guidelines limitations on repair and replacement reserves for entities:			
5% of replacement cost of facilities	\$ 12,526,311	10,537,590	—
5% of historical cost of improvements	38,008	—	—
20% of historical cost of equipment	4,889,949	2,656,572	130,793
Total reserve limitation	17,454,268	13,194,162	130,793
Repair and replacement reserve	2,894,554	284,111	41,008
Total margin of compliance	\$ 14,559,714	12,910,051	89,785

	Intercollegiate athletics		
	Urbana	Chicago	Springfield
Capital assets:			
Facilities – at replacement cost	\$ 4,701,725	—	—
Improvements – at historical cost	8,001	2,409,202	—
Equipment – at historical cost	10,964,603	1,000,042	73,179
Guidelines limitations on repair and replacement reserves for entities:			
5% of replacement cost of facilities	\$ 235,086	—	—
5% of historical cost of improvements	400	120,460	—
20% of historical cost of equipment	2,192,921	200,008	14,636
Total reserve limitation	2,428,407	320,468	14,636
Repair and replacement reserve	—	—	—
Total margin of compliance	\$ 2,428,407	320,468	14,636

UNIVERSITY OF ILLINOIS
Current Excess Funds Calculations
Notes to Selected Plant Fund Data
June 30, 2020
(Unaudited)

1. The *University Guidelines* allow for the establishment of capital reserves for indentured entities as required by the bond indenture.
2. The *University Guidelines* allow for the establishment of capital reserves for nonindentured entities as follows:
 - 5% of replacement cost of buildings and related improvements.
 - 10% of the historical cost of parking lots or estimated cost of resurfacing any one existing parking lot, whichever is greater.
 - 20% of the historical cost of moveable equipment or the replacement cost of any individual piece of equipment, whichever is greater.

In the Selected Plant Fund Data presented, the University has used 5% of replacement cost (calculated using the *Engineering News Record* – Building Cost Index) of buildings and related improvements in calculating allowable reserves.

3. Historical or replacement cost of investments in plant assets have been provided for purposes of computing the margins of compliance. In compliance with GASB Statement No. 35, all reserve activity associated with an entity has been included in the financial statement for that entity.

UNIVERSITY OF ILLINOIS
 Calculation Sheet for Current Excess Funds
 Auxiliary Enterprises Under Indenture
 Auxiliary Facilities System
 June 30, 2020
 (Unaudited)

	<u>All campuses</u>
1. Current available funds:	
Add:	
Cash (excludes repair and replacement reserve)	\$ 21,002,757
Cash equivalents:	
Bank deposits	—
Marketable securities	—
Certificates of deposit	—
Repurchase agreements	—
Other cash equivalent items	—
Interfund receivables	—
Total current available funds	A <u>21,002,757</u>
2. Working capital allowance:	
Add:	
Highest month's expenditures	43,533,138
Encumbrances and current liabilities paid in lapse period	7,606,191
Deferred income	(2,683,079)
Refundable deposits	6,011,053
Allowance for restoring inventory to normal level	—
Allowance for sick leave/vacation payouts	570,600
Working capital allowance	B <u>55,037,903</u>
3. Current excess funds:	
Deduct B from A and enter here	C <u>(34,035,146)</u>
4. Calculation of income fund remittance:	
An entity may offset excess capital or current funds within the entity.	
Enter the amount to be offset, if any, here	D <u>(57,327,762)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$ <u><u>(91,362,908)</u></u>

UNIVERSITY OF ILLINOIS
Calculation Sheet for Current Excess Funds
Auxiliary Enterprises Not Under Indenture
Student/Staff Programs and Services – Entity 3200
June 30, 2020
(Unaudited)

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
1. Current available funds:			
Add:			
Cash (excludes repair and replacement reserve)	\$ 29,437,552	23,627,284	1,050,964
Cash equivalents:			
Bank deposits	—	—	—
Marketable securities	—	—	—
Certificates of deposit	—	—	—
Repurchase agreements	—	—	—
Other cash equivalent items	—	—	—
Interfund receivables	—	—	—
Total current available funds	A <u>29,437,552</u>	<u>23,627,284</u>	<u>1,050,964</u>
2. Working capital allowance:			
Add:			
Highest month's expenditures	23,982,719	21,349,570	1,378,046
Encumbrances and current liabilities paid in lapse period	3,685,463	424,569	165,299
Deferred income	(121,442)	(635,686)	(115,329)
Refundable deposits	856,030	2,196,425	135,275
Allowance for restoring inventory to normal level	—	—	—
Allowance for sick leave/vacation payouts	115,683	89,943	13,907
Working capital allowance	B <u>28,518,453</u>	<u>23,424,821</u>	<u>1,577,198</u>
3. Current excess funds:			
Deduct B from A and enter here	C <u>919,099</u>	<u>202,463</u>	<u>(526,234)</u>
4. Calculation of income fund remittance:			
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D <u>(988,933)</u>	<u>(321,273)</u>	<u>(569,397)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$ <u><u>(69,834)</u></u>	<u><u>(118,810)</u></u>	<u><u>(1,095,631)</u></u>

UNIVERSITY OF ILLINOIS

Calculation Sheet for Current Excess Funds

Auxiliary Enterprises Not Under Indenture

Unique Instructional Programs – Entity 3420

June 30, 2020

(Unaudited)

	<u>Urbana</u>	
1. Current available funds:		
Add:		
Cash	\$	(22,175)
Cash equivalents:		
Bank deposits		—
Marketable securities		—
Certificates of deposit		—
Repurchase agreements		—
Other cash equivalent items		—
Interfund receivables		—
Total current available funds	A	<u>(22,175)</u>
2. Working capital allowance:		
Add:		
Highest month's expenditures		—
Encumbrances and current liabilities paid in lapse period		3,342
Deferred income		—
Refundable deposits		—
Allowance for restoring inventory to normal level		—
Allowance for sick leave/vacation payouts		—
Working capital allowance	B	<u>3,342</u>
3. Current excess funds:		
Deduct B from A and enter here	C	<u>(25,517)</u>
4. Calculation of income fund remittance:		
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D	<u>—</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$	<u><u>(25,517)</u></u>

UNIVERSITY OF ILLINOIS

Calculation Sheet for Current Excess Funds

Storerooms and Service Departments

Communication and Computing Services – Entity 3100

June 30, 2020

(Unaudited)

	<u>All campuses</u>	
1. Current available funds:		
Add:		
Cash	\$	11,540,915
Cash equivalents:		
Bank deposits		—
Marketable securities		—
Certificates of deposit		—
Repurchase agreements		—
Other cash equivalent items		—
Interfund receivables		—
Total current available funds	A	<u>11,540,915</u>
2. Working capital allowance:		
Add:		
Highest month's expenditures		23,946,390
Encumbrances and current liabilities paid in lapse period		6,466,702
Deferred income		—
Refundable deposits		—
Allowance for restoring inventory to normal level		—
Allowance for sick leave/vacation payouts		239,764
Working capital allowance	B	<u>30,652,856</u>
3. Current excess funds:		
Deduct B from A and enter here	C	<u>(19,111,941)</u>
4. Calculation of income fund remittance:		
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D	<u>(39,499,196)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$	<u><u>(58,611,137)</u></u>

UNIVERSITY OF ILLINOIS
 Calculation Sheet for Current Excess Funds
 Storerooms and Service Departments
 Plant and Service Operations – Entity 3110
 June 30, 2020
 (Unaudited)

	<u>All campuses</u>
1. Current available funds:	
Add:	
Cash	\$ (15,034,866)
Cash equivalents:	
Bank deposits	—
Marketable securities	—
Certificates of deposit	—
Repurchase agreements	—
Other cash equivalent items	—
Interfund receivables	—
Total current available funds	A <u>(15,034,866)</u>
2. Working capital allowance:	
Add:	
Highest month's expenditures	113,755,971
Encumbrances and current liabilities paid in lapse period	38,672,407
Deferred income	—
Refundable deposits	18,546
Allowance for restoring inventory to normal level	—
Allowance for sick leave/vacation payouts	1,407,657
Working capital allowance	B <u>153,854,581</u>
3. Current excess funds:	
Deduct B from A and enter here	C <u>(168,889,447)</u>
4. Calculation of income fund remittance:	
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D <u>(29,533,078)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$ <u><u>(198,422,525)</u></u>

UNIVERSITY OF ILLINOIS
 Calculation Sheet for Current Excess Funds
 Departmental Activities
 Instructional Course Activities – Entity 3400
 June 30, 2020
 (Unaudited)

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
1. Current available funds:			
Add:			
Cash (excludes repair and replacement reserve)	\$ 137,497	519,727	114,046
Cash equivalents:			
Bank deposits	—	—	—
Marketable securities	—	—	—
Certificates of deposit	—	—	—
Repurchase agreements	—	—	—
Other cash equivalent items	—	—	—
Interfund receivables	—	—	—
Total current available funds	A <u>137,497</u>	<u>519,727</u>	<u>114,046</u>
2. Working capital allowance:			
Add:			
Highest month's expenditures	66,502	277,132	67,439
Encumbrances and current liabilities paid in lapse period	—	46,649	17,447
Deferred income	—	—	—
Refundable deposits	—	70,178	21,007
Allowance for restoring inventory to normal level	—	—	—
Allowance for sick leave/vacation payouts	—	6,463	—
Working capital allowance	B <u>66,502</u>	<u>400,422</u>	<u>105,893</u>
3. Current excess funds:			
Deduct B from A and enter here	C <u>70,995</u>	<u>119,305</u>	<u>8,153</u>
4. Calculation of income fund remittance:			
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D <u>(2,431,051)</u>	<u>(148,376)</u>	<u>—</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$ <u><u>(2,360,056)</u></u>	<u><u>(29,071)</u></u>	<u><u>8,153</u></u>

UNIVERSITY OF ILLINOIS
 Calculation Sheet for Current Excess Funds
 Departmental Activities
 Professional Development Activities – Entity 3410
 June 30, 2020
 (Unaudited)

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
1. Current available funds:			
Add:			
Cash (excludes repair and replacement reserve)	\$ 4,169,557	3,776,094	145,296
Cash equivalents:			
Bank deposits	—	—	—
Marketable securities	—	—	—
Certificates of deposit	—	—	—
Repurchase agreements	—	—	—
Other cash equivalent items	—	—	—
Interfund receivables	—	—	—
Total current available funds	A <u>4,169,557</u>	<u>3,776,094</u>	<u>145,296</u>
2. Working capital allowance			
Add:			
Highest month's expenditures	3,394,450	2,004,840	556,247
Encumbrances and current liabilities paid in lapse period	305,790	129,734	2,917
Deferred income	(10,311)	—	—
Refundable deposits	165,475	172,665	24,555
Allowance for restoring inventory to normal level	—	—	—
Allowance for sick leave/vacation payouts	26,132	21,802	3,487
Working capital allowance	B <u>3,881,536</u>	<u>2,329,041</u>	<u>587,206</u>
3. Current excess funds:			
Deduct B from A and enter here	C <u>288,021</u>	<u>1,447,053</u>	<u>(441,910)</u>
4. Calculation of income fund remittance:			
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D <u>(762,730)</u>	<u>(325,847)</u>	<u>(9,435)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$ <u><u>(474,709)</u></u>	<u><u>1,121,206</u></u>	<u><u>(451,345)</u></u>

UNIVERSITY OF ILLINOIS
 Calculation Sheet for Current Excess Funds
 Departmental Activities
 Agricultural Operations – Entity 3430
 June 30, 2020
 (Unaudited)

		<u>Urbana</u>
1. Current available funds:		
Add:		
Cash	\$	4,055,003
Cash equivalents:		
Bank deposits		—
Marketable securities		—
Certificates of deposit		—
Repurchase agreements		—
Other cash equivalent items		—
Interfund receivables		—
Total current available funds	A	<u>4,055,003</u>
2. Working capital allowance:		
Add:		
Highest month's expenditures		2,542,917
Encumbrances and current liabilities paid in lapse period		688,949
Deferred income		—
Refundable deposits		448,470
Allowance for restoring inventory to normal level		—
Allowance for sick leave/vacation payouts		28,571
Working capital allowance	B	<u>3,708,907</u>
3. Current excess funds:		
Deduct B from A and enter here	C	<u>346,096</u>
4. Calculation of income fund remittance:		
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D	<u>(5,167,456)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund		<u>\$ (4,821,360)</u>

UNIVERSITY OF ILLINOIS

Calculation Sheet for Current Excess Funds

Departmental Activities

Commercial Operations Not Under Indenture – Entity 3600

June 30, 2020

(Unaudited)

		<u>Urbana</u>	<u>Chicago</u>
1. Current available funds:			
Add:			
Cash	\$	3,174,521	3,298,794
Cash equivalents:			
Bank deposits		—	—
Marketable securities		—	—
Certificates of deposit		—	—
Repurchase agreements		—	—
Other cash equivalent items		—	—
Interfund receivables		—	—
Total current available funds	A	<u>3,174,521</u>	<u>3,298,794</u>
2. Working capital allowance:			
Add:			
Highest month's expenditures		1,152,805	733,246
Encumbrances and current liabilities paid in lapse period		115,725	760
Deferred income		—	—
Refundable deposits		500	78,613
Allowance for restoring inventory to normal level		—	—
Allowance for sick leave/vacation payouts		9,521	—
Working capital allowance	B	<u>1,278,551</u>	<u>812,619</u>
3. Current excess funds:			
Deduct B from A and enter here	C	<u>1,895,970</u>	<u>2,486,175</u>
4. Calculation of income fund remittance:			
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D	<u>(5,922,712)</u>	<u>(1,599,189)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$	<u><u>(4,026,742)</u></u>	<u><u>886,986</u></u>

UNIVERSITY OF ILLINOIS
 Calculation Sheet for Current Excess Funds
 Departmental Activities
 Hospital and Clinics – Entity 3500
 June 30, 2020
 (Unaudited)

	<u>Chicago</u>
1. Current available funds:	
Add:	
Cash	\$ 256,408,463
Cash equivalents:	
Bank deposits	—
Marketable securities	—
Certificates of deposit	—
Repurchase agreements	—
Other cash equivalent items	—
Interfund receivables	—
Total current available funds	A <u>256,408,463</u>
2. Working capital allowance:	
Add:	
Highest month's expenditures	157,243,655
Encumbrances and current liabilities paid in lapse period	224,605,905
Deferred income	—
Refundable deposits	—
Allowance for restoring inventory to normal level	—
Allowance for sick leave/vacation payouts	2,254,712
Working capital allowance	B <u>384,104,272</u>
3. Current excess funds:	
Deduct B from A and enter here	C <u>(127,695,809)</u>
4. Calculation of income fund remittance:	
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D <u>(42,259,257)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$ <u><u>(169,955,066)</u></u>

UNIVERSITY OF ILLINOIS

Calculation Sheet for Current Excess Funds

Departmental Activities

Public Service, Academic Support, Healthcare, and Economic Development Activities – Entity 3440

June 30, 2020

(Unaudited)

		<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
1. Current available funds:				
Add:				
Cash (excludes repair and replacement reserve)	\$	19,637,639	28,234,274	536,299
Cash equivalents:				
Bank deposits		—	—	—
Marketable securities		—	—	—
Certificates of deposit		—	—	—
Repurchase agreements		—	—	—
Other cash equivalent items		—	—	—
Interfund receivables		—	—	—
Total current available funds	A	<u>19,637,639</u>	<u>28,234,274</u>	<u>536,299</u>
2. Working capital allowance:				
Add:				
Highest month's expenditures		16,234,116	27,868,275	401,111
Encumbrances and current liabilities paid in lapse period		2,350,495	9,165,811	264,378
Deferred income		(1,425,548)	(2,167,374)	(67)
Refundable deposits		2,201,967	2,204,345	86,254
Allowance for restoring inventory to normal level		—	—	—
Allowance for sick leave/vacation payouts		135,318	435,964	1,223
Working capital allowance	B	<u>19,496,348</u>	<u>37,507,021</u>	<u>752,899</u>
3. Current excess funds:				
Deduct B from A and enter here	C	<u>141,291</u>	<u>(9,272,747)</u>	<u>(216,600)</u>
4. Calculation of income fund remittance:				
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D	<u>(14,559,714)</u>	<u>(12,910,051)</u>	<u>(89,785)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$	<u><u>(14,418,423)</u></u>	<u><u>(22,182,798)</u></u>	<u><u>(306,385)</u></u>

UNIVERSITY OF ILLINOIS
Calculation Sheet for Current Excess Funds
Departmental Activities
Intercollegiate Athletics – Entity 3450
June 30, 2020
(Unaudited)

		<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
1. Current available funds:				
Add:				
Cash	\$	7,732,338	(96,603)	57,320
Cash equivalents:				
Bank deposits		—	—	—
Marketable securities		—	—	—
Certificates of deposit		—	—	—
Repurchase agreements		—	—	—
Other cash equivalent items		—	—	—
Interfund receivables		—	—	—
Total current available funds	A	<u>7,732,338</u>	<u>(96,603)</u>	<u>57,320</u>
2. Working capital allowance:				
Add:				
Highest month's expenditures		20,824,724	2,121,354	482,463
Encumbrances and current liabilities paid in lapse period		5,986,557	386,810	7,923
Deferred income		(3,786,235)	—	(22,907)
Refundable deposits		4,864,623	—	25,060
Allowance for restoring inventory to normal level		—	—	—
Allowance for sick leave/vacation payouts		158,857	860	5,019
Working capital allowance	B	<u>28,048,526</u>	<u>2,509,024</u>	<u>497,558</u>
3. Current excess funds:				
Deduct B from A and enter here	C	<u>(20,316,188)</u>	<u>(2,605,627)</u>	<u>(440,238)</u>
4. Calculation of income fund remittance:				
An entity may offset excess capital or current funds within the entity. Enter the amount to be offset, if any, here	D	<u>(2,428,407)</u>	<u>(320,468)</u>	<u>(14,636)</u>
Enter the algebraic sum of C and D and remit the amount due, if any, for deposit in the income fund	\$	<u><u>(22,744,595)</u></u>	<u><u>(2,926,095)</u></u>	<u><u>(454,874)</u></u>

UNIVERSITY OF ILLINOIS

Number of Employees

Fall terms fiscal 2020 and 2019

(Unaudited)

	Fall term fiscal 2020				Fall term fiscal 2019			
	Urbana	Chicago	Springfield	Total	Urbana	Chicago	Springfield	Total
University employment statistics:								
Headcount:								
Faculty	3,493	3,635	310	7,438	3,359	3,486	332	7,177
Academic professionals	4,607	2,797	239	7,643	4,759	2,702	252	7,713
Support staff	4,785	7,346	323	12,454	4,459	7,215	317	11,991
Other	6,050	3,299	267	9,616	5,960	3,327	263	9,550
	<u>18,935</u>	<u>17,077</u>	<u>1,139</u>	<u>37,151</u>	<u>18,537</u>	<u>16,730</u>	<u>1,164</u>	<u>36,431</u>
Full-time equivalency:								
Faculty	3,247	2,928	240	6,415	3,099	2,794	248	6,141
Academic professionals	4,557	2,816	226	7,599	4,710	2,733	240	7,683
Support staff	4,737	7,064	320	12,121	4,405	6,927	315	11,647
Other	2,707	2,035	145	4,887	2,658	2,026	142	4,826
	<u>15,248</u>	<u>14,843</u>	<u>931</u>	<u>31,022</u>	<u>14,872</u>	<u>14,480</u>	<u>945</u>	<u>30,297</u>

“Other” represents house staff (medical residents and interns) and research and teaching assistants.

The above information was provided by the University Office of Planning and Budgeting from the Staff Monitoring System and is prepared using Illinois Board of Higher Education requirements as follows:

- (1) Employees with full-time contracts are counted as one full-time equivalent.
- (2) Part-time employees are multiplied by the number of months worked and then divided by 12 to arrive at their full-time equivalency.

UNIVERSITY OF ILLINOIS
 Cost Statistics
 Years ended June 30, 2020 and 2019
 (Unaudited)

Cost per student credit hour and full-time equivalent student:

The following are calculations of cost per student credit hour and cost per full-time equivalent student for the years ended June 30, 2020 and 2019, using the formula prescribed by the Illinois Board of Higher Education. All credit hours and instructional operating costs paid from state appropriated funds are included (except costs related to the College of Medicine and Dentistry at the Health Sciences Center).

	<u>Urbana-Champaign</u>		<u>Chicago</u>		<u>Springfield</u>	
	<u>Undergraduate</u>	<u>Graduate</u>	<u>Undergraduate</u>	<u>Graduate</u>	<u>Undergraduate</u>	<u>Graduate</u>
For the year ended June 30, 2020:						
Total costs (1)	\$ 397,376,110	324,151,634	215,726,900	173,601,733	31,071,062	16,888,298
Student credit hours	1,052,347	449,617	610,658	207,862	70,004	28,506
Full-time equivalent students (2)	35,078	18,734	20,355	8,661	2,333	1,188
Cost per student credit hour	\$ 378	721	353	835	444	592
Cost per full-time equivalent student	11,328	17,303	10,598	20,044	13,315	14,219

	<u>Urbana-Champaign</u>		<u>Chicago</u>		<u>Springfield</u>	
	<u>Undergraduate</u>	<u>Graduate</u>	<u>Undergraduate</u>	<u>Graduate</u>	<u>Undergraduate</u>	<u>Graduate</u>
For the year ended June 30, 2019:						
Total costs (1)	\$ 412,839,347	336,765,461	197,270,379	158,749,232	32,910,413	17,888,055
Student credit hours	1,062,673	428,629	597,694	212,870	70,102	29,792
Full-time equivalent students (2)	35,422	17,860	19,923	8,870	2,337	1,241
Cost per student credit hour	\$ 388	786	330	746	469	600
Cost per full-time equivalent student	11,655	18,856	9,902	17,897	14,082	14,414

- (1) Total costs are calculated using Illinois Board of Higher Education requirements as follows: total state appropriated costs less organized research, public service, student financial aid, appropriations for the State Universities Retirement System, appropriations for workers' compensation, auxiliary enterprises, hospital, and independent operations.
- (2) Undergraduate full-time equivalent student is computed as the total number of semester credit hours divided by 30. Graduate and professional full-time equivalent student is computed as the total number of semester credit hours divided by 24.

Fiscal year 2019 amounts have changed due to the amounts being estimated in the prior year as the amounts are not final when the report is released. As such, the current year 2019 amounts are final and the 2020 are estimated.

UNIVERSITY OF ILLINOIS
 Service Efforts and Accomplishments
 Fiscal year 2020
 (Unaudited)

The following statistics are from the *State of Illinois Board of Higher Education 2019 Data Book on Illinois Higher Education, Fall Enrollment Survey*.

Enrollment statistics:

The total headcount enrollment for Fall 2019 by class level was as follows:

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>	<u>Total</u>
Undergraduate:				
Freshman	8,301	5,678	494	14,473
Sophomore	6,067	4,115	336	10,518
Junior	7,936	5,102	629	13,667
Senior	10,776	6,416	1,154	18,346
Unclassified	1,040	330	61	1,431
Total undergraduate	<u>34,120</u>	<u>21,641</u>	<u>2,674</u>	<u>58,435</u>
Graduate:				
Professional	1,056	4,110	—	5,166
Graduate	15,588	7,137	1,444	24,169
Unclassified	841	502	157	1,500
Total graduate	<u>17,485</u>	<u>11,749</u>	<u>1,601</u>	<u>30,835</u>
Total	<u><u>51,605</u></u>	<u><u>33,390</u></u>	<u><u>4,275</u></u>	<u><u>89,270</u></u>

The total headcount enrollment for Fall 2019 by gender and by level of instruction were as follows:

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>	<u>Total</u>
Gender:				
Men	27,884	15,278	2,071	45,233
Women	23,721	18,112	2,204	44,037
Total	<u>51,605</u>	<u>33,390</u>	<u>4,275</u>	<u>89,270</u>
Level of instruction:				
Full-time	44,022	28,606	2,369	74,997
Part-time	7,583	4,784	1,906	14,273
Total	<u>51,605</u>	<u>33,390</u>	<u>4,275</u>	<u>89,270</u>

The median age of students enrolled by level of instruction for Fall 2019 was not available for this report.

UNIVERSITY OF ILLINOIS

Service Efforts and Accomplishments

Fiscal year 2020

(Unaudited)

Degrees conferred:

The following statistics are from the Integrated Postsecondary Education Data System (IPEDS) Completion Survey.

The number of degrees conferred for the year ended June 30, 2020 was as follows:

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>	<u>Total</u>
Degrees:				
Certificate	—	—	—	—
Baccalaureate	8,444	4,530	619	13,593
Postbaccalaureate certificates	—	1	32	33
Masters	4,355	2,164	528	7,047
Post-Master's certificates	12	21	1	34
Doctorate (Research)	867	339	8	1,214
Doctorate (Professional Practice)	312	792	—	1,104
Total	<u>13,990</u>	<u>7,847</u>	<u>1,188</u>	<u>23,025</u>

Staff statistics:

The following statistics are from the Survey of Salaries of Full-Time Instructional Faculty, 2019–2020 IPEDS.

The average salary of full-time faculty for the year ended June 30, 2020 was as follows:

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>	<u>Combined</u>
Average salary of full-time faculty	\$ 115,955	110,759	72,841	111,846

The percent of tenured full-time faculty for the year ended June 30, 2020 was as follows:

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>	<u>Combined</u>
Percent of tenured full-time faculty	53.71%	40.34%	54.73%	48.43%

Notes:

- (1) All data are for full-time instructional faculty, which excludes faculty whose responsibilities are primarily research or public service.
- (2) Chicago figures exclude all Colleges of Medicine and the University Hospital. Urbana figures exclude Cooperative Extension staff. University Administration staff are excluded from all campus and combined figures.

UNIVERSITY OF ILLINOIS
 Service Efforts and Accomplishments
 Fiscal year 2020
 (Unaudited)

Tuition and required fees rates:

The following tuition and required fee rates are as approved by the Board of Trustees and reported to the Illinois Board of Higher Education.

The general four-year guaranteed base rate tuition and required fees for full-time, in-state undergraduates, and general full-time base rate tuition and required fees for in-state graduate students entering after Fall 2019 for the 2019–2020 academic year were as follows (excluding refundable fees and health insurance):

	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>
Undergraduate	\$ 15,122	13,874	11,813
Graduate	16,028	14,950	10,832

The tuition and required fees for a full-time student entering Fall 2019 for the 2019–2020 academic year in the first-professional programs were as follows (excluding refundable fees and health insurance):

	<u>Urbana</u>	<u>Chicago</u>
First-professional programs:		
Medicine	\$ 38,868	40,272
Dentistry	—	38,062
Pharmacy	—	28,334
Physical therapy	—	20,974
Occupational Therapy	—	20,374
Nursing Practice	—	25,986
Law	38,171	39,290
Veterinary medicine	31,416	—
Doctor of Audiology	16,828	—

UNIVERSITY OF ILLINOIS

Emergency Purchases

Year ended June 30, 2020

(Unaudited)

The University reported the following emergency purchases to the Office of the Auditor General during fiscal year 2020:

Vendor		Amount
US Foods	This emergency purchase is for the all food products and supplies to support the cafeteria that serves the guests of hospital patients and visitors, along with the food for inpatients dietary and clinical needs.	Actual Cost of \$312,303
Hygieneering Inc.	This emergency purchase was required due to a situation in which immediate action was needed to prevent any disruption in University services.	Actual Cost of \$40,919
Shermco Industries Inc.	This emergency purchase was required due to a situation in which public health or safety was threatened. Vendor specializes in testing and repairing Medium Voltage (12kv) equipment.	Actual Cost of \$250,000
F.J. Murphy & Son, Inc.	This emergency purchase was required because the dry standpipe could not hold even city water pressure and this pipe feeds into the Brookens Library.	Actual Cost of \$95,557
Press Ganey Associates	This emergency purchase was required due to a situation in which immediate action was needed to prevent any disruption in University services.	Actual Cost of \$50,638
Medline Industries, Inc.	This emergency purchase was required due to a situation in which immediate action was needed to prevent any disruption in University services.	Actual Cost of \$4,255,535
Getinge	This emergency purchase was required due to a situation in which public health or safety was threatened due to a need for animal cage cleaning equipment and supplies.	Estimated Cost of \$400,000
Allied Waste/Republic Services, Inc.	This emergency purchase was required due to a situation in which immediate action was needed to prevent any disruption in University services.	Actual Cost of \$178,346
Hawkeye Energy Solutions	This emergency purchase was required due to a situation in which immediate repairs were needed to prevent further loss or damage to University property due to a need for repairs to metering system.	Actual Cost of \$149,000
Rantoul Truck Center	This emergency purchase was required due to a situation in which public health or safety was threatened.	Actual Cost of \$215,488
HC Stark Incorporated	This emergency purchase is being pursued to avoid the detrimental research impact of a six-month delay due to qualifying an alternative vendor's tungsten powder.	Actual Cost of \$661,000
US Foods	This emergency purchase is for the all food products and supplies to support the cafeteria that serves the guests of hospital patients and visitors, along with the food for inpatients dietary and clinical needs.	Actual Cost of \$975,000
Nihon Kohden	This emergency purchase is required to keep the hospital from risk of software security breaches, and/or equipment failure due to the operating system failure on the equipment and keeping the safety of the patient's health and medical information out of ieopardv.	Actual Cost of \$210,118
Federal Equipment	This emergency purchase was for stainless steel aseptic tanks to be used for industrial biotech fermentation processes in the research programs.	Actual Cost of \$63,000
Allied Waste Transportation dba Republic Services, Inc.	This emergency purchases was required to operate the University of Illinois Waste Transfer Station (WTS) and haul University solid waste from the WTS.	Actual Cost of \$42,614

UNIVERSITY OF ILLINOIS

Emergency Purchases

Year ended June 30, 2020

(Unaudited)

The University reported the following emergency purchases to the Office of the Auditor General during fiscal year 2020:

Vendor		Amount
Felmley-Dickerson Company	This emergency purchase was required due to a situation in which immediate repairs were needed to prevent further loss or damage to University property.	Actual Cost of \$745,800
HC Stark Incorporated	This emergency purchase was required to purchase tungsten powder in accordance with CFR 200.320(f)(2).	Actual Cost of \$489,376
Bottling Group LLC/Pepsi Beverage Company	This emergency purchase was required to provide bottled beverages for sale on 3 campuses and for the hospital.	Actual Cost of \$43,757
Scientific Surplus	This emergency purchase was required to fill a need that had become immediate as the University had clients preparing to send samples that would require a larger fermenter.	Actual Cost of \$200,800
Cross Country Staffing, Inc.	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$20,000,000
BMS CATBMS Enterprises LLC	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$1,245,000
Protorin Inc.	This emergency purchase was required for the University to provide on-line course proctoring services.	Actual Cost of \$5,000,000
Allied Waste/Republic Service Inc.	This emergency purchase was required for refuse and recycling cardboard collection and disposal at all UIC East and West campus facilities currently serviced by UIC Facilities Management Transportation.	Estimated Cost of \$200,000
Matrix Systems	This emergency purchase was required due to the COVID-19 health crisis.	Actual Cost of \$108,000
Fast Radius Inc.	This emergency purchase was required due to the COVID-19 health crisis.	Actual Cost of \$125,000
Boston Consulting Group, Inc.	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$500,000
Creative Thermal Solutions, Inc.	This emergency purchase was required due to the COVID-19 health crisis.	Actual Cost of \$137,243
Dillon Reporting	This emergency purchase was required for on-site and remote CART services to help students with note taking.	Estimated Cost of \$140,000
Gehrke Technology Group	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$120,000
Sunrise Hitek Group, LLC	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$139,512
Gordon Flesch Company	This emergency purchase was required to provide campus-wide print and electronic document management rental system through strategic placement of multi-function devices/copiers and printers throughout the University.	Estimated Cost of \$975,000

UNIVERSITY OF ILLINOIS

Emergency Purchases

Year ended June 30, 2020

(Unaudited)

The University reported the following emergency purchases to the Office of the Auditor General during fiscal year 2020:

Vendor		Amount
Bromley Hall	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$120,000
WPS USA Corporation	This emergency purchase was required to provide hygienically safe equipment and software to increase contact less transactions on the UIC campus.	Estimated Cost of \$200,272
AirPHX	This emergency purchase was required due to the COVID-19 health crisis.	Actual Cost of \$110,781
BMS Enterprises LLC	This emergency purchase was required to mitigate water damage and repair four floors at Engineering Hall due to ruptured chilled water line.	Estimated Cost of \$500,000
Earthwise Environmental	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$120,000
Felmley-Dickerson Co.	This emergency purchase was required to maintain operations and ongoing laboratory research to protect university property, students, and staff, and prevent further damage to the structure and building systems.	Actual Cost of \$928,000
Global Water Technology	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$120,000
Blue Peak Tents Inc.	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$198,810
Commonwealth Graphics Inc.	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$253,213
Petry-Kuhne Company	This emergency purchase was required due to significant damages from a chilled water leak at the UIUC Engineering Hall.	Estimated Cost of \$180,000
Guidehouse	This emergency purchase was required due to the COVID-19 health crisis.	Estimated Cost of \$225,000

UNIVERSITY OF ILLINOIS

Housing Benefits

Year ended June 30, 2020

(Unaudited)

Qualified Campus Lodging

The University provides a residence for the University President located on the campus, in which the University President maintains their official residence. All maintenance and repairs on the house is paid for by the University, with utility costs split 50/50 between the University and the University President in accordance with the University President's contract. The University did not require a security deposit from the University President. The University has deemed this residence for the University President as a fringe benefit excluded from taxable income.

The University provides a residence, the Jonasson House, for the University of Illinois at Chicago's Chancellor, in which the Chancellor maintains their official residence. All maintenance, utility and repairs on the house is paid for by the University. The University did not require a security deposit from the Chancellor. The University has deemed this residence for the Chancellor as a fringe benefit excluded from taxable income.

Lodging Provided for the Convenience of the Employer

University Housing employs staff assigned to each residence hall and apartment complex as residence hall directors, complex director, or complex coordinator. As a condition of employment, University Housing provides a small apartment within the residence hall/apartment complex so they can immediately respond to emergencies with residents. All maintenance and repairs to the apartment, except for intentional damage or gross negligence, is paid for by University Housing, along with all utility costs. The University has deemed these apartments as a fringe benefit excluded from taxable income.

University Housing employs student staff assigned to each residence hall as resident advisors, program assistants, disability advocates, and multicultural advocates. As a condition of employment, University Housing provides room and board so they can immediately respond to emergencies with student residents. All maintenance and repairs, except for intentional damage or gross negligence, is paid for by University Housing, along with all utility costs. The University has deemed this room and board waiver for these student employees as a fringe benefit excluded from taxable income.

UNIVERSITY OF ILLINOIS
 Analysis of Overtime and Compensatory Time
 Years ended June 30, 2020 and 2019
 (Unaudited)

	2020				2019			
	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>	<u>Total</u>	<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>	<u>Total</u>
Overtime Hours Paid	269,501	1,002,804	7,690	1,279,995	312,866	826,237	9,010	1,148,113
Compensatory Hours Granted	11,323	13,903	2,115	27,341	12,184	14,436	2,297	28,917
	<u>280,824</u>	<u>1,016,707</u>	<u>9,805</u>	<u>1,307,336</u>	<u>325,050</u>	<u>840,673</u>	<u>11,307</u>	<u>1,177,030</u>
Value of Overtime Hours Paid	10,284,584	31,726,344	229,007	42,239,935	11,588,216	26,779,014	252,877	38,620,107
Value of Compensatory Hours Granted	432,615	750,488	70,073	1,253,176	438,503	745,706	69,373	1,253,582
	<u>10,717,199</u>	<u>32,476,832</u>	<u>299,080</u>	<u>43,493,111</u>	<u>12,026,719</u>	<u>27,524,720</u>	<u>322,250</u>	<u>39,873,689</u>

UNIVERSITY OF ILLINOIS
 Assaults on Staff
 Years ended June 30, 2020 and 2019
 (Unaudited)

		<u>2020</u>	<u>2019</u>
Campus			
University of Illinois at Urbana-Champaign		10	10
University of Illinois at Chicago		83	94
University of Illinois at Springfield		1	—
	Total	<u>94</u>	<u>104</u>

UNIVERSITY OF ILLINOIS

Disclosure of Emergency Purchases

Under the Gubernatorial COVID-19 Disaster Proclamations

Year ended June 30, 2020

(Unaudited)

The Governor, in response to the COVID-19 pandemic, issued sequential Gubernatorial Disaster Proclamations from March 12, 2020, through June 30, 2020. These proclamations allowed the University to waive the requirements of the Illinois Procurement Code to the extent the requirement (1) would have, in any way, prevented, hindered, or delayed necessary action to cope with the COVID-19 pandemic and (2) was not required by federal law. The following procurements were all processed under this waiver granted by the Governor.

Fiscal Year 2020

The University had two emergency purchases related to the COVID-19 pandemic in Fiscal Year 2020.

Pipettes

As part of the ramp up to prepare for quick and efficient external COVID testing activities across the state, the University began the process of creating a mobile lab unit. The supply chain for pipettes needed to test and create this mobile lab unit was one the biggest challenges, as supplies were rapidly being purchased across the nation leaving vendors in short supply. In order to secure these needed pipettes, the University necessitate an emergency purchase under this proclamation to Beckman Coulter. Delivery of these items is scheduled through March 2021 as needed. Thus far, the University has paid its vendor, Beckman Coulter, \$75,191, to acquire the pipettes.

Robots

The University, in an effort to increase COVID testing results, required the purchase of additional robotics. Processing test results at a faster rate limits positive cases from spreading and allows for faster treatment and isolation/quarantining. The University paid its vendor, Tekmill Incorporated, \$276,699, to acquire the robots with an estimated \$65,000 remaining.

UNIVERSITY OF ILLINOIS

Special Data Requirements for University Audits

Year ended June 30, 2020

(Unaudited)

In accordance with an Office of the Auditor General, July 25, 2000 memorandum entitled *Matters Regarding University Audits* (Memorandum), certain supplemental data is required to be reported by the University. The table below cross-references the memorandum requirements (indicated by number and letter paragraph references) to the University financial statements and audit reports for the year ended June 30, 2020, where such special data is found.

Compliance Findings

- 13(a) At June 30, 2020, State Compliance Findings were reported on pages 38 through 49 within the Compliance Examination report. None of these findings specifically related to the *University Guidelines*. The University's calculation sheets for current excess funds are presented in this report on pages 54 through 65.

Indirect Cost Reimbursements

- 13(b) A schedule of the sources and applications of indirect cost reimbursements is included in this report on page 38.
- 13(c) The University's calculation sheet for indirect cost carryforward is included in this report on page 39.

Tuition Charges and Fees

- 13(d) The University identified no instances of tuition being diverted to auxiliary enterprise operations.

Auxiliary Enterprises, Activities, and Accounting Entities

- 13(e) Identification of each specific accounting entity and descriptions of the sources of revenue and purpose of each are presented in this report on pages 9 through 12.
- 13(f) Entity financial statements are presented on pages 13 through 36 of this report. The entity financial statements should be read in conjunction with the University of Illinois Annual Financial Report for the year ended June 30, 2020, the Annual Financial Report of the University of Illinois Auxiliary Facilities System for the year ended June 30, 2020, and the Annual Financial Report of the University of Illinois Health Services Facilities System for the year ended June 30, 2020.
- 13(g) The University's calculation sheets for current excess funds are presented in this report on pages 54 through 65.
- 13(h) Support received by auxiliary enterprises from State appropriated funds for retirement and group insurance benefits is disclosed in the Annual Financial Report of the University of Illinois Auxiliary Facilities System for the year ended June 30, 2020 on pages 12 and 13.
- 13(i) Statements of receipts and disbursements and related definitions, for funds required by bond indentures are presented on pages 6 through 8 and page 19 of the Annual Financial Report of the University of Illinois Auxiliary Facilities System for the year ended June 30, 2020.
- 13(j) At June 30, 2020, no Compliance Findings were reported regarding the fund accounting covenants of the Resolutions of the Board of Trustees of the University of Illinois, which provided for the issuance of revenue bonds.

UNIVERSITY OF ILLINOIS

Special Data Requirements for University Audits

Year ended June 30, 2020

(Unaudited)

- 13(k) At June 30, 2020, no noninstructional facilities reserves (development reserves) have been established by the University.

University-Related Organizations

- 13(l), (m), and (n)

Organizations recognized by the University as University-Related Organizations (UROs) are as follows:

University of Illinois Foundation	PrairieLand Energy, Inc.
University of Illinois Alumni Alliance	Illinois Ventures, LLC and its Subsidiary
University of Illinois Research Park, LLC	Wolcott, Wood and Taylor, Inc.
UI Singapore Research, LLC and its Subsidiary	

Payments by the UROs to the University for services provided by the University and payments by the University to UROs for services provided by the UROs for the year ended June 30, 2020 are disclosed in this report on pages 81 and 82.

The University has designated no organizations as “Independent Organizations” as defined in Section VII of *University Guidelines*.

- 13(o) At June 30, 2020, the University identified that there were no unreimbursed subsidies to the UROs from University or appropriated funds.
- 13(p) Debt financing by UROs at June 30, 2020 is disclosed in the Annual Financial Statements of the University of Illinois Foundation on page 22.

Other Topics

- 13(q) Schedules of cash and investments held by the University are presented in the notes to financial statements in the University of Illinois Annual Financial Report for the year ended June 30, 2020 on pages 26 through 32.
- 13(r) The University accounts for investment income on the accrual basis. Investment income for non-pooled investments, including gains and losses resulting from the sale or other disposition of investments, is recognized in the fund that owns the investments, except for income derived from investments of the Endowment and Similar Funds, which is recognized in the funds to which such income is restricted. Income from pooled investments is distributed to individual University funds quarterly based upon average monthly balances invested in the pool. There was no unallocated investment income required to be paid into the University’s Income Fund.
- 13(s) Costs per full-time equivalent student are presented in this report on page 67.

UNIVERSITY OF ILLINOIS

Special Data Requirements for University Audits

Year ended June 30, 2020

(Unaudited)

- 13(t) Acquisitions of land in excess of \$250,000 by the University and its UROs during the year ended June 30, 2020 that were not funded by a separate appropriation specifically identifying the particular acquisitions are presented in this report, if applicable, on pages 37 and 81 as Schedule of Changes in State Property and Schedule of Funds Provided by the University of Illinois Foundation, respectively.
- 13(u) During the year ended June 30, 2020, the University did not issue any certificates of participation.

UNIVERSITY OF ILLINOIS

Analysis of Operations

Schedule of Funds Provided by the University of Illinois Foundation

Years ended June 30, 2020 and 2019

(Unaudited)

During fiscal years 2020 and 2019, the University engaged the University of Illinois Foundation (Foundation), under contract, to provide fundraising and other services. In accordance with the contract agreement, the University provided \$163,895 cash and \$8,124,225 budget allocation in 2020 and \$1,029,729 cash and \$8,428,204 budget allocation in 2019, and an additional \$525,000 and \$531,000 of services in 2020 and 2019, respectively, to the Foundation. As required by contract, the Foundation provided the University certain funds considered unrestricted for purposes of the computations outlined in *University Guidelines*. In addition, the Foundation provided the University with nonqualifying restricted funds. Presented below is a summary of all funds that the Foundation provided to the University during each fiscal year:

	<u>2020</u>	<u>2019</u>
Unrestricted funds	\$ 99,893	\$ 134,913
Restricted only as to campus, college, or department, and generally available for ongoing university operations:		
Provided to a particular campus	323,246	396,247
Provided to a particular unit	<u>72,368,330</u>	<u>80,910,788</u>
Subtotal	72,791,469	81,441,948
Restricted by donor:		
Provided for student support	38,540,534	32,700,319
Provided for faculty support	14,547,342	12,055,950
Provided for certain instructional, research, and public service programs	62,270,051	55,829,932
Provided for physical facilities additions or improvements	27,771,436	24,993,933
Provided for other restricted purposes	<u>513,200</u>	<u>1,294,804</u>
Total funds provided by the Foundation to the University	<u>\$ 216,434,032</u>	<u>\$ 208,316,886</u>

University Guidelines require that the University report annually the purchase or acceptance of gifts of real estate by a URO in excess of \$250,000. During fiscal year 2020, the Foundation received the following gifts and made the following purchases of real estate:

<u>Purchase/ Gift</u>	<u>Date</u>	<u>Value (\$)</u>	<u>Property and description</u>
Gift	10/22/2019	\$1,876,500	190.38 acres of farmland in LaSalle County
Gift	12/31/2019	\$1,320,001	Condominium located in Honolulu, HI
Gift	4/30/2020	\$600,000	House located in River Forest, IL
Gift	8/30/2019	\$32,800,000	Property housing the UIC John Marshall Law School located in Chicago, IL
Purchase	12/18/2019	\$880,000	80 acres of farmland in Warren County
Purchase	1/22/2020	\$1,150,000	Building located in Chicago, IL

UNIVERSITY OF ILLINOIS

Analysis of Operations

Schedule of Funds Provided by the University to the University of Illinois Alumni Association

Years ended June 30, 2020 and 2019

(Unaudited)

In accordance with an annual agreement between the University and the Alumni Association, the University paid \$2,473,500 and \$2,836,600 of which \$794,100 and \$825,700 represent employee salaries to the Alumni Association for the years ended June 30, 2020 and 2019, respectively. In return, the Alumni Association agreed to: (1) provide management and supervisory services for the maintenance of alumni records, (2) publish Alumni periodicals, and (3) provide support to Alumni field activities and meetings. During the years ended June 30, 2020 and 2019, the Alumni Association expended the following amounts in the performance of those functions:

	<u>2020</u>	<u>2019</u>
Communications	\$ 328,400	\$ 543,900
Information services	361,700	509,400
Alumni outreach programs	405,000	322,700
General and operating expenses	<u>1,378,400</u>	<u>1,460,600</u>
Total expenditures	<u>\$ 2,473,500</u>	<u>\$ 2,836,600</u>

UNIVERSITY OF ILLINOIS

Schedule of Undergraduate and Graduate Tuition and Fee Waivers

2019–2020 School Year

(Unaudited)

(In thousands)

	Undergraduate			Graduate		
	Tuition waivers	Fee waivers	Total waivers	Tuition waivers	Fee waivers	Total waivers
Urbana	\$ 35,845	1,467	37,312	199,497	9,731	209,228
Chicago	13,682	295	13,977	70,270	8,409	78,679
Springfield	2,264	150	2,414	2,589	218	2,807
Total	\$ <u>51,791</u>	<u>1,912</u>	<u>53,703</u>	<u>272,356</u>	<u>18,358</u>	<u>290,714</u>

The amount of fiscal year 2020 tuition waivers reported above are based on data provided from the Office of Planning and Budgeting.

(Continued)

UNIVERSITY OF ILLINOIS

Schedule of Undergraduate Tuition and Fee Waivers

2019–2020 School Year

(Unaudited)

	University of Illinois at Urbana-Champaign			
	Tuition waived		Fees waived	
	Number of recipients *	Value of waivers (In thousands)	Number of recipients *	Value of waivers (In thousands)
Mandatory waivers:				
Teacher special education	74	\$ 897	74	\$ 298
Reserve Officers' Training Corps (ROTC)	129	1,351	3	2
Department of Children and Family Services (DCFS)	30	329	30	115
Children of employees	679	4,705	—	—
Honorary scholarships	274	3,719	—	—
Veterans grants and scholarships**	142	1,629	44	143
DCFS - new	4	10	—	—
Adjustments (1)	(4)	—	—	—
Subtotal	<u>1,328</u>	<u>12,640</u>	<u>151</u>	<u>558</u>
Discretionary waivers:				
Faculty/administrators	4	26	—	—
Civil service	40	134	—	—
Academic/other talent	1,323	6,153	243	181
Foreign exchange students	531	10,048	531	722
Foreign students	11	95	—	—
Student need – financial aid	1,518	6,723	—	—
Interinstitutional/related agencies	3	14	—	—
Retired University employees	4	11	4	2
COVID-19 Health Services Fee Waiver	19	—	19	4
Adjustments (1)	(27)	1	—	—
Subtotal	<u>3,426</u>	<u>23,205</u>	<u>797</u>	<u>909</u>
Adjustments (1)	<u>(66)</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total	<u><u>4,688</u></u>	<u><u>\$ 35,845</u></u>	<u><u>948</u></u>	<u><u>\$ 1,467</u></u>

* Unduplicated

** Illinois Veterans Grants from Illinois Student Assistance Commission (ISAC), Illinois National Guard Grants (ISAC), and POW/MIA Scholarships (Department of Veterans Affairs). Include only the waived (unfunded) portion of these grants.

(1) A recipient may be granted a waiver in multiple categories. The number of recipients in the subtotal and total is adjusted for student waivers granted in multiple categories.
(Continued)

UNIVERSITY OF ILLINOIS

Schedule of Undergraduate Tuition and Fee Waivers

2019–2020 School Year

(Unaudited)

	University of Illinois at Chicago			
	Tuition waived		Fees waived	
	Number of recipients *	Value of waivers (In thousands)	Number of recipients *	Value of waivers (In thousands)
Mandatory waivers:				
Teacher special education	1	\$ 11	1	\$ 3
Reserve Officers' Training Corps (ROTC)	68	609	—	—
Department of Children and Family Services (DCFS)	24	204	18	53
Children of employees	208	1,162	—	—
Senior Citizens	1	5	—	—
Honorary scholarships	19	235	1	1
Veterans grants and scholarships**	171	1,480	49	125
Subtotal	492	3,706	69	182
Discretionary waivers:				
Faculty/administrators	6	14	6	4
Civil service	54	273	54	105
Academic/other talent	1,047	6,817	—	—
Athletic	147	2,063	—	—
Gender equity in intercollegiate athletics	49	508	—	—
Out-of-State Students	15	177	—	—
Student need – financial aid	10	16	—	—
Student need – special programs	40	90	—	—
Cooperating Professionals	3	6	—	—
Retired University employees	2	11	2	4
Adjustments (1)	1	1	—	1
Subtotal	1,374	9,976	62	114
Adjustments (1)	(95)	—	—	—
Total	1,771	\$ 13,682	131	\$ 296

* Unduplicated

** Illinois Veterans Grants from Illinois Student Assistance Commission (ISAC), Illinois National Guard Grants (ISAC), and POW/MIA Scholarships (Department of Veterans Affairs). Include only the waived (unfunded) portion of these grants.

(1) A recipient may be granted a waiver in multiple categories. The number of recipients in the subtotal is adjusted for student waivers granted in multiple categories.

(Continued)

UNIVERSITY OF ILLINOIS
Schedule of Undergraduate Tuition and Fee Waivers
2019–2020 School Year
(Unaudited)

	University of Illinois – Springfield			
	Tuition waived		Fees waived	
	Number of recipients *	Value of waivers (In thousands)	Number of recipients *	Value of waivers (In thousands)
Mandatory waivers:				
Department of Children and Family Services (DCFS)	12	\$ 87	—	\$ —
Children of employees	41	176	—	—
Honorary scholarships	54	470	—	—
Veterans grants and scholarships**	144	702	115	85
Subtotal	<u>251</u>	<u>1,435</u>	<u>115</u>	<u>85</u>
Discretionary waivers:				
Faculty/administrators	3	17	3	5
Civil service	56	201	56	42
Academic/other talent	15	98	—	—
Athletic	36	178	—	—
Gender equity in intercollegiate athletics	18	100	—	—
Foreign exchange students	15	97	15	16
Student need – financial aid	58	92	—	—
Interinstitutional/related agencies	12	44	—	—
Retired university employees	—	—	—	—
Dual credit waiver	4	3	4	3
Adjustments (1)	(2)	(2)	—	(1)
Subtotal	<u>215</u>	<u>828</u>	<u>78</u>	<u>65</u>
Adjustments (1)	(1)	—	—	—
Total	<u><u>465</u></u>	<u><u>\$ 2,263</u></u>	<u><u>193</u></u>	<u><u>\$ 150</u></u>

* Unduplicated

** Illinois Veterans Grants from Illinois Student Assistance Commission (ISAC), Illinois National Guard Grants (ISAC), and POW/MIA Scholarships (Department of Veterans Affairs). Include only the waived (unfunded) portion of these grants.

(1) A recipient may be granted a waiver in multiple categories. The number of recipients in the subtotal is adjusted for student waivers granted in multiple categories.

(Continued)

UNIVERSITY OF ILLINOIS
Schedule of Graduate Tuition and Fee Waivers
2019–2020 School Year
(Unaudited)

	University of Illinois at Urbana-Champaign			
	Tuition waived		Fees waived	
	Number of recipients *	Value of waivers	Number of recipients *	Value of waivers
		(In thousands)		(In thousands)
Mandatory waivers:				
Teacher special education	5	\$ 73	4	\$ 21
Department of Children and Family Services (DCFS)	3	17	2	2
Senior citizens	1	15	—	—
Honorary scholarships	35	390	—	—
Veterans grants and scholarships**	179	1,537	29	82
Adjustments (1)	(1)	(1)	—	(1)
Subtotal	<u>222</u>	<u>2,031</u>	<u>35</u>	<u>104</u>
Discretionary waivers:				
Faculty/administrators	386	2,835	—	—
Civil service	127	694	—	—
Academic/other talent	360	1,756	258	203
Foreign exchange students	43	841	34	43
Cooperating professionals	178	1,094	—	—
Research assistants	3,575	81,664	2,965	3,628
Teaching assistants	2,731	56,772	2,697	3,305
Other assistants	1,427	17,106	1,011	1,074
Interinstitutional/related agencies	54	549	—	—
Retired University employees	5	53	5	3
Contract/training grants	58	1,464	52	20
Fellowship/traineeship	2,213	32,639	1,032	1,351
Adjustments (1)	(3,302)	—	(1,269)	—
Subtotal	<u>7,855</u>	<u>197,467</u>	<u>6,785</u>	<u>9,627</u>
Adjustments (1)	(3)	—	—	—
Total	<u><u>8,074</u></u>	<u><u>\$ 199,498</u></u>	<u><u>6,820</u></u>	<u><u>\$ 9,731</u></u>

* Unduplicated

** Illinois Veterans Grants from Illinois Student Assistance Commission (ISAC), Illinois National Guard Grants (ISAC), and POW/MIA Scholarships (Department of Veterans Affairs). Include only the waived (unfunded) portion of these grants.

(1) A recipient may be granted a waiver in multiple categories. The number of recipients in the subtotal is adjusted for student waivers granted in multiple categories.

(Continued)

UNIVERSITY OF ILLINOIS
Schedule of Graduate Tuition and Fee Waivers
2019–2020 School Year
(Unaudited)

	University of Illinois at Chicago			
	Tuition waived		Fees waived	
	Number of recipients *	Value of waivers	Number of recipients *	Value of waivers
		(In thousands)		(In thousands)
Mandatory waivers:				
Teacher special education	20	\$ 186	20	\$ 53
DCFS	2	6	2	2
Senior citizen	1	3	—	—
Honorary scholarships	17	435	—	—
Veterans grants and scholarships**	109	1,411	84	204
Adjustments (1)	—	(1)	—	(1)
Subtotal	<u>149</u>	<u>2,040</u>	<u>106</u>	<u>258</u>
Discretionary waivers:				
Faculty/administrators	375	3,411	374	644
Civil service	301	2,708	300	537
Academic/other talent	845	17,701	718	917
Athletic	3	44	—	—
Foreign Students	1,160	—	1,160	205
Cooperating professionals	44	178	35	10
Research assistants	945	13,807	945	1,776
Teaching assistants	1,455	21,750	1,455	2,820
Other assistants	1,234	8,207	1,206	1,097
Retired University employees	8	36	8	12
Fellowship/traineeship	84	390	84	134
Adjustments (1)	—	(2)	—	(1)
Subtotal	<u>6,454</u>	<u>68,230</u>	<u>6,285</u>	<u>8,151</u>
Adjustments (1)	(2,459)	—	—	—
Total	<u>4,144</u>	<u>\$ 70,270</u>	<u>6,391</u>	<u>\$ 8,409</u>

* Unduplicated

** Illinois Veterans Grants from Illinois Student Assistance Commission (ISAC), Illinois National Guard Grants (ISAC), and POW/MIA Scholarships (Department of Veterans Affairs). Include only the waived (unfunded) portion of these grants.

(1) A recipient may be granted a waiver in multiple categories. The number of recipients in the subtotal and total is adjusted for student waivers granted in multiple categories.

(Continued)

UNIVERSITY OF ILLINOIS
Schedule of Graduate Tuition and Fee Waivers
2019–2020 School Year
(Unaudited)

	University of Illinois – Springfield			
	Tuition waived		Fees waived	
	Number of recipients *	Value of waivers (In thousands)	Number of recipients *	Value of waivers (In thousands)
Mandatory waivers:				
Senior citizens	3	\$ 9	—	\$ —
Honorary scholarships	10	61	—	—
Veterans grants and scholarships**	87	375	76	43
Adjustments (1)	—	—	—	—
Subtotal	<u>100</u>	<u>445</u>	<u>76</u>	<u>43</u>
Discretionary waivers:				
Faculty/administrators	86	378	86	66
Civil service	95	348	95	55
Foreign Exchange Students	2	30	2	5
Cooperating professionals	1	2	1	—
Research assistants	2	7	2	1
Teaching assistants	6	49	6	4
Other assistants	186	1,211	52	43
Interinstitutional/related agencies	29	115	—	—
Retired University employees	1	3	1	—
Adjustments (1)	(5)	1	(5)	—
Subtotal	<u>403</u>	<u>2,144</u>	<u>240</u>	<u>174</u>
Adjustments (1)	<u>(2)</u>	<u>—</u>	<u>—</u>	<u>1</u>
Total	<u><u>501</u></u>	<u><u>\$ 2,589</u></u>	<u><u>316</u></u>	<u><u>\$ 218</u></u>

* Unduplicated

** Illinois Veterans Grants from Illinois Student Assistance Commission (ISAC), Illinois National Guard Grants (ISAC), and POW/MIA Scholarships (Department of Veterans Affairs). Include only the waived (unfunded) portion of these grants.

(1) A recipient may be granted a waiver in multiple categories. The number of recipients in the subtotal is adjusted for student waivers granted in multiple categories.