

Institution: (154095) University of Northern Iowa

Survey: Finance

Collection Year: 2005

Part A - Statement of Net Assets: FY2005		
(in whole dollars)		
(CV - calculated value)		
Line no.		Current year amount
	Current assets	
01	Total current assets	91,617,581
	Noncurrent assets	
02	Capital assets - depreciable (gross)	420,448,609
03	Accumulated depreciation	169,101,676
04	Other noncurrent assets (CV)	50,449,156
05	Total noncurrent assets	301,796,089
06	Total assets (CV)	393,413,670
	Current liabilities	
07	Long-term debt, current portion	18,532,306
08	Other current liabilities (CV)	24,057,424
09	Total current liabilities	42,589,730
	Noncurrent liabilities	
10	Long-term debt	102,892,748
11	Other noncurrent liabilities (CV)	14,768,868
12	Total noncurrent liabilities	117,661,616
13	Total liabilities (CV)	160,251,346
	Net assets	
14	Invested in capital assets, net of related debt	145,910,769
15	Restricted-expendable	48,088,341
16	Restricted-nonexpendable	615,895
17	Unrestricted (CV)	38,547,319
18	Total net assets (CV)	233,162,324

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Part A - Plant, Property, and Equipment: FY2005					
(in whole dollars)					
(CV - calculated value)					
Line no.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	Plant, property, and equipment				
21	Land & land improvements	15,366,776	1,326,440	326,372	16,366,844
22	Infrastructure	13,455,549	615,002	0	14,070,551
23	Buildings	263,732,180	10,761,155	595,575	273,897,760
24	Equipment	48,672,424	3,690,660	2,141,280	50,221,804
25	Art and library collections	30,288,584	1,044,656	168,613	31,164,627
26	Property obtained under capital leases	0	0	0	0
27	Construction in progress	23,533,538	19,325,383	8,131,898	34,727,023
28	Accumulated depreciation	158,890,198	12,646,438	2,434,960	169,101,676

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Part B - Revenues and Other Additions: FY2005		
(in whole dollars)		
(CV - calculated value)		
Line No.	Source of funds	Current year amount
	Operating revenues	
01	Tuition & fees, after deducting discounts & allowances	51,880,396
	Grants and contracts - operating	
02	Federal operating grants and contracts	25,391,383
03	State operating grants and contracts	2,146,446
04	Local/private operating grants and contracts	3,206,063
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	38,523,713
08	Other sources - operating (CV)	8,181,375
09	Total operating revenues	129,329,376
10	Federal appropriations	0
11	State appropriations	79,128,080
12	Local appropriations, education district taxes, & similar support	0
	Grants-nonoperating	
13	Federal nonoperating grants	0
14	State nonoperating grants	0
15	Local nonoperating grants	0
16	Gifts, including contributions from affiliated organizations	2,385,758
17	Investment income	1,887,657
18	Other nonoperating revenues (CV)	0
19	Total nonoperating revenues	83,401,495
20	Capital appropriations	14,307,549
21	Capital grants and gifts	4,005,674
22	Additions to permanent endowment	0
23	Other revenues and additions (CV)	265,251
24	Total other revenues and additions	18,578,474
25	Total all revenues and other additions (CV)	231,309,345

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Part C - Expenses and Other Deductions: FY2005						
(in whole dollars)						
(CV - calculated value)						
		1	2	3	4	5
Line no.	Description	Current year total	Salaries and wages	Employee fringe benefits	Depreciation	All other (CV)
	Operating expenses					
01	Instruction	64,417,699	46,820,227	13,628,828	0	3,968,644
02	Research	2,518,265	1,056,200	163,419	0	1,298,646
03	Public service	22,165,366	9,954,900	2,631,554	0	9,578,912
05	Academic support	19,401,041	11,896,112	3,476,422	0	4,028,507
06	Student services	6,459,570	3,915,593	1,188,011	0	1,355,966
07	Institutional support	23,561,676	14,281,743	3,917,160	0	5,362,773
08	Operation & maintenance of plant	16,740,160	6,448,317	2,466,577	0	7,825,266
09	Depreciation	12,646,438			12,646,438	
10	Scholarships and fellowships expenses, excluding discounts & allowances	4,568,700				4,568,700
11	Auxiliary enterprises	38,219,649	16,205,476	3,513,988	0	18,500,185
14	Other expenses & deductions (CV)	1,356,366	885,363	0	0	471,003
15	Total operating expenses	212,054,930	111,463,931	30,985,959	12,646,438	56,958,602
16	Interest	5,140,767				5,140,767
17	Other nonoperating expenses & deductions (CV)	65,720	0	0	0	65,720
18	Total nonoperating expenses & deductions (CV)	5,206,487	0	0	0	5,206,487
19	Total expenses & deductions	217,261,417	111,463,931	30,985,959	12,646,438	62,165,089

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Part D - Summary of Changes in Net Assets: FY2005		
(in whole dollars)		
(CV - calculated value)		
Line no.	Description	Current year amount
01	Total revenues & other additions	231,309,345
02	Total expenses & deductions	217,261,417
03	Increase in net assets during year (CV)	14,047,928
04	Net assets beginning of year	219,114,396
05	Adjustments to beginning net assets (CV)	0
06	Net assets end of year	233,162,324

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Part E - Scholarships and Fellowships: FY2005		
(in whole dollars)		
(CV - calculated value)		
Line no.	Source	Current year amount
01	Pell grants	7,023,734
02	Other federal grants	498,253
03	Grants by state government	141,861
04	Grants by local government	0
05	Institutional grants from restricted resources	1,261,365
06	Institutional grants from unrestricted resources (CV)	9,332,451
07	Total gross scholarships and fellowships	18,257,664
	Discounts & allowances	
08	Discounts & allowances applied to tuition & fees	13,688,964
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV)	0
10	Total discounts & allowances (CV)	13,688,964
11	Net scholarships and fellowships expenses after deducting discounts & allowances	4,568,700

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Part F - GASB Component Unit that Uses FASB Standards: FY2005		
(in whole dollars)		
(CV - calculated value)		
FormId	1	
Statement of Financial Position		
	Entities included:	University of Northern Iowa Foundation
	Primary nature of unit(s)	Fund Raising Organization
01	Long-term investments	41,466,897
02	Other assets (CV)	44,746,944
03	Total assets	86,213,841
04	Total liabilities (CV)	20,439,439
05	Temporarily restricted net assets	29,249,298
06	Permanently restricted net assets	30,643,514
07	Unrestricted net assets (CV)	5,881,590
08	Total net assets	65,774,402
Statement of Activities		
09	Investment return	5,337,864
10	Other revenues, gains, & other support (CV)	9,727,207
11	Total revenues, gains, & other support	15,065,071
12	Total expenses	10,799,768
12a	Expenses paid to institution	5,522,028
13	Total losses (CV)	0
14	Total expenses and losses (CV)	10,799,768
15	Change in net assets	4,265,303
16	Net assets - beginning of year	61,509,099
17	Adjustments to beginning net assets (CV)	0
18	Net assets - end of year	65,774,402

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Part H - Details on Endowment Assets: FY2005		
(in whole dollars)		
Line no.	Value of endowment assets	Market Value
01	Value of endowment assets at the beginning of the fiscal year	37,914,251
02	Value of endowment assets at the end of the fiscal year	51,831,219