

Finance 2008-09

Institution: University of Northern Iowa (154095)

User ID: P81540951

**Finance - Public institutions****Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard Board)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

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**Finance - Public institutions****Form Version****Finance - Public Institutions**

**The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2007-08. Please indicate in which version you will report finance data:**

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

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Institution: University of Northern Iowa (154095)

User ID: P81540951

**Finance - Public institutions****General Information****Finance - Public Institutions (unaligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

**1. Fiscal Year calendar**

**This report covers financial activities for the 12-month fiscal year:** (The fiscal year reported should be the most recent fiscal year ending before October 1, 2008.)

Beginning: month/year (MMYYYY)

Month: Year: 

And ending: month/year (MMYYYY)

Month: Year: **2. Audit Opinion**

**Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?** (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified       Qualified       Don't know

**3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?**

- Business Type Activities  
 Governmental Activities  
 Governmental Activities with Business-Type Activities

**4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?**

- Auxiliary enterprises  
 Student services  
 Does not participate in intercollegiate athletics  
 Other (specify in box below)

**5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?**

- Yes - (report endowment assets)  
 No

**6. Component Units**

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

**You may use the space below to provide context for the data you've reported above.**

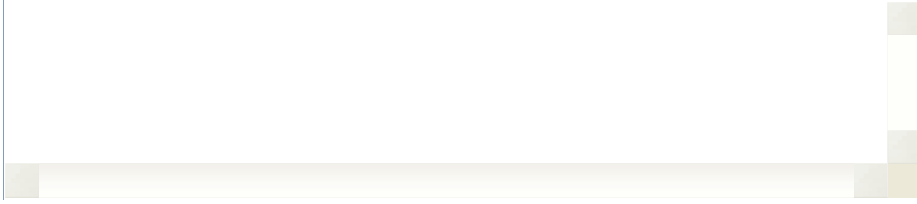


**Part A - Statement of Net Assets****Fiscal Year 2008****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	80,727,755	116,548,443
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	472,779,540	439,865,407
03	<u>Accumulated depreciation</u> (enter as a positive amount)	190,293,696	178,465,807
31	<u>Capital assets</u> Net of depreciation	282,485,844	
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	92,807,246	55,551,718
05	Total noncurrent assets	375,293,090	316,951,318
06	Total assets (CV) CV=(A01+A05)	456,020,845	433,499,761
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	6,724,458	6,992,669
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	30,296,122	26,056,534
09	Total current liabilities	37,020,580	33,049,203
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	117,545,241	112,823,584
11	Other noncurrent liabilities (CV) CV=(A12-A10)	14,242,135	14,419,476
12	Total noncurrent liabilities	131,787,376	127,243,060
13	Total liabilities (CV) CV=(A09+A12)	168,807,956	160,292,263
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	194,237,507	180,719,681
15	<u>Restricted-expendable</u>	29,668,712	39,055,716
16	<u>Restricted-nonexpendable</u>	615,895	615,895
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	62,690,775	52,816,206
18	Total Net assets (CV) CV=(A06-A13)	287,212,889	273,207,498

CV= Calculated Value

You may use the space below to provide context for the data you've reported above.



**Part A - Plant, Property, and Equipment**

**Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	<u>Land &amp; land improvements</u>	16,555,052	471,622	0	17,026,674
22	<u>Infrastructure</u>	27,043,061	359,821	0	27,402,882
23	<u>Buildings</u>	326,436,958	28,711,079	0	355,148,037
24	<u>Equipment</u>	41,060,058	4,004,192	1,251,910	43,812,340
25	Art and <u>library collections</u>	33,075,158	1,153,731	259,390	33,969,499
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	<u>Construction in progress</u>	19,460,622	19,808,429	25,846,161	13,422,890
28	<u>Accumulated depreciation</u>	178,465,807	13,291,606	1,463,717	190,293,696

**CV = (Beginning Balance + Additions - Ending Balance)**

You may use the space below to provide context for the data you've reported above.

Institution: University of Northern Iowa (154095)

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**Part B - Revenues and Other Additions****Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	57,523,347	56,430,682
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	18,217,296	24,475,180
03	State operating grants and contracts	2,751,366	3,402,405
04	Local/private operating grants and contracts	4,067,637	2,985,069
05	Sales & services of <u>auxiliary enterprises, after deducting discounts &amp; allowances</u>	50,176,930	47,559,182
06	Sales & services of <u>hospitals, after deducting patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>(CV)</b> <b>CV=[B09-(B01+ .....+B07)]</b>	8,284,670	7,083,418
09	Total operating revenues	141,021,246	141,935,936

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**Part B - Revenues and Other Additions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	95,363,638	86,531,082
12	<u>Local appropriations, education district taxes, &amp; similar support</u>	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants	7,036,719	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	2,600,605	2,954,052
17	<u>Investment income</u>	1,687,404	4,305,462
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	106,688,366	93,790,596

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**Part B - Revenues and Other Additions**

**Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	5,018,136	8,650,293
21	<u>Capital grants &amp; gifts</u>	4,117,894	9,988,308
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	941,444
24	Total other revenues and additions	9,136,030	19,580,045
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	256,845,642	255,306,577

**CV = Calculated Value**

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**Part C - Expenses and Other Deductions****Fiscal Year 2008****Report in whole dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction	72,605,101	51,008,270	16,337,922		5,258,909
02	Research	2,454,770	1,370,462	305,102		779,206
03	Public service	24,184,724	9,880,840	3,111,652		11,192,232
05	Academic support	22,050,064	12,625,378	4,295,757		5,128,929
06	Student services	6,558,084	3,633,579	1,239,794		1,684,711
07	Institutional support	20,230,830	16,961,277	2,362,231		907,322
08	Operation & maintenance of plant	21,396,250	7,213,858	3,004,985		11,177,407
09	Depreciation	13,291,606			13,291,606	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	4,175,999				4,175,999
11	Auxiliary enterprises	49,043,443	18,362,357	5,078,656		25,602,430
12	Hospital services	0				0
13	Independent operations	0				0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	960,024	708,138		0	0
15	Total operating expenses	236,950,895	121,764,159	35,736,099	13,291,606	66,159,031
	Prior year amount	<b>222,457,028</b>	<b>116,987,634</b>	<b>31,413,227</b>	<b>12,517,313</b>	<b>61,538,854</b>

**Part C - Expenses and Other Deductions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	<b>Interest</b>	5,765,266				5,765,266
	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)					
17		124,090	0	0	0	124,090
	Total nonoperating expenses & deductions (CV) CV=(C19-C15)					
18		5,889,356	0	0	0	5,889,356
19	Total expenses & deductions	242,840,251	121,764,159	35,736,099	13,291,606	72,048,387
	Prior year amount	227,663,290	116,987,634	31,413,227	12,517,313	66,745,116

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

**Part D - Summary of Changes In Net Assets**

**Fiscal Year 2008**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	256,845,642	<b>255,306,577</b>
02	Total expenses & deductions <b>(from C19)</b>	242,840,251	<b>227,663,290</b>
03	Change in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	14,005,391	<b>27,643,287</b>
04	<u>Net assets</u> beginning of year	273,207,498	<b>245,564,211</b>
05	<u>Adjustments to beginning net assets (CV)</u> <b>CV=[D06-(D03+D04)]</b>	0	<b>0</b>
06	Net assets end of year <b>(from A18)</b>	287,212,889	<b>273,207,498</b>

**CV = Calculated Value**

You may use the space below to provide context for the data you've reported above.

**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)	7,020,731	5,996,633
02	Other federal grants	1,314,367	1,225,848
03	Grants by state government	174,093	126,204
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,689,342	1,379,796
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	9,848,246	9,313,884
07	Total gross scholarships and fellowships	20,046,779	18,042,365
	<u>Discounts and Allowances</u>		
08	Discounts & allowances applied to tuition & fees	15,870,780	14,290,197
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	15,870,780	14,290,197
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	4,175,999	3,752,168

**CV = Calculated Value**

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**Part F - Component Unit That Uses FASB Standards****Part F - GASB Component Unit that uses FASB Standards  
Fiscal Year 2008**

Names of entities included: University of Northern Iowa Fo|  
 Primary nature (purpose) of unit(s) Fund Raising Organization |

**Report in whole dollars only**

Line No. Current year amount

**Statement of Financial Position**

01	<u>Long-term investments</u>	54,680,617
02	Other assets (CV) CV=(F03-F01)	33,571,132
03	Total Assets	88,251,749
04	Total liabilities (CV) CV=(F03-F08)	9,054,421
	<u>Net Assets</u>	
05	<u>Temporarily restricted</u>	34,127,689
06	<u>Permanently restricted</u>	38,910,577
07	<u>Unrestricted (CV)</u> CV=[F08-(F05+F06)]	6,159,062
08	Total net assets	79,197,328

**Part F - Component Unit That Uses FASB Standards**

**Part F - GASB Component Unit that uses FASB Standards  
Fiscal Year 2008**

**Report in whole dollars only**

Line No.		Current year amount
<b>Statement of Activities</b>		
09	<b>Investment return</b>	-2,473,809
10	Other <b>revenues, gains, &amp; other support (CV)</b> <b>CV=(F11-F09)</b>	14,645,632
11	Total revenues, <b>gains, &amp; other support</b>	12,171,823
12	Total <b>expenses</b>	10,790,076
	12a Expenses paid to institution ( <b>included in F12</b> )	4,062,442
13	Total <b>losses (CV)</b> <b>CV=(F14-F12)</b>	0
14	Total expenses and losses ( <b>CV</b> ) <b>CV=(F11-F15)</b>	10,790,076
15	<b>Change in net assets</b>	1,381,747
16	Net assets -- beginning of year	77,815,581
17	<b>Adjustments to beginning net assets(CV)</b> <b>CV=[F18-(F15+F16)]</b>	0
18	Net assets -- end of year ( <b>from F08</b> )	79,197,328

**CV = Calculated value**

**You may use the space below to provide context for the data you've reported above.**



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**Part H - Details of Endowment Assets****Fiscal Year 2008**  
**Report in whole dollars only**

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b><u>Market Value</u></b>	<b>Prior Year Amounts</b>
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	67,252,770	<b>57,813,337</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	65,006,739	<b>67,252,770</b>

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**Part J - Revenue Data for Bureau of Census**

**Part J - Revenues (Census Bureau)  
Fiscal Year 2008**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	73,394,127	73,394,127			
02 Sales and services	57,597,560	7,420,630	50,176,930	0	0
03 Federal grants/contracts (excludes Pell Grants)	18,233,284	18,233,284	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	100,381,774	100,381,774	0	0	0
05 State grants and contracts	2,976,505	2,976,505	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	112,486	112,486		0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	10,448,511				
10 Interest earnings	5,059,924				
11 Dividend earnings	13,005				
12 Realized capital gains	103,432				

You may use the space below to provide context for the data you've reported above.

**Part K - Expenditure Data for Bureau of Census**

**Part K - Expenditures  
Fiscal Year 2008**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	121,764,159	103,401,802	18,362,357		0
02 Employee benefits, total	35,736,099	30,657,443	5,078,656		0
03 Payment to state retirement funds (maybe included in line 02 above)	446,185	446,185	0	0	0
04 Current expenditures other than salaries	38,487,957	16,093,307	22,394,650		
Capital outlay:					
05 Construction	16,269,372	13,354,747	2,914,625		
06 Equipment purchases	3,925,332	3,632,177	293,155		
07 Land purchases	275,012	275,012			
08 Interest on debt outstanding, all funds & activities	5,765,266				
09 Scholarships/fellowships	20,046,779	20,046,779			

You may use the space below to provide context for the data you've reported above.

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**Part L - Debt and Assets, page 1**

**Part L - Debt and Assets  
Fiscal Year 2008**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	119,816,253
02 Long-term debt issued during fiscal year	12,000,000
03 Long-term debt retired during fiscal year	7,546,554
04 Long-term debt outstanding at end of fiscal year	124,269,699
05 Short-term debt outstanding at beginning of fiscal year	
06 Short-term debt outstanding at end of fiscal year	

You may use the space below to provide context for the data you've reported above.

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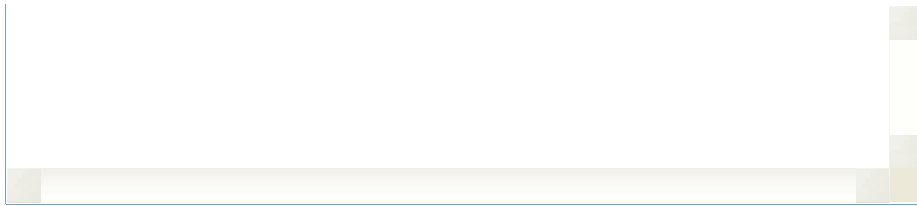
**Part L - Debt and Assets, page 2**

**Part L - Debt and Assets (page 2)  
Fiscal Year 2008**

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	23,356,063
08 Total cash and security assets held at end of fiscal year in bond funds	25,304,597
09 Total cash and security assets held at end of fiscal year in all other funds	65,886,973

**You may use the space below to provide context for the data you've reported above.**



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**Explanation Report**

There are no explanations for selected survey and institution

Print Form(s)

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