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Finance 2010-11

Institution: University of Northern Iowa (154095)

User ID: P1540951

Overview**Finance Overview****Purpose**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: University of Northern Iowa (154095)

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Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

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

Institution: University of Northern Iowa (154095)

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Finance - Public institutions**General Information****GASB-Reporting Institutions (aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2010.)

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
(Explain in
box below)Don't know
(Explain in
box below)**3. Reporting Model**

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. Intercollegiate Athletics

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. Endowment Assets

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

Yes - (report endowment assets)

No

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 A - Statement of Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	64,413,636	102,105,924
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	310,688,191	286,624,576
04	Other noncurrent assets CV=[A05-A31]	134,085,155	94,625,075
05	Total noncurrent assets	444,773,346	381,249,651
06	Total assets CV=(A01+A05)	509,186,982	483,355,575
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	11,518,353	6,924,268
08	Other <u>current liabilities</u> CV=(A09-A07)	32,862,593	32,320,685
09	Total current liabilities	44,380,946	39,244,953
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	117,217,620	124,480,973
11	Other noncurrent liabilities CV=(A12-A10)	23,053,392	20,995,818
12	Total noncurrent liabilities	140,271,012	145,476,791
13	Total liabilities CV=(A09+A12)	184,651,958	184,721,744
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	219,729,638	205,106,280
15	<u>Restricted-expendable</u>	27,391,596	27,617,498
16	<u>Restricted-nonexpendable</u>	615,895	615,895
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	76,797,895	65,294,158
18	Total net assets CV=(A06-A13)	324,535,024	298,633,831

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 A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	17,972,238	17,415,860
22	<u>Infrastructure</u>	36,167,526	27,523,268
23	<u>Buildings</u>	391,501,210	368,085,452
32	Equipment, including art and <u>library collections</u>	83,024,147	80,037,313
27	<u>Construction in progress</u>	11,353,911	23,589,686
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	540,019,032	516,651,579
28	<u>Accumulated depreciation</u>	213,060,287	201,520,674
33	Intangible assets, net of accumulated amortization	4,576,092	
34	Other capital assets		

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: July 1, 2009 - June 30, 2010

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u>	60,664,817	60,034,123
Grants and contracts - operating			
02	Federal operating grants and contracts	23,206,038	19,837,277
03	State operating grants and contracts	2,384,414	2,551,975
04	Local government/private operating grants and contracts	5,975,671	6,664,908
	04a Local government operating grants and contracts	138,669	
	04b Private operating grants and contracts	5,837,002	
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	55,193,227	54,859,014
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	7,687,525	
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	2,980,169	6,624,380
09	Total operating revenues	158,091,861	150,571,677

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	97,861,782	101,686,218
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	10,927,325	7,654,501
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,332,794	3,384,744
17	<u>Investment income</u>	2,990,195	-611,282
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	115,112,096	112,114,181
27	Total operating and nonoperating revenues CV=[B19+B09]	273,203,957	262,685,858
28	12-month Student FTE from E12 CV=[B28a+B28b]	12,318	
	28a Undergraduates	10,551	
	28b Graduates	1,767	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	22,179	

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	5,927,801	5,751,912
21	<u>Capital grants & gifts</u>	5,164,996	9,845,582
22	<u>Additions to permanent endowments</u>		0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	11,092,797	15,597,494
25	Total all revenues and other additions CV=[B09+B19+B24]	284,296,754	278,283,352

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

University did not receive additions to endowments in fiscal year 2010

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Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	1 Total amount	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	87,804,742	49,614,955	15,794,525	9,047,075	5,769,237	1,820,163	5,758,787	76,484,933
02	<u>Research</u>	2,979,541	1,534,815	321,684	256,781	163,747	51,661	650,853	1,793,393
03	<u>Public service</u>	34,819,366	9,955,560	3,106,791	1,806,712	1,152,124	363,489	18,434,690	31,097,013
05	<u>Academic support</u>	28,516,479	14,054,872	4,117,844	2,513,549	1,602,867	505,696	5,721,651	22,729,813
06	<u>Student services</u>	7,340,137	3,353,257	1,109,364	617,245	393,611	124,182	1,742,478	7,076,945
07	<u>Institutional support</u>	32,964,335	18,993,067	5,581,602	3,399,031	2,167,531	683,844	2,139,260	29,348,125
08	<u>Operation & maintenance of plant</u> (see instructions)	0	6,064,204	2,802,994	-20,177,365			11,310,167	22,185,917
10	<u>Scholarships and fellowships expenses</u> , excluding discounts & allowances	5,990,793						5,990,793	4,931,280
11	<u>Auxiliary enterprises</u>	56,921,802	19,462,320	5,134,747	2,536,972	3,211,980	2,725,611	23,850,172	50,077,862
12	<u>Hospital services</u>							0	0
13	<u>Independent operations</u>							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	1,058,366	769,416	0	0	0	0	288,950	1,295,017
19	Total expenses & deductions	258,395,561	123,802,466	37,969,551	0	14,461,097	6,274,646	75,887,801	266,862,410
	Prior year amount	266,862,410	128,974,867	41,861,281		13,975,476		82,050,786	
20	12-month Student FTE from E12 CV=[C20a+C20b]	12,318							
	20a Undergraduates	10,551							
	20b Graduates	1,767							
21	Total expenses and deductions per student FTE CV=[C19/C20]	20,977							

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

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Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	284,296,754	278,283,352
02	Total expenses & deductions (from C19)	258,395,561	266,862,410
03	Change in net assets during year CV=(D01-D02)	25,901,193	11,420,942
04	Net assets beginning of year	298,633,831	287,212,889
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	324,535,024	298,633,831

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 E - Scholarships and Fellowships

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	10,927,325	7,654,501
02	<u>Other federal grants</u>	2,881,948	1,850,066
03	<u>Grants by state government</u>	35,862	160,697
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,206,844	1,987,129
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	12,140,939	10,505,214
07	Total gross scholarships and fellowships	27,192,918	22,157,607
Discounts and Allowances			
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	21,202,125	17,226,327
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u> CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	21,202,125	17,226,327
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	5,990,793	4,931,280

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 H - Details of Endowment Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	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	43,772,807	65,006,739
02	Value of <u>endowment assets</u> at the end of the fiscal year	50,077,992	43,772,807

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 J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2009 - June 30, 2010

		Amount				
Source and type	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	81,866,942	81,866,942				
02 Sales and services	62,880,752	7,687,525	55,193,227	0		
03 Federal grants/contracts (excludes Pell Grants)	23,206,037	23,206,037				
Revenue from the state government:						
04 State appropriations, current & capital	103,789,583	103,789,583				
05 State grants and contracts	2,384,414	2,384,414				
Revenue from local governments:						
06 Local appropriation, current & capital	0	0				
07 Local government grants/contracts	138,669	138,669				
08 Receipts from property and non-property taxes	0					
09 Gifts and private grants, including capital grants	14,334,793					
10 Interest earnings	2,858,459					
11 Dividend earnings	18,005					
12 Realized capital gains	279,963					

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 K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2009 - June 30, 2010

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	123,802,466	104,340,146	19,462,320		
02 Employee benefits, total	37,969,550	32,834,803	5,134,747		
03 Payment to state retirement funds (maybe included in line 02 above)	614,811	614,811			
04 Current expenditures other than salaries	82,857,174	62,482,758	20,374,416		
Capital outlay:					
05 Construction	11,558,422	5,999,993	5,558,429		
06 Equipment purchases	4,869,077	4,654,152	214,925		
07 Land purchases	0	0	0		
08 Interest on debt outstanding, all funds & activities	6,274,646				
09 Scholarships/fellowships	27,192,918	27,192,918			

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 L - Debt and Assets, page 1

Fiscal Year: July 1, 2009 - June 30, 2010

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	<input type="text" value="131,405,241"/>
02 Long-term debt issued during fiscal year	<input type="text" value="4,255,000"/>
03 Long-term debt retired during fiscal year	<input type="text" value="6,924,268"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text" value="128,735,973"/>
05 Short-term debt outstanding at beginning of fiscal year	<input type="text"/>
06 Short-term debt outstanding at end of fiscal year	<input type="text"/>

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 L - Debt and Assets, page 2

Fiscal Year: July 1, 2009 - June 30, 2010

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	30,276,441
08 Total cash and security assets held at end of fiscal year in bond funds	30,487,405
09 Total cash and security assets held at end of fiscal year in all other funds	82,146,886

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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Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the ExPT and sent to your institution's CEO in November 2011.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$60,664,817	26%	\$4,925
Government appropriations	\$97,861,782	43%	\$7,945
Government grants and contracts	\$36,656,446	16%	\$2,976
Private gifts, grants, and contracts	\$9,169,796	4%	\$744
Investment income	\$2,990,195	1%	\$243
Other core revenues	\$21,760,491	9%	\$1,767
Total core revenues	\$229,103,527	100%	\$18,599
Total revenues	\$284,296,754		\$23,080

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$87,804,742	44%	\$7,128
Research	\$2,979,541	1%	\$242
Public service	\$34,819,366	17%	\$2,827
Academic support	\$28,516,479	14%	\$2,315
Institutional support	\$32,964,335	16%	\$2,676
Student services	\$7,340,137	4%	\$596
Other core expenses	\$7,049,159	3%	\$572
Total core expenses	\$201,473,759	100%	\$16,356
Total expenses	\$258,395,561		\$20,977

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	12,318

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Institution: University of Northern Iowa (154095)

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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Part B - Revenues and Other Additions					
1	Row: 33 Col: 3	Perform Edits	This number should not be zero or blank. Please explain.	Explanation	Yes
Reason: University did not receive any additions to endowments in fiscal year 2010					

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