

Finance 2021-22

Institution: University of Northern Iowa (154095)

User ID: P1540951

Overview

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

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

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 (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

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.

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- 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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

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
- i** Qualified (Explain in box below)
- Don't know OR in progress (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

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

5. Endowment Assets

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

- No
- Yes - (report endowment assets)

6. Pension

Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- i** Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- Yes

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2020 - June 30, 2021

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	184,422,400	166,291,730
31	Depreciable <u>capital assets</u> , net of depreciation	376,551,005	380,004,662
04	Other noncurrent assets CV=[A05-A31]	61,001,545	55,252,014
05	Total <u>noncurrent assets</u>	437,552,550	435,256,676
06	Total assets CV=(A01+A05)	621,974,950	601,548,406
19	Deferred outflows of resources	6,264,006	6,677,416
Liabilities			
07	<u>Long-term debt, current portion</u>	9,563,400	9,995,339
08	Other current liabilities CV=(A09-A07)	27,723,079	24,282,258
09	Total <u>current liabilities</u>	37,286,479	34,277,597
10	<u>Long-term debt</u>	96,957,107	106,315,001
11	Other noncurrent liabilities CV=(A12-A10)	43,346,921	44,249,491
12	Total <u>noncurrent liabilities</u>	140,304,028	150,564,492
13	Total liabilities CV=(A09+A12)	177,590,507	184,842,089
20	Deferred inflows of resources	13,213,145	14,037,359
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	308,062,989	310,277,521
15	<u>Restricted-expendable</u>	41,088,785	32,008,860
16	<u>Restricted-nonexpendable</u>	615,895	615,895
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	87,667,635	66,444,098
18	Net position CV=[(A06+A19)-(A13+A20)]	437,435,304	409,346,374

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	22,236,963	22,236,963
22	<u>Infrastructure</u>	50,125,609	45,956,012
23	<u>Buildings</u>	578,921,521	569,386,242
32	Equipment, including art and <u>library collections</u>	93,459,063	93,320,763
27	<u>Construction in progress</u>	21,656,268	22,019,582
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	766,399,424	752,919,562
28	<u>Accumulated depreciation</u>	368,392,494	351,582,883
33	Intangible assets, net of accumulated amortization	5,265,997	5,753,219
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	282,866,952	281,106,995
02	Total expenses and deductions for this institution AND all of its child institutions	254,778,022	266,097,592
03	Change in net position during year CV=(D01-D02)	28,088,930	15,009,403
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	409,346,374	394,336,971
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	437,435,304	409,346,374

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	9,794,493	10,370,865
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	5,929,591	5,906,955
03	<u>Grants by state government</u>	5,000	2,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	3,922,317	4,003,358
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	14,622,258	13,798,749
07	Total revenue that funds scholarships and fellowships	34,273,659	34,081,927
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	25,311,427	23,310,230
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	4,118,133	3,052,439
10	Total discounts and allowances CV=(E08+E09)	29,429,560	26,362,669
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	4,844,099	7,719,258

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	7,217,218	7,015,745	0	0	7,217,218	7,015,745
13	Other federal grants (Do NOT include FDSL amounts)	4,188,676	3,918,312	4,118,133	3,052,439	8,306,809	6,970,751
14	Grants by state government	10,985,237	9,569,668	0	0	10,985,237	9,569,668
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	2,920,296	2,806,505	0	0	2,920,296	2,806,505
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	0	0	0	0	0	0
18	Total (from Part E1 line 8, 9 and 10)	25,311,427	23,310,230	4,118,133	3,052,439	29,429,560	26,362,669

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	52,916,570	61,577,160
Grants and contracts - operating			
02	Federal operating grants and contracts	9,835,841	18,067,488
03	State operating grants and contracts	1,850,150	1,477,440
04	Local government/private operating grants and contracts	4,668,398	4,813,338
04a	Local government operating grants and contracts	28,729	58,910
04b	Private operating grants and contracts	4,639,669	4,754,428
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	45,063,131	52,258,082
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	3,413,108	4,504,409
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	868,021	1,305,522
09	Total operating revenues	118,615,219	144,003,439

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	107,046,544	108,523,295
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	32,443,810	10,370,865
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,541,783	3,127,041
17	<u>Investment income</u>	9,340,307	3,090,283
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	6,542,995	6,156,021
19	Total nonoperating revenues	158,915,439	131,267,505
27	Total operating and nonoperating revenues CV=[B19+B09]	277,530,658	275,270,944
28	<u>12-month Student FTE from E12</u>	8,830	9,375
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	31,430	29,362

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="3,773,050"/>	3,566,940
21	<u>Capital grants and gifts</u>	<input type="text" value="1,563,244"/>	2,269,111
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="5,336,294"/>	5,836,051
25	Total all revenues and other additions	<input type="text" value="282,866,952"/>	281,106,995

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Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2020 - June 30, 2021					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	90,545,923	97,283,581	56,638,022	59,199,210
02	<u>Research</u>	3,243,135	2,870,968	1,691,117	1,400,159
03	<u>Public service</u>	18,590,726	21,540,389	6,090,369	7,363,018
05	<u>Academic support</u>	35,981,447	29,713,614	16,139,581	15,360,669
06	<u>Student services</u>	11,499,889	12,497,234	6,076,619	6,355,143
07	<u>Institutional support</u>	22,856,088	19,883,313	12,834,740	14,448,360
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	4,844,099	7,719,258		
11	<u>Auxiliary enterprises</u>	61,267,064	67,239,871	21,557,353	23,567,608
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	5,949,651	7,349,364	805,165	512,847
19	Total expenses and deductions	254,778,022	266,097,592	121,832,966	128,207,014

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	121,832,966	128,207,014
19-3	<u>Benefits</u>	46,201,498	51,160,066
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	26,448,363	26,231,184
19-5	<u>Depreciation</u>	19,309,669	19,463,291
19-6	<u>Interest</u>	2,395,942	2,881,783
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	38,589,584	38,154,254
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	254,778,022	266,097,592
20-1	<u>12-month Student FTE (from E12 survey)</u>	8,830	9,375
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	28,854	28,384

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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	3,202,666	3,324,818
02	Net Pension liability	20,399,853	16,972,712
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 513,246	2,615,386
04	Deferred outflows related to pension	5,306,758	5,433,048

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="-709,916"/>	938,578
06	Net OPEB liability	<input type="text" value="12,389,563"/>	15,193,347
07	Deferred inflows related to OPEB	<input type="text" value="12,699,899"/>	11,421,973
08	Deferred outflows related to OPEB	<input type="text" value="957,248"/>	1,224,368

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	132,890,106	128,721,268
02	Value of endowment net assets at the end of the fiscal year	176,366,296	132,890,106
03	Change in value of endowment net assets CV=[H02-H01]	43,476,190	4,168,838
03a	New gifts and additions	9,853,818	9,586,906
03b	Endowment net investment return	35,744,103	121,468
03c	Spending distribution for current use	-5,338,955	-5,721,263
03d	Other CV=[H03-(H03a+H03b+H03c)]	3,217,224	181,727

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> 28,646,525	11,141,376
02	Operating revenues + nonoperating revenues	299,697,212	292,860,190
03	Change in net position	<input checked="" type="checkbox"/> 88,096,216	28,449,299
04	Net position	620,022,886	620,022,886
05	Expendable net assets	276,285,690	198,283,939
06	Plant-related debt	106,520,507	116,310,340
07	Total expenses	271,371,978	282,278,920

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	78,227,997	78,227,997			
02	Sales and services	52,594,372	3,413,108	49,181,264	0	0
03	Federal grants/contracts (excludes Pell Grants)	9,835,841	9,835,841	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	110,819,594	110,819,594	0	0	0
05	State grants and contracts	2,749,978	2,749,978	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	28,729	28,729	0	0	0
08	Receipts from property and non- property taxes	0				
09	Gifts and private grants, NOT including capital grants	8,844,868				
10	Interest earnings	1,067,078				
11	Dividend earnings	31,287				
12	Realized capital gains	335,439				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		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)
02	Employee benefits, total	45,746,958	38,509,073	7,237,885	0	0
03	Payment to state retirement funds (may be included in line 02 above)	2,212,287	2,212,287	0	0	0
04	Current expenditures including salaries	188,976,253	152,443,562	36,532,691	0	0
Capital outlays						
05	Construction	12,683,498	9,974,225	2,709,273	0	0
06	Equipment purchases	1,901,086	1,780,750	120,336	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,395,942				

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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	116,310,340
02	Long-term debt issued during fiscal year	15,391,550
03	Long-term debt retired during fiscal year	25,181,383
04	Long-term debt outstanding at end of fiscal year	106,520,507
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	22,907,209
08	Total cash and security assets held at end of fiscal year in bond funds	40,948,810
09	Total cash and security assets held at end of fiscal year in all other funds	136,128,572

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="12.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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 [Data Center](#) and sent to your institution's CEO in November 2021.

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	\$52,916,570	22%	\$5,993
State appropriations	\$107,046,544	45%	\$12,123
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$44,158,530	19%	\$5,001
Private gifts, grants, and contracts	\$8,181,452	3%	\$927
Investment income	\$9,340,307	4%	\$1,058
Other core revenues	\$16,160,418	7%	\$1,830
Total core revenues	\$237,803,821	100%	\$26,931
Total revenues	\$282,866,952	N/A	\$32,035

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$90,545,923	47%	\$10,254
Research	\$3,243,135	2%	\$367
Public service	\$18,590,726	10%	\$2,105
Academic support	\$35,981,447	19%	\$4,075
Institutional support	\$22,856,088	12%	\$2,588
Student services	\$11,499,889	6%	\$1,302
Other core expenses	\$10,793,750	6%	\$1,222
Total core expenses	\$193,510,958	100%	\$21,915
Total expenses	\$254,778,022	N/A	\$28,854

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	8,830

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 clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Revenues Part 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 1,700,001 and 3,530,771 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net difference between projected and actual earnings on IPERS investments increased deferred inflows \$1,982,718 in FY20 and increased deferred outflows \$1,185,080 in FY21.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 610,076 and 1,267,080 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University of Northern Iowa Interim GASB 75 Valuation showed a decrease in service costs, interest, and changes in assumptions, resulting in lower total OPEB expense.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 5,570,688 and 16,712,064 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The Institution net non-operating revenues increased \$15 million from FY20 to FY21 due to additional CARES Act funding.			
Screen Entry	The amount reported is outside the expected range of between 14,224,650 and 42,673,948 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University's component unit investment return increased \$42 million from FY20 to FY21. CARES Act funding also increased \$15 million from FY20 to FY21.			