

Finance 2009-10

Institution: University of Northern Iowa (154095)

User ID: P91540951

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.

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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 2008-09. 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 2008-09)

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**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, 2009.)

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**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

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Part A - Statement of Net Assets**Fiscal Year 2009**

Line no.	Description	Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	102,105,924	80,727,755
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	488,145,250	472,779,540
03	<u>Accumulated depreciation</u>	201,520,674	190,293,696
31	<u>Capital assets</u> , net of depreciation CV=(A02-A03)	286,624,576	282,485,844
04	Other noncurrent assets CV=[A05-(A02-A03)]	94,625,075	92,807,246
05	Total noncurrent assets	381,249,651	375,293,090
06	Total assets CV=(A01+A05)	483,355,575	456,020,845
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	6,924,268	6,724,458
08	Other <u>current liabilities</u> CV=(A09-A07)	32,320,685	30,296,122
09	Total current liabilities	39,244,953	37,020,580
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	124,480,973	117,545,241
11	Other noncurrent liabilities CV=(A12-A10)	20,995,818	14,242,135
12	Total noncurrent liabilities	145,476,791	131,787,376
13	Total liabilities CV=(A09+A12)	184,721,744	168,807,956
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	205,106,280	194,237,507
15	<u>Restricted-expendable</u>	27,617,498	29,668,712
16	<u>Restricted-nonexpendable</u>	615,895	615,895
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	65,294,158	62,690,775
18	Total net assets CV=(A06-A13)	298,633,831	287,212,889

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Part A - Plant, Property, and Equipment

Fiscal Year 2009

Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
Plant, Property, and Equipment					
21	<u>Land & land improvements</u>	17,026,674	514,491	125,305	17,415,860
22	<u>Infrastructure</u>	27,402,882	120,386	0	27,523,268
23	<u>Buildings</u>	355,148,037	13,117,291	179,876	368,085,452
24	<u>Equipment</u>	43,812,340	4,276,658	2,895,532	45,193,466
25	Art and <u>library collections</u>	33,969,499	1,081,397	207,049	34,843,847
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	<u>Construction in progress</u>	13,422,890	18,236,437	8,069,641	23,589,686
	Total for Plant, Property and Equipment	490,782,322	37,346,660	11,477,403	516,651,579
	CV = (A21+ .. A27)				
28	<u>Accumulated depreciation</u>	190,293,696	13,975,476	2,748,498	201,520,674

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	60,034,123	57,523,347
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	19,837,277	18,217,296
03	State operating grants and contracts	2,551,975	2,751,366
04	Local government/private operating grants and contracts	6,664,908	4,067,637
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	54,859,014	50,176,930
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	6,624,380	8,284,670
09	Total operating revenues	150,571,677	141,021,246

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	101,686,218	95,363,638
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
	<u>Grants-nonoperating</u>		
13	Federal nonoperating grants	7,654,501	7,036,719
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,384,744	2,600,605
17	<u>Investment income</u>	-611,282	1,687,404
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	112,114,181	106,688,366

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	5,751,912	5,018,136
21	<u>Capital grants & gifts</u>	9,845,582	4,117,894
22	<u>Additions to permanent endowments</u>		0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	15,597,494	9,136,030
25	Total all revenues and other additions CV=(B09+B19+B24)	278,283,352	256,845,642

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Part C - Expenses and Other Deductions**Fiscal Year 2009**

Line No.	Description	1 Current year total	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
	<u>Operating Expenses</u>					
01	<u>Instruction</u>	76,484,933	54,311,230	16,813,857	0	5,359,846
02	<u>Research</u>	1,793,393	956,677	183,220	0	653,496
03	<u>Public service</u>	31,097,013	10,607,370	3,139,763		17,349,880
05	<u>Academic support</u>	22,729,813	13,258,594	4,366,326		5,104,893
06	<u>Student services</u>	7,076,945	3,796,204	1,244,154		2,036,587
07	<u>Institutional support</u>	29,348,125	18,266,714	8,039,165		3,042,246
08	<u>Operation & maintenance of plant</u>	22,185,917	7,500,137	3,074,223		11,611,557
09	<u>Depreciation</u>	13,975,476			13,975,476	0
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	4,931,280				4,931,280
11	<u>Auxiliary enterprises</u>	50,077,862	19,496,739	5,000,573		25,580,550
12	<u>Hospital services</u>	0	0	0		0
13	<u>Independent operations</u>	0	0	0		0
14	Other expenses & deductions CV=[C15-(C01+...+C13)]	1,295,017	781,202		0	0
15	Total operating expenses	260,995,774	128,974,867	41,861,281	13,975,476	76,184,150
	Prior year amount	236,950,895	121,764,159	35,736,099	13,291,606	66,159,031

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Part C - Expenses and Other Deductions

Fiscal Year 2009

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Nonoperating Expenses and Deductions					
16	Interest	5,742,508				5,742,508
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	124,128	0	0	0	124,128
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	5,866,636	0	0	0	5,866,636
19	Total expenses & deductions	266,862,410	128,974,867	41,861,281	13,975,476	82,050,786
	Prior year amount	242,840,251	121,764,159	35,736,099	13,291,606	72,048,387

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Part D - Summary of Changes In Net Assets

Fiscal Year 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	278,283,352	256,845,642
02	Total expenses & deductions (from C19)	266,862,410	242,840,251
03	Change in net assets during year CV=(D01-D02)	11,420,942	14,005,391
04	<u>Net assets</u> beginning of year	287,212,889	273,207,498
05	<u>Adjustments to beginning net assets</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	298,633,831	287,212,889

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Part E - Scholarships and Fellowships

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	7,654,501	7,020,731
02	<u>Other federal grants</u>	1,850,066	1,314,367
03	<u>Grants by state government</u>	160,697	174,093
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,987,129	1,689,342
06	<u>Institutional grants from unrestricted resources</u> CV =[E07-(E01+...+E05)]	10,505,214	9,848,246
07	Total gross scholarships and fellowships	22,157,607	20,046,779
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances applied to tuition & fees</u>	17,226,327	15,870,780
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV = (E10-E08)	0	0
10	Total discounts & allowances CV =(E07-E11)	17,226,327	15,870,780
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	4,931,280	4,175,999

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Part F - Component Unit That Uses FASB Standards**Part F - GASB Component Unit that uses FASB Standards****Fiscal Year 2009**Names of entities included: University of Northern Iowa FoundationPrimary nature (purpose) of unit(s) Fund Raising Organization

Line No.		Current year amount
Statement of Financial Position		
01	<u>Long-term investments</u>	43,447,618
02	Other <u>assets (CV)</u> CV=(F03-F01)	24,802,917
03	Total Assets	68,250,535
04	Total liabilities (CV) CV=(F03-F08)	6,539,363
<u>Net Assets</u>		
05	<u>Temporarily restricted</u>	24,840,966
06	<u>Permanently restricted</u>	39,244,773
07	<u>Unrestricted (CV)</u> CV=[F08-(F05+F06)]	-2,374,567
08	Total net assets	61,711,172

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Part F - Component Unit That Uses FASB Standards

Part F - GASB Component Unit that uses FASB Standards

Fiscal Year 2009

Line No.		Current year amount
Statement of Activities		
09	<u>Investment return</u>	-15,177,616
10	Other <u>revenues, gains, & other support (CV)</u> CV=(F11-F09)	9,135,412
11	Total revenues, gains , & other support	-6,042,204
12	Total <u>expenses</u>	11,443,952
	12a Expenses paid to institution (included in F12)	5,608,208
13	Total <u>losses (CV)</u> CV=(F14-F12)	0
14	Total expenses and losses (CV) CV=(F11-F15)	11,443,952
15	Change in net assets	-17,486,156
16	Net assets -- beginning of year	79,197,328
17	Adjustments to beginning net assets(CV) CV=[F18-(F15+F16)]	0
18	Net assets -- end of year (from F08)	61,711,172

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 2009

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	65,006,739	67,252,770
02	Value of <u>endowment assets</u> at the end of the fiscal year	43,772,807	65,006,739

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Part J - Revenue Data for Bureau of Census

Fiscal Year 2009

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	77,260,450	77,260,450			
02 Sales and services	60,633,682	5,774,668	54,859,014	0	0
03 Federal grants/contracts (excludes Pell Grants)	19,837,287	19,837,287			
Revenue from the state government:					
04 State appropriations, current & capital	107,438,130	107,438,130			
05 State grants and contracts	2,551,975	2,551,975			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	151,057	151,057			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	19,744,167				
10 Interest earnings	3,794,849				
11 Dividend earnings	12,516				
12 Realized capital gains	26,523				

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

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Part K - Expenditure Data for Bureau of Census

Fiscal Year 2009

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	128,974,868	109,478,129	19,496,739	0	0
02 Employee benefits, total	41,861,280	36,860,707	5,000,573	0	
03 Payment to state retirement funds (maybe included in line 02 above)	543,437	543,437	0	0	0
04 Current expenditures other than salaries	45,854,514	23,236,708	22,617,806	0	0
Capital outlay:					
05 Construction	17,154,504	14,341,887	2,812,617	0	0
06 Equipment purchases	3,988,032	3,837,905	150,127	0	0
07 Land purchases	461,532	461,532	0	0	0
08 Interest on debt outstanding, all funds & activities	5,742,508				
09 Scholarships/fellowships	22,157,607	22,157,607			

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

Fiscal Year 2009

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	124,269,699
02	Long-term debt issued during fiscal year	13,860,000
03	Long-term debt retired during fiscal year	6,724,458
04	Long-term debt outstanding at end of fiscal year	131,405,241
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

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Part L - Debt and Assets, page 2

Fiscal Year 2009

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	30,309,744
08 Total cash and security assets held at end of fiscal year in bond funds	31,554,919
09 Total cash and security assets held at end of fiscal year in all other funds	71,095,099

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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Global Edits					
1		Perform Edits	This number should be greater than zero. Please explain.	Explanation	Yes
Reason: The University's investment return was a (611,282) for fiscal year 2009					
Screen: Form 1 Part 2					
2	Row 28 Column 4	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason: A significant loss on investments for the UNI Foundation caused Total Revenues to be negative as well.					