

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)
User ID: P1540951

Finance - Public institutions

Reporting Standard	
Please indicate which reporting standards are used to prepare your financial statements:	
<input checked="" type="radio"/>	GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
<input type="radio"/>	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)
User ID: P1540951

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, 2012.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2011"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2012"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> 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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

5. Endowment Assets

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

<input checked="" type="radio"/> Yes - (report endowment assets)
<input type="radio"/> No

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

Part A - Statement of Net Assets

Fiscal Year: July 1, 2011 - June 30, 2012

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
	<u>Current Assets</u>		
01	Total <u>current assets</u>	126,052,108	99,774,264
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	328,403,156	322,013,621
04	Other noncurrent assets CV=[A05-A31]	92,980,904	102,218,380
05	Total noncurrent assets	421,384,060	424,232,001
06	Total assets CV=(A01+A05)	547,436,168	524,006,265
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	19,044,171	11,234,240
08	Other current liabilities CV=(A09-A07)	29,390,666	32,997,969
09	Total current liabilities	48,434,837	44,232,209
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	147,319,317	125,898,381
11	Other noncurrent liabilities CV=(A12-A10)	23,367,626	22,325,065
12	Total noncurrent liabilities	170,686,943	148,223,446
13	Total liabilities CV=(A09+A12)	219,121,780	192,455,655
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	225,621,358	226,532,511
15	Restricted-expendable	41,107,469	33,634,638
16	Restricted-nonexpendable	615,895	615,895
17	Unrestricted CV=[A18-(A14+A15+A16)]	60,969,666	70,767,566
18	Total net assets CV=(A06-A13)	328,314,388	331,550,610

Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land & land improvements	18,607,671	18,408,526
22	Infrastructure	38,098,141	37,040,940
23	Buildings	418,008,089	410,710,373
32	Equipment, including art and library collections	90,593,536	86,750,105
27	Construction in progress	39,059,370	16,165,273
Total for Plant, Property and Equipment CV = (A21+ .. A27)		604,366,807	569,075,217
28	Accumulated depreciation	240,163,129	225,979,680
33	Intangible assets, net of accumulated amortization	8,175,491	8,605,780
34	Other capital assets	0	0

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

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	66,242,804	63,415,145
02	Grants and contracts - operating Federal operating grants and contracts	21,158,763	23,426,866
03	State operating grants and contracts	1,932,646	2,059,954
04	Local government/private operating grants and contracts	4,812,581	5,207,939
04a	Local government operating grants and contracts	137,376	90,499
04b	Private operating grants and contracts	4,675,205	5,117,440
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	58,742,116	56,156,143
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	8,237,789	7,998,091
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	613,903	1,113,205
09	Total operating revenues	161,740,602	159,377,343

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	77,765,014	82,683,919
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	11,466,659	12,193,070
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	3,701,740	3,179,412
17	Investment income	1,921,916	3,023,277
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	94,855,329	101,079,678
27	Total operating and nonoperating revenues CV=[B19+B09]	256,595,931	260,457,021
28	12-month Student FTE from E12	12,081	12,377
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,240	21,044

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	7,016,578	5,808,082
21	Capital grants & gifts	1,913,243	3,412,442
22	Additions to permanent endowments	0	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	8,929,821	9,220,524
25	Total all revenues and other additions CV=[B09+B19+B24]	265,525,752	269,677,545

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 2012

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2011 - June 30, 2012
 Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	98,510,146	57,221,553	17,879,726	9,689,755	6,843,735	1,684,693	5,190,684	97,259,905
02	Research	3,426,218	1,590,636	364,422	252,246	178,158	43,856	996,900	3,638,267
03	Public service	24,962,099	8,784,700	2,797,526	1,494,367	1,055,450	259,816	10,570,240	28,582,109
05	Academic support	29,671,281	14,905,993	4,944,460	2,561,154	1,808,907	445,291	5,005,476	30,338,932
06	Student services	9,565,968	4,124,416	1,465,023	721,163	509,347	125,384	2,620,635	8,686,372
07	Institutional support	35,286,309	17,543,048	5,554,443	2,980,097	2,104,799	518,130	6,585,792	28,747,612
08	Operation & maintenance of plant (see instructions)	0	7,447,740	3,440,439	-20,441,078	0	0	9,552,899	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	5,851,128						5,851,128	6,320,356
11	Auxiliary enterprises	60,315,800	21,188,335	6,710,041	2,742,296	3,604,636	3,181,518	22,888,974	57,987,534
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	1,173,025	618,453	1,224	0	0	0	553,348	1,100,872
19	Total expenses & deductions	268,761,974	133,424,874	43,157,304	0	16,105,032	6,258,688	69,816,076	262,661,959
	Prior year amount	262,661,959	129,693,235	39,638,555		15,270,614	5,924,235	72,135,320	
20	12-month Student FTE from E12	12,081							12,377
21	Total expenses and deductions per student FTE CV=[C19/C20]	22,247							21,222

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

Institution: University of Northern Iowa (154095)
User ID: P1540951

Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	265,525,752	269,677,545
02	Total expenses & deductions (from C19)	268,761,974	262,661,959
03	Change in net assets during year CV=(D01-D02)	-3,236,222	7,015,586
04	Net assets beginning of year	331,550,610	324,535,024
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)	328,314,388	331,550,610

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

Institution: University of Northern Iowa (154095)
 User ID: P1540951

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2011 - June 30, 2012

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	11,466,659	12,193,070
02	Other federal grants (Do NOT include FDSL amounts)	3,127,482	3,270,923
03	Grants by state government	275,234	98,459
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,601,130	2,307,304
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	13,863,306	12,589,688
07	Total gross scholarships and fellowships	31,333,811	30,459,444
Discounts and Allowances			
08	Discounts & allowances applied to tuition & fees	25,482,683	24,139,088
09	Discounts & allowances applied to sales & services of auxiliary enterprises	0	0
10	Total discounts & allowances CV=(E08+E09)	25,482,683	24,139,088
11	Net scholarships and fellowships expenses after deducting discounts & allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	5,851,128	6,320,356

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

Institution: University of Northern Iowa (154095)
User ID: P1540951

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2011 - June 30, 2012

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	69,147,100	50,077,992
02	Value of <u>endowment assets</u> at the end of the fiscal year	68,600,583	69,147,100

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

--

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2011 - June 30, 2012					
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	91,725,487	91,725,487			
02 Sales and services	66,979,905		58,742,116	0	
03 Federal grants/contracts (excludes Pell Grants)	21,158,763	21,158,763			
Revenue from the state government:					
04 State appropriations, current & capital	84,781,592	84,781,592			
05 State grants and contracts	1,932,646	1,932,646			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	137,376	137,376			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	10,290,188				
10 Interest earnings	1,261,013				
11 Dividend earnings	29,791				
12 Realized capital gains	281,049				

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

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2011 - June 30, 2012

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	133,424,874		21,188,335		0
02 Employee benefits, total	43,157,304	112,236,539	6,710,041		0
03 Payment to state retirement funds (maybe included in line 02 above)	1,046,545	36,447,263			
04 Current expenditures other than salaries	78,138,550	1,046,545			
Capital outlay:					
05 Construction	30,927,252	58,816,389	19,322,161		
06 Equipment purchases	3,616,827	3,007,700	27,919,552		
07 Land purchases	0	3,439,591	177,236		
08 Interest on debt outstanding, all funds & activities	6,258,688				
09 Scholarships/fellowships	31,333,811	31,333,811			

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

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2011 - June 30, 2012

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	137,132,621
02 Long-term debt issued during fiscal year	48,828,805
03 Long-term debt retired during fiscal year	19,597,938
04 Long-term debt outstanding at end of fiscal year	166,363,488
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.

--

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2011 - June 30, 2012

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	38,450,109
08 Total cash and security assets held at end of fiscal year in bond funds	37,357,693
09 Total cash and security assets held at end of fiscal year in all other funds	62,244,238

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

Institution: University of Northern Iowa (154095)

User ID: P1540951

Prepared by

This survey component was prepared by:

Keyholder SFA Contact HR Contact Finance Contact Other

Name:

Tonya Gerbracht

Email:

tonya.gerbracht@uni.e

How long did it take to prepare this survey component?

20

hours

minutes

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.

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 2013.

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	\$66,242,804	32%	\$5,483
Government appropriations	\$77,765,014	38%	\$6,437
Government grants and contracts	\$34,695,444	17%	\$2,872
Private gifts, grants, and contracts	\$8,376,945	4%	\$693
Investment income	\$1,921,916	1%	\$159
Other core revenues	\$17,781,513	9%	\$1,472
Total core revenues	\$206,783,636	100%	\$17,116
<hr/>			
Total revenues	\$265,525,752		\$21,979

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	\$98,510,146	47%	\$8,154
Research	\$3,426,218	2%	\$284
Public service	\$24,962,099	12%	\$2,066
Academic support	\$29,671,281	14%	\$2,456
Institutional support	\$35,286,309	17%	\$2,921
Student services	\$9,565,968	5%	\$792

Core Expenses

Other core expenses	\$7,024,153	3%	\$581
Total core expenses	\$208,446,174	100%	\$17,254
Total expenses	\$268,761,974		\$22,247

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	12,081
----------------	--------

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.