

Finance 2013-14

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.	
There have been no changes to the 2013-14 Finance data collection from the 2012-13 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 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, 2013.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2013"/>

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.

Institution: University of Northern Iowa (154095)

User ID: P1540951

Part A - Statement of Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

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>	104,100,114	126,052,108
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	339,280,582	328,403,156
04	Other noncurrent assets CV=[A05-A31]	96,257,434	92,980,904
05	Total noncurrent assets	435,538,016	421,384,060
06	Total assets CV=(A01+A05)	539,638,130	547,436,168
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	16,518,242	19,044,171
08	Other <u>current liabilities</u> CV=(A09-A07)	31,130,997	29,390,666
09	Total current liabilities	47,649,239	48,434,837
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	138,346,559	147,319,317
11	Other noncurrent liabilities CV=(A12-A10)	24,641,120	23,367,626
12	Total noncurrent liabilities	162,987,679	170,686,943
13	Total liabilities CV=(A09+A12)	210,636,918	219,121,780
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	251,763,463	225,621,358
15	<u>Restricted-expendable</u>	27,347,015	41,107,469
16	<u>Restricted-nonexpendable</u>	615,895	615,895
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	49,274,839	60,969,666
18	Total net assets CV=(A06-A13)	329,001,212	328,314,388

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 A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	19,063,031	18,607,671
22	<u>Infrastructure</u>	38,832,401	38,098,141
23	<u>Buildings</u>	439,069,241	418,008,089
32	Equipment, including art and <u>library collections</u>	85,280,417	90,593,536
27	<u>Construction in progress</u>	45,977,425	39,059,370
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	628,222,515	604,366,807
28	<u>Accumulated depreciation</u>	245,805,217	240,163,129
33	Intangible assets, net of accumulated amortization	7,745,202	8,175,491
34	Other capital assets	0	0

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, 2012 - June 30, 2013

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

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	10,860,223	11,466,659
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	2,991,530	3,127,482
03	<u>Grants by state government</u>	104,971	275,234
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,506,983	2,601,130
06	<u>Institutional grants from unrestricted resources</u> CV=(E07-(E01+...+E05))	13,169,748	13,863,306
07	Total gross scholarships and fellowships	29,633,455	31,333,811
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	25,334,812	25,482,683
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	25,334,812	25,482,683
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.	4,298,643	5,851,128

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 B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

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>	65,107,140	66,242,804
	Grants and contracts - operating		
02	Federal operating grants and contracts	18,481,032	21,158,763
03	State operating grants and contracts	1,686,861	1,932,646
04	Local government/private operating grants and contracts	3,910,228	4,812,581
04a	Local government operating grants and contracts	296,357	137,376

	04b	Private operating grants and contracts	3,613,871	4,675,205
05		Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	56,344,034	58,742,116
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>	4,937,703	8,237,789
07		<u>Independent operations</u>	0	0
08		Other sources - operating CV=[B09-(B01++B07)]	846,168	613,903
09		Total operating revenues	151,313,166	161,740,602

Institution: University of Northern Iowa (154095)

User ID: P1540951

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

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>	87,662,815	77,765,014
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	10,860,223	11,466,659
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,101,932	3,701,740
17	<u>Investment income</u>	1,710,232	1,921,916
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	103,335,202	94,855,329
27	Total operating and nonoperating revenues CV=[B19+B09]	254,648,368	256,595,931
28	<u>12-month Student FTE from E12</u>	11,190	12,081
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	22,757	21,240

Institution: University of Northern Iowa (154095)

User ID: P1540951

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	14,082,733	7,016,578
21	<u>Capital grants and gifts</u>	1,193,696	1,913,243
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	15,276,429	8,929,821
25	Total all revenues and other additions CV=[B09+B19+B24]	269,924,797	265,525,752

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 2013

Institution: University of Northern Iowa (154095)

User ID: P1540951

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013

Report Total Operating AND Nonoperating Expenses in this section

	1	2	3	4	5	6	7	8	
Line No.	Description	Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	102,016,411	58,490,837	18,511,074	10,619,510	7,105,043	1,527,062	5,762,885	98,510,146
02	<u>Research</u>	3,616,393	1,540,157	371,419	263,630	176,383	37,909	1,226,895	3,426,218
03	<u>Public service</u>	27,118,721	8,411,705	2,760,906	1,540,840	1,030,908	221,570	13,152,792	24,962,099
05	<u>Academic support</u>	25,667,215	11,619,197	4,123,552	2,171,119	1,452,599	312,202	5,988,546	29,671,281
06	<u>Student services</u>	10,748,993	5,129,174	1,844,899	961,810	643,505	138,306	2,031,299	9,565,968
07	<u>Institutional support</u>	31,653,234	14,993,273	5,853,701	2,875,054	1,923,571	413,426	5,594,209	35,286,309
08	<u>Operation and maintenance of plant</u> (see instructions)	0	7,671,864	3,764,899	-21,423,526			9,986,763	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances</u> (from E11)	4,298,643						4,298,643	5,851,128
11	<u>Auxiliary enterprises</u>	60,608,873	21,206,044	6,979,773	2,991,563	3,763,242	2,878,553	22,789,698	60,315,800
12	<u>Hospital services</u>							0	0
13	<u>Independent operations</u>							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	3,509,490	683,573	1,166	0	0	0	2,824,751	1,173,025
19	Total expenses and deductions	269,237,973	129,745,824	44,211,389	0	16,095,251	5,529,028	73,656,481	268,761,974
	Prior year amount	268,761,974	133,424,874	43,157,304		16,105,032	6,258,688	69,816,076	
20	12-month Student FTE from E12	11,190							12,081
21	Total expenses and deductions per student FTE CV=[C19/C20]	24,061							22,247

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 Position

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	269,924,797	265,525,752
02	Total expenses and deductions (from C19)	269,237,973	268,761,974
03	Change in net position during year CV=(D01-D02)	686,824	-3,236,222
04	Net position beginning of year	328,314,388	331,550,610
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year (from A18)	329,001,212	328,314,388

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, 2012 - June 30, 2013			
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	68,600,583	69,147,100
02	Value of <u>endowment assets</u> at the end of the fiscal year	82,402,873	68,600,583
<p>You may use the space below to provide context for the data you've reported above.</p> <div style="border: 1px solid gray; height: 60px; width: 100%;"></div>			

Institution: University of Northern Iowa (154095)

User ID: P1540951

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013					
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	90,441,952	90,441,952			

02	Sales and services	61,281,737	<input type="text" value="4,937,703"/>	56,344,034	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	18,481,032	<input type="text" value="18,481,032"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	101,745,548	<input type="text" value="101,745,548"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	1,686,861	<input type="text" value="1,686,861"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	296,357	<input type="text" value="296,357"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, including capital grants	<input type="text" value="7,909,499"/>				
10	Interest earnings	<input type="text" value="1,259,785"/>				
11	<u>Dividend earnings</u>	<input type="text" value="29,736"/>				
12	<u>Realized capital gains</u>	<input type="text" value="92,543"/>				

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 K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

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	129,745,823	108,539,779	21,206,044		
02 Employee benefits, total	44,211,389	37,231,616	6,979,773		
03 Payment to state retirement funds (maybe included in line 02 above)	1,169,233	1,169,233			
04 Current expenditures other than salaries	81,055,631	61,831,174	19,224,457		
Capital outlay:					
05 Construction	32,205,748	17,452,797	14,752,951		
06 Equipment purchases	2,064,901	1,889,818	175,083		
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities	5,529,028				
09 Scholarships/fellowships	29,633,455	29,633,455			

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 L - Debt and Assets, page 1

Fiscal Year: July 1, 2012 - June 30, 2013

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	166,363,488
02	Long-term debt issued during fiscal year	7,573,798
03	Long-term debt retired during fiscal year	19,072,485
04	Long-term debt outstanding at end of fiscal year	154,864,801
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.

Institution: University of Northern Iowa (154095)

User ID: P1540951

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2012 - June 30, 2013

Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	34,865,215
08	Total cash and security assets held at end of fiscal year in bond funds	25,354,550
09	Total cash and security assets held at end of fiscal year in all other funds	55,172,504

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

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 2014.

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	\$65,107,140	30%	\$5,818
Government appropriations	\$87,662,815	41%	\$7,834
Government grants and contracts	\$31,324,473	15%	\$2,799
Private gifts, grants, and contracts	\$6,715,803	3%	\$600
Investment income	\$1,710,232	1%	\$153
Other core revenues	\$21,060,300	10%	\$1,882
Total core revenues	\$213,580,763	100%	\$19,087
Total revenues	\$269,924,797		\$24,122

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	\$102,016,411	49%	\$9,117

Category	Amount	Percentage	Total
Research	\$3,616,393	2%	\$323
Public service	\$27,118,721	13%	\$2,423
Academic support	\$25,667,215	12%	\$2,294
Institutional support	\$31,653,234	15%	\$2,829
Student services	\$10,748,993	5%	\$961
Other core expenses	\$7,808,133	4%	\$698
Total core expenses	\$208,629,100	100%	\$18,644
Total expenses	\$269,237,973		\$24,061

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	11,190

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)

User ID: P1540951

[Edit Report](#)

Finance

University of Northern Iowa (154095)

Source	Description	Severity	Resolved	Options
--------	-------------	----------	----------	---------

Screen: Revenues Part 3

Screen Entry	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