

Institution: (154095) University of Northern Iowa

Survey: Finance

Collection Year: 2004

<b>Part A - Statement of Net Assets: FY2004</b>		
(in whole dollars)		
(CV - calculated value)		
Line no.		Current year amount
	Current assets	
01	Total current assets	62,173,106
	Noncurrent assets	
02	Capital assets - depreciable (gross)	395,049,051
03	Accumulated depreciation	158,890,198
04	Other noncurrent assets (CV)	70,051,889
05	Total noncurrent assets	306,210,742
06	Total assets (CV)	368,383,848
	Current liabilities	
07	Long-term debt, current portion	4,862,128
08	Other current liabilities (CV)	21,257,755
09	Total current liabilities	26,119,883
	Noncurrent liabilities	
10	Long-term debt	108,330,054
11	Other noncurrent liabilities (CV)	14,819,515
12	Total noncurrent liabilities	123,149,569
13	Total liabilities (CV)	149,269,452
	Net assets	
14	Invested in capital assets, net of related debt	136,014,735
15	Restricted-expendable	43,730,332
16	Restricted-nonexpendable	615,895
17	Unrestricted (CV)	38,753,434
18	Total net assets (CV)	219,114,396

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<b>Part A - Plant, Property, and Equipment: FY2004</b>					
(in whole dollars)					
(CV - calculated value)					
Line no.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	Plant, property, and equipment				
21	Land & land improvements	16,063,596	61,344	758,164	15,366,776
22	Infrastructure	13,455,549	0	0	13,455,549
23	Buildings	237,998,095	25,734,085	0	263,732,180
24	Equipment	46,901,816	3,611,025	1,840,417	48,672,424
25	Art and library collections	28,801,278	1,638,620	151,314	30,288,584
26	Property obtained under capital leases	0	0	0	0
27	Construction in progress	31,709,157	12,836,140	21,011,759	23,533,538
28	Accumulated depreciation	147,984,156	12,833,136	1,927,094	158,890,198

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<b>Part B - Revenues and Other Additions: FY2004</b>		
(in whole dollars)		
(CV - calculated value)		
Line No.	Source of funds	Current year amount
	Operating revenues	
01	Tuition & fees, after deducting discounts & allowances	49,078,469
	Grants and contracts - operating	
02	Federal operating grants and contracts	23,656,329
03	State operating grants and contracts	1,783,593
04	Local/private operating grants and contracts	3,683,452
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	36,856,387
06	Sales & services of hospitals, after deducting patient contractual allowances	0
07	Independent operations	0
08	Other sources - operating (CV)	10,093,170
09	Total operating revenues	125,151,400
10	Federal appropriations	0
11	State appropriations	79,256,054
12	Local appropriations, education district taxes, & similar support	0
	Grants-nonoperating	
13	Federal nonoperating grants	0
14	State nonoperating grants	0
15	Local nonoperating grants	0
16	Gifts, including contributions from affiliated organizations	2,212,714
17	Investment income	869,417
18	Other nonoperating revenues (CV)	0
19	Total nonoperating revenues	82,338,185
20	Capital appropriations	15,439,528
21	Capital grants and gifts	15,850,868
22	Additions to permanent endowment	0
23	Other revenues and additions (CV)	797,525
24	Total other revenues and additions	32,087,921
25	Total all revenues and other additions (CV)	239,577,506

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<b>Part C - Expenses and Other Deductions: FY2004</b>						
(in whole dollars)						
(CV - calculated value)						
		1	2	3	4	5
Line no.	Description	Current year total	Salaries and wages	Employee fringe benefits	Depreciation	All other (CV)
	Operating expenses					
01	Instruction	64,082,106	46,609,556	13,580,704	0	3,891,846
02	Research	2,567,947	1,187,088	244,984	0	1,135,875
03	Public service	19,978,192	8,885,624	2,465,043	0	8,627,525
05	Academic support	19,793,658	12,299,859	3,551,324	0	3,942,475
06	Student services	6,130,096	3,696,342	1,114,835	0	1,318,919
07	Institutional support	22,827,463	13,565,632	3,914,817	0	5,347,014
08	Operation & maintenance of plant	20,471,446	6,218,963	2,421,968	0	11,830,515
09	Depreciation	12,833,136			12,833,136	
10	Scholarships and fellowships expenses, excluding discounts & allowances	6,414,569				6,414,569
11	Auxiliary enterprises	36,486,127	15,466,919	3,281,348	0	17,737,860
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV)	479,003	0	0	0	479,003
15	Total operating expenses	212,063,743	107,929,983	30,575,023	12,833,136	60,725,601
16	Interest	5,179,283				5,179,283
17	Other nonoperating expenses & deductions (CV)	204,602	0	0	0	204,602
18	Total nonoperating expenses & deductions (CV)	5,383,885	0	0	0	5,383,885
19	Total expenses & deductions	217,447,628	107,929,983	30,575,023	12,833,136	66,109,486

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<b>Part D - Summary of Changes in Net Assets: FY2004</b>		
(in whole dollars)		
(CV - calculated value)		
Line no.	Description	Current year amount
01	Total revenues & other additions	239,577,506
02	Total expenses & deductions	217,447,628
03	Increase in net assets during year (CV)	22,129,878
04	Net assets beginning of year	196,984,518
05	Adjustments to beginning net assets (CV)	0
06	Net assets end of year	219,114,396

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<b>Part E - Scholarships and Fellowships: FY2004</b>		
(in whole dollars)		
(CV - calculated value)		
Line no.	Source	Current year amount
01	Pell grants	7,488,437
02	Other federal grants	1,442,520
03	Grants by state government	112,522
04	Grants by local government	0
05	Institutional grants from restricted resources	1,455,635
06	Institutional grants from unrestricted resources (CV)	8,967,462
07	Total gross scholarships and fellowships	19,466,576
	Discounts & allowances	
08	Discounts & allowances applied to tuition & fees	13,052,007
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV)	0
10	Total discounts & allowances (CV)	13,052,007
11	Net scholarships and fellowships expenses after deducting discounts & allowances	6,414,569

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<b>Part F - GASB Component Unit that Uses FASB Standards: FY2004</b>		
(in whole dollars)		
(CV - calculated value)		
FormId	1	
Statement of Financial Position		
	Entities included:	University of Northern Iowa Foundation
	Primary nature of unit(s)	Fund Raising organization
01	Long-term investments	38,843,465
02	Other assets (CV)	41,432,664
03	Total assets	80,276,129
04	Total liabilities (CV)	18,767,030
05	Temporarily restricted net assets	26,289,848
06	Permanently restricted net assets	28,803,795
07	Unrestricted net assets (CV)	6,415,456
08	Total net assets	61,509,099
Statement of Activities		
09	Investment return	8,607,496
10	Other revenues, gains, & other support (CV)	10,114,238
11	Total revenues, gains, & other support	18,721,734
12	Total expenses	22,307,951
12a	Expenses paid to institution	18,142,360
13	Total losses (CV)	0
14	Total expenses and losses (CV)	22,307,951
15	Change in net assets	-3,586,217
16	Net assets - beginning of year	65,095,316
17	Adjustments to beginning net assets (CV)	0
18	Net assets - end of year	61,509,099

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<b>Part H - Details on Endowment Assets: FY2004</b>		
(in whole dollars)		
Line no.	Value of endowment assets	Market Value
01	Value of endowment assets at the beginning of the fiscal year	615,895
02	Value of endowment assets at the end of the fiscal year	37,914,251