

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)

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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.

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, 2011.)

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

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

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Part A - Statement of Net Assets

Fiscal Year: July 1, 2010 - June 30, 2011

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	99,774,264	64,413,636
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	322,013,621	310,688,191
04	Other noncurrent assets CV =[A05-A31]	102,218,380	134,085,155
05	Total noncurrent assets	424,232,001	444,773,346
06	Total assets CV =(A01+A05)	524,006,265	509,186,982
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	11,234,240	11,518,353
08	Other current liabilities CV =(A09-A07)	32,997,969	32,862,593
09	Total current liabilities	44,232,209	44,380,946
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	125,898,381	117,217,620
11	Other noncurrent liabilities CV =(A12-A10)	22,325,065	23,053,392
12	Total noncurrent liabilities	148,223,446	140,271,012
13	Total liabilities CV =(A09+A12)	192,455,655	184,651,958
	<u>Net Assets</u>		
14	Invested in <u>capital assets</u> , net of related debt	226,532,511	219,729,638
15	Restricted-expendable	33,634,638	27,391,596
16	Restricted-nonexpendable	615,895	615,895
17	Unrestricted CV =[A18-(A14+A15+A16)]	70,767,566	76,797,895
18	Total net assets CV =(A06-A13)	331,550,610	324,535,024

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

Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	18,408,526	17,972,238
22	<u>Infrastructure</u>	37,040,940	36,167,526
23	<u>Buildings</u>	410,710,373	391,501,210
32	Equipment, including art and <u>library collections</u>	86,750,105	83,024,147
27	<u>Construction in progress</u>	16,165,273	11,353,911
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	569,075,217	540,019,032
28	<u>Accumulated depreciation</u>	225,979,680	213,060,287
33	Intangible assets, net of accumulated amortization	8,605,780	4,576,092
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, 2010 - June 30, 2011

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition & fees, after deducting discounts & allowances	63,415,145	60,664,817
	Grants and contracts - operating		
02	Federal operating grants and contracts	23,426,866	23,206,038
03	State operating grants and contracts	2,059,954	2,384,414
04	Local government/private operating grants and contracts	5,207,939	5,975,671
	04a Local government operating grants and contracts	90,499	138,669
	04b Private operating grants and contracts	5,117,440	5,837,002
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	56,156,143	55,193,227
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	7,998,091	7,687,525
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,113,205	2,980,169
09	Total operating revenues	159,377,343	158,091,861

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	82,683,919	97,861,782
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants	12,193,070	10,927,325
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	3,179,412	3,332,794
17	Investment income	3,023,277	2,990,195
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	101,079,678	115,112,096
27	Total operating and nonoperating revenues CV=[B19+B09]	260,457,021	273,203,957
28	12-month Student FTE from E12 CV=[B28a+B28b]	12,377	
	28a Undergraduates	10,641	
	28b Graduates	1,736	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,044	

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	5,808,082	5,927,801
21	Capital grants & gifts	3,412,442	5,164,996
22	Additions to permanent endowments	0	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	9,220,524	11,092,797
25	Total all revenues and other additions CV=[B09+B19+B24]	269,677,545	284,296,754

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 2011

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2010 - June 30, 2011									
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	97,259,905	55,191,647	17,103,519	10,504,449	6,564,621	1,620,260	6,275,409	87,804,742
02	Research	3,638,267	1,672,352	385,669	299,029	186,874	46,124	1,048,219	2,979,541
03	Public service	28,582,109	9,442,162	2,881,702	1,790,651	1,119,044	276,199	13,072,351	34,819,366
05	Academic support	30,338,932	14,348,423	4,703,899	2,768,292	1,730,009	426,996	6,361,313	28,516,479
06	Student services	8,686,372	4,039,667	1,398,872	790,217	493,836	121,887	1,841,893	7,340,137
07	Institutional support	28,747,612	15,996,365	4,163,653	2,929,240	1,830,591	451,821	3,375,942	32,964,335
08	Operation & maintenance of plant (see instructions)	0	7,757,797	3,491,807	-21,884,211			10,634,607	0
10	Scholarships and fellowships expenses, excluding discounts & allowances	6,320,356						6,320,356	5,990,793
11	Auxiliary enterprises	57,987,534	20,416,279	5,507,947	2,802,333	3,345,639	2,980,948	22,934,388	56,921,802
12	Hospital services	0						0	0
13	Independent operations	0						0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	1,100,872	828,543	1,487	0	0	0	270,842	1,058,366
19	Total expenses & deductions	262,661,959	129,693,235	39,638,555	0	15,270,614	5,924,235	72,135,320	258,395,561
	Prior year amount	258,395,561	123,802,466	37,969,551		14,461,097	6,274,646	75,887,801	
20	12-month Student FTE from E12 CV=[C20a+C20b]	12,377							
	20a Undergraduates	10,641							
	20b Graduates	1,736							
21	Total expenses and deductions per student FTE CV=[C19/C20]	21,222							

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

Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	269,677,545	284,296,754
02	Total expenses & deductions (from C19)	262,661,959	258,395,561
03	Change in net assets during year CV=(D01-D02)	7,015,586	25,901,193
04	Net assets beginning of year	324,535,024	298,633,831
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)	331,550,610	324,535,024

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

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	12,193,070	10,927,325
02	<u>Other federal grants</u>	3,270,923	2,881,948
03	<u>Grants by state government</u>	98,459	35,862
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,307,304	1,206,844
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	12,589,688	12,140,939
07	Total gross scholarships and fellowships	30,459,444	27,192,918
Discounts and Allowances			
08	<u>Discounts & allowances applied to tuition & fees</u>	24,139,088	21,202,125
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	24,139,088	21,202,125
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	6,320,356	5,990,793

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

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2010 - June 30, 2011

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	50,077,992	43,772,807
02	Value of <u>endowment assets</u> at the end of the fiscal year	69,147,100	50,077,992

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, 2010 - June 30, 2011

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	87,554,233	87,554,233			
02 Sales and services	64,154,234	7,998,091	56,156,143	0	
03 Federal grants/contracts (excludes Pell Grants)	23,426,866	23,426,866			
Revenue from the state government:					
04 State appropriations, current & capital	88,492,001	88,492,001			
05 State grants and contracts	2,059,954	2,059,954			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	90,499	90,499			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	11,709,294				
10 Interest earnings	2,133,415				
11 Dividend earnings	26,642				
12 Realized capital gains	297,311				

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, 2010 - June 30, 2011

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	129,693,235	109,276,956	20,416,279		
02 Employee benefits, total	39,638,555	34,130,608	5,507,947		
03 Payment to state retirement funds (maybe included in line 02 above)	769,421	769,421			
04 Current expenditures other than salaries	79,352,682	59,772,432	19,580,250		
Capital outlay:					
05 Construction	21,340,775	4,569,298	16,771,477		
06 Equipment purchases	3,140,404	2,798,133	342,271		
07 Land purchases	0	0	0		
08 Interest on debt outstanding, all funds & activities	5,924,235				
09 Scholarships/fellowships	30,459,444	30,459,444			

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, 2010 - June 30, 2011

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	128,735,973
02 Long-term debt issued during fiscal year	30,560,000
03 Long-term debt retired during fiscal year	22,163,352
04 Long-term debt outstanding at end of fiscal year	137,132,621
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.

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Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2010 - June 30, 2011

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	30,269,754
08 Total cash and security assets held at end of fiscal year in bond funds	26,367,934
09 Total cash and security assets held at end of fiscal year in all other funds	80,144,389

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