



2021-2022

Supplement to the Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2022

UNI

**University of
Northern Iowa**

A public university
governed by the Board of
Regents, State of Iowa

An enterprise fund of the
State of Iowa



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2021-2022 Supplement to the Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2022

Prepared by:
Financial Accounting and Reporting
Services

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UNIVERSITY OF NORTHERN IOWA
Statement of Net Position
June 30, 2022 and 2021

	2022	2021 Restated
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 25,868,895	26,817,977
Investments	118,578,185	136,580,091
Accounts receivable, net	8,834,432	5,279,519
Lease receivable, net	208,570	206,330
Notes receivable, net	602,905	933,124
Interest receivable	271,482	551,610
Due from government agencies	2,238,628	1,653,272
Prepays	3,947,089	3,838,558
Inventories	2,364,634	2,018,351
Total Current Assets	162,914,820	177,878,832
Noncurrent Assets:		
Investments	33,585,555	29,850,555
Lease receivable, net	1,842,622	2,051,192
Notes receivable, net	2,411,619	3,732,495
Prepays	588,568	696,573
Capital assets, Nondepreciable	30,218,667	26,721,922
Capital assets, Depreciable, net	374,025,535	376,808,133
Net pension asset	152,227	-
Total Noncurrent Assets	442,824,793	439,860,870
Total Assets	605,739,613	617,739,702
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows	3,415,058	5,306,758
Other post employment benefits related deferred outflows	690,128	957,248
Total Deferred Outflows of Resources	4,105,186	6,264,006
LIABILITIES		
Current Liabilities:		
Accounts payable	8,620,694	7,776,297
Salaries and wages payable	3,643,337	5,836,676
Unpaid claims and contingent liabilities	2,456,120	2,317,540
Unearned revenue	4,018,842	3,388,661
Interest payable	1,346,265	1,550,203
Other long-term liabilities	6,354,771	5,876,710
Other post employment benefits	460,897	548,822
Long-term debt	9,907,364	9,666,578
Deposits held in custody for others	487,791	421,879
Total Current Liabilities	37,296,081	37,383,366
Noncurrent Liabilities:		
Other long-term liabilities	7,530,792	31,506,180
Other post employment benefits	9,205,356	11,840,741
Long-term debt	88,411,772	97,116,740
Total Noncurrent Liabilities	105,147,920	140,463,661
Total Liabilities	142,444,001	177,847,027
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows	15,611,522	513,246
Other post employment benefits related deferred inflows	12,767,990	12,699,899
Lease related deferred inflows	2,025,918	2,244,884
Total Deferred Inflows of Resources	30,405,430	15,458,029
NET POSITION		
Net investment in capital assets	317,123,692	308,057,306
Restricted		
Nonexpendable		
Scholarships and fellowships	615,895	615,895
Expendable		
Scholarships and fellowships	318,294	311,576
Loans	3,227,077	3,394,975
Debt service	28,915,313	29,654,224
Other	330,808	984,403
Unrestricted	86,464,289	87,680,273
Total Net Position	\$ 436,995,368	430,698,652

UNIVERSITY OF NORTHERN IOWA
Fiduciary Activities
Statement of Fiduciary Net Position
June 30, 2022 and 2021

	2022	2021
ASSETS		
Cash and cash equivalents	\$ 6,053,186	6,735,968
Prepays	9,906	13,930
Total Assets	6,063,092	6,749,898
 LIABILITIES		
Accounts payable	-	6,291
Total Liabilities	-	6,291
 NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	6,063,092	6,743,607
Total Net Position	\$ 6,063,092	6,743,607

UNIVERSITY OF NORTHERN IOWA FOUNDATION
Combined Statements of Financial Position
June 30, 2022 and 2021

	2022	2021
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 9,951,873	12,256,484
Investments	17,609,980	18,397,688
Pledges receivable, net	2,306,364	1,100,560
Other receivables	191,870	195,382
Other	237,564	127,460
	30,297,651	32,077,574
Total Current Assets		
Noncurrent Assets:		
Pledges receivable, less current portion	22,896,645	17,217,166
Long-term investments	169,517,130	182,837,122
Life insurance cash value	1,435,071	1,498,776
Building, equipment and leasehold improvements, net	55,917	96,134
Other	850,810	864,853
	194,755,573	202,514,051
Total Noncurrent Assets		
Total Assets	\$ 225,053,224	234,591,625
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable, accrued expenses and other liabilities	\$ 1,433,541	1,053,192
Annuities payable	182,037	266,300
Annuity trusts payable	87,163	87,158
Unitrusts payable	43,443	43,514
	1,746,184	1,450,164
Total Current Liabilities		
Noncurrent Liabilities:		
Annuities payable, less current portion	1,050,814	1,403,329
Annuity trusts payable, less current portion	459,286	468,780
Unitrusts payable, less current portion	305,191	324,109
	1,815,291	2,196,218
Total Noncurrent Liabilities		
Total Liabilities	3,561,475	3,646,382
Net Assets:		
Without donor restrictions	11,450,972	15,435,898
With donor restrictions	210,040,777	215,509,345
	221,491,749	230,945,243
Total Net Assets		
Total Liabilities and Net Assets	\$ 225,053,224	234,591,625

UNIVERSITY OF NORTHERN IOWA
Statement of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2022 and 2021

	2022	2021 Restated
REVENUES		
Operating Revenues:		
Tuition and fees, net of scholarship allowances of \$32,917,019 for 2022 and \$29,429,560 for 2021	\$ 45,074,977	52,916,570
Federal grants and contracts	12,136,292	9,835,841
State and local grants and contracts	2,596,650	1,878,879
Nongovernmental grants and contracts	5,645,756	4,639,669
Sales and services of educational activities	5,263,594	3,414,584
Interest on student loans	55,099	93,923
Other operating revenue	1,208,660	774,098
Auxiliary enterprises	50,748,507	45,072,894
Total Operating Revenues	122,729,535	118,626,458
EXPENSES		
Operating Expenses:		
Instruction	68,243,219	73,061,947
Research	2,598,518	2,655,105
Public service	18,188,805	16,317,521
Academic support	26,113,944	27,256,393
Student services	11,534,774	9,287,237
Institutional support	19,902,003	18,146,749
Operation and maintenance of plant	25,618,012	26,448,363
Scholarships and fellowships	10,058,266	5,293,125
Depreciation/amortization	20,166,377	19,412,520
Other operating expenses	181,845	132,652
Auxiliary enterprises	51,446,100	49,346,851
Total Operating Expenses	254,051,863	247,358,463
Operating (Loss)	(131,322,328)	(128,732,005)
NONOPERATING REVENUES (EXPENSES):		
State appropriations	107,094,092	107,046,544
Federal grants and contracts	21,754,768	32,443,810
Nonfederal gifts, grants and contracts	4,699,208	3,541,783
Investment income	(5,160,813)	9,341,706
Interest on indebtedness	(2,208,118)	(2,399,034)
Loss on disposal of capital assets	(208,277)	(366,203)
Other nonoperating revenue	1,407,735	1,428,610
Net Nonoperating Revenues	127,378,595	151,037,216
Income Before Other Revenues (Expenses)	(3,943,733)	22,305,211
OTHER REVENUES:		
Capital appropriations	6,068,433	3,773,050
Capital gifts, grants and contracts	4,172,016	1,563,244
Total Other Revenues	10,240,449	5,336,294
Change in Net Position	6,296,716	27,641,505
NET POSITION		
Net position, beginning of year	430,698,652	403,057,147
Net position, end of year	\$ 436,995,368	430,698,652

UNIVERSITY OF NORTHERN IOWA
Fiduciary Activities
Statement of Changes in Fiduciary Net Position
Years Ended June 30, 2022 and 2021

	2022	2021
ADDITIONS		
Contributions:		
Members	\$ 1,061,017	1,398,682
Gifts	3,727,047	3,423,994
Total contributions	4,788,064	4,822,676
Investment earnings:		
Interest, dividends and other	(262,620)	239,874
Net investment earnings	(262,620)	239,874
Miscellaneous	56,649	51,835
Total Additions	4,582,093	5,114,385
DEDUCTIONS		
Benefits paid to participants or beneficiaries	3,666,936	3,399,853
Miscellaneous	1,595,672	1,260,152
Total Deductions	5,262,608	4,660,005
Increase (Decrease) in Fiduciary Net Position	(680,515)	454,380
NET POSITION		
Net position, beginning of year	6,743,607	6,289,227
Net position, end of year	\$ 6,063,092	6,743,607

UNIVERSITY OF NORTHERN IOWA FOUNDATION
Combined Statements of Activities
Years Ended June 30, 2022 and 2021

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total Net Assets
Revenues, support and reclassifications:			
Contributions of cash and other financial assets	\$ 1,219,198	26,563,120	27,782,318
Contributions of nonfinancial assets	2,099,242	220,671	2,319,913
Contribution received in acquisition	-	-	-
Investment return	(3,152,646)	(13,472,030)	(16,624,676)
Miscellaneous income	128,759	1,428	130,187
Change in donor intent	(167,558)	167,558	-
Net assets released from restrictions	18,687,191	(18,687,191)	-
Total revenues, support and reclassifications	<u>18,814,186</u>	<u>(5,206,444)</u>	<u>13,607,742</u>
Expenses and adjustments:			
Scholarship expenses	6,953,682	-	6,953,682
Programming expenses	10,069,811	151,598	10,221,409
Administrative expenses	2,217,982	8,621	2,226,603
Fundraising expenses	3,837,533	-	3,837,533
Present value liability actuarial adjustment	(279,896)	101,905	(177,991)
Total expenses and adjustments	<u>22,799,112</u>	<u>262,124</u>	<u>23,061,236</u>
Change in net assets	(3,984,926)	(5,468,568)	(9,453,494)
Net assets, beginning of year	<u>15,435,898</u>	<u>215,509,345</u>	<u>230,945,243</u>
Net assets, end of year	<u>\$ 11,450,972</u>	<u>210,040,777</u>	<u>221,491,749</u>

2021		
Without Donor Restrictions	With Donor Restrictions	Total Net Assets
1,517,006	29,134,331	30,651,337
1,949,761	300,564	2,250,325
1,201,450	-	1,201,450
4,561,458	37,870,953	42,432,411
64,229	1,490	65,719
(239,138)	239,138	-
13,111,788	(13,111,788)	-
<u>22,166,554</u>	<u>54,434,688</u>	<u>76,601,242</u>
5,833,759	-	5,833,759
5,225,912	98,819	5,324,731
2,264,071	-	2,264,071
3,224,761	-	3,224,761
<u>(63,285)</u>	<u>222,472</u>	<u>159,187</u>
<u>16,485,218</u>	<u>321,291</u>	<u>16,806,509</u>
5,681,336	54,113,397	59,794,733
<u>9,754,562</u>	<u>161,395,948</u>	<u>171,150,510</u>
<u>15,435,898</u>	<u>215,509,345</u>	<u>230,945,243</u>

UNIVERSITY OF NORTHERN IOWA
Statement of Cash Flows
Years Ended June 30, 2022 and 2021

	2022	2021 Restated
CASH FLOWS FROM OPERATING ACTIVITIES:		
Tuition and fees	\$ 45,223,944	52,930,806
Grants and contracts receipts	19,344,826	17,114,077
Collections of loans from students	1,346,308	1,568,195
Auxiliary enterprise receipts	50,092,921	45,826,623
Payments for salaries and benefits	(142,293,389)	(139,932,112)
Payments for goods and services	(38,315,304)	(34,901,430)
Scholarships	(9,990,978)	(5,221,723)
Loans issued to students	(7,538)	(10,530)
Auxiliary enterprise payments	(51,929,319)	(48,881,019)
Interest on loans to students	171,203	159,763
Other operating receipts	5,347,423	4,146,178
Net Cash Used by Operating Activities	<u>(121,009,903)</u>	<u>(107,201,172)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
State appropriations	106,990,757	107,308,499
William D. Ford direct lending and plus loans receipts	33,351,773	37,549,454
William D. Ford direct lending and plus loans made	(33,353,995)	(37,587,098)
Other noncapital receipts	7,731,418	5,587,362
Other noncapital payments	(9,978,818)	(1,947,311)
Noncapital gifts and grants	25,803,690	35,353,334
Net Cash Provided by Noncapital Financing Activities	<u>130,544,825</u>	<u>146,264,240</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital appropriations received	6,251,903	3,551,046
Capital gifts and grants received	460,771	352,041
Acquisition of capital assets	(16,360,311)	(14,951,937)
Proceeds from sale of capital assets	232,171	408,590
Principal paid on capital debt	(9,259,462)	(9,687,168)
Payments on defeased debt	(15,975,000)	(14,800,000)
Interest paid on capital debt	(2,905,662)	(2,972,912)
Issuance of capital debt and refunding	15,975,000	14,857,567
Other capital and related financing receipts	2,223,596	1,659,791
Other capital and related financing payments	(7,004)	(3,034,366)
Net Cash Used by Capital and Related Financing Activities	<u>(19,363,998)</u>	<u>(24,617,348)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and dividends on investments	534,785	823,537
Proceeds from sale and maturities of investments	128,087,740	109,952,285
Purchase of investments	(119,742,531)	(127,414,204)
Net Cash Provided/(Used) by Investing Activities	<u>8,879,994</u>	<u>(16,638,382)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(949,082)	(2,192,662)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>26,817,977</u>	<u>29,010,639</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 25,868,895</u>	<u>26,817,977</u>

UNIVERSITY OF NORTHERN IOWA
Statement of Cash Flows
Years Ended June 30, 2022 and 2021

	2022	2021 Restated
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating loss	\$ (131,322,328)	(128,732,005)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation/amortization	20,166,377	19,412,520
(Increase)/Decrease in accounts receivable	(2,796,114)	1,202,455
(Increase)/Decrease in lease receivable	206,330	(2,257,522)
(Increase)/Decrease in notes receivable	1,651,095	1,229,470
(Increase)/Decrease in due from government agencies	(868,383)	700,075
(Increase)/Decrease in inventories	(346,283)	99,297
(Increase)/Decrease in prepaids	16,906	180,401
(Increase)/Decrease in other assets	247,302	84,243
(Increase)/Decrease in pension asset	(152,227)	-
(Increase)/Decrease in deferred outflows of resources	2,158,820	413,410
Increase/(Decrease) in accounts payable	486,984	(469,618)
Increase/(Decrease) in salaries and wages payable	(42,246)	(80,495)
Increase/(Decrease) in unearned revenue	627,386	200,566
Increase/(Decrease) in other liabilities	(2,867,760)	(1,227,996)
Increase/(Decrease) in pension liability	(20,399,853)	3,427,141
Increase/(Decrease) in other postemployment benefits liability	(2,723,310)	(2,803,784)
Increase/(Decrease) in deferred inflows of resources	14,947,401	1,420,670
	<u>14,947,401</u>	<u>1,420,670</u>
Net Cash Used By Operating Activities	\$ (121,009,903)	(107,201,172)

Noncash Capital, Financing and Investing Activities:

Equipment with an acquisition value of \$3,775,381 was donated to the University in 2022 and \$1,191,280 in 2021.

A net unrealized loss decreased the fair value of the University's investments \$8,467,989 in 2022 and a net unrealized gain increased the fair value \$9,118,774 in 2021.

A payable for special state appropriations of \$40,206 was reported in 2021.

A payable for capital gifts and grants of \$25,291 was reported in 2022 and \$89,427 in 2021.

A receivable for capital appropriations of \$38,535 was reported in 2022 and \$222,004 in 2021.

Schedule 1
STATEMENT OF GENERAL FUND REVENUE
For the Year Ended June 30, 2022

State Appropriations:		
State Appropriations General Fund	\$ 98,296,620.00	
Special Appropriations	<u>7,794,136.60</u>	\$ 106,090,756.60
Tuition and Fees:		
Fall Session	34,848,665.80	
Spring Session	30,873,784.83	
Summer Session	<u>586,868.29</u>	66,309,318.92
Sales and Services:		
Programs Abroad	24,887.65	
Non-Credit Course Fees	21,601.64	
Application Fees	110,216.97	
Drop & Add Fees	297.11	
Late Registration Fees	7,198.54	
Documents and Records Fees	42,158.44	
Other Miscellaneous Fees	<u>800.00</u>	207,160.35
Facilities and Administrative Cost Recovery		1,519,836.70
Investment Loss		(388,325.29)
Other Revenue:		
Commissions/Royal-Vending	29,185.26	
Miscellaneous Income	6.36	
Wind Storm	504,778.00	
Returned Check Charges	4,040.56	
Restricted Enrollment Fees	<u>190,590.52</u>	<u>728,600.70</u>
Total General Educational Fund		\$ <u><u>174,467,347.98</u></u>

Schedule 2
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2022

	<u>Salaries and Wages</u>	<u>Supplies and Services</u>	<u>Capital Additions</u>	<u>Totals</u>
General Educational Fund				
Instruction:				
College of Business Administration:				
Educational Enhancement Activities	\$ 10,790.00	-	-	10,790.00
Business Teaching	96,501.27	1,015.27	-	97,516.54
Accounting	2,314,427.11	18,837.67	-	2,333,264.78
Economics	1,244,082.29	10,341.63	-	1,254,423.92
Finance	1,007,134.16	6,199.26	-	1,013,333.42
Management	2,679,689.66	10,903.79	-	2,690,593.45
Marketing and Entrepreneurship	1,297,481.88	4,303.44	-	1,301,785.32
College of Social and Behavioral Sciences:				
Military Science	64,556.75	6,832.60	-	71,389.35
Geography	1,076,097.83	45,734.02	-	1,121,831.85
History	1,755,442.15	12,105.17	-	1,767,547.32
School of Applied Human Sciences	1,628,708.88	13,988.86	-	1,642,697.74
Political Science	1,146,896.08	22,593.45	-	1,169,489.53
Psychology	1,410,464.00	25,137.86	-	1,435,601.86
Social Work	771,665.87	13,930.81	-	785,596.68
Sociology, Anthropology & Criminology	1,724,380.06	15,814.28	-	1,740,194.34
College of Education:				
Curriculum & Instruction	2,235,610.33	9,772.26	-	2,245,382.59
Educational Psychology and Foundations	2,094,240.79	14,175.80	-	2,108,416.59
Health, Recreation & Community Services	1,940,617.37	13,207.38	-	1,953,824.75
Kinesiology	1,480,149.24	26,405.48	-	1,506,554.72
Special Education	833,235.29	11,691.19	-	844,926.48
Teaching	2,554,278.37	180,720.14	-	2,734,998.51
College of Humanities, Arts, and Sciences:				
Art	1,584,038.74	46,555.81	-	1,630,594.55
Communication & Media	2,555,333.11	50,248.34	-	2,605,581.45
Forensics Support	-	6,076.49	-	6,076.49
Communication Sciences & Disorders	1,930,893.71	19,507.51	29,830.66	1,980,231.88
Languages & Literature	3,474,927.37	32,071.27	-	3,506,998.64
Languages & Literature North American Review	82,062.08	-	-	82,062.08
School of Music	4,692,842.63	76,054.87	-	4,768,897.50
Philosophy & World Religion	1,187,422.05	3,401.68	-	1,190,823.73
Department of Theatre	1,216,293.06	46,523.58	-	1,262,816.64
Biology	2,864,574.98	67,773.96	15,915.04	2,948,263.98
Biology-Faculty Start-up	-	43,375.13	-	43,375.13
Biology-Summer Undergrad Research	-	2,990.82	-	2,990.82
Chemistry & Biochemistry	1,928,627.69	52,699.62	-	1,981,327.31
Chemistry & Biochemistry-Faculty Start-up	-	7,705.00	-	7,705.00
Chemistry and Biochemistry Summer UG Research	-	1,488.00	-	1,488.00
Computer Science	993,505.63	10,477.80	-	1,003,983.43
Computer Science Faculty Start-Up	684.00	4,043.48	-	4,727.48
Earth and Environmental Sciences	1,111,964.32	35,436.94	-	1,147,401.26
Applied Engineering & Technical Management	1,620,893.03	69,652.49	7,695.00	1,698,240.52
Applied Engineering-Faculty Start-Up	-	4,776.33	-	4,776.33
ITD-Technology Transfer for MCC	51,109.44	-	-	51,109.44
Industrial Tech-Program Enhancement	160,539.39	53,002.73	13,494.00	227,036.12
Mathematics	2,536,062.01	33,571.83	-	2,569,633.84
Mathematics-Faculty Start-Up	296.10	5,606.58	-	5,902.68
Physics	792,051.57	43,733.81	-	835,785.38
Science Education	349,438.38	7,844.79	-	357,283.17
Summer Session	234,398.39	-	-	234,398.39
Women's & Gender Studies	76,141.39	4,629.65	-	80,771.04
Educational Opportunity Program	211,739.68	18,946.53	-	230,686.21
Center for Urban Education	158,983.96	74,833.77	-	233,817.73
ITS-Network Services Voice and Data	-	366,197.00	-	366,197.00
Study Abroad Center	264,169.12	-	-	264,169.12
Grad Assist Dept Support	945,571.95	-	-	945,571.95
ITS-Client Services	199,836.17	5,665.43	-	205,501.60
ITS-Educational Tech	112,554.88	2,307.03	-	114,861.91
ITS-Info Systems	8,838.18	3,081.70	-	11,919.88
ITS-Network Services	99,622.41	26,052.92	-	125,675.33
ITS-Information Security	46,644.62	6,222.85	-	52,867.47
ITS-Specialized Systems	31,147.82	16,637.21	-	47,785.03
Compensated Absences	(164,744.36)	-	-	(164,744.36)
Total Instruction	60,724,912.88	1,712,903.31	66,934.70	62,504,750.89

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2022

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Academic Support:				
Academic Affairs	-	296.28	-	296.28
Faculty Senate	-	188.05	-	188.05
STEM Initiatives	131,334.56	15,467.56	-	146,802.12
Ctr for Excellence in Teaching and Learning	81,070.84	22,574.98	-	103,645.82
Academic Advising	844,846.54	22,528.97	-	867,375.51
Center for Educational Transformation	86,039.99	50,100.76	-	136,140.75
Undergraduate Studies	741,784.52	133,818.02	-	875,602.54
Undergraduate Studies-Community Engagement	-	21.22	-	21.22
Undergraduate Studies-UNIFI Program	66,657.04	-	-	66,657.04
Honors & Scholars Programs	303,770.92	23,029.01	-	326,799.93
Community Engagement	221,293.56	39,749.11	-	261,042.67
Research and Sponsored Programs	638,093.03	62,311.56	-	700,404.59
ITS-Network Services Voice and Data	-	77,066.00	-	77,066.00
Library	3,856,970.73	2,575,607.24	145,135.24	6,577,713.21
Library-Museum	216,513.52	16,156.50	-	232,670.02
International Programs	34,995.36	940.29	-	35,935.65
International Students and Scholars Office	9,787.89	7,776.59	-	17,564.48
College of Business	1,308,188.59	291,045.61	-	1,599,234.20
CB-Information Technology Support	1,940.40	17,395.05	-	19,335.45
CB-Education Delivery Infrastructure	-	65,284.07	-	65,284.07
CB-Student Professional Development	-	168.00	-	168.00
CB-Diversity Initiatives	-	472.92	-	472.92
CB-Advertising	-	134,104.13	-	134,104.13
CB-Professional Distinction Operations	403,380.28	5,312.81	-	408,693.09
CB-Prof Distinction Operations-Student Prof Dev	331,967.61	53,680.48	-	385,648.09
CB-Development	96,173.46	12,737.72	-	108,911.18
Finance	123,523.00	-	-	123,523.00
College of Education	885,218.31	50,312.02	-	935,530.33
COE-Ed.D. Program	-	0.59	-	0.59
COE-Contingency Fund	-	10,575.10	-	10,575.10
Early Developmental Educ Ctr	200,677.25	1,032.00	-	201,709.25
COE-Academic Advising & Teacher Education Success	827,696.35	10,437.58	-	838,133.93
Instructional Resources & Technology Svcs	201,996.39	9,413.45	-	211,409.84
College of Education Development	48,295.28	2,854.63	-	51,149.91
Child Development Center	375,877.95	17,975.99	-	393,853.94
College of Humanities, Arts, & Sciences	935,563.76	237,753.09	-	1,173,316.85
CHAS-Humanities and Fine Arts	324.00	-	-	324.00
College of HFA Development	55,028.72	1,859.88	-	56,888.60
School of Music-Diversity Initiatives	542.00	-	-	542.00
College of Natural Science Development	70,548.36	3,589.89	-	74,138.25
Statistical Consulting Center	46,018.00	-	-	46,018.00
Ctr for Energy & Enviro Educ	270,467.93	3,135.37	-	273,603.30
College of Social & Behavioral Sciences	1,089,762.18	348,365.71	-	1,438,127.89
CSBS-Experiential Learning	-	462.45	-	462.45
CSBS-Contingency Fund	-	4,508.00	-	4,508.00
CSBS-Development	58,375.55	3,305.61	-	61,681.16
Graduate College	721,209.07	38,181.92	-	759,390.99
Graduate College Retention and Recruitment	-	5,848.96	-	5,848.96
ITS-Client Services	655,910.33	18,555.78	-	674,466.11
ITS-Educational Tech	660,024.78	13,538.10	-	673,562.88
ITS-Network Services	226,337.65	59,303.56	-	285,641.21
ITS-Information Security	233,223.10	31,114.23	-	264,337.33
ITS-Specialized Systems	33,199.66	17,733.16	-	50,932.82
Compensated Absences	(356,278.25)	-	-	(356,278.25)
Total Academic Support	16,738,350.21	4,517,690.00	145,135.24	21,401,175.45
Research:				
ITS-Network Services Voice and Data	-	225.00	-	225.00
Recycling & Reuse Technology Transfer Ctr	110,847.09	17,894.16	-	128,741.25
Support of CSBR	130,217.53	94,648.46	-	224,865.99
Faculty Research Grants	53,762.40	-	-	53,762.40
ITS-Client Services	585.60	16.75	-	602.35
ITS-Network Services	5,080.57	1,320.78	-	6,401.35
Compensated Absences	(28,822.53)	-	-	(28,822.53)
Total Research	271,670.66	114,105.15	-	385,775.81

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2022

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Public Service:				
Regional STEM Hubs	56,347.38	1,273.34	-	57,620.72
ITS-Network Services Voice and Data	-	2,097.00	-	2,097.00
IMSEP-Math & Science Education Institute	666,388.24	52,744.09	-	719,132.33
IMSEP-Math & Science Teacher Recruitment	-	54,191.58	-	54,191.58
IMSEP-Teacher Real World Internships	-	350,245.21	-	350,245.21
IMSEP-Professional Development	-	34,931.98	-	34,931.98
IMSEP-Regional STEM Hubs	-	527,713.90	-	527,713.90
IMSEP-Monitoring	-	221,268.21	-	221,268.21
IMSEP-Math and Science Collaborative	-	3,174,068.83	-	3,174,068.83
IMSEP-IT Academy	-	568,714.92	-	568,714.92
IMSEP-STEM Schools/Classrooms	-	586,914.79	-	586,914.79
IMSEP-Public Awareness	-	97,423.19	-	97,423.19
Business & Community Services	-	7,599.00	-	7,599.00
Advance Iowa	302,148.73	191,119.20	-	493,267.93
Institute for Decision Making	243,874.00	-	-	243,874.00
Strategic Marketing Services	111,121.89	6,161.72	-	117,283.61
J Pappajohn Entrepreneurial Ctr	246,845.45	26,543.55	-	273,389.00
Arts and Culture	29,380.93	232,245.07	-	261,626.00
Iowa Academy of Science	-	9,978.72	-	9,978.72
Metal Casting Center	233,038.92	100,066.14	3,640.00	336,745.06
Tallgrass Prairie Center	115,448.22	14,820.24	-	130,268.46
ITS-Client Services	59,907.38	1,714.89	-	61,622.27
ITS-Educational Tech	61,469.50	1,336.82	-	62,806.32
ITS-Network Services	58,646.79	15,477.98	-	74,124.77
ITS-Specialized Systems	15,573.91	8,318.60	-	23,892.51
Compensated Absences	(76,971.22)	0.00	-	(76,971.22)
Total Public Service	2,123,220.12	6,286,968.97	3,640.00	8,413,829.09
Scholarships & Fellowships:				
Honors & Scholars Programs	-	5,165.00	-	5,165.00
IA Math Science Education Partnership	-	85,419.00	-	85,419.00
CB Education Enhancement	-	11,418.00	-	11,418.00
CB Supplemental Scholarship	-	179,640.20	-	179,640.20
Health, Recreation & Community Services	-	11,490.24	-	11,490.24
Kinesiology	-	2,280.00	-	2,280.00
Biology-Summer Undergrad Research	-	15,000.00	-	15,000.00
Chemistry & Biochemistry-Summer Undergrad Res	-	24,000.00	-	24,000.00
Computer Science-Summer Undergrad Res	-	7,500.00	-	7,500.00
Earth Science-Summer Undergrad Research	-	3,000.00	-	3,000.00
Mathematics-Summer Undergrad Res	-	5,000.00	-	5,000.00
Physics-Summer Undergrad Research	-	8,000.00	-	8,000.00
Recycling and Reuse Technology	-	6,500.00	-	6,500.00
Graduate College Scholarships	-	945,976.00	-	945,976.00
International Engagement	-	19,940.00	-	19,940.00
Federal Work Study Matching	114,350.51	-	-	114,350.51
Tuition Assistance Grant	-	1,369,216.50	-	1,369,216.50
Out of State Legacy Scholar Award	-	92,000.00	-	92,000.00
Student Aid Scholarships	-	10,440,394.20	-	10,440,394.20
SAA Outstanding Service Scholarships	-	11,000.00	-	11,000.00
Admissions International Scholarships	-	124,732.21	-	124,732.21
Admissions Transfer Awards	-	529,874.00	-	529,874.00
UNI Students/International Outbound Award	-	10,000.00	-	10,000.00
Recruitment Differential	-	70,006.00	-	70,006.00
Misc Departmental Scholarships	-	162,695.05	-	162,695.05
Federal Grant Over-Awards	-	(25,114.68)	-	(25,114.68)
IMAGES Minority Scholarships	-	469,534.50	-	469,534.50
Athletics Administration	-	141,572.00	-	141,572.00
Total Scholarships & Fellowships	114,350.51	14,726,238.22	-	14,840,588.73

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2022

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Student Services:				
Diversity Initiatives	-	9,000.00	-	9,000.00
ITS-Network Services Voice and Data	-	33,182.00	-	33,182.00
Communication & Media	-	357.71	-	357.71
Campus Violence Prevention Initiative	4,200.00	5,878.43	-	10,078.43
Support of CIRUNA	-	3,798.14	-	3,798.14
Model UN Competition Team	-	6,945.51	-	6,945.51
Center for Violence Prevention	151,831.10	576.57	-	152,407.67
Student Services Strategic Initiatives	19,168.76	68,797.75	-	87,966.51
Dean of Students	252,910.11	6,302.52	-	259,212.63
Enrollment Management	207,230.40	154,043.08	-	361,273.48
Diversity, Inclusion & Social Justice	281,201.76	9,937.93	-	291,139.69
CME-Programming	8,092.50	9,839.21	-	17,931.71
International Engagement	369,568.80	38,337.73	-	407,906.53
Admissions Office	2,593,443.05	24,642.16	-	2,618,085.21
Transfer Student Recruitment	-	37,820.41	-	37,820.41
High School Recruitment	-	320,966.75	-	320,966.75
General Student Recruiting	-	96,258.97	-	96,258.97
Out-of-State Student Recruitment	-	70,256.11	-	70,256.11
International Student Recruitment	-	57,601.07	-	57,601.07
Campus Visitation	-	266,306.60	-	266,306.60
Panther Ambassadors	-	8,541.21	-	8,541.21
Staff Development	-	10,745.92	-	10,745.92
Post Secondary Textbooks	-	2,183.82	-	2,183.82
Middle School Recruitment	-	1,446.39	-	1,446.39
Counselor & Transfer Advisor Outreach	-	2,419.27	-	2,419.27
Multicultural Recruitment	-	20,568.27	-	20,568.27
International Student Promoters	-	1,450.01	-	1,450.01
Ethnic Student Promoters	-	3,899.77	-	3,899.77
Career Services	428,051.28	-	-	428,051.28
Financial Aid	961,546.23	60,670.44	-	1,022,216.67
Student Accessibility Services	99,874.94	44,017.91	-	143,892.85
Registrar	1,042,007.66	27,287.92	-	1,069,295.58
Auditorium Operations Support	3,119.29	3,779.70	-	6,898.99
ITS-Client Services	84,821.63	2,428.13	-	87,249.76
ITS-Educational Tech	1,360.54	26.67	-	1,387.21
ITS-Info Systems	2,030,575.68	705,146.01	-	2,735,721.69
ITS-Network Services	189,746.49	49,559.32	-	239,305.81
ITS-Information Security	46,644.62	6,222.85	-	52,867.47
ITS-Specialized Systems	79,236.51	42,323.15	-	121,559.66
Compensated Absences	(21,802.45)	-	-	(21,802.45)
Total Student Services	8,832,828.90	2,213,565.41	-	11,046,394.31
Operation & Maintenance of Plant:				
ITS-Network Services Voice and Data	-	56,876.00	-	56,876.00
Institutional Expense	-	639,859.27	-	639,859.27
Environmental Health and Safety	374,390.51	33,253.63	-	407,644.14
Design & Construction	853,431.51	57,016.86	-	910,448.37
Property Rental	-	817,408.28	686,798.16	1,504,206.44
Facilities Management Administration	1,186,339.55	4,493,062.06	2,590,611.58	8,270,013.19
Operations & Maintenance	46,604.60	2,923,068.67	-	2,969,673.27
Utilities & Power Plant	-	7,326,217.78	-	7,326,217.78
Utilities & Power Plant-Other Utilities Related	-	1,594,766.89	-	1,594,766.89
Custodial Services	53,639.60	3,326,602.86	-	3,380,242.46
Grounds Services	-	1,203,130.23	-	1,203,130.23
Transportation Services	4,983.30	205,744.42	-	210,727.72
Public Safety	1,947,386.30	129,106.77	7,893.27	2,084,386.34
Public Safety-Emergency Management	-	57,997.18	-	57,997.18
ITS-Network Services	45,393.41	11,800.71	-	57,194.12
ITS-Specialized Systems	39,032.70	20,848.81	-	59,881.51
Compensated Absences	(36,589.86)	-	-	(36,589.86)
Total Operation & Maintenance of Plant	4,514,611.62	22,896,760.42	3,285,303.01	30,696,675.05

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2022

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Institutional Support:				
President's Office	809,494.25	19,587.12	-	829,081.37
Diversity Initiatives	-	41,481.96	-	41,481.96
Institutional Strategic Initiatives	-	40,365.56	-	40,365.56
University Counsel	381,069.45	4,454.22	-	385,523.67
Compliance & Equity Management	405,146.70	13,498.84	-	418,645.54
Compliance & Equity Management-Title IX	-	71,778.44	-	71,778.44
Compliance & Equity Management-University Training	-	50,280.05	-	50,280.05
Internal Audit	120,255.82	1,604.41	-	121,860.23
Spec Asst to Pres/Board & Govt Relations	385,773.30	29,868.60	-	415,641.90
Academic Affairs	1,270,641.13	228,804.22	-	1,499,445.35
Academic Affairs-Contingency Fund	-	1,546.00	-	1,546.00
Institutional Effectiveness and Planning	386,350.51	25,070.82	-	411,421.33
ITS-Office of CIO	584,151.60	363,625.56	-	947,777.16
ITS-Client Services	997,300.46	30,462.57	-	1,027,763.03
ITS-Educational Tech	290,139.04	5,861.72	-	296,000.76
ITS-Info Systems	1,524,501.26	538,882.94	-	2,063,384.20
ITS-Network Services	371,396.93	97,753.88	96,265.26	565,416.07
ITS-Voice and Data	-	112,641.00	-	112,641.00
ITS-Information Security	139,933.84	18,668.53	-	158,602.37
ITS-Specialized Systems	113,287.55	60,511.08	-	173,798.63
Student Life	413,198.22	58,884.48	-	472,082.70
Finance and Operations	543,932.68	99,103.30	-	643,035.98
Board of Regents Support	-	651,245.15	-	651,245.15
Lakeside Laboratory Support	-	127,409.00	-	127,409.00
Finance and Operations-Merit Step/Salary Increases	(204,226.87)	-	-	(204,226.87)
Finance and Operations-Special Projects	-	233,776.83	-	233,776.83
Institutional Expense	-	370,388.65	-	370,388.65
Administrative Overhead Credits	-	(1,953,645.47)	-	(1,953,645.47)
Treasury	18,965.92	8,787.78	-	27,753.70
Budget Office	156,393.25	-	-	156,393.25
Office of Sustainability	109,432.76	7,937.21	3,998.11	121,368.08
Financial Accounting and Reporting Services	211,348.60	10,813.65	-	222,162.25
Business Operations	1,544,868.68	97,185.80	-	1,642,054.48
Human Resource Services	1,381,976.38	29,591.02	-	1,411,567.40
Applicant Tracking System	-	53,149.11	-	53,149.11
Employment Checks	-	20,494.58	-	20,494.58
Recruitment	-	(4,933.06)	-	(4,933.06)
Professional & Scientific Council	-	652.81	-	652.81
Labor Relations	-	10,946.88	-	10,946.88
University Advancement	555,297.86	2,647.70	-	557,945.56
Development/Foundation	827,821.83	-	-	827,821.83
Alumni Relations	224,068.18	3,709.54	-	227,777.72
Northern Iowa Today	-	40,010.09	-	40,010.09
Office of University Relations	1,250,699.53	79,756.33	19,137.00	1,349,592.86
Office of University Relations-Advertising	-	1,418,332.01	-	1,418,332.01
Office of University Relations-Marketing/Branding	-	126,339.20	3,484.05	129,823.25
Office of University Relations-Community Outreach	-	88,057.05	-	88,057.05
Mail Center	480,787.18	52,541.36	-	533,328.54
Compensated Absences	(142,284.13)	-	-	(142,284.13)
	15,151,721.91	3,389,928.52	122,884.42	18,664,534.85
Total Institutional Support	15,151,721.91	3,389,928.52	122,884.42	18,664,534.85
Total General Educational Fund	108,471,666.81	55,858,160.00	3,623,897.37	167,953,724.18

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2022

	<u>Salaries and Wages</u>	<u>Supplies and Services</u>	<u>Capital Additions</u>	<u>Totals</u>
Other Funds Unrestricted (Schedule 3)	17,212,271.18	45,661,081.16	350,456.18	63,223,808.52
Current Restricted Funds (Schedule 4)	8,338,227.16	35,240,999.05	702,556.56	44,281,782.77
Auxiliary Enterprises:				
University Housing and Dining (Schedule 7)	12,287,244.04	9,523,938.88	-	21,811,182.92
Intercollegiate Athletics (Schedule 8)	6,657,147.46	8,614,803.55	-	15,271,951.01
J.W. Maucker Union (Schedule 9)	620,657.53	382,686.43	-	1,003,343.96
Field House (Schedule 10)	815,746.17	2,043,196.64	-	2,858,942.81
Gallagher-Bluedorn Performing Arts Ctr (Schedule 11)	80,844.64	1,591,389.41	3,147.00	1,675,381.05
Wellness & Recreation Services (Schedule 12)	879,400.66	352,798.95	-	1,232,199.61
Student Health System (Schedule 13)	2,560,106.14	714,560.30	-	3,274,666.44
Bookstore (Schedule 14)	1,066,932.28	3,127,202.38	-	4,194,134.66
Miscellaneous Auxiliary Enterprises (Schedule 15)	1,384,896.90	1,699,299.98	783,702.93	3,867,899.81
Total Auxiliary Enterprises	26,352,975.82	28,049,876.52	786,849.93	55,189,702.27
Total Current Fund Expenditures	\$ 160,375,140.97	164,810,116.73	5,463,760.04	330,649,017.74

Schedule 3
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	Total Net Position				Total Net Position
	July 1 Restated	Revenues	Expenditures	Net Transfers	June 30
President:					
Administrative Athletic Activities	\$ -	27,547.57	21,008.89	(6,519.93)	18.75
Athletic Auction	1,252.41	59,090.01	31,554.55	(25,000.00)	3,787.87
Basketball, Men-Special Projects	64.11	79,258.37	74,033.69	-	5,288.79
Basketball, Women-Special Projects	6,504.54	16,176.27	15,068.87	(7,611.00)	0.94
Cheerleading-Special Projects	21,611.21	18,309.30	26,819.44	-	13,101.07
Computer Fee Revenues	4,341,656.21	2,455,408.55	2,622,604.03	(200,000.00)	3,974,460.73
CRM Project	1,631,993.13	-	944,517.22	-	687,475.91
Dance Team-Special Projects	10,625.98	56,792.41	56,734.91	-	10,683.48
Digital Signage Recharge Center	17,993.07	4,500.00	8,362.68	-	14,130.39
ETMS Technology Projects	4,850.17	-	-	-	4,850.17
Football-Special Projects	8,464.56	22,315.80	9,082.36	(705.00)	20,993.00
G&C Alloc-Exec Asst To President	3,009.24	-	-	-	3,009.24
G&C Alloc-ITS Training Svcs	929.06	-	-	-	929.06
G&C Alloc-President's Office	51,166.51	-	-	84,576.24	135,742.75
G&C Incentive Funds-D Hayek	2,407.30	-	-	-	2,407.30
Golf, Men-Special Projects	7,396.22	6,295.03	1,086.49	(4,510.77)	8,093.99
Golf, Women-Special Projects	43.69	58,955.02	3,541.62	(14,739.00)	40,718.09
Immigration Service	(2,500.00)	14,270.00	14,350.00	-	(2,580.00)
IT Non GEF Staff	16,028.46	-	566,934.03	567,249.27	16,343.70
ITS Enterprise Data Protection Rchrg Ctr	117,009.54	52,772.14	58,183.87	-	111,597.81
ITS Production Svcs-Multi-Media Fund	5,543.44	-	-	-	5,543.44
ITS Virtual Servers Recharge Center	129,676.63	61,331.73	71,261.54	-	119,746.82
ITS-MM Svcs-Production House	226.84	92,351.59	63,857.17	-	28,721.26
NCAA Academic Enhancement	360,875.11	(344,000.00)	13,761.94	-	3,113.17
NCAA Student Assistance Fund	1,151.20	11,173.15	12,324.35	-	-
Panther Mascot	3,508.18	1,408.86	1,596.62	-	3,320.42
Retention Bonus-Athletic Director	50,000.00	-	-	-	50,000.00
Soccer Women's-Spec Proj	175.44	10,977.47	4,029.47	(7,123.00)	0.44
Softball, Women-Special Projects	1,422.99	23,282.00	4,756.02	-	19,948.97
Swimming Women's-Spec Projects	2,413.89	3,814.00	4,626.19	(1,601.00)	0.70
Telecom Oper & Maint Fund Rchrg Ctr	563,787.98	1,081,822.92	1,013,045.10	200,000.00	832,565.80
Tennis, Women-Special Projects	1,366.93	3,307.38	568.88	(4,105.00)	0.43
Track, Men-Special Projects	989.39	7,445.32	2,506.48	(5,927.93)	0.30
Track, Women-Special Projects	1,624.86	10,477.17	5,164.90	(6,936.89)	0.24
UNI Golf Outing	14,999.91	21,380.00	29,691.54	(5,492.91)	1,195.46
University Community Building	46,052.51	25,000.00	21,271.52	-	49,780.99
Volleyball, Women-Special Projects	19,167.41	28,991.24	29,942.43	(3,851.43)	14,364.79
Wrestling-Special Projects	382.42	-	304.94	-	77.48
Total President	7,443,870.54	3,910,453.30	5,732,591.74	557,701.65	6,179,433.75
Academic Affairs:					
AmeriCorps	15.11	-	-	-	15.11
AmeriCorps Match	0.11	-	-	-	0.11
AmeriCorps Miscellaneous Revenue	53,775.26	6,207.12	59,899.89	-	82.49
Anatomy Course Fees	5,173.90	4,800.00	-	-	9,973.90
Art Computer Lab Supplies	19,208.33	2,036.46	3,090.48	-	18,154.31
Art-Public Service Projects	25,185.18	65,502.34	65,910.96	-	24,776.56
Athletic Training Assistanceship	40,975.00	87,000.00	88,768.72	-	39,206.28
Beginning Reading Conference	21,891.29	-	-	(15,742.80)	6,148.49
Biology Lab/Course Fee	3,394.28	36,286.33	33,723.88	1,175.00	7,131.73
Biology Special Projects	19,165.25	7,080.00	6,098.83	(7,575.56)	12,570.86
Buy Local Initiative Posters/Promotionals	7,079.30	1,410.00	1,076.53	-	7,412.77
C&I Other Income Account	52.40	3,080.00	1,651.11	-	1,481.29
Camp Adv Fixed Price Contract Residual	7,113.88	-	-	-	7,113.88
Camp Adventure-Tuition and Fees	3,031.06	189.18	114.88	-	3,105.36
Capstone in Costa Rica	(29,256.58)	76,281.97	45,831.85	(1,193.54)	-
Capstone in France	707.09	23,229.95	21,634.35	-	2,302.69
Capstone in Greece	-	54,400.00	46,193.11	-	8,206.89
Capstone in London	-	43,200.00	42,939.83	-	260.17

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
Academic Affairs (continued):					
Capstone in Technology Abroad	-	55,200.00	1,328.80	-	53,871.20
Carver Grant	300,000.00	-	-	-	300,000.00
CB Photocopy Svc Recharge Center	880.55	12,064.01	7,377.92	-	5,566.64
CB Special Projects	810,576.02	8,823.81	86,883.93	296,747.00	1,029,262.90
CEEE Miscellaneous Revenue	6,242.18	19,594.50	16,826.63	-	9,010.05
CEEE Photocopy	218.14	-	-	-	218.14
CEEE-Special Projects	30,983.25	5,881.00	26,677.10	-	10,187.15
CEEE-Alternate To Pesticides Posters	2,746.10	242.00	227.48	-	2,760.62
Center Economic Education-General	48,582.93	41,234.00	19,951.44	3,050.00	72,915.49
Center for Holocaust & Genocide Educ	2,150.00	-	-	-	2,150.00
Center for Professional Sales Excellence	28,314.00	-	22,313.76	-	6,000.24
Center for Teaching & Learning Math	36,151.19	1,390.98	5,107.54	7,489.35	39,923.98
Center for Violence Prevention Incentive	2,947.49	3,617.76	1,794.75	-	4,770.50
Certified Nonprofit Professional Course Fee	-	1,500.00	-	-	1,500.00
CET Fee for Service	19,043.67	-	-	-	19,043.67
Chemistry Lab/Course Fee	30,601.28	19,766.06	4,492.87	-	45,874.47
Chemistry Workshops	85.31	-	85.31	-	-
CHFA Outreach	307,747.64	-	22,880.23	30,480.21	315,347.62
Child Care Center	79,697.72	359,286.64	356,801.32	-	82,183.04
Child Development Center Playground Fd	1,203.46	-	-	-	1,203.46
Clinic Monitoring and Equipment	40,924.38	-	16,284.65	10,000.00	34,639.73
Clinical Speech Services	91,266.67	50,725.36	22,502.22	(25,000.00)	94,489.81
CNS Outreach	859,465.79	-	4,038.50	44,659.66	900,086.95
COE-Special Projects	740,000.00	-	38,994.25	(600,000.00)	101,005.75
College of Education Outreach	2,204,747.22	-	396,927.52	566,536.73	2,374,356.43
College of SBS Outreach	655,110.45	-	163,510.18	104,450.52	596,050.79
Communication & Media Royalties	328.67	-	-	-	328.67
Communication & Media-Special Projects	10,498.91	-	-	-	10,498.91
Community Clinic	2,397.71	-	-	-	2,397.71
Community Recreation Tourism Services	12,007.75	-	-	-	12,007.75
Computer Science for High School Tchrs	6,448.45	-	-	-	6,448.45
Concert Chorale Tour	281.09	-	-	-	281.09
CSBS Student Conference	1,002.10	-	-	-	1,002.10
Culture & Intensive English Program	25,444.88	181,190.89	236,802.22	167,925.00	137,758.55
CVS Lifelong University	9,390.03	5,440.00	1,680.34	(2,620.00)	10,529.69
Dance Program	1,561.12	-	-	-	1,561.12
Dept Marketing Alumni Magazine	542.72	-	-	-	542.72
Early Education Outreach Recharge Ctr	89,208.77	481,217.14	439,205.82	-	131,220.09
Earth Science Lab/Course Fee	376.07	2,063.75	2,394.42	-	45.40
Earth Science Photocopy Service	4,404.04	-	-	-	4,404.04
Ecological Restoration Publication	74.71	-	-	-	74.71
Electrical/Electronic Workshops	24,514.44	52,392.40	44,171.22	-	32,735.62
Environment & Technology Abroad	-	34,090.00	29,505.73	-	4,584.27
Environmental Programs Vehicle Acct	5,120.50	1,084.88	(11,000.00)	27,575.56	44,780.94
EOP/SCS Special Projects	27,359.80	825.00	3,218.52	450.00	25,416.28
Extension Classes	4,161,526.74	7,665,089.97	5,092,927.24	(2,083,364.14)	4,650,325.33
External Field Experiences	74,191.11	-	7,487.20	-	66,703.91
Family Business Services	-	113,935.00	33,595.57	85,437.06	165,776.49
Family Weekend	10,107.85	-	6,680.55	-	3,427.30
Fixed Price Contr Residual/Biology	-	-	716.27	721.00	4.73
Fixed Price Contr Residual/CEEE	1,421.71	-	1,363.50	64,890.70	64,948.91
Fixed Price Contr Res/Chem&Biochem	13,449.32	-	1,879.95	-	11,569.37
Fixed Price Contr Res/Child Develop Ctr	5,000.00	-	-	-	5,000.00
Fixed Price Contr Residual/Comm Sciences	1,076.43	-	-	-	1,076.43
Fixed Price Contr Residual/CSBR	438,241.63	-	37,886.10	384.35	400,739.88
Fixed Price Res/Ctr Tchg & Lng Math	53,912.72	-	-	-	53,912.72
Fixed Price Contr Resid/Curric & Inst	3.00	-	-	-	3.00
Fixed Price Contr Residual/Earth Science	2,545.57	-	-	-	2,545.57
Fixed Price Contr Residual/IWRC	37,284.84	-	295.82	-	36,989.02
Fixed Price Contr Residual/Physics	1,298.00	-	-	-	1,298.00

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
Academic Affairs (continued):					
Fixed Price Contr Res/Playground Safety	467,997.90	-	340.78	-	467,657.12
Fixed Price Contr Residual/Math	11,699.84	-	-	-	11,699.84
Fixed Price Contr Resid/Metal Cast Ctr	1.00	-	1.00	-	-
Fixed Price Contr Resid/Museums	1,077.06	-	429.00	-	648.06
Fixed Price Contr Res/Regent's Center	641.11	-	-	-	641.11
Fixed Price Resid/SAC-Soc, Anth&Crim	96.43	-	-	-	96.43
Fixed Price Contr Residual/Tallgrass Prairie	28,744.00	-	30.55	-	28,713.45
Fixed Price Contract Residual/Bus & CS	2,185.08	-	-	-	2,185.08
Fixed Price Contract Residual/Geography	429.93	-	-	-	429.93
Fixed Price Contract Residual/History	11,484.97	-	-	-	11,484.97
Fixed Price Contract Residual-Hong Nie	1,547.60	-	-	(1,547.60)	-
Fixed Price Contract Residual-Geotree	1,309.38	-	-	-	1,309.38
Fixed Price Contract Residual-KAHHS	6,006.47	-	-	-	6,006.47
Forensics	4,103.92	-	-	-	4,103.92
Fresh Produce Market	1,036.24	-	1,036.24	-	-
Museum	1,830.70	-	-	-	1,830.70
G&C Alloc-Academic Affairs	84,765.33	-	-	12,092.38	96,857.71
G&C Alloc-Academic Learning Center	8,157.03	-	-	-	8,157.03
G&C Alloc-Art	285.60	-	-	-	285.60
G&C Alloc-University Honors Program	864.16	-	-	-	864.16
G&C Alloc-B Zan	4,331.26	-	-	-	4,331.26
G&C Alloc-Biology	4,848.40	-	-	4,616.17	9,464.57
G&C Alloc-Ctr for Energy & Environ Educ	19,744.12	-	6,474.85	6,065.65	19,334.92
G&C Alloc-Ctr for Soc & Behav Res	41,770.17	-	548.36	6,075.09	47,296.90
G&C Alloc-Center for Violence Prevention	1,276.15	-	-	4,026.31	5,302.46
G&C Alloc-Chemistry	5,366.49	-	-	68.40	5,434.89
G&C Alloc-CHFA	7,320.02	-	-	689.54	8,009.56
G&C Alloc-CNS	188,267.72	-	-	29,894.89	218,162.61
G&C Alloc-Col of Bus Administration	27,405.49	-	363.12	3,434.30	30,476.67
G&C Alloc-College of Education	56,822.77	-	33,380.50	7,573.86	31,016.13
G&C Alloc-College of Social/Behav Sci	90,895.38	-	7,345.50	22,687.92	106,237.80
G&C Alloc-Comm Sciences & Disorders	2,291.24	-	-	-	2,291.24
G&C Alloc-Communication & Media	-	-	-	209.11	209.11
G&C Alloc-Computer Science	4,562.90	-	-	(509.74)	4,053.16
G&C Alloc-Continuing Education	1,882.44	-	-	48.31	1,930.75
G&C Alloc-Ctr for Teach & Learn Math	17,109.52	-	-	10.02	17,119.54
G&C Alloc-Curric & Instr	18,749.42	-	-	2,437.57	21,186.99
G&C Alloc-D Tidwell	1,519.54	-	-	-	1,519.54
G&C Alloc-Design, F, CS	324.72	-	-	-	324.72
G&C Alloc-Earth Science	11,307.79	-	-	-	11,307.79
G&C Alloc-Economics	2,792.77	-	-	-	2,792.77
G&C Alloc-Educ Opportunity Prog	57,554.48	-	19,940.58	21,543.18	59,157.08
G&C Alloc-Educ Psych & Foundations	1,437.54	-	-	2,057.83	3,495.37
G&C Alloc-English Lang & Lit	488.22	-	407.31	-	80.91
G&C Alloc-External Services	51,721.36	-	24,949.15	16,657.82	43,430.03
G&C Alloc-Finance	893.39	-	-	-	893.39
G&C Alloc-GBPAC	152.78	-	-	-	152.78
G&C Alloc-Geography	30,292.24	-	13,614.51	15,238.42	31,916.15
G&C Alloc-Graduate College	2,033.50	-	3,300.00	1,266.50	-
G&C Alloc-History	2,134.58	-	-	-	2,134.58
G&C Alloc-Hlth, PE, & Rec	102,226.71	-	704.13	2,936.79	104,459.37
G&C Alloc-International Studies	155.52	-	-	-	155.52
G&C Alloc-IA Math & Sci Edu Part	9,382.13	-	-	131.93	9,514.06
G&C Alloc-IT Admin	314.06	-	-	-	314.06
G&C Alloc-Jacobson Center	161.88	-	-	-	161.88
G&C Alloc-Kinesiology	24,041.82	-	-	-	24,041.82
G&C Alloc-L Wilson	837.28	-	-	-	837.28
G&C Alloc-Library	1,451.47	-	-	1,674.47	3,125.94
G&C Alloc-Management	309.99	-	-	-	309.99
G&C Alloc-Marketing	28.23	-	-	-	28.23

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
Academic Affairs (continued):					
G&C Alloc-Mathematics	13,090.42	-	-	580.34	13,670.76
G&C Alloc-Museum	1,087.47	-	-	-	1,087.47
G&C Alloc-Philosophy & World Religion	43.36	-	-	800.72	844.08
G&C Alloc-Physics	11,065.87	-	460.00	2,713.57	13,319.44
G&C Alloc-Political Science	218.85	-	-	320.28	539.13
G&C Alloc-Regents Center	5,402.58	-	-	1,134.78	6,537.36
G&C Alloc-School of Music	409.19	-	-	-	409.19
G&C Alloc-Science Education	1,474.97	-	-	-	1,474.97
G&C Alloc-Social Work	4,602.39	-	1.42	2,756.74	7,357.71
G&C Alloc-Sociology & Anthropology	1,022.95	-	-	-	1,022.95
G&C Alloc-Special Education	5,264.55	-	-	343.14	5,607.69
G&C Alloc-Teaching	8,805.71	-	-	-	8,805.71
G&C Alloc-Technology	8,045.90	-	-	9,860.88	17,906.78
G&C Alloc-Theatre	9.33	-	-	-	9.33
G&C Incentive Funds-A Butler	3,189.97	-	-	-	3,189.97
G&C Incentive Funds-A Conrad	1,683.58	-	-	540.55	2,224.13
G&C Incentive Funds-A Cox	498.54	-	-	-	498.54
G&C Incentive Funds-A Craft	14,727.00	-	8,582.05	11,831.62	17,976.57
G&C Incentive Funds-A Czarnetski	2,626.03	-	-	-	2,626.03
G&C Incentive Funds-A Dutton	4,084.71	-	-	850.50	4,935.21
G&C Incentive Funds-A Gordon	5,232.41	-	-	-	5,232.41
G&C Incentive Funds-A Gruber	-	-	-	3,464.80	3,464.80
G&C Incentive Funds-A Hunzelman	906.48	-	-	-	906.48
G&C Incentive Funds-A Klostermann	45.36	-	-	-	45.36
G&C Incentive Funds-A Petersen	417.00	-	-	-	417.00
G&C Incentive Funds-A Petrov	6,696.15	-	48,321.18	21,740.55	(19,884.48)
G&C Incentive Funds-A Rosburg	1,292.98	-	-	-	1,292.98
G&C Incentive Funds-A Staples	189.92	-	-	-	189.92
G&C Incentive Funds-A Stollenwerk	1,173.73	-	-	616.33	1,790.06
G&C Incentive Funds-A Wen	1,147.39	-	140.76	2,396.26	3,402.89
G&C Incentive Funds-B Liang	2,090.84	-	-	993.82	3,084.66
G&C Incentive Funds-B VanMeeteren	9,407.85	-	517.65	2,269.54	11,159.74
G&C Incentive Funds-C Angel	217.83	-	-	136.08	353.91
G&C Incentive Funds-C Coronado-Park	311.05	-	-	-	311.05
G&C Incentive Funds-C DeSoto	7.23	-	-	-	7.23
G&C Incentive Funds-C Finken	33.58	-	-	-	33.58
G&C Incentive Funds-C Heinzl	517.14	-	-	-	517.14
G&C Incentive Funds-C Juby	194.46	-	-	-	194.46
G&C Incentive Funds-C Lampe	18,502.28	-	95.00	17,958.08	36,365.36
G&C Incentive Funds-C Larimer	201.42	-	-	-	201.42
G&C Incentive Funds-C Rankin	6,146.31	-	1,431.55	-	4,714.76
G&C Incentive Funds-C Weeks	219.43	-	-	-	219.43
G&C Incentive Funds-D Atwood-Blaine	986.67	-	128.35	610.19	1,468.51
G&C Incentive Funds-D Beenken	4,509.07	-	-	-	4,509.07
G&C Incentive Funds-D Cornish	6,039.01	-	65.00	1,498.08	7,472.09
G&C Incentive Funds-D Del Carlo	436.44	-	150.12	610.19	896.51
G&C Incentive Funds-D Gallagher	8.01	-	-	-	8.01
G&C Incentive Funds-D Hernandez-Saca	623.54	-	322.28	686.28	987.54
G&C Incentive Funds-D Mupasiri	6,354.98	-	-	1,160.67	7,515.65
G&C Incentive Funds-D Nickey	4,122.28	-	-	855.56	4,977.84
G&C Incentive Funds-D Smith	42.00	-	-	-	42.00
G&C Incentive Funds-D Taylor	571.20	-	-	-	571.20
G&C Incentive Funds-E Edmister	1,417.99	-	-	-	1,417.99
G&C Incentive Funds-E Giddens	124.69	-	-	(124.69)	-
G&C Incentive Funds-E Heiden	3,522.69	-	-	479.32	4,002.01
G&C Incentive Funds-F Soans	-	-	-	418.22	418.22
G&C Incentive Funds-G Thiel	16,741.65	-	12,881.08	12,485.03	16,345.60
G&C Incentive Funds-H Heisterkamp	2,523.22	-	-	(2,523.22)	-
G&C Incentive Funds-H Koh	1,364.01	-	-	(57.93)	1,306.08
G&C Incentive Funds-H Olsen	58,298.84	-	375.00	5,873.60	63,797.44

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
Academic Affairs (continued):					
G&C Incentive Funds-IWRC	5,101.00	-	2,862.58	11,353.04	13,591.46
G&C Incentive Funds-J B Schafer	2,710.11	-	-	(254.88)	2,455.23
G&C Incentive Funds-J Beneke	22,903.81	-	-	4,146.58	27,050.39
G&C Incentive Funds-J DeGroot	8,174.01	-	200.99	1,606.68	9,579.70
G&C Incentive Funds-J Demastes	538.99	-	331.72	-	207.27
G&C Incentive Funds-J Dietrich	1,140.06	-	478.41	993.82	1,655.47
G&C Incentive Funds-J Garrett	2,237.99	-	-	-	2,237.99
G&C Incentive Funds-J Gassman	453.03	-	-	-	453.03
G&C Incentive Funds-J Gorton	203.57	-	-	-	203.57
G&C Incentive Funds-J Hoelscher	17,736.75	-	-	2,268.00	20,004.75
G&C Incentive Funds-J Huegerich	3,335.17	-	1,259.53	50.30	2,125.94
G&C Incentive Funds-J McCullagh	3,280.67	-	-	-	3,280.67
G&C Incentive Funds-J Meissen	3,079.16	-	1,012.15	-	2,067.01
G&C Incentive Funds-J Milambiling	34.79	-	-	-	34.79
G&C Incentive Funds-J Nie	435.99	-	-	(435.99)	-
G&C Incentive Funds-J O'Laughlin	-	-	-	320.29	320.29
G&C Incentive Funds-J Sebree	1,499.83	-	-	255.05	1,754.88
G&C Incentive Funds-J Tamplin	227.25	-	1,466.45	4,401.29	3,162.09
G&C Incentive Funds-J Trent	2,700.71	-	-	2,305.17	5,005.88
G&C Incentive Funds-J Vos	163.28	-	-	-	163.28
G&C Incentive Funds-J Weld	63.53	-	-	263.87	327.40
G&C Incentive Funds-J Wittenburg	4,905.96	-	-	1,587.29	6,493.25
G&C Incentive Funds-J Wittrock	210.07	-	-	-	210.07
G&C Incentive Funds-JD Cryer	4,192.65	-	-	-	4,192.65
G&C Incentive Funds-K Clopton	22.13	-	-	823.13	845.26
G&C Incentive Funds-K Elgersma	2,297.54	-	2,158.00	2,396.26	2,535.80
G&C Incentive Funds-K Endres	77.75	-	-	350.02	427.77
G&C Incentive Funds-K Enshayan	37.28	-	-	-	37.28
G&C Incentive Funds-K Nemecek	32,783.39	-	5,052.28	16,489.60	44,220.71
G&C Incentive Funds-K Scholl	93.94	-	-	-	93.94
G&C Incentive Funds-K Strong	95.68	-	-	(95.68)	-
G&C Incentive Funds-Ki Park	5,628.38	-	-	62.21	5,690.59
G&C Incentive Funds-L Countryman	-	-	-	1,410.26	1,410.26
G&C Incentive Funds-L Escalada	32.12	-	-	-	32.12
G&C Incentive Funds-L Jackson	12,224.75	-	1,009.90	2,054.43	13,269.28
G&C Incentive Funds-L McLaurry	5.84	-	-	-	5.84
G&C Incentive Funds-L Norton-Meier	323.76	-	-	-	323.76
G&C Incentive Funds-L Strauss	1,942.20	-	603.32	616.33	1,955.21
G&C Incentive Funds-L Walter	1,398.95	-	945.88	762.83	1,215.90
G&C Incentive Funds-M Avery	247.54	-	-	-	247.54
G&C Incentive Funds-M Beland	5.82	-	-	-	5.82
G&C Incentive Funds-M Clayton	373.53	-	-	-	373.53
G&C Incentive Funds-M Devlin	2,697.91	-	-	-	2,697.91
G&C Incentive Funds-M Fienup	1,364.00	-	-	(57.92)	1,306.08
G&C Incentive Funds-M Grey	181.63	-	-	-	181.63
G&C Incentive Funds-M Iqbal	1,774.72	-	-	-	1,774.72
G&C Incentive Funds-M Losch	40,818.58	-	-	8,054.78	48,873.36
G&C Incentive Funds-M Ruxton	8,826.04	-	-	-	8,826.04
G&C Incentive Funds-M Seavey	165.70	-	-	66.36	232.06
G&C Incentive Funds-M Welford	2,434.95	-	50.00	44.77	2,429.72
G&C Incentive Funds-N Davidson	3,573.49	-	-	-	3,573.49
G&C Incentive Funds-N Skaar	587.39	-	183.64	823.13	1,226.88
G&C Incentive Funds-N Sullivan	2,977.36	-	-	-	2,977.36
G&C Incentive Funds-O Steinhorsdottir	916.57	-	-	-	916.57
G&C Incentive Funds-P Berendzen	77.12	-	-	38.54	115.66
G&C Incentive Funds-P Kinghorn	-	-	-	10,688.74	10,688.74
G&C Incentive Funds-P Lukashev	5,224.89	-	-	616.33	5,841.22
G&C Incentive Funds-P Pease	599.45	-	-	-	599.45
G&C Incentive Funds-P Shand	6,714.81	-	-	616.33	7,331.14
G&C Incentive Funds-R M Chin	3,025.65	-	678.71	(118.23)	2,228.71

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	<u>Total Net Position July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position June 30</u>
Academic Affairs (continued):					
G&C Incentive Funds-R Muilenburg	1,497.46	-	-	1,991.95	3,489.41
G&C Incentive Funds-R Smith	3,026.52	-	-	-	3,026.52
G&C Incentive Funds-S Dobie	348.44	-	-	-	348.44
G&C Incentive Funds-S Giese	8,493.53	-	1,717.44	9,196.22	15,972.31
G&C Incentive Funds-S Montgomery	47.25	-	-	-	47.25
G&C Incentive Funds-S Ravi	4,908.96	-	480.00	(3,214.21)	1,214.75
G&C Incentive Funds-S Schmitz	522.13	-	-	-	522.13
G&C Incentive Funds-T Degai	296.89	-	275.58	3,922.87	3,944.18
G&C Incentive Funds-T Frush	1,697.99	-	-	(303.56)	1,394.43
G&C Incentive Funds-T Gilson	74.66	-	-	-	74.66
G&C Incentive Funds-T Kidd	730.80	-	-	2,961.82	3,692.62
G&C Incentive Funds-T Spradling	1,824.34	-	1,004.00	-	820.34
G&C Incentive Funds-TPC	19,762.63	-	2,534.08	9,653.43	26,881.98
G&C Incentive Funds-V Oleson	13,461.95	-	-	20.03	13,481.98
G&C Incentive Funds-W Fleming	2,402.74	-	174.00	751.53	2,980.27
G&C Incentive Funds-W Harwood	512.46	-	-	-	512.46
G&C Incentive Funds-W Johnson	14,456.83	-	-	-	14,456.83
Geographic Alliance of IA Special Proj	2,655.72	-	1,020.72	-	1,635.00
Geography Special Projects	1,404.10	-	-	-	1,404.10
Geology Field Trip	8,580.55	-	429.93	1,500.00	9,650.62
GeoTREE Recharge Center	(3,145.55)	92,567.00	62,308.04	-	27,113.41
GIVF-Technology Transfer Project	42.78	-	-	-	42.78
Global Initiatives	22,368.27	30,507.53	25,223.16	-	27,652.64
Global Skills Abroad	-	50,100.00	37,206.87	-	12,893.13
Graduate College Contingency	6,550.52	-	-	(1,266.50)	5,284.02
Green AmeriCorp-Income-8/23	-	165,000.00	25,535.57	-	139,464.43
Heartland Economic Dvl Course	125,976.61	91,099.86	113,998.44	-	103,078.03
HRCs Lab/Course Fees	8,283.88	3,120.00	5,127.62	-	6,276.26
HRCs Special Projects	4,866.44	4,500.00	-	-	9,366.44
Kinesiology Hall of Excellence	281.13	-	-	-	281.13
Kinesiology Special Projects	7,593.27	-	-	-	7,593.27
Indiv Studies/Guided Ind Study	841,088.86	377,761.22	227,631.38	-	991,218.70
Innovation Incubator	41,316.97	975.00	119.20	(41,316.97)	855.80
Institute for Decision Making	473,269.37	211,711.85	115,897.72	-	569,083.50
Institute for Educational Leadership	41,422.81	11,000.00	15,816.99	-	36,605.82
Instrument Rental/Repair	30,391.71	7,294.00	12,107.47	593.00	26,171.24
Intercollegiate Academics	256,435.61	-	65,154.80	-	191,280.81
International Services Programming	8,655.96	8,375.00	7,899.16	-	9,131.80
Iowa Teaching Standards DVD	773.18	-	1,230.00	456.82	-
Iowa Waste Reduction Center	454,870.21	973,848.00	875,896.01	(34,424.66)	518,397.54
Iowa Writing Project	8,765.64	-	563.75	-	8,201.89
IRTS Library Fines	6,336.83	1,890.50	-	-	8,227.33
IT Materials Testing Consultation	10,606.02	5,521.97	10,210.97	-	5,917.02
ITILP Process Fee (IA Teacher Intern Lic)	15,365.91	-	764.43	-	14,601.48
IWRC Conferences	11,113.76	2,559.95	3,075.00	-	10,598.71
IWRC Income	272,702.04	87,296.35	372,265.74	119,142.42	106,875.07
Jacobson Ctr for Comprehensive Literacy	128,864.70	-	2,771.02	-	126,093.68
Kindergym	14,901.97	-	-	-	14,901.97
Library Fines	1,441.20	(5,572.00)	51.03	4,181.83	-
Literacy Programs	301,245.44	8,140.15	68,230.65	-	241,154.94
Manufacturing Workshops	1,438.37	-	-	-	1,438.37
Marching Band Tour	7,495.44	-	(69.40)	-	7,564.84
Materials Testing Consult-Tech	147,689.12	130,052.72	195,415.43	4,428.96	86,755.37
Math MA Program	1,745.31	-	-	-	1,745.31
Mathematics Copier & Fax Services	4,472.08	3,578.94	4,893.83	-	3,157.19
Mathematics Special Projects	165.23	300.00	33.11	-	432.12
MBA Programs	457,733.09	-	122,960.10	100,620.85	435,393.84
Meskwaki Settlement Summer Camp	-	13,316.00	54.72	-	13,261.28
Music PAC Facility Rental	63,754.48	-	18,428.66	36,561.20	81,887.02
Northern Iowa Symphony Orchestra	655.64	1,170.00	39.57	-	1,786.07

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
Academic Affairs (continued):					
Northern Festival of Bands	11,733.15	14,056.00	10,804.41	-	14,984.74
Northern Iowa Food & Farm Partnership	1,241.40	828.00	543.30	-	1,526.10
Operational Support-Math	429.06	-	(235.47)	-	664.53
Oral Interpretation	7,434.43	-	-	-	7,434.43
OSFE-Instructional Materials	3,308.23	24,100.00	8,556.19	-	18,852.04
Panther Products Recharge Ctr	36,414.65	320,179.44	370,329.72	-	(13,735.63)
Phil & World Religion-Special Proj	229.50	-	-	-	229.50
Physical Education Conference	1,479.22	-	-	-	1,479.22
Physics Lab/Course Fee	708.30	4,345.96	4,330.80	-	723.46
Physics R&D Discretionary Fund	200.00	-	-	-	200.00
Playground Resource Events Account	627,627.53	199,669.37	135,777.28	-	691,519.62
Political Science-Special Projects	-	72.06	76.88	-	(4.82)
Prairie Medicinal Plants	432.30	-	-	-	432.30
Prairie on Farms Seed	19,175.37	9,773.33	9,196.44	-	19,752.26
PRISMS Project	4,868.57	936.71	612.85	-	5,192.43
Psychological Assessment Clinic	14,689.81	3,150.00	1,292.68	-	16,547.13
Real Estate Education Program	2,961.29	-	-	-	2,961.29
Regents Hispanic Institute	5,416.81	-	-	-	5,416.81
Regents Program in Austria	5,646.74	-	-	-	5,646.74
Regional Business Ctr Special Projects	157,359.55	24,647.58	92,817.05	(85,437.06)	3,753.02
Research & Sponsored Prgrms Inc Fund	568,746.81	-	147,413.53	272,474.07	693,807.35
Roadside Conference (Prgm Income)-12/22	-	9,775.00	9,682.07	-	92.93
RSP Events and Training	-	40.00	1.07	-	38.93
SAC Lab/Course Fee	4,442.71	-	3,575.71	-	867.00
SBDC Program Income-ISU Subcontract	2,945.30	-	-	-	2,945.30
SBDC-MyEntre.net Membership	6,351.77	4,782.31	38,447.80	41,316.97	14,003.25
SBS Special Projects	31,604.90	-	899.98	1,119.09	31,824.01
Sch Applied Human Sci-Special Projects	4,464.56	28,140.00	28,156.75	-	4,447.81
Sch of Appl Human Sci Lab/Course Fee	9,894.19	2,259.50	5,822.20	-	6,331.49
Schl of Music Jazz CD	113.28	-	-	-	113.28
School of Music Community School	4,134.72	120,595.77	123,646.37	-	1,084.12
Sci Educ Resource Ctr Collaborative	12,494.67	-	5,583.32	-	6,911.35
Scottish Rite Preschool Clinic	62,836.59	47,999.43	53,797.71	15,000.00	72,038.31
Social Sciences Capstone Abroad	-	14,280.00	13,991.37	(288.63)	-
Social Work Special Projects	34,367.72	16,277.00	20,288.28	-	30,356.44
Socio-Economic Reality in Nicaragua	-	1,216.00	1,212.29	(3.71)	-
Spotlight Concert Series	51,911.30	11,983.00	7,649.19	-	56,245.11
Statistical Consulting	1,605.34	-	41.00	-	1,564.34
STEM Events	1,252.22	-	(5,091.17)	-	6,343.39
Strategic Initiative	2,653,892.40	-	-	1,255,492.59	3,909,384.99
Strategic Marketing Svcs Revenue Acct	283,546.82	123,322.05	45,127.53	(11,474.89)	350,266.45
Strategic Outreach Initiatives/Recruitment	1,842,014.99	-	49,774.54	125,000.00	1,917,240.45
Student Teaching Fee Acct	1,416.23	169,050.00	157,683.44	-	12,782.79
Study Abroad Contingency Fund	73,909.97	-	(8,321.38)	2,777.88	85,009.23
Study Abroad Fees/Operations	104,032.67	78,041.57	54,758.31	-	127,315.93
Study Abroad Merit Award	30,000.00	-	15,219.22	-	14,780.78
Study Abroad Partnerships	519.29	113,187.96	97,072.82	-	16,634.43
Study Abroad Tuition	8,247.78	128,512.35	120,982.17	-	15,777.96
Supplemental Applied Music Fees	179,848.01	56,416.03	55,493.85	-	180,770.19
Suzuki Violin Lessons	15,296.14	163,699.60	168,772.14	-	10,223.60
Tallcorn Activities	558.36	7,725.00	2,623.04	-	5,660.32
Teacher Education Background Checks	15,541.95	-	730.90	-	14,811.05
TECH Lab/Course Fee	554.94	9,383.50	9,634.34	-	304.10
Technology Engineering Education Worksh	937.50	875.00	359.61	-	1,452.89
Technology Special Projects	34,505.20	-	10,245.90	2,151.69	26,410.99
Theatre Lab/Course Fee	2,076.22	4,924.50	4,568.55	-	2,432.17
Ticketing Operations	17,644.37	276,787.95	258,961.59	-	35,470.73
Tiny House Resources Recharge Center	6,275.24	-	-	-	6,275.24
TPC Seed	79,648.17	6,304.55	11,840.65	-	74,112.07
UN Flag Account	514.90	-	-	-	514.90

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
Academic Affairs (continued):					
Undergraduate Studies-Special Projects	565.26	-	-	-	565.26
UNI Additive Manufacturing Techworks	246,303.35	569,420.20	425,756.29	-	389,967.26
UNI Fall Mathematics Conference	4,748.47	-	-	-	4,748.47
UNI Reading Clinic-C & I	7,309.76	-	2,674.10	-	4,635.66
UNI STEM Outreach Programs	1,454.53	3,550.00	346.45	-	4,658.08
UNI-Student Athletic Trainers Organization	10,725.83	-	-	-	10,725.83
Voice Clinic	26,184.52	1,065.00	502.47	-	26,747.05
Women's Chorus	13.39	-	-	-	13.39
Workforce Development Center	620.37	-	384.38	-	235.99
Total Academic Affairs	<u>24,613,224.83</u>	<u>14,374,844.26</u>	<u>12,738,269.17</u>	<u>847,222.86</u>	<u>27,097,022.78</u>
Student Life:					
Acceptance Fee Forfeiture	(348.31)	3,280.00	5,509.87	2,578.18	-
Campus Activities Board	118,076.43	161,582.00	186,700.49	-	92,957.94
Campus Violence Prev Spec Proj	415.09	-	-	-	415.09
CME Projects	3,282.47	-	22.13	-	3,260.34
Ctr for Multicultural Ed-Stu Fee Alloc	47,823.32	87,000.00	87,235.81	(15,000.00)	32,587.51
Dean of Students Sanctions	25,323.05	5,075.00	2,331.55	-	28,066.50
G&C Alloc-Student Life	1,626.92	-	-	-	1,626.92
G&C Incentive Fund - S O'Connell	3,552.12	-	-	-	3,552.12
G&C Incentive Funds-T Hogan	7,744.38	-	-	-	7,744.38
Gender & Sexuality Center Student Fee	11,148.44	-	12,595.85	10,000.00	8,552.59
International Career Services	436,804.15	298,998.00	297,113.50	(97,625.88)	341,062.77
Military & Veteran Student Svcs Conf	76.26	-	-	-	76.26
NISG Allocations	-	178,801.00	119,962.29	(58,838.71)	-
NISG Contingency	207,950.80	-	22,482.92	(83,470.43)	101,997.45
NISG Operations	20,132.30	111,199.00	107,298.18	(511.86)	23,521.26
NISG Gender Violence	-	-	30,980.78	29,000.00	(1,980.78)
NISG Mental Health	-	-	16,184.59	18,395.00	2,210.41
Panther Pantry	7,862.51	8,822.00	5,855.04	-	10,829.47
Radio Station KULT-FM	262.92	700.00	174.00	-	788.92
Student Activity Fee Clearing	10,201.61	(4,152.69)	37.01	-	6,011.91
Stu Svcs Fee Clearing	63,988.46	(160,189.06)	388.09	94,506.00	(2,082.69)
Student Fee Contingency	174,377.26	41,140.85	-	-	215,518.11
Student Involvement Center	19,505.71	2,090.00	11,285.57	-	10,310.14
Veteran Services Student Activities Fee	23,053.75	-	21,028.36	5,000.00	7,025.39
Total Student Life	<u>1,182,859.64</u>	<u>734,346.10</u>	<u>927,186.03</u>	<u>(95,967.70)</u>	<u>894,052.01</u>
Finance and Operations:					
Finance and Operations Services	66,431.71	12,000.00	13,969.03	-	64,462.68
Finance and Operations Special Projects	106,314.30	14,327.50	69,418.78	(16,205.15)	35,017.87
Custodial Services	726,241.69	3,624,092.87	3,857,765.11	460.00	493,029.45
Business Operations Services	969,765.56	259,637.73	134,889.43	-	1,094,513.86
Campus Supply Operations	233,264.50	503,365.72	502,473.58	-	234,156.64
Employee Wellness	115,256.23	95,945.00	192,661.86	-	18,539.37
Exchange Students	462,917.92	(10,447.50)	16.01	-	452,454.41
Facilities Planning Services	188,088.33	756,332.78	822,703.50	-	121,717.61
Facilities Planning-Technology/Consulting	381,397.92	-	56,451.68	-	324,946.24
G&C Alloc-Admin & Financial Svcs	132.62	-	-	-	132.62
Grounds Services	464,477.45	1,303,394.92	1,475,773.78	-	292,098.59
Operations and Maintenance	759,524.26	3,016,662.37	3,427,351.74	13,690.40	362,525.29
Green Fund	-	14,000.00	7,469.19	-	6,530.81
Panther Plot	3,005.54	-	-	(3,005.54)	-
PCI Allocation	280,354.68	85,354.40	120,665.55	-	245,043.53
Procurement Services Income	238,316.45	62,294.74	28,803.58	-	271,807.61
Postal Stores	(5,744.81)	-	(6,610.34)	-	865.53
Refuse Service	-	243,438.19	224,142.60	(20,974.96)	(1,679.37)
Resident Assistant Conference	27,133.69	32,635.00	23,232.50	-	36,536.19

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
Finance and Operations (continued):					
Retention Bonus-President	345,263.24	2,076.76	347,340.00	-	-
RRTTC-Special Programs	24,349.04	-	-	-	24,349.04
Sustainability Special Projects	10,598.44	-	-	3,005.54	13,603.98
Transportation	149,613.35	419,510.66	413,684.89	-	155,439.12
Utility Enterprise	703,773.60	10,898,168.21	9,234,545.69	(1,745,179.71)	622,216.41
Vehicle Fuel Stores	22,671.29	161,886.71	138,201.49	-	46,356.51
Vehicle Pool	146,391.88	341,348.29	368,185.78	-	119,554.39
	<u>6,419,538.88</u>	<u>21,836,024.35</u>	<u>21,453,135.43</u>	<u>(1,768,209.42)</u>	<u>5,034,218.38</u>
Total Finance and Operations					
General Institutional:					
Salaries and Wages Payable	(96,526.47)	-	(38,637.15)	-	(57,889.32)
Compensated Absences Payable	(1,482,025.28)	-	(42,808.89)	-	(1,439,216.39)
TTII Allocation	(0.01)	(2,254,537.31)	-	2,254,537.31	(0.01)
Dental Plan II	1,074,316.42	1,598,048.25	1,583,428.57	-	1,088,936.10
Employee Training Grants	(1,374.30)	122,767.50	124,141.80	-	(2,748.60)
Fringe Admin/Flex/Immigration	(13,307.87)	114,508.91	102,445.94	-	(1,244.90)
Other Post Employment Benefits	(24,132,214.00)	-	(2,388,099.00)	-	(21,744,115.00)
Pension Liability	(15,606,341.00)	-	(3,562,104.00)	-	(12,044,237.00)
Payroll Clearing	(48,125.08)	-	(390,571.13)	-	342,446.05
Perkins Institutional Share	906,894.39	271,509.00	56,193.21	-	1,122,210.18
Self Insurance-Blue Advantage	8,938,247.87	14,444,374.63	12,101,272.47	(6,000,000.00)	5,281,350.03
Self Insurance-Dental Insurance	29,094.44	38,145.44	32,413.65	-	34,826.23
Student AR System	369,139.19	82,676.52	60,022.36	-	391,793.35
Student Financials Clearing	(99,714.31)	212,362.95	-	-	112,648.64
Treasurer's Temporary Investment Activity	(3,048.77)	(199,370.63)	149,910.90	363,187.25	10,856.95
TTII Alloc Variance-ABRF	-	-	-	(156,017.72)	(156,017.72)
Unemployment Claims Reserve	60,572.10	-	15,916.23	-	44,655.87
UNI PPO Plan	3,990,800.94	11,969,642.83	14,719,222.77	6,000,000.00	7,241,221.00
Worker's Comp Claims Reserve	(260,009.77)	-	(150,121.58)	-	(109,888.19)
	<u>(26,373,621.51)</u>	<u>26,400,128.09</u>	<u>22,372,626.15</u>	<u>2,461,706.84</u>	<u>(19,884,412.73)</u>
Total General Institutional					
Total Other Funds Unrestricted	<u>\$ 13,285,872.38</u>	<u>67,255,796.10</u>	<u>63,223,808.52</u>	<u>2,002,454.23</u>	<u>19,320,314.19</u>
Instruction					
Instruction	\$	9,060,616.90	3,839,369.15	(1,682,410.20)	
Research		41,234.00	(4,130.42)	3,891.17	
Public Service		5,329,306.21	5,469,401.59	886,845.19	
Academic Support		2,944,928.77	2,885,158.48	48,655.05	
Student Services		285,958.00	481,798.66	(95,426.00)	
Institutional Support		29,575,590.41	33,017,572.55	4,571,928.33	
Operations & Maintenance		20,018,161.81	18,513,909.58	(1,731,029.31)	
Auxiliary Enterprises		-	(979,271.07)	-	
Total Other Funds Unrestricted	\$	<u>67,255,796.10</u>	<u>63,223,808.52</u>	<u>2,002,454.23</u>	

Schedule 4
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2022

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
TTII Allocation	\$ -	7,303.96	-	-	(7,303.96)	-
Prepaid Summer Scholarships	216,366.06	-	(74,845.05)	-	-	291,211.11
Academic Affairs:						
IGA Guidance-3/23	-	2,693.11	2,448.28	244.83	-	-
IPTV Curriculum Prj-3/22	-	1,200.00	844.31	298.89	-	56.80
Regional STEM Hub-6/23	-	731,954.87	692,819.48	39,134.89	-	0.50
UNI REAP-STEM Apprentice Prg-8/22	-	200.96	200.96	-	-	-
Advance Iowa:						
Employee Owned Coop-10/22	-	75,760.78	70,079.46	5,681.32	-	-
Industry 4.0-8/23	-	26,612.27	19,654.56	6,957.71	-	-
Applied Engineering & Technical Management:						
Dross Mechanism for Alloys-5/23	-	468,093.98	429,851.16	38,242.82	-	-
Effects of Sand on Cast Iron-10/22	(58,176.98)	58,176.98	-	-	-	-
Biology:						
Bluegill Genetic Markers-5/21	(4,176.14)	4,954.80	-	57.66	(721.00)	-
CRP Mid-contract Mgmt-3/25	-	26,322.33	19,818.21	6,504.12	-	-
RSP Capacity Grants	-	-	4,250.09	-	-	(4,250.09)
Turtle Conservation-12/24	-	17,927.30	13,269.65	4,657.65	-	-
Walleye Genetic Markers-6/22	40.50	5,360.82	5,034.32	367.00	-	-
Broadcasting Services:						
KUNI Radio Comm Svc-9/22	-	393,530.70	393,530.70	-	-	-
Business and Community Services:						
CBGI Outreach, Skilled Worker-6/24	-	150,000.00	150,000.00	-	-	-
CBGI Outreach, Skilled Worker-6/23	0.44	139,192.72	139,193.16	-	-	-
IA Business Club-6/23	-	37,350.29	37,350.29	-	-	-
Regional Development, Skilled Worker-6/24	-	14,057.34	14,057.34	-	-	-
Regional Development, Skilled Worker-6/23	-	135,062.35	135,062.35	-	-	-
Tech Trans/Bus Incub, Skill Worker-6/24	(15,774.84)	308,189.20	292,414.36	-	-	-
Tech Trans/Bus Incub, Skill Worker-6/23	-	101,516.75	101,516.75	-	-	-
Camp Adventure Youth Services:						
Camp Adventure (17-18)-8/18	-	-	(2,020.34)	-	-	2,020.34
Center for Educational Transformation:						
RSP Capacity Grants	-	3,892.07	10,721.65	-	-	(6,829.58)
Center for Energy and Environmental Education:						
Americorp ARRA-9/22	-	105,784.77	78,301.09	27,483.68	-	-
AmeriCorps Misc-11/21	11,350.22	5,000.00	3,388.83	271.10	-	12,690.29
Enhance Local Food Economy in BH County	-	2,684.72	2,684.72	-	-	-
Expan Grow Eat Play-3/24	-	3,146.49	3,146.49	-	-	-
Farm to School in IA-4/23	-	11,175.48	8,272.01	2,903.47	-	-
FMPP Farmers Mkt-11/22	-	29,870.04	22,109.58	7,760.46	-	-
GIA Stream Stewards-8/23	-	6,049.47	5,499.52	549.95	-	-
Green IA AmeriCorp-8/19	0.52	-	0.52	-	-	-
Green IA AmeriCorps-8/23	-	968,720.21	940,908.64	27,811.57	-	-
IA Rural Energy Plan-11/23	-	101,630.96	81,304.77	20,326.19	-	-
Improving Food Security-9/23	-	40,266.54	40,266.54	-	-	-
Land & Water Americorp-8/19	0.33	-	0.33	-	-	-
Land & Water AmeriCorps-9/21	-	40,572.26	51,155.59	1,449.97	12,033.30	-
Local Food System-Region 9-6/23	-	105.49	97.67	7.82	-	-
Supplemental weatherization (IPL)-12/22	(9,515.20)	183,300.00	24,702.99	30,052.93	(38,462.00)	80,566.88
Weatherization Prgm (MidA)-8/22	194,086.76	149,145.47	219,810.46	84,959.77	(38,462.00)	-
Center for Social and Behavioral Research:						
988 Project Eval-4/24	-	2,705.62	2,705.62	-	-	-
Assessmt Contract Methods-10/22	-	32,259.62	25,602.88	6,656.74	-	-
Behavioral Risk Factor (BRFSS)-12/22	(33,626.40)	443,548.97	379,557.56	30,365.01	-	-
Comm Adolescent Preg Prevent (CAPP)-6/23	-	78,646.10	68,387.91	10,258.19	-	-
Eval of FEWS Nexus-6/23	-	101,588.64	75,195.14	26,393.50	-	-
Eval of Phenomic Prediction in Plants-8/21	-	8,573.57	6,407.75	2,165.82	-	-
Eval UK/UI D3 TaLes-8/21	-	112,766.99	83,469.28	29,297.71	-	-
Gender Norms-1/20	552.97	-	-	168.62	(384.35)	-

Schedule 4 (continued)
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2022

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Center for Social and Behavioral Research (continued):						
IA Barriers to Prenatal Care-9/23	-	70,290.23	65,306.69	4,983.54	-	-
IA Gambling Treatment Eval-6/23	(23,197.45)	487,110.93	429,549.52	34,363.96	-	-
IA Youth Survey-6/23	(12,349.31)	108,374.08	88,911.82	7,112.95	-	-
IMPACTS Evaluation-8/23	-	3,122.33	2,311.12	811.21	-	-
Phoenix Survey-8/21	-	20,559.13	15,217.62	5,341.51	-	-
Planned Parenthood Eval 6/23	(16,155.81)	122,645.50	48,776.40	30,043.22	-	27,670.07
STEM Council Monitoring 6/23	-	89,030.17	89,030.17	-	-	-
Survey of Safety & Vio-6/21	(1,516.57)	-	(1,516.57)	-	-	-
Tobacco Use Prevention /Control-6/23	-	156,444.18	144,855.72	11,588.46	-	-
U of Illinois Contracts	(7,069.23)	9,958.00	-	-	-	2,888.77
Center for Teaching & Learning Mathematics:						
Making Sense of Math Central-5/25	-	49,375.41	44,886.73	4,488.68	-	-
Making Sense of Math Masc-5/25	-	181,684.47	165,167.70	16,516.77	-	-
Making Sense of Math O'Fallon-5/23	-	96,706.06	96,706.06	-	-	-
Making Sense of Math-ASCS-6/22	2,516.56	1,979.74	4,163.24	333.06	-	-
Making Sense of Math-Mascoutah-7/21	(100.40)	-	(100.40)	-	-	-
W'loo Schools/CTLM Contract-6/22	6,048.57	-	-	-	-	6,048.57
Center for Violence Prevention:						
Community Bystander Educ-1/23	-	28,383.16	27,059.68	1,323.48	-	-
DE Summit-10/22	1,502.62	-	-	-	-	1,502.62
IA Best Summit-11/21	-	7,922.36	7,335.52	586.84	-	-
RSP Capacity Grants	-	-	3,629.14	-	-	(3,629.14)
STOP School Violence-9/22	-	79,178.44	73,313.37	5,865.07	-	-
W'loo Youth Empowerment-3/23	-	73,140.97	62,900.99	10,239.98	-	-
CHAS-Humanities and Fine Arts:						
David Sands Wright Scholarships	21,196.53	22,396.00	24,882.00	-	-	18,710.53
Chemistry and Biochemistry:						
RSP Capacity Grants	-	3,924.89	9,892.99	-	-	(5,968.10)
Wind Cave-6/23	-	63,303.28	63,303.28	-	-	-
Child Development Center:						
CACFP- Child Dev. Center-9/22	-	21,380.05	9,937.83	-	-	11,442.22
CDC Early Head Start-7/23	20,298.11	21,289.60	-	-	-	41,587.71
College of Education:						
C.A. & Katherine S. Bemler Scholarship	2,065.42	4,247.84	2,064.00	-	-	4,249.26
GYO Pipeline Assess-12/22	-	2,418.08	1,785.88	632.20	-	-
Kindergarten Primary Awards	364.04	368.24	364.04	-	-	368.24
College of Social and Behavioral Sciences:						
DHS Service Training 6/23	-	120,964.47	112,004.14	8,960.33	-	-
RSP Capacity Grants	-	713.25	3,410.85	-	-	(2,697.60)
Communication & Media:						
KBBG Stories-10/22	-	1,402.74	1,036.00	366.74	-	-
Communication Sciences and Disorders:						
RSP Capacity Grants	-	1,069.28	998.18	-	-	71.10
Continuing Educ and Special Programs:						
Workbase Courses-9/21	-	3,100.00	2,813.75	225.10	-	61.15
Culture and Intensive English Program:						
CrossCulture & Anthrop-12/22	-	17,532.04	16,233.37	1,298.67	-	-
Curriculum and Instruction:						
(RISE): with Head Start Partners-9/22	-	1,103.43	824.69	278.74	-	-
STEM Teacher Leaders-6/23	-	1,712.07	1,264.45	447.62	-	-
Early Developmental Education Center:						
Regent Center Contracts	0.40	23,874.39	19,632.71	4,242.08	-	-
ScaleUp-4/23	-	489,706.00	486,940.00	17,373.00	-	(14,607.00)
Earth and Environmental Sciences:						
IA Energy Curriculum-8/23	-	113,582.37	90,865.89	22,716.48	-	-
IA Rivers & Valleys-10/21	-	7,243.30	6,585.09	658.21	-	-
Waste Reduction Support-6/23	-	28,411.52	17,352.28	-	-	11,059.24

Schedule 4 (continued)
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2022

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Economics:						
Factors Impactng Pest Resist Mgmt-6/23	-	8,995.41	6,658.33	2,337.08	-	-
Educational Opportunity Program:						
Classic Upward Bound Program-8/23	-	414,413.80	384,295.84	30,117.96	-	-
Educational Opportunity Center-8/23	-	386,885.95	358,235.42	28,650.53	-	-
Educational Talent Search-W'loo-8-23	-	603,000.88	557,805.23	45,195.65	-	-
Talent Search CR-9/23	-	92,962.40	86,076.30	6,886.10	-	-
Youth Internship-8/22	-	50,572.28	49,112.28	1,460.00	-	-
Educational Psychology and Foundations:						
School Psychologist Prg-7/24	-	49,476.32	36,622.00	12,854.32	-	-
Financial Accounting and Reporting Services:						
CARES Act Institutional-5/22	-	1,000,000.00	1,000,000.00	-	-	-
Coronavirus Relief Fund-12/21	-	120,461.01	120,461.01	-	-	-
COVID FEMA	-	212,244.54	212,244.54	-	-	-
Financial Aid:						
Anna M. Nielsen Scholarship	1,713.78	427.40	-	-	-	2,141.18
CARES Act Student Aid-5/22	-	10,759,830.00	10,759,830.00	-	-	-
Collegiate Registration Plate Scholarships	21,931.69	3,230.00	2,000.00	-	-	23,161.69
Dickey Scholarship	16,048.80	3,097.12	-	-	-	19,145.92
Fed Work Study	4,486.20	358,740.70	363,226.90	-	(4,362.17)	(4,362.17)
Fed Work Study/CSL/Amer Reads	-	1,844.00	1,844.00	-	-	-
Irene M. Thompson Bequest	4,879.37	3,925.64	3,900.00	-	-	4,905.01
PELL Grant Program-6/20	-	15.00	15.00	-	-	-
PELL Grant Program-6/21	(3,922.00)	(7,391.00)	(11,313.00)	-	-	-
PELL Grant Program-6/22	-	9,663,753.00	9,664,985.00	-	-	(1,232.00)
Pudil Environmental Management Scholarship	-	2,374.84	1,179.16	-	-	1,195.68
Suppl Educ Opportunity Grant	-	483,332.14	644,442.86	-	161,110.72	-
TEACH Grant	(275.00)	1,391,610.68	1,391,335.68	-	-	-
Geography:						
Artic Cities MUST-9/26	-	31,368.22	27,772.33	3,595.89	-	-
Artic-FROST-8/23	-	3,571.75	2,716.16	855.59	-	-
ASUS: Arctic SUSTainability-4/23	-	11,510.47	6,547.47	4,963.00	-	-
Digitize Lake Levels-10/21	-	1,944.00	1,800.00	144.00	-	-
Digitize water bodies in IA-12/25	-	74,520.00	69,000.00	5,520.00	-	-
Frozen Commons-8/26	-	38,786.89	28,709.76	10,077.13	-	-
GeoTREE Contracts	(254.67)	15,001.37	13,894.43	852.27	-	-
Hyperspectral Imaging-12/21	-	1,514.03	1,254.08	259.95	-	-
IA Solar Radiation-10/23	-	30,484.49	25,403.74	5,080.75	-	-
ICASS IX-11/22	-	5,006.87	3,742.06	1,264.81	-	-
ICASS X-5/23	-	29,961.01	22,176.91	7,784.10	-	-
Navigating Adaptation-8/24	-	75,212.39	56,242.31	18,970.08	-	-
PIRE: Sustainability in Arctic-3/23	-	69,122.08	51,716.32	17,405.76	-	-
RCN Arctic-COAST-4/23	-	42,277.66	37,721.43	4,556.23	-	-
Riverscape Monitoring and Mapping-5/23	-	13,363.99	11,191.52	2,172.47	-	-
Tracking COVID in Artic-5/23	-	50,630.88	37,476.60	13,154.28	-	-
Housing and Dining Administration:						
Dining Scholarships-External Funding	9,073.99	-	3,250.00	-	-	5,823.99
IA Math Science Educ Partnership:						
Energy Teacher Extern-12/24	-	8,000.00	8,000.00	-	-	-
STEM BEST Expan-6/24	-	142,201.34	142,201.34	-	-	-
Teacher Externships-2/22	-	47,520.00	43,200.00	4,320.00	-	-
Institute for Decision Making:						
Business Retention & Expan-9/23	-	128,104.81	106,985.81	21,119.00	-	-
COVID IA Business Recovery-6/22	-	154,605.23	128,838.27	25,767.54	-	(0.58)
Econ Dev Institute-6/23	-	4,499.34	3,323.00	1,176.34	-	-
Kansas Training-6/22	-	7,171.00	5,294.83	1,874.37	-	1.80
LocationOne Info System-4/23	219.47	17,499.99	16,202.03	1,296.00	-	221.43
Site Location Study-12/22	-	5,572.26	5,159.50	412.76	-	-
Updating the Workforce Model-12/22	(10,253.86)	37,489.27	25,217.97	2,017.44	-	-
Workforce Assess-12/21	-	39,715.33	36,773.45	2,941.88	-	-

Schedule 4 (continued)
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2022

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Iowa Waste Reduction Center:						
Energy Efficiency-3/23	-	115,448.97	106,897.19	8,551.78	-	-
Eval STAR4D-SwRI-8/23	-	398,561.99	312,931.00	85,630.99	-	-
Food Waste Diversion-9/23	-	75,987.51	56,245.38	19,742.13	-	-
Ft Rucker Star4D Cert & Supp-3/23	(1,522.47)	28,720.05	20,131.45	7,066.13	-	-
IA Air Emission Assistance-6/23	-	203,044.74	188,004.39	15,040.35	-	-
IA Waste Exchange-6/23	-	29,999.55	27,777.36	2,222.19	-	-
Leidos Consulting-5/21	-	(0.40)	-	-	-	(0.40)
STAR4D-VP-9/23	(44,808.68)	140,980.21	74,825.22	21,346.31	-	-
IT-Educational Technology & Media Services:						
IOWA Q-8/21	-	2,479.89	2,329.29	150.60	-	-
J Pappajohn Entrepreneurial Center:						
T Wayne Davis Chair In Entrepreneurship	78,704.43	43,175.32	63,762.80	-	-	58,116.95
US Bank Fdm-SBDC-12/21	-	5,045.40	5,045.40	-	-	-
Jacobson Center for Comprehensive Literacy:						
RSP Capacity Grants	-	-	2,800.00	-	-	(2,800.00)
Kinesiology:						
Joseph S Wright Scholarships	3,081.04	22,397.00	8,690.00	-	-	16,788.04
Mabel M Wright Scholarships	4,317.13	22,397.00	10,428.00	-	-	16,286.13
RSP Capacity Grants	-	7,009.34	7,009.34	-	-	-
Wild And White Scholarship	1,090.55	558.92	1,090.00	-	-	559.47
Languages and Literature:						
Distanced Stem Curr-6/21	(407.31)	-	(407.31)	-	-	-
Eddie Bowles-6/22	-	5,053.01	5,053.01	-	-	-
RSP Capacity Grants	-	718.00	11,677.53	-	-	(10,959.53)
Library:						
Love & Inclusion-6/22	-	(5,800.00)	(5,800.00)	-	-	-
OER for Regent U-6/22	-	123,030.56	90,864.52	32,166.04	-	-
Open Access-6/22	-	1,876.91	1,876.91	-	-	-
Mathematics:						
IA-IL-NE LSAMP: STEM Partnership-9/22	(6,461.06)	49,469.81	38,471.74	4,537.01	-	-
Metal Casting Center:						
Additive Manufac for Invest Casting-8/23	-	272,244.88	272,244.88	-	-	-
Additive Mfg Project-9/21	-	324,000.00	324,000.00	-	-	-
AMCLAD Composites-4/21	(7,525.50)	15,000.00	27.10	(1.66)	-	7,449.06
Eval of Press.Molds and Washers-1/23	-	38,323.02	29,129.71	9,193.31	-	-
Eval Testing Methodologies-1/23	(4.55)	34,320.95	25,154.04	9,162.36	-	-
Industry 4.0-8/23	-	145,472.81	107,439.30	38,033.51	-	-
Rapid Production-1/23	-	76,356.50	68,204.36	8,152.14	-	-
Sand Core-5/22	42,865.50	24,876.30	6,932.05	911.57	-	59,898.18
Tech Trans/Bus Incub, Skilled Worker-6/23	-	-	160,841.28	-	-	(160,841.28)
Tech Trans/Bus Incub, Skilled Worker-6/24	15,774.84	-	15,774.84	-	-	-
National Program for Playground Safety:						
NPPS Online Training-2/23	85,334.61	154,264.00	138,915.21	60,876.43	-	39,806.97
Performing Arts Center:						
CARES Act-IA Arts & C-12/20	-	1,232.13	-	-	-	1,232.13
Covid Markiting -12/21	-	10,000.00	10,000.00	-	-	-
Shuttered Venue-12/21	-	1,555,967.25	1,467,508.95	-	-	88,458.30
Philosophy and World Religion:						
Humanities for Civic Educ-5/23	-	8,781.64	6,485.70	2,295.94	-	-
Physics:						
Data Visualization-6/21	-	57.00	57.00	-	-	-
Dev Nanocellu Mrtls-10/22	-	25,037.23	18,491.31	6,545.92	-	-
Dimensional Confinement-7/23	-	90,354.34	67,604.46	22,749.88	-	-
DNA Repair Process-6/22	-	(2,707.60)	1,832.40	-	-	(4,540.00)
RSP Capacity Grants	-	1,326.86	1,602.26	-	-	(275.40)
Spin Gapless-7/23	-	53,005.82	39,234.51	13,771.31	-	-
Registrar:						
Veterans Affair ARF-3/23	-	11,477.00	11,477.00	-	-	-

Schedule 4 (continued)
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2022

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Research and Sponsored Programs:						
UNI IRB for PRAMS-4/23	2,900.00	200.00	-	44.00	-	3,056.00
School of Music:						
Community Music School-6/22	-	9,324.30	9,324.30	-	-	-
RSP Capacity Grants	-	1,309.82	3,228.31	-	-	(1,918.49)
Student Health Center - Administration:						
CARES Act-PRF-12/22	(5.07)	125,084.69	(5.07)	-	-	125,084.69
Small Business Development Center:						
SBDC-RIF-ISU-5/22	(0.42)	7,000.42	7,000.00	-	-	-
Small Business Dev Ctr-Prgm-12/22	-	90,766.52	84,043.07	6,723.45	-	-
Social Work:						
Cultural Equity-6/21	-	3,535.15	2,939.95	595.20	-	-
UNI Title IV-E-6/22	-	18,750.00	11,700.00	936.00	-	6,114.00
Sociology, Anthropology and Criminology:						
BH County SC&F Supervision Prj.-9/21	(14,783.88)	15,000.00	-	56.15	-	159.97
Special Education:						
AACTE/Moph Research Awards-No Exp	2,696.89	808.80	-	-	-	3,505.69
MAP Center Fellow-9/22	-	27,780.18	20,562.68	7,217.50	-	-
Strategic Marketing Services:						
Competitive Intelligence,Skilled Worker -6/23	0.38	83,277.95	83,278.33	-	-	-
Competitive Intelligence,Skilled Worker -6/24	-	72,038.76	72,038.76	-	-	-
IA Utility W'force Asses-12/21	-	2,520.32	2,100.29	420.03	-	-
Tallgrass Prairie Center:						
Adoption of Prairie Strips-1/24	-	37,123.14	33,411.16	3,711.98	-	-
Bia-Echo Prairie Strips-12/23	-	41,347.99	35,954.77	5,393.22	-	-
Integ Roadside Veg Mgmt-6/23	(0.08)	75,000.00	74,999.77	-	-	0.15
IRVM Prgm Implementation-12/22	-	49,071.04	45,436.14	3,634.90	-	-
Monarch Butterfly Recov-3/23	-	102,836.00	92,553.32	10,282.68	-	-
Native Seed for County Rights-of-Way-6/21	-	16.44	-	-	-	16.44
Native Seed for County Rights-of-Way-6/23	-	576,788.21	433,732.59	143,055.62	-	-
Nat'l Disaster Resilience-TPC-12/22	-	32,348.55	24,464.33	7,884.22	-	-
Plant ID Training-12/21	-	2,040.30	2,040.30	-	-	-
Prairie Strips INRC-12/21	-	988.34	2,984.52	-	-	(1,996.18)
Roadside Conference-12/22	-	7,806.21	7,227.97	578.24	-	-
Seed Production-12/22	-	75,945.34	70,319.76	5,625.58	-	-
Stakeholder Communication-12/22	-	18,744.17	17,355.72	1,388.45	-	-
Stewards of the Land-10/22	-	71.10	64.64	6.46	-	-
University Advancement:						
UNI Foundation Scholarships-General	(7,208.25)	4,514,680.95	4,517,067.70	-	-	(9,595.00)
	\$ 492,417.59	44,464,748.37	42,829,174.28	1,452,608.49	83,448.54	758,831.73
Instruction	\$ 2,902,832.61		2,724,182.76	250,666.34	-	
Research		2,815,903.09	2,292,795.57	384,049.25	(1,105.35)	
Public Service		7,669,322.39	6,945,650.73	779,806.23	(64,890.70)	
Academic Support		2,743,528.01	2,603,175.85	38,086.67	-	
Student Services		11,477.00	11,477.00	-	-	
Institutional Support		7,303.96	-	-	(7,303.96)	
Scholarships & Fellowships		27,251,835.47	27,314,436.29	0.00	156,748.55	
Auxiliary Enterprises		1,062,545.84	937,456.08	-	-	
	\$ 44,464,748.37		42,829,174.28	1,452,608.49	83,448.54	

Schedule 5
SUMMARY STATEMENT OF CHANGES IN NET POSITION
AUXILIARY ENTERPRISES
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1 Restated</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u> <u>Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
University Housing and Dining (Schedules 6 and 7)	\$ (1,210,863.31)	29,045,648.20	21,811,182.92	(7,272,118.59)	(1,248,516.62)
Intercollegiate Athletics (Schedule 8)	(812,164.49)	10,452,755.21	15,271,951.01	4,947,246.24	(684,114.05)
J.W. Maucker Union (Schedule 9)	(74,659.33)	956,457.92	1,003,343.96	71,859.22	(49,686.15)
Field House (Schedule 10)	(18,149.25)	2,786,437.25	2,858,942.81	198,853.36	108,198.55
Gallagher-Bluedorn Performing Arts (Schedule 11)	539,909.64	2,107,074.58	1,675,381.05	(68,606.09)	902,997.08
Wellness & Recreation Services (Schedule 12)	81,077.47	982,574.99	1,232,199.61	243,241.29	74,694.14
Health Services (Schedule 13)	(18,304.53)	2,730,487.79	3,274,666.44	482,424.39	(80,058.79)
Bookstore (Schedule 14)	1,805,048.67	4,328,260.76	4,194,134.66	72,322.29	2,011,497.06
Miscellaneous Auxiliary Enterprises (Schedule 15)	<u>5,851,861.20</u>	<u>3,303,543.18</u>	<u>3,867,899.81</u>	<u>88,415.15</u>	<u>5,375,919.72</u>
Total Auxiliary Enterprises	<u>\$ 6,143,756.07</u>	<u>56,693,239.88</u>	<u>55,189,702.27</u>	<u>(1,236,362.74)</u>	<u>6,410,930.94</u>

Schedule 6
STATEMENT OF CHANGES IN NET POSITION
UNIVERSITY HOUSING AND DINING
For the Year Ended June 30, 2022

Revenues:		
Single Student Housing	\$	11,734,703.69
Apartment Housing		4,595,009.77
Residential Dining Operations		10,404,016.41
Retail Dining Operations		1,959,083.53
Catering Operations		675,438.17
Investment Income		(1,433,583.35)
Conference Revenue		163,558.83
ID System Operations		9,630.00
Res Net Program		330.00
Other Gifts, Grants and Contracts		937,461.15
		<hr/>
Total Revenues	\$	29,045,648.20
Expenditures:		
Single Student Housing		4,274,310.96
Apartment Housing		1,328,568.29
Dining Administration		1,666,853.55
Residential Dining Service		6,464,057.82
Retail Operations		1,059,696.63
Maucker Union Operations		689,190.85
Catering Operations		736,444.00
Housing and Dining Administration		5,290,283.28
Housing and Dining Conferences		90,208.09
ID System Operations		22,121.17
Res Net Program		189,448.28
		<hr/>
Total Expenditures		21,811,182.92
Revenues Over (Under) Expenditures		7,234,465.28
Transfers:		
Sinking Fund		(5,081,075.02)
Improvement Fund		(300,000.00)
System Fund		(1,549,942.25)
Other Transfers		(341,101.32)
		<hr/>
Net Transfers		(7,272,118.59)
Revenues Over (Under) Expenditures and Transfers		(37,653.31)
Net Position - July 1 Restated		<hr/> (1,210,863.31)
Net Position - June 30	\$	<hr/> <hr/> (1,248,516.62)

Schedule 7
STATEMENT OF REVENUES & EXPENDITURES
UNIVERSITY HOUSING AND DINING
For the Year Ended June 30, 2022

	<u>Revenues</u>	<u>Personnel Services</u>	<u>Travel</u>	<u>Supplies</u>	<u>Contractual Services</u>
Housing Administration	\$ 169,226.48	234,777.36	4,987.58	10,863.57	3,905.51
Housing and Dining Facilities Administration	-	3,785,074.28	402.20	12,286.83	10,828.16
Redeker	1,010.25	-	-	5,395.12	388.75
Towers	10,275.68	-	-	33.98	-
Lawther Hall	1,645,833.79	180,929.30	-	26,054.34	12,016.21
Campbell Hall	557.56	(10,160.61)	-	(10.94)	204.27
Hagemann Hall	1,708,055.29	179,712.26	256.68	27,052.87	14,525.42
Noehren Hall	1,738,284.31	255,868.25	188.50	24,736.51	15,747.89
Bender Hall	2,516,917.73	250,453.84	-	31,774.46	21,774.34
Residence on the Hill (R.O.T.H.)	1,071,695.61	93,382.04	-	11,527.12	11,578.09
Rider Hall	1,666,206.75	186,172.49	-	22,150.29	15,300.08
Shull Hall	1,028,919.80	83,470.42	-	29,657.56	8,258.60
Dancer Hall	1,143,169.09	175,050.37	-	19,163.28	12,726.67
Housing and Dining Conferences	163,558.83	79,149.07	-	2,748.14	4,383.60
University Apartments Administration	487,069.01	-	-	75.75	4,551.54
Panther Village	3,036,245.15	232,109.83	-	15,975.35	18,438.64
Dining Services Administration	161,276.48	320,945.37	-	(60,364.06)	3,233.26
Food Stores Administration	-	197,873.98	858.19	5,747.18	118.75
Biscotti's	692,869.87	193,001.47	-	346,802.84	12,556.93
23rd Street Market	350,468.36	129,585.98	1,282.11	147,826.60	7,267.84
Rialto Dining	4,306,070.18	1,543,225.35	4,008.90	888,802.93	25,615.08
Piazza	6,097,946.23	1,744,670.75	2,112.63	1,361,388.67	35,592.96
Fresh Beginnings	-	1,037,456.62	-	45,727.75	3,559.31
Schindigs	9,489.54	2,817.14	-	4,664.79	687.92
Book Bistro	160,403.87	39,268.78	-	55,698.09	4,122.38
Chats	158,681.62	70,833.67	-	43,762.38	5,960.21
Maucker Union Food Court	273,714.24	212,705.49	1,045.91	118,966.22	14,428.84
Essentials	152,179.55	30,295.76	-	77,146.82	5,232.93
Commons Catering	675,438.17	398,795.97	-	200,992.57	7,461.30
Housing and Dining Administration	1,045,622.11	477,875.22	3,668.66	28,978.65	17,828.96
Residence Net Program	330.00	32,931.13	763.19	13.78	7,288.07
Housing and Dining Marketing	-	128,972.46	2,001.20	8,482.67	90,739.62
ID System Operations	9,630.00	-	-	20,673.90	-
Interest Income	(1,435,497.35)	-	-	-	-
Totals	\$ 29,045,648.20	12,287,244.04	21,575.75	3,534,796.01	396,322.13

EXPENDITURES					Revenues
Equipment & Repairs	Claims & Miscellaneous	Licenses, Permits & Refunds	Utilities	Total Expenditures	Over Expenditures
77.10	277,921.25	-	-	532,532.37	(363,305.89)
8,256.06	35,164.44	15,949.84	-	3,867,961.81	(3,867,961.81)
139,794.62	29,258.82	-	185,330.89	360,168.20	(359,157.95)
120,857.00	17,143.92	-	144,419.78	282,454.68	(272,179.00)
70,646.93	49,974.58	-	191,255.55	530,876.91	1,114,956.88
24,186.19	34,677.66	-	178,414.48	227,311.05	(226,753.49)
36,422.08	28,705.17	2,013.92	150,435.60	439,124.00	1,268,931.29
94,007.48	45,545.16	404.95	275,537.21	712,035.95	1,026,248.36
70,158.97	40,511.74	-	162,013.71	576,687.06	1,940,230.67
39,097.85	30,309.19	-	142,043.09	327,937.38	743,758.23
55,491.06	28,862.42	-	147,163.90	455,140.24	1,211,066.51
50,893.39	26,770.47	-	143,908.15	342,958.59	685,961.21
66,142.44	38,459.21	-	146,102.82	457,644.79	685,524.30
-	3,927.28	-	-	90,208.09	73,350.74
34,766.17	21,065.34	86.99	73,801.39	134,347.18	352,721.83
150,997.86	56,753.18	-	392,008.87	866,283.73	2,169,961.42
1,497.20	2,944.11	2,301.34	-	270,557.22	(109,280.74)
6,049.39	2,070.00	66.05	-	212,783.54	(212,783.54)
4,695.49	9,090.26	34,553.80	-	600,700.79	92,169.08
5,188.72	4,898.56	49,080.80	-	345,130.61	5,337.75
61,268.65	11,532.84	14,999.38	322,024.93	2,871,478.06	1,434,592.12
73,827.53	14,209.59	20,357.32	340,420.31	3,592,579.76	2,505,366.47
25,748.03	9,243.71	1,289.95	60,487.42	1,183,512.79	(1,183,512.79)
629.48	320.25	1,979.80	-	11,099.38	(1,609.84)
957.34	166.16	2,553.10	-	102,765.85	57,638.02
7,999.58	14,534.40	3,307.14	-	146,397.38	12,284.24
25,420.91	24,298.40	8,961.22	107.80	405,934.79	(132,220.55)
4,548.90	17,899.33	1,734.94	-	136,858.68	15,320.87
18,824.10	29,991.73	4,468.92	75,909.41	736,444.00	(61,005.83)
(77.02)	3,536.70	1,060.01	-	532,871.18	512,750.93
75,133.60	201.36	73,117.15	-	189,448.28	(189,118.28)
-	16,631.46	-	-	246,827.41	(246,827.41)
-	-	1,447.27	-	22,121.17	(12,491.17)
-	-	-	-	-	(1,435,497.35)
<u>1,273,507.10</u>	<u>926,618.69</u>	<u>239,733.89</u>	<u>3,131,385.31</u>	<u>21,811,182.92</u>	<u>7,234,465.28</u>

Schedule 8
STATEMENT OF CHANGES IN NET POSITION
INTERCOLLEGIATE ATHLETICS
For the Year Ended June 30, 2022

Revenues and Other Additions:	
TTII Allocations	\$ (8,608.52)
General Income - Athletics:	
Student Activity Fee Allocation	1,861,917.00
Foundation Support	2,118,508.50
NCAA and Conference Support	1,733,040.66
Miscellaneous	264,606.76
Events Parking	16,500.00
Promotions and Marketing	1,451,280.75
Event Operations	270,299.61
Football	1,038,225.84
Basketball-Men	1,052,343.19
Wrestling	153,695.52
Track-Men	3,753.20
Golf-Men	14,000.00
Soccer-Women	3,115.00
Basketball-Women	148,022.77
Volleyball-Women	111,433.21
Track-Women	3,753.20
Softball-Women	140,190.41
Tennis-Women	7,829.00
Swimming-Women	68,849.11
	<hr/>
Total Revenue and Other Additions	\$ 10,452,755.21
Expenditures and Other Deductions:	
Athletics Administration	530,297.53
General Expense - Athletics:	
Salaries and Wages	543,223.75
Administrative Overhead	186,204.82
Conference Assessments	34,500.00
Other	40,679.27
Athletic Training	152,585.94
External Relations	404,426.56
Event Operations	502,759.26
Athletic Pep Band and Spirit Squads	32,894.85
Men's Sports:	
Football Expense	2,091,261.92
Football Scholarships	1,473,622.09
Basketball Expense	2,527,162.60
Basketball Scholarships	354,532.93
Wrestling Expense	600,106.84
Wrestling Scholarships	234,839.82
Track Expense	323,828.14
Track Scholarships	254,490.11
Golf Expense	61,982.57
Golf Scholarships	19,465.00

Schedule 8 (continued)
STATEMENT OF CHANGES IN NET POSITION
INTERCOLLEGIATE ATHLETICS
For the Year Ended June 30, 2022

Expenditures and Other Deductions (continued):

Women's Sports:

Basketball Expense	998,453.26
Basketball Scholarships	343,931.43
Soccer Expense	203,092.87
Soccer Scholarships	236,536.27
Volleyball Expense	603,207.36
Volleyball Scholarships	277,302.86
Track Expense	312,809.56
Track Scholarships	313,847.58
Softball Expense	460,292.45
Softball Scholarships	270,730.01
Tennis Expense	100,187.61
Tennis Scholarships	157,647.16
Swimming Expense	265,909.65
Swimming Scholarships	196,022.57
Golf Expense	71,563.03
Golf Scholarships	91,553.34

Total Expenditures and Other Deductions 15,271,951.01

Revenue Over (Under) Expenditures (4,819,195.80)

Transfers:

From Other Funds	144,973.35
General Educational Fund Support	3,534,552.00
Recruitment Differential	1,283,481.00
To Other Funds	(15,760.11)

Net Transfers 4,947,246.24

Revenue Over (Under) Expenditures and Transfers 128,050.44

Total Net Position - July 1 (812,164.49)

Total Net Position - June 30 \$ (684,114.05)

Schedule 9
STATEMENT OF CHANGES IN NET POSITION
J.W. MAUCKER UNION
For the Year Ended June 30, 2022

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
TTII Allocations	\$ (97,249.89)	-	(97,249.89)
Union Administration:			
Student Fees	912,641.27	-	912,641.27
Personnel Services	-	615,209.19	(615,209.19)
Contractual Services	-	120.48	(120.48)
Equipment and Repairs	-	6,774.64	(6,774.64)
Claims and Miscellaneous	-	88,564.89	(88,564.89)
Utilities	-	90,971.09	(90,971.09)
Union Services:			
General Services	-	185,796.17	(185,796.17)
Facilities Rental	88,982.30	6,578.74	82,403.56
Union Retail Operations:			
Union Station	832.32	-	832.32
Food Service	51,251.92	1,526.80	49,725.12
Union Student Services:			
Programming Activities	-	7,801.96	(7,801.96)
Revenues Over (Under) Expenditures	\$ 956,457.92	1,003,343.96	(46,886.04)
Transfers:			
General Educational Fund Support			818,432.00
Transfer to System Fund			(718,722.78)
Transfer to Sinking Fund			<u>(27,850.00)</u>
Revenues Over (Under) Expenditures and Transfers			24,973.18
Total Net Position - July 1			<u>(74,659.33)</u>
Total Net Position - June 30			<u>\$ (49,686.15)</u>

Schedule 10
STATEMENT OF CHANGES IN NET POSITION
FIELD HOUSE
For the Year Ended June 30, 2022

	<u>UNI-Dome Operations</u>	<u>UNI-Dome Concessions</u>	<u>Total</u>
Revenues and Other Additions:			
Investment Income	\$ (38,206.58)	-	(38,206.58)
Commission and Royalties	3,301.05	-	3,301.05
General Fund Rental	800,000.00	930.00	800,930.00
Other Rental	299,719.57	2,200.00	301,919.57
Other Sales and Services	530,048.13	1,188,445.08	1,718,493.21
	<u>1,594,862.17</u>	<u>1,191,575.08</u>	<u>2,786,437.25</u>
Expenditures and Other Deductions:			
Personnel Services	627,481.60	188,264.57	815,746.17
Travel	2,707.29	-	2,707.29
Supplies	29,763.92	295,979.14	325,743.06
Contractual Services	12,047.69	91,595.52	103,643.21
Equipment and Repairs	14,313.99	7,275.98	21,589.97
Utilities	1,007,983.36	-	1,007,983.36
Claims and Miscellaneous	353,074.37	5,388.63	358,463.00
Licenses, Permits, and Refunds	44,704.07	178,362.68	223,066.75
	<u>2,092,076.29</u>	<u>766,866.52</u>	<u>2,858,942.81</u>
Revenues Over (Under) Expenditures	\$ (497,214.12)	424,708.56	(72,505.56)
Transfers:			
Field House Surplus Fund			<u>198,853.36</u>
Revenues Over (Under) Expenditures and Transfers			126,347.80
Total Net Position - July 1			<u>(18,149.25)</u>
Total Net Position - June 30			<u>\$ 108,198.55</u>

Schedule 11
STATEMENT OF CHANGES IN NET POSITION
GALLAGHER-BLUEDORN PERFORMING ARTS CENTER
For the Year Ended June 30, 2022

Revenues and Other Additions:	
Ticket Sales	\$ 1,511,128.20
Advertising	133,296.45
Rental of Equipment and Facilities	66,684.76
Student Activity Fees	179,205.00
Other Sales and Services	253,444.18
Other Gifts, Grants and Contracts	11,249.38
Investment Income	<u>(47,933.39)</u>
 Total Revenue and Other Additions	 \$ 2,107,074.58
Expenditures and Other Deductions:	
*Personnel Services	80,844.64
Travel	51,495.03
Supplies	101,607.38
Contractual Services	1,328,326.84
Equipment and Repairs	17,079.17
Claims and Miscellaneous	127,109.71
*Utilities	(155,806.09)
Licenses, Permits, and Refunds	<u>124,724.37</u>
 Total Expenditures and Other Deductions	 <u>1,675,381.05</u>
Revenues Over (Under) Expenditures	431,693.53
Transfers:	
*General Educational Fund Support	(131,733.00)
Other Transfers In	66,296.19
Other Transfers Out	<u>(3,169.28)</u>
 Total Transfers	 <u>(68,606.09)</u>
Revenues Over (Under) Expenditures and Transfers	363,087.44
Total Net Position - July 1	<u>539,909.64</u>
Total Net Position - June 30	<u>\$ 902,997.08</u>

*Personnel services and utilities funded by Shuttered Venue Grant reducing need for general educational fund support.

Schedule 12
STATEMENT OF CHANGES IN NET POSITION
RECREATION SERVICES
For the Year Ended June 30, 2022

Revenues and Other Additions:		
Service Fees	\$	253,708.17
Recreation Fee		679,766.53
Rental of Equipment and Facilities		44,842.50
Other Sales and Services		13,982.52
Investment Income		<u>(9,724.73)</u>
Total Revenue and Other Additions	\$	<u>982,574.99</u>
Expenses and Other Deductions:		
Personnel Services		879,400.66
Travel		29,870.41
Supplies		54,127.56
Contractual Services		25,763.18
Equipment and Repairs		25,887.05
Claims and Miscellaneous		37,527.82
Utilities		161,616.43
Licenses, Permits, and Refunds		<u>18,006.50</u>
Total Expenditures and Other Deductions		<u>1,232,199.61</u>
Revenues Over (Under) Expenditures		(249,624.62)
Transfers:		
General Educational Fund Support		310,782.00
Other Transfers In		9,724.73
Other Transfers Out		<u>(77,265.44)</u>
Total Transfers		<u>243,241.29</u>
Revenues Over (Under) Expenditures and Transfers		(6,383.33)
Total Net Position - July 1		<u>81,077.47</u>
Total Net Position - June 30	\$	<u><u>74,694.14</u></u>

Schedule 13
STATEMENT OF CHANGES IN NET POSITION
HEALTH SERVICES
For the Year Ended June 30, 2022

Revenues and Other Additions:		
Student Activity Fees	\$	2,130,330.20
Health Services		653,819.95
Investment Income		(58,926.57)
Other Sales and Services		5,264.21
		<hr/>
Total Revenue and Other Additions	\$	2,730,487.79
Expenses and Other Deductions:		
Personnel Services		2,560,106.14
Travel		13,206.81
Supplies		266,247.72
Contractual Services		208,299.93
Utilities		41,757.35
Equipment and Repairs		16,281.08
Claims and Miscellaneous		97,599.50
Licenses, Permits, and Refunds		71,167.91
		<hr/>
Total Expenditures and Other Deductions		3,274,666.44
		<hr/>
Revenues Over (Under) Expenditures		(544,178.65)
Transfers:		
General Educational Fund Support		679,932.00
Other Transfers In		108,161.97
Transfer to Sinking Fund		(250,312.50)
Other Transfers Out		(55,357.08)
		<hr/>
Net Transfers		482,424.39
		<hr/>
Revenues Over (Under) Expenditures and Transfers		(61,754.26)
		<hr/>
Total Net Position - July 1		(18,304.53)
		<hr/>
Total Net Position - June 30	\$	<u>(80,058.79)</u>

Schedule 14
STATEMENT OF CHANGES IN NET POSITION
BOOKSTORE
For the Year Ended June 30, 2022

Revenues and Other Additions:		
Investment Income	(57,714.07)	
Sales and Services	4,342,801.91	
Other Revenues	<u>43,172.92</u>	
Total Revenue and Other Additions		\$ 4,328,260.76
Expenses and Other Deductions:		
Personnel Services	1,066,932.28	
Travel	9,125.27	
Supplies	82,516.55	
Contractual Services	118,268.26	
Utilities	35,665.09	
Equipment and Repairs	61,305.48	
Claims and Miscellaneous	2,655,122.73	
Licenses, Permits, and Refunds	<u>165,199.00</u>	
Total Expenditures and Other Deductions		<u>4,194,134.66</u>
Revenues Over (Under) Expenditures		134,126.10
Transfers:		
Other Transfers In	<u>72,322.29</u>	
Net Transfers		<u>72,322.29</u>
Revenues Over (Under) Expenditures and Transfers		206,448.39
Total Net Position - July 1		<u>1,805,048.67</u>
Total Net Position - June 30		\$ <u><u>2,011,497.06</u></u>

Schedule 15
STATEMENT OF CHANGES IN NET POSITION
MISCELLANEOUS AUXILIARY ENTERPRISES
For the Year Ended June 30, 2022

	Total Net Position			Transfers	Transfers	Total Net Position
	July 1 Restated	Revenues	Expenditures	In	Out	June 30
Art Gallery-Accession Fund	\$ 1,765.86	-	-	-	-	1,765.86
Art Lab Fees-Ceramics	378,020.66	3,510.50	231,615.90	-	-	149,915.26
Art Lab Fees-General	9,093.93	18,818.22	25,581.42	-	-	2,330.73
Art Lab Fees-Photography	2,965.55	2,830.00	2,625.81	-	-	3,169.74
Art Lab Fees-Printmaking	13,814.27	7,500.00	9,383.66	-	-	11,930.61
Art Lab Fees-Sculpture	3,299.98	5,020.00	6,990.08	-	-	1,329.90
Art Sales	2,355.12	-	-	-	-	2,355.12
Audiology Clinic	17,731.10	675.00	2,364.51	-	-	16,041.59
Auditorium Events	136,480.34	9,856.25	12,510.84	-	-	133,825.75
Canoeing/Backpacking Lab Fee	5,086.40	-	-	-	-	5,086.40
Dickinson Relays-Boys	-	23,134.98	10,728.91	1,358.17	13,764.24	-
Dickinson Relays-Girls	-	19,807.05	10,319.94	1,339.72	10,826.83	-
Discussion and Debate	4,310.02	100.00	-	-	-	4,410.02
Dramatic Arts	682,710.62	57,651.00	593,292.62	-	-	147,069.00
Enrollment Activities	237,758.52	44,043.11	102,500.00	-	-	179,301.63
etextbooks	102.60	-	-	-	102.60	-
Events Parking	-	3,398.08	3,398.08	-	-	-
Examination Services	143,917.38	19,040.13	68,773.61	-	-	94,183.90
Graduate College Thesis Fees	6,377.00	4,746.00	3,355.40	-	-	7,767.60
Human Performance Ctr Operations	931,826.07	218,312.49	60,074.73	-	-	1,090,063.83
Kinesiology, Allied Health & Human	64,481.85	693.59	35,718.80	-	-	29,456.64
Library Auxiliary Services	36,118.65	3,944.27	490.89	1,143.00	5,107.77	35,607.26
Locker & Suit Service	18,132.04	14,435.00	2,573.98	-	-	29,993.06
Misc Auxiliary Enterprises	-	(275,972.78)	-	275,972.78	-	-
MVC VB Tournament	-	-	-	-	-	-
New Student Programs	676,049.40	575,353.21	616,807.82	-	2,578.18	632,016.61
North American Review	67,822.25	64,360.16	53,707.62	-	-	78,474.79
Northern Iowan	12,039.11	97,203.20	53,076.72	-	-	56,165.59
Panther Kids Club	1,687.53	6,224.00	403.08	-	5,000.00	2,508.45
Panther Pep Crew	25.00	10.00	-	-	-	35.00
Parking Operations	1,036,330.75	1,081,925.30	1,055,756.03	-	-	1,062,500.02
Parking Operations-MMF-FTA's Interest	121,665.41	69,570.19	65,948.54	-	10,000.00	115,287.06
Registration Services	26,887.28	596,093.22	413,146.11	-	-	209,834.39
Rental Properties	581,527.40	146,186.00	92,219.84	-	-	635,493.56
RodCon	4,088.69	865.00	4,347.00	925.94	-	1,532.63
Sale of Equipment	506,301.11	245,569.94	105,535.28	-	119,934.77	526,401.00
Skin and Scuba Diving Program	1,203.79	-	-	-	-	1,203.79
Special Music Activities	79,549.22	81,120.33	82,456.18	119.28	-	78,332.65
Special Music Activities-Panther Pass	7,391.20	30,500.00	-	-	35,641.20	2,250.00
Technology Stores	21,670.26	153.30	5,858.41	-	-	15,965.15
Theatre Special Activities	7,275.81	1,353.00	3,760.14	-	-	4,868.67
UNI Golf Van	-	715.00	708.09	184.77	-	191.68
Varsity Mens Glee Club	3,999.03	36,400.00	33,144.25	-	-	7,254.78
VB Foreign Travel	-	87,137.29	89,315.72	2,178.43	-	-
WBB-Post Season	-	1,261.15	9,409.80	8,148.65	-	-
Totals	\$ 5,851,861.20	3,303,543.18	3,867,899.81	291,370.74	202,955.59	5,375,919.72

Schedule 16
STATEMENT OF CHANGES IN NET POSITION
STUDENT LOANS
For the Year Ended June 30, 2022

	Seerley	Emergency	Perkins (NDSL) Loans	Grubb Loan	Muzzey Loan	Total
Revenues and Other Additions:						
Interest on Loans	\$ -	-	55,099.17	-	-	55,099.17
Interest on Investments	(18,904.53)	(42,043.24)	(79,647.31)	(385.64)	(14,015.97)	(154,996.69)
Collection/Litigation Costs Reimbursed	-	60.00	113,217.48	-	-	113,277.48
Endowment Income	-	-	-	-	9,146.64	9,146.64
Totals	(18,904.53)	(41,983.24)	88,669.34	(385.64)	(4,869.33)	22,526.60
Expenditures and Other Deductions:						
Cancellations	-	1,213.76	616,279.80	-	-	617,493.56
Collection/Litigation Costs	-	(2,383.56)	(433,264.71)	-	-	(435,648.27)
Totals	-	(1,169.80)	183,015.09	-	-	181,845.29
Revenues Over (Under) Expenditures	(18,904.53)	(40,813.44)	(94,345.75)	(385.64)	(4,869.33)	(159,318.69)
Net Position - July 1	<u>430,631.54</u>	<u>960,923.89</u>	<u>1,486,475.61</u>	<u>8,784.56</u>	<u>315,462.70</u>	<u>3,202,278.30</u>
Net Position - June 30	\$ <u>411,727.01</u>	<u>920,110.45</u>	<u>1,392,129.86</u>	<u>8,398.92</u>	<u>310,593.37</u>	<u>3,042,959.61</u>

Schedule 17
STATEMENT OF CHANGES IN NET POSITION
ENDOWMENT FUNDS
For the Year Ended June 30, 2022

	<u>Total Net Position</u> <u>July 1</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position</u> <u>June 30</u>
True Endowments:					
C.A. & Katherine S. Bemler Sch Fund	\$ 17,918.53	-	-	-	17,918.53
Anna M. Nielsen Music Scholarship	4,820.00	-	-	-	4,820.00
Wild And White Sch Endowment Fund	3,856.00	-	-	-	3,856.00
Dickey Scholarship Endowment Fund	17,801.18	-	-	-	17,801.18
Irene M. Thompson Endowment Fund	45,834.30	-	-	-	45,834.30
Dorothy Muzzey Loan Endowment	34,023.13	-	-	-	34,023.13
Endowed Entrepreneurial Studies Chair	482,002.00	-	-	-	482,002.00
Military Order of The Purple Heart Awards	9,640.00	-	-	-	9,640.00
Total True Endowments	615,895.14	-	-	-	615,895.14
Quasi Endowments:					
C.A. & Katherine S. Bemler Sch Fund	87,259.35	(3,979.74)	-	-	83,279.61
Anna M. Nielsen Music Scholarship	5,698.17	(397.99)	-	-	5,300.18
Kindergarten-Primary Award	9,072.44	(343.28)	-	-	8,729.16
Wild And White Sch Endowment Fund	9,924.86	(521.44)	-	-	9,403.42
Dickey Scholarship Endowment Fund	58,956.18	(2,904.36)	-	-	56,051.82
Irene M. Thompson Endowment Fund	51,425.32	(3,680.13)	-	-	47,745.19
Dorothy Muzzey Loan Endowment	192,696.49	(8,578.65)	-	-	184,117.84
Endowed Entrepreneurial Studies Chair	588,722.02	(40,514.26)	-	-	548,207.76
Military Order of The Purple Heart Awards	10,396.52	(758.13)	-	-	9,638.39
Principal Mutual	8,908,800.05	(337,092.55)	-	-	8,571,707.50
Other Postemployment Benefits (OPEB)	8,789,695.41	1,502,915.94	-	-	10,292,611.35
Total Quasi Endowments	18,712,646.81	1,104,145.41	-	-	19,816,792.22
Totals	\$ 19,328,541.95	1,104,145.41	-	-	20,432,687.36

	<u>General</u> <u>Educational</u> <u>Fund</u>	<u>Current</u> <u>Restricted</u> <u>Fund</u>	<u>Loan</u> <u>Fund</u>
Investment Income:			
Related Scholarship/Loan Funds:			
C.A. & Katherine Bemler Scholarship	\$ -	4,247.84	-
Anna M. Nielsen Scholarship	-	427.40	-
Kindergarten Primary Awards	-	368.24	-
Wild And White Scholarship	-	558.92	-
Dickey Scholarship	-	3,097.12	-
Irene M. Thompson Bequest	-	3,925.64	-
Dorothy M. Muzzey Loan Fund	-	-	(4,869.33)
Endowed Entrepreneur Studies Chair	-	43,175.32	-
Military Order of The Purple Heart Awards	-	808.80	-
Principal Mutual	359,380.16	-	-
Total Investment Income	\$ 359,380.16	56,609.28	(4,869.33)

Schedule 18
STATEMENT OF CHANGES IN NET POSITION
PLANT FUNDS
For the Year Ended June 30, 2022

	<u>State Supported</u>	<u>Academic Building</u>	<u>Residence System</u>
Revenues and Other Additions:			
State Appropriations	\$ 2,752,158.48	-	-
Tuition Replacement	-	3,316,274.97	-
State Grants and Contracts	-	-	-
Investment Income	-	(125,728.57)	-
Tuition and Fees	-	-	-
Gain/Loss on Sale of Capital Assets	-	-	(6,450.02)
Casualty Reimbursement	-	-	-
Other Revenue	-	-	-
	<u>2,752,158.48</u>	<u>3,190,546.40</u>	<u>(6,450.02)</u>
Totals			
Expenditures and Other Deductions:			
Depreciation - Buildings	-	2,252,406.79	3,138,587.75
Depreciation - Improvements Other Than Buildings	-	3,005.71	15,901.20
Depreciation - Infrastructure	-	149,190.65	81,441.06
Depreciation - Equipment	-	-	145,201.88
Depreciation - Library Materials	-	-	-
Amortization - Intangibles	-	-	-
Amortization - Lease Assets	-	-	-
Expenditures Not Capitalized	17,482.30	2,100.00	649,909.74
Bonds and Debt Retired	-	681,599.12	1,010,344.37
Administrative Overhead	-	-	544,603.13
Reclass Capitalized Purchases as Assets	3,643,128.34	-	-
	<u>3,660,610.64</u>	<u>3,088,302.27</u>	<u>5,585,989.13</u>
Totals			
Revenues Over (Under) Expenditures	(908,452.16)	102,244.13	(5,592,439.15)
Net Transfers	-	156,017.72	6,942,299.77
Revenues Over (Under) Expenditures and Transfers	(908,452.16)	258,261.85	1,349,860.62
Net Position - July 1 Restated	<u>30,654.60</u>	<u>18,026,699.71</u>	<u>84,723,814.01</u>
Net Position - June 30	<u><u>\$ (877,797.56)</u></u>	<u><u>18,284,961.56</u></u>	<u><u>86,073,674.63</u></u>

Utility System	Student Health System	Maucker Union	Field House	Other Plant Funds	Total
-	-	-	-	-	2,752,158.48
-	-	-	-	-	3,316,274.97
-	-	-	-	396,635.00	396,635.00
(163,034.92)	(3,026.15)	-	-	(1,180,845.16)	(1,472,634.80)
-	-	-	703,487.44	-	703,487.44
-	-	-	-	(203,143.87)	(209,593.89)
-	-	-	-	490,158.00	490,158.00
-	-	-	-	3,778,271.65	3,778,271.65
<u>(163,034.92)</u>	<u>(3,026.15)</u>	<u>-</u>	<u>703,487.44</u>	<u>3,281,075.62</u>	<u>9,754,756.85</u>
794,727.32	106,357.93	460,930.24	1,071,381.97	5,299,778.74	13,124,170.74
-	-	6,433.27	7,528.65	758,475.09	791,343.92
1,529,365.96	-	-	-	125,086.47	1,885,084.14
340,396.62	13,845.19	3,272.37	116,298.61	2,254,319.21	2,873,333.88
-	-	-	-	264,504.62	264,504.62
-	-	-	-	487,221.42	487,221.42
-	-	-	-	191,745.85	191,745.85
758,017.62	16,021.78	318,931.23	48,288.69	(2,393,299.26)	(582,547.90)
443,834.52	12,174.93	25,350.00	25,416.07	-	2,198,719.01
235,299.36	-	-	-	-	779,902.49
-	-	-	-	(9,021,623.46)	(5,378,495.12)
<u>4,101,641.40</u>	<u>148,399.83</u>	<u>814,917.11</u>	<u>1,268,913.99</u>	<u>(2,033,791.32)</u>	<u>16,634,983.05</u>
(4,264,676.32)	(151,425.98)	(814,917.11)	(565,426.55)	5,314,866.94	(6,880,226.20)
<u>174,819.86</u>	<u>142,505.53</u>	<u>746,572.78</u>	<u>(198,853.36)</u>	<u>(2,150,567.91)</u>	<u>5,812,794.39</u>
(4,089,856.46)	(8,920.45)	(68,344.33)	(764,279.91)	3,164,299.03	(1,067,431.81)
<u>41,816,853.10</u>	<u>3,693,710.04</u>	<u>12,426,052.31</u>	<u>26,207,193.37</u>	<u>200,806,395.28</u>	<u>387,731,372.42</u>
<u>37,726,996.64</u>	<u>3,684,789.59</u>	<u>12,357,707.98</u>	<u>25,442,913.46</u>	<u>203,970,694.31</u>	<u>386,663,940.61</u>

Schedule 19
STATEMENT OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2022

			Fair Value July 1 Restated	Additions	Transfers Discards & Adjustments	Fair Value June 30
LAND:						
1203 W. 23rd St.	0.17	acres	\$ 15,000.00	-	-	15,000.00
2407 W. 27th St.	87.94	acres	200,234.52	-	-	200,234.52
8614 University Avenue	0.23	acres	5,000.00	-	-	5,000.00
Botanical Preserve	7.50	acres	4,500.00	-	-	4,500.00
Campus	530.99	acres	1,979,163.42	-	-	1,979,163.42
Farm Land-2124 W. 27th St.	58.00	acres	100,000.00	-	-	100,000.00
Land-1204 W. 22nd St.	0.12	acres	69,904.00	-	-	69,904.00
Land-1209 W. 22nd St.	0.22	acres	10,000.00	-	-	10,000.00
Land-1210 W. 22nd St.	0.20	acres	55,527.48	-	-	55,527.48
Land-1215 W. 23rd St.	0.25	acres	32,500.00	-	-	32,500.00
Land-1221 W. 23rd St.	0.27	acres	524.79	-	-	524.79
Land-1222 W. 22nd St.	0.20	acres	64,716.00	-	-	64,716.00
Land-1233 W. 22nd St.	0.23	acres	7,900.00	-	-	7,900.00
Land-1721 W. 27th St.	0.49	acres	86,011.00	-	-	86,011.00
Land-1809 W. 27th St.	2.98	acres	357,287.87	-	-	357,287.87
Land-2211 Merner St.	0.08	acres	56,606.65	-	-	56,606.65
Land-2412 W. 27th St.	5.30	acres	73,000.00	-	-	73,000.00
Land-2604 College St.	0.18	acres	27,500.00	-	-	27,500.00
Land-2619 Hudson Rd.	1.00	acres	131,000.00	-	-	131,000.00
Land-3204 Panther Lane	0.35	acres	30,000.00	-	-	30,000.00
Land-3214 Hudson Road	0.61	acres	24,000.00	-	-	24,000.00
Land-8628 University Avenue	0.42	acres	7,500.00	-	-	7,500.00
Land-8712 University Avenue	0.87	acres	24,000.00	-	-	24,000.00
Land-EMC-2304 College St.	0.25	acres	25,000.00	-	-	25,000.00
Land-Hudson & Greenhill Rd.	15.70	acres	100,542.00	-	-	100,542.00
Land-SE Hudson Rd & Univ.	4.88	acres	16,000.00	-	-	16,000.00
Land-West 27th St.	27.59	acres	12,074.00	-	-	12,074.00
Land-3104 Hudson Rd	2.04	acres	275,012.00	-	-	275,012.00
Land-3308 Hudson Rd	1.69	acres	461,532.00	-	-	461,532.00
Museum Building	0.92	acres	35,050.00	-	-	35,050.00
NW Corner Hwys. 57 & 58	16.39	acres	66,289.30	-	-	66,289.30
Residence System	40.00	acres	126,799.34	-	-	126,799.34
Land-1009 West 23rd Street (UBS lot)	1.15	acres	198,000.00	-	-	198,000.00
Land-3205 Hudson Road	0.68	acres	118,200.00	-	-	118,200.00
Land-2616 College Street	0.53	acres	269,280.00	-	-	269,280.00
Total Land	810.42	acres	5,065,654.37	-	-	5,065,654.37
BUILDINGS:						
3205 Hudson Road 1919			157,347.00	-	-	157,347.00
3219 Hudson Road 1985,2018			837,848.80	-	-	837,848.80
Admissions Center			2,021,755.28	-	-	2,021,755.28
Art No. 2 1932, 1948, 1951			295,755.00	-	-	295,755.00
Batting Cage Building			12,900.00	-	-	12,900.00
Bartlett 1915, 1917, 1923, 1924, 1993			22,522,376.55	-	-	22,522,376.55
Bartlett-Stud Serv Ctr 1915, 1986			1,435,510.80	-	-	1,435,510.80
Bender 1969, 2007			4,442,371.92	-	-	4,442,371.92
Biological Res Complex 1972			1,192,988.75	-	-	1,192,988.75
Book Store			2,094,800.00	-	-	2,094,800.00
Bus & Comm Svcs Bldg 2007			5,043,949.02	-	-	5,043,949.02
Campanile 1926, 1996			888,176.25	-	-	888,176.25
Campbell 1953, 1956, 1964, 1993			2,870,358.19	-	-	2,870,358.19
Center for Educ Technology 1992			910,741.72	-	-	910,741.72
Commons-Academic 1933, 1966, 1995			1,672,876.34	-	-	1,672,876.34
Commons-Residence 1933, 1966, 1995			596,434.90	-	-	596,434.90
Communications Art Center 1975, 2002			5,177,574.57	-	-	5,177,574.57
Conf & Visitor Ctr - 2619 Hudson			275,886.20	-	-	275,886.20
Curris Business Building 1988, 2021, 2022			11,053,757.67	158,167.73	-	11,211,925.40
Dancer 1969, 2021			8,113,170.63	-	-	8,113,170.63
Donald O. Rod Library 1965, 1973, 1996, 2022			11,235,597.55	542,823.22	-	11,778,420.77
East Bartlett Hall Renov(ISSC) 2005			199,256.38	-	-	199,256.38
East Bartlett Hall Renovation 2020, 2021			837,375.88	-	-	837,375.88
Energy & Environmental Education Ctr 1994, 2021			5,344,257.52	-	-	5,344,257.52
Field House (UNI-Dome) 1976, 2007			24,205,951.00	-	-	24,205,951.00
Garage, President 1933			1,200.00	-	-	1,200.00
Gilchrist 1966, 1969			10,344,466.46	-	-	10,344,466.46
Greenhouse 1938, 1961, 2004			3,687,656.14	-	-	3,687,656.14
Hagemann 1965			3,934,196.88	-	-	3,934,196.88
Hillside Courts 1972, 1977			5,057,454.76	-	-	5,057,454.76
Human Performance Center 2008			6,593,991.54	-	-	6,593,991.54

Schedule 19 (continued)
STATEMENT OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2022

	Book Value July 1 Restated	Additions	Transfers Discards & Adjustments	Book Value June 30
BUILDINGS (continued):				
Industrial Technology Ctr 1974, 1991, 1995	3,061,112.80	-	-	3,061,112.80
Innovative Teach & Tech Ctr 2006	16,963,474.46	-	-	16,963,474.46
Integrated Student Services Ctr 2004	469,884.55	-	-	469,884.55
Kamerick Art Building 1983, 1985, 2019, 2022	9,622,367.38	522,620.67	-	10,144,988.05
Landscape Building 1948, 1967	8,015.00	-	-	8,015.00
Lang Hall 1900, 1953, 1960, 2002	14,621,420.91	-	-	14,621,420.91
Latham 1950, 1961, 1991	4,126,609.33	-	-	4,126,609.33
Lawther 1938, 1950, 2018	19,980,982.95	-	-	19,980,982.95
Marshall Center School 1989	36,878.01	-	-	36,878.01
Maucker University Union 1969, 1990, 2004	20,351,724.97	-	-	20,351,724.97
McCullum Science Hall 1966,1968,2004,2007	21,825,502.69	-	-	21,825,502.69
McElroy Hall	6,548.00	-	-	6,548.00
McLeod Center 2007	27,974,906.72	-	-	27,974,906.72
Messersmith Track Complex	479,087.32	-	-	479,087.32
Multi-modal Parking Fac	10,938,491.80	-	-	10,938,491.80
Nielsen Fieldhouse 1994, 2007, 2021	6,129,035.01	-	-	6,129,035.01
Noehren 1967	6,927,927.39	-	-	6,927,927.39
Noehren Student Room Remodel 2020	3,102,286.72	-	-	3,102,286.72
Observatory Dome 1973	5,345.97	-	-	5,345.97
Panther Village Phase 1	20,142,309.26	-	-	20,142,309.26
Panther Village Ph 2 - Academic	48,400.00	-	-	48,400.00
Panther Village Ph 2 - Residence	24,233,128.37	-	-	24,233,128.37
PAC/School of Music 2000	21,791,164.64	-	-	21,791,164.64
Physics 1906	6,345,260.21	-	-	6,345,260.21
Physical Plant 1967, 1970, 2004, 2022	889,239.37	501,518.74	-	1,390,758.11
Physical Plant Office Renovation 2018	979,203.70	-	-	979,203.70
Pole Shed 1974	2,553.30	-	-	2,553.30
Power Plant #2 1970, 1978, 1985, 2022	32,012,315.09	306,233.12	-	32,318,548.21
Power Plant Storage Facility 2017	1,391,864.64	-	-	1,391,864.64
Power Plant Turbine Oil Fire Protection 2021	244,030.20	-	-	244,030.20
Psychology #1 1936	97,500.00	-	-	97,500.00
Radio Station KHKE:				
Aluminum Transmitter Bldg.	6,669.66	-	(6,669.66)	-
Regulated Mat Storage Fac 2007	196,290.98	-	-	196,290.98
Redeker Dining Center - Residence 1965, 1967, 2001	16,172,092.52	-	-	16,172,092.52
Redeker Dining Center - Academic 1965, 1967, 2001	29,300.00	-	-	29,300.00
Residence on the Hill 1991	8,930,746.19	-	-	8,930,746.19
Residences:				
Honors Cottage 1890	64,841.46	-	-	64,841.46
House, Alumni Association 1906	203,622.53	-	-	203,622.53
House, President's Home 1908	826,039.10	-	-	826,039.10
House #2, 1223 W. 22nd St. 1967	52,753.11	-	-	52,753.11
House #15, 1221 W. 23rd St. 1969	39,492.60	-	-	39,492.60
House #21, 1215 W. 23rd St. 2004	554,853.82	-	-	554,853.82
House #22, 1209 W. 23rd St. 1980	546,799.63	-	-	546,799.63
House #25, 2115 Mermer St. 2000	228,578.14	-	-	228,578.14
House #26, 8628 University Ave. 1993	68,672.42	-	-	68,672.42
House #30, 8712 Univ Ave 1996	74,355.76	-	-	74,355.76
House #31, 2604 College St. 2002	112,511.00	-	-	112,511.00
House #34, 3204 Panther Lane 2002	129,439.60	-	-	129,439.60
Recreation & Wellness Ctr 1998	22,703,815.86	-	-	22,703,815.86
Rider 1961, 2007	4,403,054.10	-	-	4,403,054.10
Russell 1962,1993	11,988,396.23	-	-	11,988,396.23
Sabin 1912, 1969	12,986,379.53	-	-	12,986,379.53
Schindler Education Center 1972, 1973, 2017, 2019	44,323,634.47	-	-	44,323,634.47
Seerley 1907, 1991	5,053,410.47	-	-	5,053,410.47
Shull 1964, 2006	4,434,341.66	-	-	4,434,341.66
South Grounds Shop 2008	344,428.32	-	-	344,428.32
Strayer-Wood Theatre 1977, 2019, 2022	4,438,847.09	540,475.99	-	4,979,323.08
Student Counseling and Health Ctr 2006	4,206,372.20	223,736.65	-	4,430,108.85
Tallgrass Prairie Green 2006	997,246.04	-	-	997,246.04
Towers Dining Center 1969	1,727,244.07	-	-	1,727,244.07
Towers Dining Center 2005	8,764,215.44	-	-	8,764,215.44
Visitor & Information Center 1987	137,759.26	-	-	137,759.26
Warehouse #1 1997, 2001, 2006	1,252,771.31	-	-	1,252,771.31
West Gymnasium 1923	2,290,659.79	-	-	2,290,659.79
Wright 1914, 1992	2,765,331.91	-	-	2,765,331.91
Construction-in-Progress	9,714,052.27	13,405,743.08	(2,795,576.12)	20,324,219.23
Total Buildings	588,635,573.00	16,201,319.20	(2,802,245.78)	602,034,646.42

Schedule 19 (continued)
STATEMENT OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2022

	Book Value July 1 Restated	Additions	Transfers Discards & Adjustments	Book Value June 30
IMPROVEMENTS OTHER THAN BUILDINGS:				
Bartlett Hall-Downspout Drains	22,673.00	-	-	22,673.00
Campus Outdoor Track	850,314.85	-	-	850,314.85
Dry Run Creek/ROTH Biocell	20,850.00	-	-	20,850.00
Ent Renov-23rd & College	85,618.99	-	-	85,618.99
Ent Renov-Univ & College	120,885.04	-	-	120,885.04
Kamerick Courtyard	274,976.44	-	-	274,976.44
Lab School-Rec & Athl Areas	50,044.13	-	-	50,044.13
Malcolm Price Lab School Memorial Plaza	227,985.90	-	-	227,985.90
Maucker Memorial Garden	127,349.58	-	-	127,349.58
Parking Lots:				
General Campus	9,837,744.53	-	-	9,837,744.53
Residence System	753,817.51	-	-	753,817.51
Phys Educ Ext Areas-W Campus	556,499.89	-	-	556,499.89
Plaza Construction Fund	870,215.53	-	-	870,215.53
PLS-Outdoor Basketball Court	32,649.00	-	-	32,649.00
Radio Station KHKE-FM Tower	149,262.85	-	(149,262.85)	-
Recreation Fields-West Campus	863,070.38	1,682,466.19	-	2,545,536.57
Rod Library-Carpet replacement	-	241,953.01	-	241,953.01
Salt Storage Shed	65,165.14	-	-	65,165.14
Satellite Ground Station 1980	84,530.00	-	(84,530.00)	-
Softball Dugouts	7,780.37	-	-	7,780.37
Stream Bank Stabilization	126,448.43	-	-	126,448.43
Tennis Complex-Phase 1	383,244.02	-	-	383,244.02
Tennis Courts-North Campus	335,769.43	-	-	335,769.43
Tennis Courts-West Campus 2006	75,000.00	-	-	75,000.00
UNI-Dome W Plaza Perv Paving	203,215.08	-	-	203,215.08
UNI Alumni Association Brick Plaza	27,582.22	-	-	27,582.22
UNI Signage Board	217,932.00	-	-	217,932.00
UNI Wetlands Demonstration Park	65,000.00	-	-	65,000.00
Warehouse 1 Improve	650,684.81	-	-	650,684.81
Watershed Improve	85,000.00	-	-	85,000.00
Construction-in-Progress	1,813,630.96	2,140,661.08	(1,924,419.20)	2,029,872.84
Total Improvements O/T Buildings	18,984,940.08	4,065,080.28	(2,158,212.05)	20,891,808.31
INFRASTRUCTURE:				
Campus Utilities Distribution System:				
General Campus	20,292,126.86	469.33	-	20,292,596.19
Residence System	680,391.13	-	-	680,391.13
Energy Manage System	258,942.29	-	-	258,942.29
Wireless Networks:				
General Campus	346,522.09	-	-	346,522.09
Residence System	700,704.79	-	-	700,704.79
Roads & Sidewalks:				
General Campus	7,477,369.81	465,886.66	-	7,943,256.47
Residence System	284,274.17	-	-	284,274.17
Pedestrian Access to Hillside Courts	48,656.86	-	-	48,656.86
Power Plant Cooling Tower Condenser	-	747,305.70	-	747,305.70
Power Plant Cooling Tower Replacement	1,802,582.42	-	-	1,802,582.42
Sewer System	511,494.16	-	-	511,494.16
Site Lighting LED Conversion Phase 1	850,000.00	-	-	850,000.00
Steam Distribution System Phase 1	13,452,302.18	-	-	13,452,302.18
Steam Distribution System V11DS1-2	191,697.06	-	-	191,697.06
Steam Distribution System Phase 2	1,565,881.03	-	-	1,565,881.03
Steam Distribution System Phase 2B	-	8,414,702.42	-	8,414,702.42
Storm water management SW campus	840,499.13	-	-	840,499.13
Telecommunications Master Switch:				
General Campus	40,423.63	-	-	40,423.63
Residence System	688,155.80	-	-	688,155.80
Underpass-Highway 58	44,874.19	-	-	44,874.19
Water Quality Project	48,711.41	-	-	48,711.41
Construction-in-Progress	9,884,001.98	2,543,282.79	(9,628,364.11)	2,798,920.66
Total Infrastructure	60,009,610.99	12,171,646.90	(9,628,364.11)	62,552,893.78

Schedule 19 (continued)
STATEMENT OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2022

	Book Value July 1 Restated	Additions	Transfers Discards & Adjustments	Book Value June 30
EQUIPMENT:				
ABRB Equipment	55,465.54	-	-	55,465.54
Field House Equipment	4,428,700.00	22,050.00	(4,000.00)	4,446,750.00
General University Equipment	46,160,103.56	2,234,830.31	(3,665,030.16)	44,729,903.71
Health Clinic Equipment	274,973.36	-	(128,272.35)	146,701.01
Maucker Union Equipment	210,154.45	-	(10,976.53)	199,177.92
Residence System Equipment	4,004,659.91	53,487.41	(63,519.61)	3,994,627.71
Utility System Equipment	3,786,498.67	-	(13,372.04)	3,773,126.63
Construction-in-Progress	244,582.59	254,177.96	(498,760.55)	-
Total Equipment	<u>59,165,138.08</u>	<u>2,564,545.68</u>	<u>(4,383,931.24)</u>	<u>57,345,752.52</u>
LIBRARY MATERIALS:				
Donald O. Rod Library	34,316,291.19	137,317.89	(313,323.56)	34,140,285.52
Instructional Resources Library	222,215.49	-	-	222,215.49
Total Library	<u>34,538,506.68</u>	<u>137,317.89</u>	<u>(313,323.56)</u>	<u>34,362,501.01</u>
INTANGIBLE ASSETS:				
Student Information System Software	8,605,779.63	-	-	8,605,779.63
Constituent Relationship Management System	1,138,649.28	-	-	1,138,649.28
Total Intangible Assets	<u>9,744,428.91</u>	<u>-</u>	<u>-</u>	<u>9,744,428.91</u>
LEASED BUILDINGS:				
360 Westfield Ave, Suite 200 Waterloo	359,979.86	-	-	359,979.86
715 Mulberry Street Waterloo	-	686,798.16	-	686,798.16
2117 Falls Avenue Waterloo	-	255,747.07	-	255,747.07
Total Leased Buildings	<u>359,979.86</u>	<u>942,545.23</u>	<u>-</u>	<u>1,302,525.09</u>
Total Fixed Assets	<u>776,503,831.97</u>	<u>36,082,455.18</u>	<u>(19,286,076.74)</u>	<u>793,300,210.41</u>
Less: Accumulated Depreciation	<u>372,973,776.58</u>	<u>20,166,377.12</u>	<u>(4,084,145.84)</u>	<u>389,056,007.86</u>
Total Fixed Assets	<u>\$ 403,530,055.39</u>	<u>15,916,078.06</u>	<u>(15,201,930.90)</u>	<u>404,244,202.55</u>

Schedule 20
SCHEDULE OF INVESTMENTS
June 30, 2022

Pooled Investments		\$	98,810,938.19
Fund Owned Investments:			
Deferred Compensation Trust			342,673.41
Endowment Funds and Funds Functioning as Endowment Funds			20,388,875.65
Plant Fund:			
Unexpended Plant Funds:			
Maucker Union System Fund	\$	1,526,938.00	
Field House System Fund		584,370.00	
Residence System Fund		13,929,165.00	
Utility Enterprise System Fund		4,778,790.00	
Student Health System Fund		1,363,511.00	
Total Unexpended Plant Funds			22,182,774.00
Retirement of Indebtedness:			
Academic Building Debt Service Reserve Fund		2,971,212.30	
Residence System Debt Service Reserve Fund		5,594,125.44	
Utility Enterprise Debt Service Reserve Fund		1,175,718.40	
Field House Debt Service Reserve Fund		469,465.62	
Student Health System Debt Service Reserve Fund		227,956.80	
Total Retirement of Indebtedness			10,438,478.56
Total Investments	\$		<u>152,163,739.81</u>

Schedule 21
SCHEDULE OF INVENTORIES
June 30, 2022

Auxiliary Enterprises Fund:			
University Housing and Dining		\$	193,570.94
Dome Operations			47,733.39
UNI Bookstore			1,003,782.89
Miscellaneous Auxiliary Enterprises:			
Art	\$	28,633.18	
Technology		8,020.27	
		<u> </u>	36,653.45
Other Funds Unrestricted:			
Stores Departments:			
Campus Supply		102,864.22	
Coal Stores		493,526.68	
Vehicle Fuel Stores		27,820.96	
Petroleum Coke Stores		231,694.20	
Fuel Oil Stores		88,364.45	
Tall Grass Prairie Center		3,310.00	
Prairie on Farms Seed		2,571.48	
Panther Products		130,870.80	
UNI Bookstore Postal Services		1,351.77	
		<u> </u>	1,082,374.56
Service Departments:			
Art Computer Lab Supplies			<u>518.48</u>
Total Inventories		\$	<u>2,364,633.71</u>



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