

# 2022-2023

## Supplement to the Annual Comprehensive Financial Report

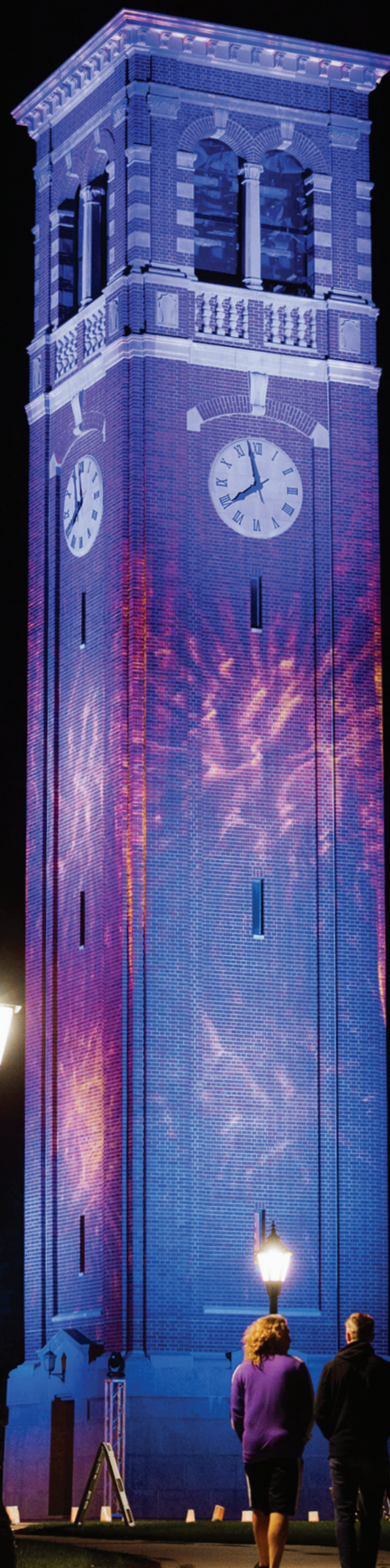
For the fiscal year  
ended June 30, 2023

**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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Northern Iowa®**

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# 2022-2023

## Supplement to the Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2023

Prepared by:  
Financial Accounting and Reporting  
Services



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**UNIVERSITY OF NORTHERN IOWA**  
**Statement of Net Position**  
**June 30, 2023 and 2022**

	<b>2023</b>	<b>2022</b> <b>Restated</b>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 21,462,050	25,868,895
Investments	113,820,972	118,578,185
Accounts receivable, net	9,071,674	8,834,432
Lease receivable, net	298,132	208,570
Notes receivable, net	371,023	602,905
Interest receivable	202,018	271,482
Due from government agencies	3,233,643	2,238,628
Prepays	4,696,035	3,947,089
Inventories	2,926,656	2,364,634
<b>Total Current Assets</b>	<b>156,082,203</b>	<b>162,914,820</b>
Noncurrent Assets:		
Investments	27,946,875	33,585,555
Lease receivable, net	2,153,268	1,842,622
Notes receivable, net	1,484,092	2,411,619
Prepays	677,591	588,568
Capital assets, Nondepreciable	65,436,197	30,218,667
Capital assets, Depreciable, net	368,987,495	374,797,571
Net pension asset	-	152,227
<b>Total Noncurrent Assets</b>	<b>466,685,518</b>	<b>443,596,829</b>
<b>Total Assets</b>	<b>622,767,721</b>	<b>606,511,649</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related deferred outflows	3,751,852	3,415,058
Other post employment benefits related deferred outflows	699,473	690,128
<b>Total Deferred Outflows of Resources</b>	<b>4,451,325</b>	<b>4,105,186</b>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	9,907,050	8,620,694
Salaries and wages payable	887,526	3,643,337
Unpaid claims and contingent liabilities	2,471,444	2,456,120
Unearned revenue	4,069,409	4,018,842
Interest payable	1,195,281	1,346,265
Other long-term liabilities	5,983,846	6,354,771
Other post employment benefits	446,687	460,897
Long-term debt	9,603,038	10,048,320
Deposits held in custody for others	371,666	487,791
<b>Total Current Liabilities</b>	<b>34,935,947</b>	<b>37,437,037</b>
Noncurrent Liabilities:		
Other long-term liabilities	16,947,786	7,530,792
Other post employment benefits	8,720,230	9,205,356
Long-term debt	89,764,593	89,064,003
<b>Total Noncurrent Liabilities</b>	<b>115,432,609</b>	<b>105,800,151</b>
<b>Total Liabilities</b>	<b>150,368,556</b>	<b>143,237,188</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related deferred inflows	1,925,783	15,611,522
Other post employment benefits related deferred inflows	9,833,103	12,767,990
Lease related deferred inflows	2,385,309	2,025,918
<b>Total Deferred Inflows of Resources</b>	<b>14,144,195</b>	<b>30,405,430</b>
<b>NET POSITION</b>		
Net investment in capital assets	345,408,615	317,102,541
Restricted		
Nonexpendable		
Scholarships and fellowships	615,895	615,895
Expendable		
Scholarships and fellowships	301,240	318,294
Loans	3,189,412	3,227,077
Debt service	25,655,699	28,915,313
Other	558,057	330,808
Unrestricted	86,977,377	86,464,289
<b>Total Net Position</b>	<b>\$ 462,706,295</b>	<b>436,974,217</b>

**UNIVERSITY OF NORTHERN IOWA**  
**Fiduciary Activities**  
**Statement of Fiduciary Net Position**  
**June 30, 2023 and 2022**

	2023	2022
<b>ASSETS</b>		
Cash and cash equivalents	\$ 6,334,994	6,053,186
Accounts receivable	1,000	-
Prepays	12,245	9,906
<b>Total Assets</b>	6,348,239	6,063,092
 <b>NET POSITION</b>		
Restricted for:		
Individuals, organizations, and other governments	6,348,239	6,063,092
<b>Total Net Position</b>	\$ 6,348,239	6,063,092

**UNIVERSITY OF NORTHERN IOWA FOUNDATION**  
**Combined Statements of Financial Position**  
**June 30, 2023 and 2022**

	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 13,310,104	9,951,873
Investments	19,815,816	17,609,980
Pledges receivable, net	9,930,163	2,306,364
Other receivables	274,730	191,870
Other	167,154	237,564
	43,497,967	30,297,651
Total Current Assets		
Noncurrent Assets:		
Pledges receivable, less current portion	28,182,722	22,896,645
Long-term investments	193,173,529	169,517,130
Life insurance cash value	1,472,587	1,435,071
Building, equipment and leasehold improvements, net	44,404	55,917
Other	1,756,605	850,810
	224,629,847	194,755,573
Total Noncurrent Assets		
Total Assets	\$ 268,127,814	225,053,224
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts payable, accrued expenses and other liabilities	\$ 1,904,932	1,433,541
Annuities payable	122,075	182,037
Annuity trusts payable	87,163	87,163
Unitrusts payable	53,199	43,443
	2,167,369	1,746,184
Total Current Liabilities		
Noncurrent Liabilities:		
Annuities payable, less current portion	1,498,408	1,050,814
Annuity trusts payable, less current portion	434,383	459,286
Unitrusts payable, less current portion	374,169	305,191
	2,306,960	1,815,291
Total Noncurrent Liabilities		
Total Liabilities	4,474,329	3,561,475
Net Assets:		
Without donor restrictions	12,524,005	11,450,972
With donor restrictions	251,129,480	210,040,777
	263,653,485	221,491,749
Total Net Assets		
Total Liabilities and Net Assets	\$ 268,127,814	225,053,224



**UNIVERSITY OF NORTHERN IOWA**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Years Ended June 30, 2023 and 2022**

	<b>2023</b>	<b>2022</b> <b>Restated</b>
<b>REVENUES</b>		
<b>Operating Revenues:</b>		
Tuition and fees, net of scholarship allowances of \$32,327,007 for 2023 and \$38,172,189 for 2022	\$ 52,445,107	45,957,711
Federal grants and contracts	15,689,192	12,136,292
State and local grants and contracts	2,534,424	2,596,650
Nongovernmental grants and contracts	5,492,589	5,645,756
Sales and services of educational activities	1,518,661	5,263,594
Interest on student loans	94,067	276,750
Other operating revenue	675,870	1,208,660
Auxiliary enterprises, net of scholarships allowances of \$1,895,072 for 2023 and \$3,332,146 for 2022	46,601,132	41,278,457
<b>Total Operating Revenues</b>	125,051,042	114,363,870
<b>EXPENSES</b>		
<b>Operating Expenses:</b>		
Instruction	67,112,515	68,243,219
Research	3,312,622	2,598,518
Public service	19,743,305	18,188,805
Academic support	24,448,375	25,964,383
Student services	12,064,964	11,534,774
Institutional support	22,632,655	19,902,003
Operation and maintenance of plant	26,368,303	25,618,012
Scholarships and fellowships	1,132,414	3,507,860
Depreciation/amortization	19,128,176	20,320,784
Other operating expenses	247,288	403,496
Auxiliary enterprises	52,336,546	49,409,190
<b>Total Operating Expenses</b>	248,527,163	245,691,044
<b>Operating (Loss)</b>	(123,476,121)	(131,327,174)
<b>NONOPERATING REVENUES (EXPENSES):</b>		
State appropriations	108,682,526	107,094,092
Federal grants and contracts	10,305,850	21,754,768
Nonfederal gifts, grants and contracts	4,504,473	4,699,208
Investment income	4,564,878	(5,160,813)
Interest on indebtedness	(2,146,968)	(2,224,423)
Gain/(Loss) on disposal of capital assets	669,204	(208,277)
Other nonoperating revenue (expense)	(18,742)	1,407,735
<b>Net Nonoperating Revenues</b>	126,561,221	127,362,290
<b>Income (Loss) Before Other Revenues (Expenses)</b>	3,085,100	(3,964,884)
<b>OTHER REVENUES:</b>		
Capital appropriations	18,895,719	6,068,433
Capital gifts, grants and contracts	3,751,259	4,172,016
<b>Total Other Revenues</b>	22,646,978	10,240,449
<b>Change in Net Position</b>	25,732,078	6,275,565
<b>NET POSITION</b>		
<b>Net position, beginning of year</b>	436,974,217	430,698,652
<b>Net position, end of year</b>	\$ 462,706,295	436,974,217

**UNIVERSITY OF NORTHERN IOWA**  
**Fiduciary Activities**  
**Statement of Changes in Fiduciary Net Position**  
**Years Ended June 30, 2023 and 2022**

	<b>2023</b>	<b>2022</b>
<b>ADDITIONS</b>		
Contributions:		
Members	\$ 643,868	1,061,017
Gifts	3,705,976	3,727,047
Total contributions	4,349,844	4,788,064
Investment earnings:		
Interest, dividends and other	166,320	(262,620)
Net investment earnings	166,320	(262,620)
Miscellaneous	(3,674)	56,649
<b>Total Additions</b>	4,512,490	4,582,093
<b>DEDUCTIONS</b>		
Benefits paid to participants or beneficiaries	3,675,997	3,666,936
Miscellaneous	551,346	1,595,672
<b>Total Deductions</b>	4,227,343	5,262,608
<b>Increase (Decrease) in Fiduciary Net Position</b>	285,147	(680,515)
<b>NET POSITION</b>		
<b>Net position, beginning of year</b>	6,063,092	6,743,607
<b>Net position, end of year</b>	\$ 6,348,239	6,063,092

**UNIVERSITY OF NORTHERN IOWA FOUNDATION**  
**Combined Statements of Activities**  
**Years Ended June 30, 2023 and 2022**

	<b>2023</b>		
	Without Donor Restrictions	With Donor Restrictions	Total Net Assets
<b>Revenues, support and reclassifications:</b>			
Contributions of cash and other financial assets	\$ 2,122,097	46,477,838	48,599,935
Contributions of nonfinancial assets	2,014,372	1,502,815	3,517,187
Investment return	1,750,712	12,424,556	14,175,268
Miscellaneous income	231,385	2,181	233,566
Change in donor intent	(24,050)	24,050	-
Net assets released from restrictions	18,580,058	(18,580,058)	-
<b>Total revenues, support and reclassifications</b>	<u>24,674,574</u>	<u>41,851,382</u>	<u>66,525,956</u>
<b>Expenses and adjustments:</b>			
Scholarship expenses	7,074,786	-	7,074,786
Programming expenses	9,704,417	542,257	10,246,674
Administrative expenses	2,202,290	696	2,202,986
Fundraising expenses	4,576,823	-	4,576,823
Present value liability actuarial adjustment	43,225	219,726	262,951
<b>Total expenses and adjustments</b>	<u>23,601,541</u>	<u>762,679</u>	<u>24,364,220</u>
<b>Change in net assets</b>	1,073,033	41,088,703	42,161,736
<b>Net assets, beginning of year</b>	<u>11,450,972</u>	<u>210,040,777</u>	<u>221,491,749</u>
<b>Net assets, end of year</b>	<u>\$ 12,524,005</u>	<u>251,129,480</u>	<u>263,653,485</u>

<b>2022</b>		
Without Donor Restrictions	With Donor Restrictions	Total Net Assets
1,219,198	26,563,120	27,782,318
2,099,242	220,671	2,319,913
(3,152,646)	(13,472,030)	(16,624,676)
128,759	1,428	130,187
(167,558)	167,558	-
18,687,191	(18,687,191)	-
<u>18,814,186</u>	<u>(5,206,444)</u>	<u>13,607,742</u>
6,953,682	-	6,953,682
10,069,811	151,598	10,221,409
2,217,982	8,621	2,226,603
3,837,533	-	3,837,533
<u>(279,896)</u>	<u>101,905</u>	<u>(177,991)</u>
<u>22,799,112</u>	<u>262,124</u>	<u>23,061,236</u>
(3,984,926)	(5,468,568)	(9,453,494)
<u>15,435,898</u>	<u>215,509,345</u>	<u>230,945,243</u>
<u>11,450,972</u>	<u>210,040,777</u>	<u>221,491,749</u>

**UNIVERSITY OF NORTHERN IOWA**  
**Statement of Cash Flows**  
**Years Ended June 30, 2023 and 2022**

	<b>2023</b>	<b>2022</b> <b>Restated</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Tuition and fees	\$ 51,901,784	46,106,678
Grants and contracts receipts	22,312,688	19,344,826
Collections of loans from students	784,333	1,346,308
Auxiliary enterprise receipts	47,183,195	40,622,871
Payments for salaries and benefits	(140,043,891)	(141,248,428)
Payments for goods and services	(44,221,802)	(38,387,394)
Scholarships	(1,036,327)	(3,440,572)
Loans issued to students	(11,755)	(7,538)
Auxiliary enterprise payments	(52,382,494)	(49,892,409)
Interest on loans to students	244,879	392,854
Other operating receipts	3,557,842	5,347,423
<b>Net Cash Used by Operating Activities</b>	<u>(111,711,548)</u>	<u>(119,815,381)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
State appropriations	108,420,802	106,990,757
William D. Ford direct lending and plus loans receipts	33,589,140	33,351,773
William D. Ford direct lending and plus loans made	(33,605,286)	(33,353,995)
Noncapital gifts and grants	9,794,689	23,556,289
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>118,199,345</u>	<u>130,544,824</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Capital appropriations received	18,556,191	6,251,903
Capital gifts and grants received	461,417	460,771
Acquisition of capital assets	(31,585,767)	(16,059,486)
Proceeds from sale of capital assets	623,602	232,167
Principal paid on capital debt	(10,214,450)	(9,392,718)
Payments on defeased debt	(1,155,000)	(15,975,000)
Interest paid on capital debt	(2,787,808)	(2,921,967)
Issuance of capital debt and refunding	-	15,975,000
Endowment receipts	425,136	870,811
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>(25,676,679)</u>	<u>(20,558,519)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest and dividends on investments	1,679,749	534,785
Proceeds from sale and maturities of investments	98,303,284	128,087,740
Purchase of investments	(85,200,996)	(119,742,531)
<b>Net Cash Provided by Investing Activities</b>	<u>14,782,037</u>	<u>8,879,994</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(4,406,845)	(949,082)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>25,868,895</u>	<u>26,817,977</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 21,462,050</u>	<u>25,868,895</u>

**UNIVERSITY OF NORTHERN IOWA**  
**Statement of Cash Flows**  
**Years Ended June 30, 2023 and 2022**

	<b>2023</b>	<b>2022</b> <b>Restated</b>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>		
Operating loss	\$ (123,476,121)	(131,327,174)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation/amortization	19,128,176	20,320,784
(Increase)/Decrease in accounts receivable	43,929	(2,796,114)
(Increase)/Decrease in lease receivable	(400,208)	206,330
(Increase)/Decrease in notes receivable	1,159,409	1,651,095
(Increase)/Decrease in due from government agencies	(507,280)	(868,383)
(Increase)/Decrease in inventories	(562,022)	(346,283)
(Increase)/Decrease in prepaids	(658,515)	16,906
(Increase)/Decrease in other assets	72,006	247,302
(Increase)/Decrease in pension asset	152,227	(152,227)
(Increase)/Decrease in deferred outflows of resources	(346,139)	2,158,820
Increase/(Decrease) in accounts payable	1,167,899	486,984
Increase/(Decrease) in salaries and wages payable	235,699	(42,246)
Increase/(Decrease) in unearned revenue	50,009	627,386
Increase/(Decrease) in other liabilities	(2,243,729)	(1,822,799)
Increase/(Decrease) in pension liability	11,233,683	(20,399,853)
Increase/(Decrease) in other postemployment benefits liability	(499,336)	(2,723,310)
Increase/(Decrease) in deferred inflows of resources	<u>(16,261,235)</u>	<u>14,947,401</u>
<b>Net Cash Used By Operating Activities</b>	<b>\$ <u>(111,711,548)</u></b>	<b><u>(119,815,381)</u></b>

**Noncash Capital, Financing and Investing Activities:**

Equipment with an acquisition value of \$3,158,835 was donated to the University in 2023 and \$3,775,381 in 2022.

A net unrealized gain increased the fair value of the University's investments \$3,005,892 in 2023 and a net unrealized loss decreased the fair value \$8,467,989 in 2022.

A payable for capital gifts and grants of \$159,574 was reported in 2023 and \$25,291 in 2022.

A receivable for capital appropriations of \$378,063 was reported in 2023 and \$38,535 in 2022.



**Schedule 1**  
**STATEMENT OF GENERAL FUND REVENUE**  
**For the Year Ended June 30, 2023**

State Appropriations:		
State Appropriations General Fund	\$ 99,408,923.00	
Special Appropriations	<u>8,111,879.00</u>	\$ 107,520,802.00
Tuition and Fees:		
Fall Session	34,129,884.75	
Spring Session	30,499,309.53	
Summer Session	<u>521,146.15</u>	65,150,340.43
Sales and Services:		
Programs Abroad	24,733.75	
Non-Credit Course Fees	18,915.86	
Application Fees	115,211.42	
Late Registration Fees	6,076.57	
Documents and Records Fees	40,569.84	
Other Miscellaneous Fees	<u>567.16</u>	206,074.60
Facilities and Administrative Cost Recovery		2,372,651.37
Investment Income		850,259.23
Other Revenue:		
Commissions/Royal-Vending	15,610.26	
Miscellaneous Income	11,878.70	
Wind Storm	(504,778.00)	
Returned Check Charges	5,200.63	
Restricted Enrollment Fees	<u>226,060.39</u>	<u>(246,028.02)</u>
Total General Educational Fund		\$ <u><u>175,854,099.61</u></u>



**Schedule 2**  
**STATEMENT OF CURRENT FUNDS EXPENDITURES**  
**For the Year Ended June 30, 2023**

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Instruction:				
College of Business Administration:				
Educational Enhancement Activities	\$ -	3,443.55	-	3,443.55
Business Teaching	94,249.99	272.84	-	94,522.83
Accounting	2,366,126.79	16,575.67	-	2,382,702.46
Economics	1,081,119.41	13,412.79	-	1,094,532.20
Finance	1,023,892.89	6,531.31	-	1,030,424.20
Management	2,329,486.52	17,070.68	-	2,346,557.20
Marketing and Entrepreneurship	1,268,701.53	5,864.72	-	1,274,566.25
College of Social and Behavioral Sciences:				
Military Science	64,005.71	6,490.10	-	70,495.81
Kinesiology and Athletic Training	1,380,182.62	15,203.38	-	1,395,386.00
Geography	878,133.75	14,523.89	-	892,657.64
History	1,456,065.72	12,384.97	-	1,468,450.69
School of Applied Human Sciences	1,658,826.70	24,776.11	-	1,683,602.81
Political Science	1,133,387.67	12,784.54	-	1,146,172.21
Psychology	1,433,588.48	17,040.10	-	1,450,628.58
Social Work	978,052.57	16,561.68	-	994,614.25
Sociology, Anthropology & Criminology	1,578,229.68	13,035.49	-	1,591,265.17
College of Education:				
Curriculum & Instruction	1,860,886.81	16,255.35	-	1,877,142.16
Educational Psychology and Foundations	2,079,726.60	15,037.46	-	2,094,764.06
Health, Recreation & Community Services	1,708,689.81	17,462.16	14,000.00	1,740,151.97
Special Education	636,616.20	7,238.38	-	643,854.58
Teaching	2,378,623.02	175,926.31	-	2,554,549.33
College of Humanities, Arts, and Sciences:				
Art	1,565,417.39	44,044.07	92,689.00	1,702,150.46
Communication & Media	2,334,175.92	21,276.60	-	2,355,452.52
Forensics Support	-	3,531.32	-	3,531.32
Communication Sciences & Disorders	1,983,662.80	14,178.45	-	1,997,841.25
Communication Sciences & Disorders-Faculty Start-up	-	16,221.67	-	16,221.67
Languages & Literature	3,327,259.12	44,077.35	-	3,371,336.47
Languages & Literature North American Review	81,653.97	-	-	81,653.97
School of Music	4,566,179.33	101,454.35	13,175.00	4,680,808.68
Philosophy & World Religion	995,557.99	8,575.78	-	1,004,133.77
Department of Theatre	946,062.64	51,474.17	30,665.61	1,028,202.42
Biology	2,780,402.60	70,281.66	28,107.12	2,878,791.38
Biology-Faculty Start-up	-	3,153.56	-	3,153.56
Biology-Summer Undergrad Research	-	2,544.95	-	2,544.95
Chemistry & Biochemistry	1,852,805.17	82,186.74	-	1,934,991.91
Chemistry & Biochemistry-Faculty Start-up	-	(1.21)	-	(1.21)
Computer Science	1,003,444.25	15,575.25	-	1,019,019.50
Earth and Environmental Sciences	1,128,853.73	16,687.48	-	1,145,541.21
Earth and Environmental Sciences-Faculty Start-Up	-	21.17	-	21.17
Applied Engineering & Technical Management	1,472,072.53	53,375.15	1,051.00	1,526,498.68
ITD-Technology Transfer for MCC	52,455.17	-	-	52,455.17
Industrial Tech-Program Enhancement	126,465.76	36,632.81	170,899.45	333,998.02
Mathematics	2,495,182.56	22,885.27	-	2,518,067.83
Physics	825,096.31	26,337.59	1,311.00	852,744.90
Physics-Faculty Start-Up	-	17.50	-	17.50
Science Education	363,683.88	1,546.98	-	365,230.86
Summer Session	232,641.94	-	-	232,641.94
Women's & Gender Studies	81,329.31	6,825.69	-	88,155.00
Educational Opportunity Program	191,432.35	44,274.66	-	235,707.01
Center for Urban Education	169,103.39	90,006.17	-	259,109.56
ITS-Network Services Voice and Data	-	366,197.00	-	366,197.00
Study Abroad Center	213,928.22	-	-	213,928.22
Grad Assist Dept Support	958,290.29	-	-	958,290.29
Continuing Educ and Special Programs	-	207,766.52	-	207,766.52
ITS-Client Services	210,585.96	2,727.29	180.60	213,493.85
ITS-Educational Tech	107,267.25	1,114.26	-	108,381.51
ITS-Info Systems	8,897.62	2,123.12	4,107.13	15,127.87
ITS-Network Services	132,064.72	12,748.57	32,948.34	177,761.63
ITS-Information Security	55,438.67	13,759.86	13.70	69,212.23
ITS-Specialized Systems	-	(2,510.17)	-	(2,510.17)
Compensated Absences	(94,182.60)	-	-	(94,182.60)
<b>Total Instruction</b>	<b>57,555,820.71</b>	<b>1,809,003.11</b>	<b>389,147.95</b>	<b>59,753,971.77</b>

**Schedule 2 (continued)**  
**STATEMENT OF CURRENT FUNDS EXPENDITURES**  
**For the Year Ended June 30, 2023**

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Academic Support:				
STEM Initiatives	144,109.74	7,771.44	-	151,881.18
Ctr for Excellence in Teaching and Learning	74,466.49	23,617.12	-	98,083.61
Academic Advising	956,397.15	21,810.39	-	978,207.54
Center for Educational Transformation	72,055.34	2,229.40	-	74,284.74
Undergraduate Studies	795,451.42	86,533.72	-	881,985.14
Undergraduate Studies-Community Engagement	-	250.00	-	250.00
Honors & Scholars Programs	307,553.75	25,177.18	-	332,730.93
Community Engagement	229,264.27	38,627.12	-	267,891.39
Research and Sponsored Programs	671,454.08	49,757.46	-	721,211.54
ITS-Network Services Voice and Data	-	77,066.00	-	77,066.00
Library	3,802,309.20	2,513,805.58	75,519.77	6,391,634.55
Library-Museum	139,824.70	12,305.32	-	152,130.02
College of Business	1,309,956.12	280,786.12	-	1,590,742.24
CB-Information Technology Support	11,076.40	11,559.74	-	22,636.14
CB-Education Delivery Infrastructure	-	1,281.81	-	1,281.81
CB-Diversity Initiatives	-	895.63	-	895.63
CB-Advertising	-	111,643.95	-	111,643.95
CB-Professional Distinction Operations	331,159.68	9,097.72	-	340,257.40
CB-Prof Distinction Operations-Student Prof Dev	324,619.52	50,238.12	-	374,857.64
CB-Development	100,307.68	8,388.29	-	108,695.97
Finance	123,523.00	-	-	123,523.00
College of Education	816,233.41	136,077.32	28,998.95	981,309.68
COE-Contingency Fund	-	6,920.78	-	6,920.78
Early Developmental Educ Ctr	194,999.13	1,032.00	-	196,031.13
COE-Academic Advising & Teacher Education Success	733,481.29	10,408.95	-	743,890.24
Instructional Resources & Technology Svcs	213,586.98	5,548.10	-	219,135.08
College of Education Development	41,062.37	1,424.70	-	42,487.07
Child Development Center	358,608.93	19,359.62	-	377,968.55
College of Humanities, Arts, & Sciences	942,489.70	409,624.09	12,091.62	1,364,205.41
College of HFA Development	55,597.68	5,386.76	-	60,984.44
College of Natural Science Development	72,653.76	3,917.00	-	76,570.76
Statistical Consulting Center	45,033.00	-	-	45,033.00
Ctr for Energy & Enviro Educ	252,056.11	2,999.97	-	255,056.08
College of Social & Behavioral Sciences	1,007,938.08	237,854.82	-	1,245,792.90
CSBS-Experiential Learning	-	523.00	-	523.00
CSBS-Contingency Fund	-	119,522.35	-	119,522.35
CSBS-Development	58,766.76	2,476.73	-	61,243.49
Graduate College	671,749.78	47,293.78	-	719,043.56
Graduate College Retention and Recruitment	-	1,300.00	-	1,300.00
ITS-Client Services	689,807.42	8,932.57	591.51	699,331.50
ITS-Educational Tech	643,594.27	6,538.68	-	650,132.95
ITS-Network Services	292,261.42	29,019.19	74,999.44	396,280.05
ITS-Information Security	277,193.34	68,799.29	68.50	346,061.13
ITS-Specialized Systems	-	(2,675.52)	-	(2,675.52)
Compensated Absences	(14,521.44)	-	-	(14,521.44)
Total Academic Support	16,746,120.53	4,455,126.29	192,269.79	21,393,516.61
Research:				
ITS-Network Services Voice and Data	-	225.00	-	225.00
Recycling & Reuse Technology Transfer Ctr	132,346.90	77,947.85	-	210,294.75
Support of CSBR	113,071.41	93,398.88	-	206,470.29
Faculty Research Grants	49,282.20	-	-	49,282.20
ITS-Client Services	622.77	8.06	0.53	631.36
ITS-Network Services	7,280.30	646.31	1,670.34	9,596.95
Compensated Absences	8,711.06	-	-	8,711.06
Total Research	311,314.64	172,226.10	1,670.87	485,211.61

**Schedule 2 (continued)**  
**STATEMENT OF CURRENT FUNDS EXPENDITURES**  
**For the Year Ended June 30, 2023**

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Public Service:				
Regional STEM Hubs	65,312.72	1,815.81	-	67,128.53
ITS-Network Services Voice and Data	-	2,097.00	-	2,097.00
IMSEP-Math & Science Education Institute	711,263.01	54,886.26	-	766,149.27
IMSEP-Math & Science Teacher Recruitment	-	34,724.27	-	34,724.27
IMSEP-Teacher Real World Internships	-	324,555.22	-	324,555.22
IMSEP-Professional Development	-	43,357.50	-	43,357.50
IMSEP-Regional STEM Hubs	-	593,949.67	-	593,949.67
IMSEP-Monitoring	-	204,665.24	-	204,665.24
IMSEP-Math and Science Collaborative	-	3,300,000.00	-	3,300,000.00
IMSEP-IT Academy	-	485,841.27	-	485,841.27
IMSEP-STEM Schools/Classrooms	-	503,509.97	-	503,509.97
IMSEP-Public Awareness	-	113,618.67	-	113,618.67
Business & Community Services	-	7,609.00	-	7,609.00
Advance Iowa	98,439.82	73,993.18	-	172,433.00
Family Business Center	312,663.35	6,336.65	-	319,000.00
Institute for Decision Making	244,533.00	-	-	244,533.00
Strategic Marketing Services	113,641.50	4,965.50	-	118,607.00
J Pappajohn Entrepreneurial Ctr	259,178.41	13,821.59	-	273,000.00
Arts and Culture	43,080.10	239,310.27	13,175.00	295,565.37
Iowa Academy of Science	-	9,104.74	-	9,104.74
Metal Casting Center	225,677.31	(30,478.93)	107,535.92	302,734.30
Tallgrass Prairie Center	118,014.46	15,063.83	-	133,078.29
ITS-Client Services	63,709.00	825.55	54.67	64,589.22
ITS-Educational Tech	56,991.19	645.69	-	57,636.88
ITS-Network Services	68,002.30	7,573.86	19,574.50	95,150.66
ITS-Specialized Systems	-	(1,255.08)	-	(1,255.08)
Compensated Absences	(34,132.54)	-	-	(34,132.54)
<b>Total Public Service</b>	<b>2,346,373.63</b>	<b>6,010,536.73</b>	<b>140,340.09</b>	<b>8,497,250.45</b>
Scholarships & Fellowships:				
Honors & Scholars Programs	-	8,141.00	-	8,141.00
Library	-	1,400.00	-	1,400.00
IA Math Science Education Partnership	-	53,816.53	-	53,816.53
College of Business	-	23,070.00	-	23,070.00
CB Education Enhancement	-	350.00	-	350.00
CB Supplemental Scholarship	-	100,000.00	-	100,000.00
Educational Psychology and Foundations	-	32,536.00	-	32,536.00
Health, Recreation & Community Services	-	19,269.39	-	19,269.39
Kinesiology and Athletic Training	-	4,845.50	-	4,845.50
Biology-Summer Undergrad Research	-	18,000.00	-	18,000.00
Chemistry & Biochemistry-Summer Undergrad Res	-	20,000.00	-	20,000.00
Computer Science-Summer Undergrad Res	-	3,000.00	-	3,000.00
Earth Science-Summer Undergrad Research	-	6,000.00	-	6,000.00
Mathematics-Summer Undergrad Res	-	6,000.00	-	6,000.00
Physics-Summer Undergrad Research	-	13,500.00	-	13,500.00
Graduate College Scholarships	-	840,482.65	-	840,482.65
International Engagement	-	20,600.00	-	20,600.00
Federal Work Study Matching	116,659.37	-	-	116,659.37
Tuition Assistance Grant	-	484,667.00	-	484,667.00
Out of State Legacy Scholar Award	-	114,000.00	-	114,000.00
Student Aid Scholarships	-	11,189,437.73	-	11,189,437.73
SAA Outstanding Service Scholarships	-	10,000.00	-	10,000.00
Admissions International Scholarships	-	154,050.00	-	154,050.00
Admissions Transfer Awards	-	610,333.00	-	610,333.00
UNI Students/International Outbound Award	-	9,330.76	-	9,330.76
Misc Departmental Scholarships	-	242,538.30	-	242,538.30
Federal Grant Over-Awards	-	29,234.44	-	29,234.44
IMAGES Minority Scholarships	-	262,325.50	-	262,325.50
Athletics Administration	-	164,964.00	-	164,964.00
<b>Total Scholarships &amp; Fellowships</b>	<b>116,659.37</b>	<b>14,441,891.80</b>	<b>-</b>	<b>14,558,551.17</b>

**Schedule 2 (continued)**  
**STATEMENT OF CURRENT FUNDS EXPENDITURES**  
**For the Year Ended June 30, 2023**

	<b>Salaries and Wages</b>	<b>Supplies and Services</b>	<b>Capital Additions</b>	<b>Totals</b>
General Educational Fund				
Student Services:				
Diversity Initiatives	-	5,503.09	-	5,503.09
ITS-Network Services Voice and Data	-	33,182.00	-	33,182.00
Campus Violence Prevention Initiative	5,495.00	5,524.22	-	11,019.22
Center for Violence Prevention	95,753.91	974.71	-	96,728.62
History	-	4,095.81	-	4,095.81
Political Science	-	5,499.14	-	5,499.14
Student Services Strategic Initiatives	9,991.83	40,956.24	-	50,948.07
Dean of Students	292,984.70	8,352.32	-	301,337.02
Enrollment Management	210,897.05	226,012.23	-	436,909.28
Student Success and Retention	1,794.00	59,442.12	-	61,236.12
Diversity, Inclusion & Social Justice	382,142.83	7,460.92	-	389,603.75
CME-Programming	-	23,137.74	-	23,137.74
International Engagement	483,196.19	68,002.53	-	551,198.72
Admissions Office	2,560,652.72	31,210.20	-	2,591,862.92
Transfer Student Recruitment	-	31,960.84	-	31,960.84
High School Recruitment	-	391,128.28	-	391,128.28
General Student Recruiting	-	34,497.84	-	34,497.84
Out-of-State Student Recruitment	-	116,239.07	-	116,239.07
International Student Recruitment	-	99,851.18	-	99,851.18
Campus Visitation	-	207,524.50	-	207,524.50
Panther Ambassadors	-	11,060.88	-	11,060.88
Staff Development	-	20,274.78	-	20,274.78
Post Secondary Textbooks	-	3,405.76	-	3,405.76
Middle School Recruitment	-	1,571.42	-	1,571.42
Counselor & Transfer Advisor Outreach	-	3,083.56	-	3,083.56
Multicultural Recruitment	-	9,630.83	-	9,630.83
International Student Promoters	-	2,620.99	-	2,620.99
Career Services	403,215.61	5,981.00	-	409,196.61
Financial Aid	960,779.75	42,867.84	-	1,003,647.59
Student Accessibility Services	150,040.06	42,407.47	-	192,447.53
Registrar	1,050,606.96	37,988.32	-	1,088,595.28
Auditorium Operations Support	3,148.22	2,770.56	-	5,918.78
ITS-Client Services	90,204.28	1,168.83	77.40	91,450.51
ITS-Educational Tech	1,492.88	12.87	-	1,505.75
ITS-Info Systems	2,037,130.49	485,808.44	939,785.07	3,462,724.00
ITS-Network Services	255,864.14	24,251.03	62,676.18	342,791.35
ITS-Information Security	55,438.67	13,759.86	13.70	69,212.23
ITS-Specialized Systems	-	(6,385.59)	-	(6,385.59)
Compensated Absences	50,573.96	-	-	50,573.96
<b>Total Student Services</b>	<b>9,101,403.25</b>	<b>2,102,833.83</b>	<b>1,002,552.35</b>	<b>12,206,789.43</b>
Operation & Maintenance of Plant:				
ITS-Network Services Voice and Data	-	56,876.00	-	56,876.00
Institutional Expense	-	838,444.94	-	838,444.94
Environmental Health and Safety	395,472.94	31,654.28	-	427,127.22
Design & Construction	885,422.53	83,384.14	-	968,806.67
Property Rental	-	806,497.59	-	806,497.59
Facilities Management Administration	1,179,201.77	1,688,542.61	5,165,668.97	8,033,413.35
Operations & Maintenance	25,048.95	2,536,983.70	-	2,562,032.65
Utilities & Power Plant	-	7,458,208.71	-	7,458,208.71
Utilities & Power Plant-Other Utilities Related	-	810,891.60	-	810,891.60
Custodial Services	179,471.30	3,355,143.49	15,913.47	3,550,528.26
Grounds Services	-	1,337,421.27	-	1,337,421.27
Transportation Services	838.20	155,297.41	-	156,135.61
Public Safety	2,008,537.34	136,618.36	-	2,145,155.70
Public Safety-Emergency Management	-	84,315.83	-	84,315.83
ITS-Network Services	65,047.38	5,774.48	14,924.01	85,745.87
ITS-Specialized Systems	-	(3,145.60)	-	(3,145.60)
Compensated Absences	10,969.19	-	-	10,969.19
<b>Total Operation &amp; Maintenance of Plant</b>	<b>4,750,009.60</b>	<b>19,382,908.81</b>	<b>5,196,506.45</b>	<b>29,329,424.86</b>

**Schedule 2 (continued)**  
**STATEMENT OF CURRENT FUNDS EXPENDITURES**  
**For the Year Ended June 30, 2023**

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Institutional Support:				
President's Office	905,231.22	34,372.55	-	939,603.77
Diversity Initiatives	-	30,754.65	-	30,754.65
Institutional Strategic Initiatives	542.50	70,886.07	-	71,428.57
University Counsel	362,794.09	5,928.38	-	368,722.47
Compliance & Equity Management	419,095.96	41,616.04	-	460,712.00
Compliance & Equity Management-Title IX	-	105,135.13	-	105,135.13
Compliance & Equity Management-University Training	-	5,959.70	-	5,959.70
Spec Asst to Pres/Board & Govt Relations	382,123.63	27,304.73	-	409,428.36
Academic Affairs	1,510,266.44	236,866.98	8,065.00	1,755,198.42
Academic Affairs-Contingency Fund	-	2,743.00	-	2,743.00
Institutional Effectiveness and Planning	356,403.70	21,878.19	346.00	378,627.89
ITS-Office of CIO	606,363.99	322,631.40	8,107.00	937,102.39
ITS-Client Services	1,050,930.17	13,610.53	901.29	1,065,441.99
ITS-Educational Tech	263,326.85	2,831.13	-	266,157.98
ITS-Info Systems	1,534,753.80	366,218.83	708,441.80	2,609,414.43
ITS-Network Services	500,126.85	47,472.13	122,690.63	670,289.61
ITS-Voice and Data	-	112,641.00	-	112,641.00
ITS-Information Security	166,315.98	41,279.53	41.10	207,636.61
ITS-Specialized Systems	-	(9,129.73)	-	(9,129.73)
Student Life	531,373.95	20,168.67	5,884.00	557,426.62
Finance and Operations	546,772.58	(206,496.10)	9,673.00	349,949.48
Board of Regents Support	-	736,396.98	-	736,396.98
Lakeside Laboratory Support	-	127,409.00	-	127,409.00
Finance and Operations-Merit Step/Salary Increases	(836,297.00)	-	-	(836,297.00)
Finance and Operations-Special Projects	7,649.35	111,499.68	-	119,149.03
Institutional Expense	-	795,832.15	250,795.28	1,046,627.43
Administrative Overhead Credits	-	(1,988,988.49)	-	(1,988,988.49)
Treasury	20,428.73	4,119.98	309.00	24,857.71
Budget Office	159,327.43	-	1,025.00	160,352.43
Office of Sustainability	100,658.95	22,410.18	7,996.89	131,066.02
Financial Accounting and Reporting Services	215,012.52	13,374.76	234.00	228,621.28
Business Operations	1,573,136.03	78,092.26	5,614.00	1,656,842.29
Human Resource Services	1,420,069.24	27,753.53	17,259.00	1,465,081.77
Applicant Tracking System	-	55,235.86	-	55,235.86
Employment Checks	-	25,952.69	-	25,952.69
Recruitment	-	27,951.20	-	27,951.20
Professional & Scientific Council	-	624.21	-	624.21
Labor Relations	-	13,231.98	-	13,231.98
University Advancement	562,034.40	1,507.50	-	563,541.90
Development/Foundation	826,329.12	-	-	826,329.12
Alumni Relations	257,953.59	28,717.99	-	286,671.58
Northern Iowa Today	-	19,589.11	-	19,589.11
Office of University Relations	1,307,068.90	77,766.04	-	1,384,834.94
Office of University Relations-Advertising	-	1,263,837.73	-	1,263,837.73
Office of University Relations-Marketing/Branding	-	23,114.56	-	23,114.56
Office of University Relations-Community Outreach	-	71,664.70	-	71,664.70
Mail Center	484,137.68	61,273.96	-	545,411.64
Compensated Absences	4,846.87	-	-	4,846.87
<b>Total Institutional Support</b>	<b>15,238,777.52</b>	<b>2,893,040.37</b>	<b>1,147,382.99</b>	<b>19,279,200.88</b>
<b>Total General Educational Fund</b>	<b>106,166,479.25</b>	<b>51,267,567.04</b>	<b>8,069,870.49</b>	<b>165,503,916.78</b>

**Schedule 2 (continued)**  
**STATEMENT OF CURRENT FUNDS EXPENDITURES**  
**For the Year Ended June 30, 2023**

	<u>Salaries and Wages</u>	<u>Supplies and Services</u>	<u>Capital Additions</u>	<u>Totals</u>
Other Funds Unrestricted (Schedule 3)	17,970,799.02	50,881,209.08	1,192,675.45	70,044,683.55
Current Restricted Funds (Schedule 4)	9,033,004.66	27,652,237.59	129,428.69	36,814,670.94
Auxiliary Enterprises:				
University Housing and Dining (Schedule 7)	12,198,144.17	10,315,747.12	5,938.00	22,519,829.29
Intercollegiate Athletics (Schedule 8)	6,635,398.99	8,740,417.74	-	15,375,816.73
J.W. Maucker Union (Schedule 9)	577,769.76	483,519.13	-	1,061,288.89
Field House (Schedule 10)	900,491.71	2,397,464.59	54,915.64	3,352,871.94
Gallagher-Bluedorn Performing Arts Ctr (Schedule 11)	1,100,857.91	1,614,707.93	-	2,715,565.84
Wellness & Recreation Services (Schedule 12)	919,388.63	339,636.96	(14,000.00)	1,245,025.59
Student Health System (Schedule 13)	2,409,758.56	510,653.22	-	2,920,411.78
Bookstore (Schedule 14)	1,009,971.14	3,799,541.19	-	4,809,512.33
Miscellaneous Auxiliary Enterprises (Schedule 15)	1,531,333.64	1,777,710.06	201,706.51	3,510,750.21
Total Auxiliary Enterprises	27,283,114.51	29,979,397.94	248,560.15	57,511,072.60
Total Current Fund Expenditures	\$ 160,453,397.44	159,780,411.65	9,640,534.78	329,874,343.87

**Schedule 3**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
President:					
Administrative Athletic Activities	\$ 18.75	23,433.04	22,961.46	3,550.28	4,040.61
Athletic Auction	3,787.87	55,049.00	26,556.53	(25,000.00)	7,280.34
Basketball, Men-Special Projects	5,288.79	110,704.05	68,018.72	(10,360.00)	37,614.12
Basketball, Women-Special Projects	0.94	15,774.50	9,541.52	(6,233.00)	0.92
Cheerleading-Special Projects	13,101.07	22,070.95	11,625.06	-	23,546.96
CRM Project	687,475.91	-	692,922.24	500,000.00	494,553.67
Dance Team-Special Projects	10,683.48	50,094.71	49,495.22	-	11,282.97
Digital Signage Recharge Center	14,130.39	4,850.00	5,511.36	-	13,469.03
ETMS Technology Projects	4,850.17	-	-	-	4,850.17
Football-Special Projects	20,993.00	10,631.00	9,890.26	(21,733.00)	0.74
G&C Alloc-Exec Asst To President	3,009.24	-	-	(3,009.24)	-
G&C Alloc-ITS Training Svcs	929.06	-	562.50	-	366.56
G&C Alloc-President's Office	135,742.75	-	-	5,529.78	141,272.53
G&C Incentive Funds-D Hayek	2,407.30	-	-	-	2,407.30
Golf, Men-Special Projects	8,093.99	7,574.00	2,756.14	(12,911.00)	0.85
Golf, Women-Special Projects	40,718.09	9,331.54	492.00	(15,378.64)	34,178.99
Immigration Service	(2,580.00)	21,380.00	18,800.00	-	-
IT Non GEF Staff	16,343.70	-	564,921.92	548,751.14	172.92
ITS Enterprise Data Protection Rchrg Ctr	111,597.81	46,655.11	61,808.81	-	96,444.11
ITS Production Svcs-Multi-Media Fund	5,543.44	-	405.65	-	5,137.79
ITS Virtual Servers Recharge Center	119,746.82	63,347.76	75,857.02	-	107,237.56
ITS-MM Svcs-Production House	28,721.26	78,783.01	54,747.40	-	52,756.87
NCAA Academic Enhancement	3,113.17	3,560.00	8,298.23	4,000.00	2,374.94
NCAA Student Assistance Fund	-	14,653.14	14,653.14	-	-
Panther Mascot	3,320.42	-	1,910.09	-	1,410.33
Print Services	-	10.00	10.00	-	-
Retention Bonus-Athletic Director	50,000.00	-	(50,000.00)	-	100,000.00
Soccer Women's-Spec Proj	0.44	17,714.43	7,744.47	(807.00)	9,163.40
Softball, Women-Special Projects	19,948.97	13,346.00	26,474.91	(1,320.00)	5,500.06
Swimming Women's-Spec Projects	0.70	-	-	-	0.70
Technology Fee Revenues	3,974,460.73	2,497,951.09	2,430,280.46	(200,000.00)	3,842,131.36
Telecom Oper & Maint Fund Rchrg Ctr	832,565.80	1,044,416.15	964,026.63	200,000.00	1,112,955.32
Tennis, Women-Special Projects	0.43	2,496.00	-	(2,496.00)	0.43
Track, Men-Special Projects	0.30	7,380.03	1,957.50	(5,421.98)	0.85
Track, Women-Special Projects	0.24	7,380.03	1,957.49	(5,421.51)	1.27
UNI Golf Outing	1,195.46	45,781.73	39,284.57	(7,692.62)	-
University Community Building	49,780.99	25,090.00	19,656.13	-	55,214.86
Volleyball, Women-Special Projects	14,364.79	36,177.25	31,612.71	-	18,929.33
Wrestling-Special Projects	77.48	-	-	(75.00)	2.48
<b>Total President</b>	<b>6,179,433.75</b>	<b>4,235,634.52</b>	<b>5,174,740.14</b>	<b>943,972.21</b>	<b>6,184,300.34</b>
Academic Affairs:					
AmeriCorps	15.11	-	15.11	-	-
AmeriCorps Match	0.11	-	-	(0.11)	-
AmeriCorps Miscellaneous Revenue	82.49	13,829.20	(2,512.12)	-	16,423.81
Anatomy Course Fees	9,973.90	4,650.00	4,139.00	-	10,484.90
Art Computer Lab Supplies	18,154.31	1,604.00	1,896.99	-	17,861.32
Art-Public Service Projects	24,776.56	57,026.57	62,593.96	-	19,209.17
Athletic Training Assistanceship	39,206.28	-	1,585.61	(37,620.67)	-
Beginning Reading Conference	6,148.49	15,280.00	19,341.21	-	2,087.28
Biology Lab/Course Fee	7,131.73	40,540.39	42,299.19	-	5,372.93
Biology Special Projects	12,570.86	5,345.00	6,701.44	-	11,214.42
Buy Local Initiative Posters/Promotionals	7,412.77	1,352.91	3,195.46	-	5,570.22
C&I Special Projects	1,481.29	1,410.00	1,714.61	-	1,176.68
Camp Adv Fixed Price Contract Residual	7,113.88	-	2,020.34	2,020.34	7,113.88
Camp Adventure-Tuition and Fees	3,105.36	489.71	3,594.96	-	0.11
Capstone in France	2,302.69	28,580.96	29,097.74	(1,785.91)	-
Capstone in Greece	8,206.89	29,645.00	29,692.92	545.91	8,704.88
Capstone in London	260.17	45,359.69	45,027.98	4,379.81	4,971.69

**Schedule 3 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	<b>Total Net Position July 1</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net Transfers</b>	<b>Total Net Position June 30</b>
Academic Affairs (continued):					
Capstone in Southern Italy	-	45,900.00	45,671.35	(228.65)	-
Capstone in Technology Abroad	53,871.20	368.38	54,947.38	707.80	-
Carver Grant	300,000.00	-	56,442.50	-	243,557.50
CB Photocopy Svc Recharge Center	5,566.64	9,089.19	16,345.46	6,881.00	5,191.37
CB Special Projects	1,029,262.90	21,679.41	165,772.24	141,786.66	1,026,956.73
CEEE Miscellaneous Revenue	9,010.05	30,700.00	5,074.52	-	34,635.53
CEEE Photocopy	218.14	-	218.14	-	-
CEEE-Special Projects	10,187.15	16,100.00	16,927.57	-	9,359.58
CEEE-Alternate To Pesticides Posters	2,760.62	32.55	-	-	2,793.17
Center Economic Education-General	72,915.49	56,538.20	24,473.20	-	104,980.49
Center for Holocaust & Genocide Educ	2,150.00	-	-	(2,150.00)	-
Center for Professional Sales Excellence	6,000.24	11,272.00	14,137.22	-	3,135.02
Center for Teaching & Learning Math	39,923.98	333.46	9,780.49	5,323.00	35,799.95
Center for Violence Prevention Incentive	4,770.50	-	1,452.81	-	3,317.69
Certified Nonprofit Professional Course Fee	1,500.00	2,500.00	1,400.00	-	2,600.00
CET Fee for Service	19,043.67	-	8,998.79	-	10,044.88
Chemistry Lab/Course Fee	45,874.47	18,463.75	8,601.39	-	55,736.83
CHFA Outreach	315,347.62	-	922.50	56,844.30	371,269.42
Child Care Center	82,183.04	362,346.14	302,763.46	-	141,765.72
Child Development Center Playground Fd	1,203.46	1,523.00	-	-	2,726.46
Clinic Monitoring and Equipment	34,639.73	-	16,162.67	5,000.00	23,477.06
Clinical Speech Services	94,489.81	48,103.94	21,882.11	(20,000.00)	100,711.64
CNS Outreach	900,086.95	-	-	(547,927.29)	352,159.66
COE-Special Projects	101,005.75	-	47,595.14	-	53,410.61
College of Education Outreach	2,374,356.43	-	645,442.84	1,060,849.28	2,789,762.87
College of SBS Outreach	596,050.79	-	79,522.31	168,111.95	684,640.43
Communication & Media Royalties	328.67	-	328.67	-	-
Communication & Media-Special Projects	10,498.91	7.95	-	-	10,506.86
Community Clinic	2,397.71	-	2,397.71	-	-
Community Recreation Tourism Services	12,007.75	-	2,260.65	-	9,747.10
Computer Science for High School Tchrs	6,448.45	-	942.92	-	5,505.53
Computer Science-Special Projects	-	9,135.00	5,100.29	-	4,034.71
Concert Chorale Tour	281.09	-	-	(281.09)	-
CSBS Student Conference	1,002.10	-	-	(1,002.10)	-
Culture & Intensive English Program	137,758.55	163,969.26	154,319.46	-	147,408.35
CVS Lifelong University	10,529.69	6,340.00	2,184.67	(7,000.00)	7,685.02
Dance Program	1,561.12	-	(2,150.00)	-	3,711.12
Dept Marketing Alumni Magazine	542.72	-	-	(542.72)	-
Early Education Outreach Recharge Ctr	131,220.09	616,756.08	622,829.69	-	125,146.48
Earth Science Lab/Course Fee	45.40	10,237.50	10,359.77	-	(76.87)
Earth Science Photocopy Service	4,404.04	-	4,404.04	-	-
Ecological Restoration Publication	74.71	-	74.71	-	-
Electrical/Electronic Workshops	32,735.62	61,646.00	25,220.64	-	69,160.98
Environment & Technology Abroad	4,584.27	35,840.00	40,315.30	(108.97)	-
Environmental Programs Vehicle Acct	44,780.94	-	-	-	44,780.94
EOP/SCS Special Projects	25,416.28	1,920.00	3,615.33	-	23,720.95
Extension Classes	4,650,325.33	9,527,769.34	5,493,696.92	(2,339,564.65)	6,344,833.10
External Field Experiences	66,703.91	10,374.28	3,859.10	-	73,219.09
Family, Aging & Counseling-Special Proj	4,447.81	12,890.00	9,892.06	-	7,445.75
Family, Aging & Counseling Lab/Crse Fee	6,331.49	2,571.50	3,557.61	-	5,345.38
Family Business Services	165,776.49	68,850.00	87,474.10	-	147,152.39
Fixed Price Contr Residual/Biology	4.73	-	-	29.98	34.71
Fixed Price Contr Residual/CEEE	64,948.91	-	-	(16,448.61)	48,500.30
Fixed Price Contr Res/Cntr for Violence	-	-	-	2,927.69	2,927.69
Fixed Price Contr Res/Chem&Biochem	11,569.37	-	-	-	11,569.37
Fixed Price Contr Res/Child Develop Ctr	5,000.00	-	-	(5,499.42)	(499.42)
Fixed Price Contr Residual/Comm Sciences	1,076.43	-	-	(1,076.43)	-
Fixed Price Contr Residual/CSBR	400,739.88	-	39,384.22	86,093.05	447,448.71
Fixed Price Res/Ctr Tchrg & Lng Math	53,912.72	-	-	440.22	54,352.94
Fixed Price Contr Resid/Curric & Inst	3.00	-	-	(13.73)	(10.73)



**Schedule 3 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
Academic Affairs (continued):					
Fixed Price Contr Residual/Earth Science	2,545.57	-	-	-	2,545.57
Fixed Price Contr Residual/IWRC	36,989.02	-	36,059.25	27,164.33	28,094.10
Fixed Price Contr Residual/Physics	1,298.00	-	-	-	1,298.00
Fixed Price Contr Res/Playground Safety	467,657.12	-	9,595.40	84,217.11	542,278.83
Fixed Price Contr Residual/Provost	-	-	-	41.69	41.69
Fixed Price Contr Residual/Math	11,699.84	-	-	-	11,699.84
Fixed Price Contr Resid/Metal Cast Ctr	-	-	-	39,330.42	39,330.42
Fixed Price Contr Resid/Museums	648.06	-	-	(648.06)	-
Fixed Price Contr Res/Regent's Center	641.11	-	-	-	641.11
Fixed Price Resid/SAC-Soc, Anth&Crim	96.43	-	-	159.97	256.40
Fixed Price Contr Residual/Social Work	-	-	-	5,521.74	5,521.74
Fixed Price Contr Residual/Tallgrass Prairie	28,713.45	-	-	-	28,713.45
Fixed Price Contract Residual/Bus & CS	2,185.08	-	-	205.47	2,390.55
Fixed Price Contract Residual/Geography	429.93	-	-	-	429.93
Fixed Price Contract Residual/History	11,484.97	-	1,159.44	-	10,325.53
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)	-
Foundry 4.0 Techworks	389,967.26	734,816.85	1,299,202.33	313,333.98	138,915.76
Museum	1,830.70	3,290.00	5,476.30	10,679.78	10,324.18
G&C Alloc-Art	285.60	-	-	(285.60)	-
G&C Alloc University Honors Program	864.16	-	-	(864.16)	-
G&C Alloc-Biology	9,464.57	-	-	54.44	9,519.01
G&C Alloc-Business & Community Srvc	43,430.03	-	-	16,859.09	60,289.12
G&C Alloc-Ctr for Energy & Environ Educ	19,334.92	-	6,453.20	5,591.52	18,473.24
G&C Alloc-Ctr for Soc & Behav Res	47,296.90	-	-	14,348.38	61,645.28
G&C Alloc-Center for Violence Prevention	5,302.46	-	500.00	205.64	5,008.10
G&C Alloc-Chemistry	5,434.89	-	-	65.93	5,500.82
G&C Alloc-CHFA	8,009.56	-	-	205.91	8,215.47
G&C Alloc-CNS	218,162.61	-	-	27,984.22	246,146.83
G&C Alloc-Col of Bus Administration	30,476.67	-	-	8,212.27	38,688.94
G&C Alloc-College of Education	31,016.13	-	4,466.00	8,122.58	34,672.71
G&C Alloc-College of Social/Behav Sci	106,237.80	-	53,453.69	19,344.09	72,128.20
G&C Alloc-Comm Sciences & Disorders	2,291.24	-	-	(2,291.24)	-
G&C Alloc-Communication & Media	209.11	-	-	205.91	415.02
G&C Alloc-Computer Science	4,053.16	-	-	6,925.69	10,978.85
G&C Alloc-Continuing Education	1,930.75	-	-	-	1,930.75
G&C Alloc-Ctr for Teach & Learn Math	17,119.54	-	-	-	17,119.54
G&C Alloc- Culture & Intensive English Pr	-	-	-	155.52	155.52
G&C Alloc-Curric & Instr	21,186.99	-	-	7,035.25	28,222.24
G&C Alloc-Design, F, CS	324.72	-	-	82.32	407.04
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	59,157.08	-	9,557.97	27,767.58	77,366.69
G&C Alloc-Educ Psych & Foundations	3,495.37	-	-	6,260.53	9,755.90
G&C Alloc-English Lang & Lit	80.91	-	-	-	80.91
G&C Alloc-Finance	893.39	-	893.39	-	-
G&C Alloc-GBPAC	152.78	-	-	-	152.78
G&C Alloc-Geography	31,916.15	-	6,185.55	247.46	25,978.06
G&C Alloc-Graduate College	-	-	2,300.00	2,300.00	-
G&C Alloc-History	2,134.58	-	-	(2,134.58)	-
G&C Alloc-Hlth, PE, & Rec	104,459.37	-	4,704.55	-	99,754.82
G&C Alloc-International Studies	155.52	-	-	-	155.52
G&C Alloc-IA Math & Sci Edu Part	9,514.06	-	9,514.06	-	-
G&C Alloc-IT Admin	314.06	-	-	-	314.06
G&C Alloc-IWRC	13,591.46	-	5,112.52	8,230.39	16,709.33
G&C Alloc-Jacobson Center	161.88	-	-	-	161.88
G&C Alloc-Kinesiology & Athletic Trainin	24,041.82	-	-	(128.07)	23,913.75
G&C Alloc-Library	3,125.94	-	-	2,198.63	5,324.57
G&C Alloc-Management	309.99	-	-	(309.99)	-

**Schedule 3 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	<b>Total Net Position</b>				<b>Total Net Position</b>
	<b>July 1</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net Transfers</b>	<b>June 30</b>
Academic Affairs (continued):					
G&C Alloc-Marketing	28.23	-	-	(28.23)	-
G&C Alloc-Mathematics	13,670.76	-	-	-	13,670.76
G&C Alloc-Museum	1,087.47	-	-	(1,087.47)	-
G&C Alloc-Philosophy & World Religion	844.08	-	-	-	844.08
G&C Alloc-Physics	13,319.44	-	3,706.50	(57.38)	9,555.56
G&C Alloc-Political Science	539.13	-	-	-	539.13
G&C Alloc-Regents Center	6,537.36	-	-	1,391.70	7,929.06
G&C Alloc-Research & Sponsored Prog	96,857.71	-	-	9,656.41	106,514.12
G&C Alloc-Research & Sponsored Prog	693,807.35	-	211,026.33	214,188.82	696,969.84
G&C Alloc-School of Music	409.19	-	-	-	409.19
G&C Alloc-Science Education	1,474.97	-	360.23	195.56	1,310.30
G&C Alloc-Social Work	7,357.71	-	1,116.00	(456.55)	5,785.16
G&C Alloc-Sociology & Anthropology	1,022.95	-	-	(1,022.95)	-
G&C Alloc-Special Education	5,607.69	-	-	-	5,607.69
G&C Alloc-Teaching	8,805.71	-	-	(8,805.71)	-
G&C Alloc-Technology	17,906.78	-	-	11,953.24	29,860.02
G&C Alloc-Theatre	9.33	-	9.33	-	-
G&C Alloc-TPC	26,881.98	-	5,070.48	3,255.21	25,066.71
G&C Alloc-Undergraduate Studies	8,157.03	-	-	(8,157.03)	-
G&C Incentive Funds-A Butler	3,189.97	-	-	(3,189.97)	-
G&C Incentive Funds-A Conrad	2,224.13	-	-	334.33	2,558.46
G&C Incentive Funds-A Cox	498.54	-	-	(498.54)	-
G&C Incentive Funds-A Craft	17,976.57	-	4,246.03	11,183.03	24,913.57
G&C Incentive Funds-A Czarnetski	2,626.03	-	-	-	2,626.03
G&C Incentive Funds-A Dutton	4,935.21	-	-	-	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 Mozak	-	-	-	119.12	119.12
G&C Incentive Funds-A Nielsen	417.00	-	-	(417.00)	-
G&C Incentive Funds-A Petrov	(19,884.48)	-	(18,914.81)	(106.34)	(1,076.01)
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	1,790.06	-	-	-	1,790.06
G&C Incentive Funds-A Wen	3,402.89	-	-	-	3,402.89
G&C Incentive Funds - B Fabos	-	-	-	205.91	205.91
G&C Incentive Funds-B Liang	3,084.66	-	-	-	3,084.66
G&C Incentive Funds-B VanMeeteren	11,159.74	-	-	2,783.37	13,943.11
G&C Incentive Funds-B Zan	4,331.26	-	4,223.61	-	107.65
G&C Incentive Funds-C Angel	353.91	-	-	136.08	489.99
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	36,365.36	-	38,424.23	12,343.29	10,284.42
G&C Incentive Funds-C Larimer	201.42	-	-	(201.42)	-
G&C Incentive Funds-C Rankin	4,714.76	-	4,714.76	-	-
G&C Incentive Funds-C Weeks	219.43	-	-	-	219.43
G&C Incentive Funds-D Atwood-Blaine	1,468.51	-	47.50	-	1,421.01
G&C Incentive Funds-D Beenken	4,509.07	-	-	(4,509.07)	-
G&C Incentive Funds-D Cornish	7,472.09	-	1,424.78	1,508.75	7,556.06
G&C Incentive Funds - D Davis-Gage	-	-	-	425.25	425.25
G&C Incentive Funds-D Del Carlo	896.51	-	400.00	-	496.51
G&C Incentive Funds-D Gallagher	8.01	-	-	(8.01)	-
G&C Incentive Funds-D Hernandez-Saca	987.54	-	486.97	-	500.57
G&C Incentive Funds-D Mupasiri	7,515.65	-	693.89	-	6,821.76
G&C Incentive Funds-D Nickey	4,977.84	-	-	233.33	5,211.17
G&C Incentive Funds-D Smith	42.00	-	-	(42.00)	-

**Schedule 3 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	<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>
Academic Affairs (continued):					
G&C Incentive Funds-D Taylor	571.20	-	-	(571.20)	-
G&C Incentive Funds-D Tidwell	1,519.54	-	-	(1,519.54)	-
G&C Incentive Funds-E Edmister	1,417.99	-	-	-	1,417.99
G&C Incentive Funds-E Heiden	4,002.01	-	-	1,624.98	5,626.99
G&C Incentive Funds-F Soans	418.22	-	-	-	418.22
G&C Incentive Funds-G Thiel	16,345.60	-	-	22,478.95	38,824.55
G&C Incentive Funds-H Koh	1,306.08	-	-	-	1,306.08
G&C Incentive Funds-H Olsen	63,797.44	-	-	-	63,797.44
G&C Incentive Funds-J B Schafer	2,455.23	-	-	13,851.40	16,306.63
G&C Incentive Funds-J Beneke	27,050.39	-	-	5,041.09	32,091.48
G&C Incentive Funds-J DeGroot	9,579.70	-	1,931.78	410.73	8,058.65
G&C Incentive Funds-J Demastes	207.27	-	196.50	-	10.77
G&C Incentive Funds-J Dietrich	1,655.47	-	188.60	423.89	1,890.76
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	20,004.75	-	4,216.17	2,268.00	18,056.58
G&C Incentive Funds-J Huegerich	2,125.94	-	1,256.42	-	869.52
G&C Incentive Funds-J McCullagh	3,280.67	-	-	(3,280.67)	-
G&C Incentive Funds-J Meissen	2,067.01	-	-	-	2,067.01
G&C Incentive Funds-J Milambiling	34.79	-	34.79	-	-
G&C Incentive Funds-J O'Laughlin	320.29	-	-	-	320.29
G&C Incentive Funds-J Sebree	1,754.88	-	-	22.07	1,776.95
G&C Incentive Funds-J Tamplin	3,162.09	-	1,683.15	-	1,478.94
G&C Incentive Funds-J Trent	5,005.88	-	1,540.58	2,094.54	5,559.84
G&C Incentive Funds-J Vos	163.28	-	-	(163.28)	-
G&C Incentive Funds-J Weld	327.40	-	327.40	-	-
G&C Incentive Funds-J Wittenburg	6,493.25	-	-	1,789.62	8,282.87
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	845.26	-	525.00	4,341.53	4,661.79
G&C Incentive Funds-K Elgersma	2,535.80	-	-	-	2,535.80
G&C Incentive Funds-K Endres	427.77	-	-	3,091.05	3,518.82
G&C Incentive Funds-K Enshayan	37.28	-	-	-	37.28
G&C Incentive Funds-K Nemece	44,220.71	-	8,217.96	534.77	36,537.52
G&C Incentive Funds-K Scholl	93.94	-	-	-	93.94
G&C Incentive Funds-Ki Park	5,690.59	-	-	1,613.90	7,304.49
G&C Incentive Funds-L Countryman	1,410.26	-	-	-	1,410.26
G&C Incentive Funds-L Escalada	32.12	-	-	391.13	423.25
G&C Incentive Funds-L Jackson	13,269.28	-	275.19	5,199.92	18,194.01
G&C Incentive Funds-L McLaury	5.84	-	-	-	5.84
G&C Incentive Funds-L Norton-Meier	323.76	-	-	-	323.76
G&C Incentive Funds-L Strauss	1,955.21	-	-	-	1,955.21
G&C Incentive Funds-L Walter	1,215.90	-	-	775.74	1,991.64
G&C Incentive Funds-L Wilson	837.28	-	837.28	-	-
G&C Incentive Funds - M Ackerson	-	-	-	940.70	940.70
G&C Incentive Funds-M Avery	247.54	-	-	570.93	818.47
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	1,306.08	-	-	-	1,306.08
G&C Incentive Funds-M Grey	181.63	-	-	(181.63)	-
G&C Incentive Funds-M Hecimovich	-	-	-	27.45	27.45
G&C Incentive Funds-M Iqbal	1,774.72	-	-	-	1,774.72
G&C Incentive Funds-M Losch	48,873.36	-	-	18,289.37	67,162.73
G&C Incentive Funds-M Ruxton	8,826.04	-	-	-	8,826.04
G&C Incentive Funds-M Seavey	232.06	-	-	-	232.06
G&C Incentive Funds-M Vasquez	-	-	2,445.67	5,532.40	3,086.73
G&C Incentive Funds-M Welford	2,429.72	-	1,887.61	-	542.11
G&C Incentive Funds-N Davidson	3,573.49	-	-	(3,573.49)	-

**Schedule 3 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	<b>Total Net Position July 1</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net Transfers</b>	<b>Total Net Position June 30</b>
Academic Affairs (continued):					
G&C Incentive Funds-N Skaar	1,226.88	-	-	3,833.98	5,060.86
G&C Incentive Funds-N Sullivan	2,977.36	-	551.19	-	2,426.17
G&C Incentive Funds-O Steinthorsdottir	916.57	-	-	(916.57)	-
G&C Incentive Funds-P Berendzen	115.66	-	115.66	136.34	136.34
G&C Incentive Funds-P Kinghorn	10,688.74	-	10,688.74	13,269.69	13,269.69
G&C Incentive Funds-P Lukashev	5,841.22	-	-	-	5,841.22
G&C Incentive Funds-P Pease	599.45	-	-	(599.45)	-
G&C Incentive Funds-P Shand	7,331.14	-	2,000.00	-	5,331.14
G&C Incentive Funds-R M Chin	2,228.71	-	-	-	2,228.71
G&C Incentive Funds-R Muilenburg	3,489.41	-	-	1,997.88	5,487.29
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	15,972.31	-	10,245.97	1,427.58	7,153.92
G&C Incentive Funds-S Montgomery	47.25	-	-	(47.25)	-
G&C Incentive Funds-S Ravi	1,214.75	-	-	(1,214.75)	-
G&C Incentive Funds-S Schmitz	522.13	-	-	3,833.98	4,356.11
G&C Incentive Funds-T Degai	3,944.18	-	-	(3,944.18)	-
G&C Incentive Funds-T Frush	1,394.43	-	-	(1,394.43)	-
G&C Incentive Funds-T Gilson	74.66	-	-	-	74.66
G&C Incentive Funds-T Kidd	3,692.62	-	-	(114.77)	3,577.85
G&C Incentive Funds-T Spradling	820.34	-	-	-	820.34
G&C Incentive Funds-V Oleson	13,481.98	-	1,921.79	-	11,560.19
G&C Incentive Funds-W Fleming	2,980.27	-	1,131.31	292.17	2,141.13
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	1,635.00	-	1,219.38	-	415.62
Geography Special Projects	1,404.10	-	1,208.48	-	195.62
Geology Field Trip	9,650.62	-	1,867.62	2,250.00	10,033.00
GeoTREE Recharge Center	27,113.41	23,750.00	37,700.23	-	13,163.18
GIVF-Technology Transfer Project	42.78	-	42.78	-	-
Global Initiatives	27,652.64	48,990.36	53,690.33	-	22,952.67
Global Skills Abroad	12,893.13	31,600.00	40,068.46	(4,243.67)	181.00
Graduate College Contingency	5,284.02	-	5,262.09	2,833.75	2,855.68
Green AmeriCorp-Income	139,464.43	146,000.00	130,932.66	-	154,531.77
Heartland Economic Dvl Course	103,078.03	85,784.00	98,194.80	-	90,667.23
HRCS Lab/Course Fees	6,276.26	4,397.24	-	-	10,673.50
HRCS Special Projects	9,366.44	4,099.04	519.39	-	12,946.09
Kinesiology Hall of Excellence	281.13	-	-	(281.13)	-
Kinesiology & Athletic Training Specl Proj	7,593.27	500.00	14.30	-	8,078.97
Indiv Studies/Guided Ind Study	991,218.70	382,154.99	330,690.78	45.16	1,042,728.07
Innovation Incubator	855.80	-	-	-	855.80
Institute for Decision Making	569,083.50	120,478.67	77,846.70	-	611,715.47
Institute for Educational Leadership	36,605.82	14,861.16	26,600.93	-	24,866.05
Instrument Rental/Repair	26,171.24	5,805.00	9,974.36	-	22,001.88
Intercollegiate Academics	191,280.81	-	128,382.33	-	62,898.48
International Services Programming	9,131.80	6,250.00	9,282.77	-	6,099.03
Iowa Waste Reduction Center	518,397.54	966,206.00	1,023,512.10	(17,198.05)	443,893.39
Iowa Writing Project	8,201.89	-	1,025.00	-	7,176.89
IRTS Library Fines	8,227.33	3,130.00	-	-	11,357.33
IT Materials Testing Consultation	5,917.02	-	5,867.83	-	49.19
ITILP Process Fee (IA Teacher Intern Lic)	14,601.48	(729.40)	2,627.81	-	11,244.27
IWRC Conferences	10,598.71	3,594.95	5,574.61	-	8,619.05
IWRC Income	106,875.07	123,720.09	111,545.14	83,498.01	202,548.03
Jacobson Ctr for Comprehensive Literacy	126,093.68	-	741.43	-	125,352.25
Kindergym	14,901.97	-	-	-	14,901.97
Literacy Programs	241,154.94	105,094.45	101,479.27	-	244,770.12
Manufacturing Workshops	1,438.37	-	-	-	1,438.37
Marching Band Tour	7,564.84	-	-	(7,564.84)	-
Materials Testing Consult-Tech	86,755.37	21,299.50	43,500.71	5,214.75	69,768.91
Math MA Program	1,745.31	-	-	(1,745.31)	-

**Schedule 3 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
Academic Affairs (continued):					
Mathematics Copier & Fax Services	3,157.19	5,437.06	8,717.31	-	(123.06)
Mathematics Special Projects	432.12	300.00	699.22	-	32.90
MBA Programs	435,393.84	-	4,566.50	(109,700.00)	321,127.34
Meskwaki Settlement Summer Camp	13,261.28	4,275.00	15,755.42	-	1,780.86
Music PAC Facility Rental	81,887.02	-	33,653.65	26,615.00	74,848.37
Northern Iowa Symphony Orchestra	1,786.07	-	-	-	1,786.07
Northern Festival of Bands	14,984.74	17,464.26	14,872.36	-	17,576.64
Northern Iowa Food & Farm Partnership	1,526.10	3,978.25	3,929.63	-	1,574.72
Operational Support-Math	664.53	-	-	-	664.53
Oral Interpretation	7,434.43	-	-	(7,434.43)	-
OSFE-Instructional Materials	18,852.04	-	13,933.50	-	4,918.54
Panther Products Recharge Ctr	(13,735.63)	477,096.73	475,919.44	-	(12,558.34)
Phil & World Religion-Special Proj	229.50	-	229.50	-	-
Physical Education Conference	1,479.22	-	1,479.22	-	-
Physics Lab/Course Fee	723.46	4,670.60	3,554.55	-	1,839.51
Physics R&D Discretionary Fund	200.00	-	-	-	200.00
Playground Resource Events Account	691,519.62	209,881.40	149,008.05	-	752,392.97
Political Science-Special Projects	(4.82)	-	-	-	(4.82)
Prairie Medicinal Plants	432.30	-	432.30	-	-
Prairie on Farms Seed	19,752.26	-	(10,876.28)	-	30,628.54
PRISMS Project	5,192.43	740.00	233.41	-	5,699.02
Psychological Assessment Clinic	16,547.13	3,060.00	1,001.55	-	18,605.58
Real Estate Education Program	2,961.29	-	2,841.79	-	119.50
Regents Hispanic Institute	5,416.81	-	5,416.81	-	-
Regents Program in Austria	5,646.74	-	5,646.74	-	-
Regional Business Ctr Special Projects	3,753.02	14,805.00	9,550.12	-	9,007.90
Roadside Conference (Prgm Income)-12/22	92.93	7,530.00	7,622.93	-	-
RSP Events and Training	38.93	-	-	-	38.93
SAC Lab/Course Fee	867.00	952.50	1,250.20	-	569.30
SBDC Program Income-ISU Subcontract	2,945.30	-	-	-	2,945.30
SBDC-MyEntre.net Membership	14,003.25	5,273.26	5,465.66	-	13,810.85
SBS Special Projects	31,824.01	-	779.75	-	31,044.26
Schl of Music Jazz CD	113.28	-	-	(113.28)	-
School of Music Community School	1,084.12	139,564.40	141,029.79	-	(381.27)
Sci Educ Resource Ctr Collaborative	6,911.35	2,400.00	806.61	-	8,504.74
Scottish Rite Preschool Clinic	72,038.31	42,835.50	54,713.02	5,000.00	65,160.79
Social Work Special Projects	30,356.44	2,180.00	9,944.72	-	22,591.72
Spanish Studies Abroad	-	53,319.00	52,847.29	4,047.29	4,519.00
Spotlight Concert Series	56,245.11	25,055.55	20,317.21	407.76	61,391.21
Statistical Consulting	1,564.34	-	63.51	-	1,500.83
STEM Events	6,343.39	901.49	776.69	-	6,468.19
Strategic Initiative	3,909,384.99	-	-	1,056,893.11	4,966,278.10
Strategic Marketing Svcs Revenue Acct	350,266.45	37,656.75	62,502.70	(5,732.68)	319,687.82
Strategic Outreach Initiatives/Recruitment	1,917,240.45	-	84,611.63	-	1,832,628.82
Student Teaching Fee Acct	12,782.79	178,325.00	191,515.07	-	(407.28)
Study Abroad Contingency Fund	85,009.23	-	(6,342.03)	(2,843.61)	88,507.65
Study Abroad Fees/Operations	127,315.93	84,462.25	55,053.95	-	156,724.23
Study Abroad Merit Award	14,780.78	-	14,310.78	(470.00)	-
Study Abroad Partnerships	16,634.43	397,933.83	400,707.70	-	13,860.56
Study Abroad Tuition	15,777.96	107,515.25	124,234.43	-	(941.22)
Supplemental Applied Music Fees	180,770.19	56,312.20	12,250.27	-	224,832.12
Suzuki Violin Lessons	10,223.60	133,103.48	123,243.34	-	20,083.74
Tallcorn Activities	5,660.32	12,272.99	10,894.66	-	7,038.65
Teacher Education Background Checks	14,811.05	-	303.41	-	14,507.64
TECH Lab/Course Fee	304.10	12,479.50	12,266.96	-	516.64
Technology Engineering Education Worksh	1,452.89	-	1,376.11	-	76.78
Technology Special Projects	26,410.99	-	1,379.14	15,926.96	40,958.81
Theatre Lab/Course Fee	2,432.17	4,872.00	3,825.92	-	3,478.25
Ticketing Operations	35,470.73	276,457.04	283,159.59	-	28,768.18
Tiny House Resources Recharge Center	6,275.24	-	-	-	6,275.24

**Schedule 3 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	<b>Total Net Position July 1</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net Transfers</b>	<b>Total Net Position June 30</b>
Academic Affairs (continued):					
TPC Seed	74,112.07	14,804.30	53,233.21	15,525.00	51,208.16
UN Flag Account	514.90	-	514.90	-	-
Undergraduate Studies-Special Projects	565.26	-	-	-	565.26
UNI Fall Mathematics Conference	4,748.47	-	4,748.47	-	-
UNI Reading Clinic-C & I	4,635.66	-	4,630.91	-	4.75
UNI STEM Outreach Programs	4,658.08	10,022.00	10,852.19	-	3,827.89
UNI-Student Athletic Trainers Organization	10,725.83	-	200.24	37,620.67	48,146.26
Upward Bound Math & Science (Match)	-	-	20,181.00	22,000.00	1,819.00
Voice Clinic	26,747.05	1,105.00	10.10	(5,000.00)	22,841.95
Women's Chorus	13.39	-	-	(13.39)	-
Workforce Development Center	235.99	990.00	260.35	-	965.64
<b>Total Academic Affairs</b>	<b>27,093,595.48</b>	<b>16,583,494.85</b>	<b>14,827,445.49</b>	<b>626,055.76</b>	<b>29,475,700.60</b>
Student Life:					
Campus Activities Board	92,957.94	161,582.00	147,896.28	-	106,643.66
Campus Violence Prev Spec Proj	415.09	-	-	(415.09)	-
CME Projects	3,260.34	-	1,634.36	-	1,625.98
Ctr for Multicultural Ed-Stu Fee Alloc	32,587.51	87,000.00	138,160.95	15,577.98	(2,995.46)
Dean of Students Sanctions	28,066.50	4,875.00	9,365.81	415.09	23,990.78
Family Weekend	3,427.30	1,500.00	4,036.45	-	890.85
G&C Alloc-Student Life	1,626.92	-	-	7,744.38	9,371.30
G&C Alloc-Health & Recreation Services	-	-	-	2,800.04	2,800.04
G&C Incentive Fund - S O'Connell	3,552.12	-	1,627.50	2,800.04	4,724.66
G&C Incentive Funds-T Hogan	7,744.38	-	-	(7,744.38)	-
Gender & Sexuality Center Student Fee	8,552.59	-	-	(8,552.59)	-
International Career Services	341,062.77	329,060.52	304,907.85	(100,411.95)	264,803.49
Military & Veteran Student Svcs Conf	76.26	-	-	-	76.26
NISG Allocations	-	134,965.00	104,772.61	(30,116.87)	75.52
NISG Contingency	101,997.45	-	80,416.53	44,392.16	65,973.08
NISG Gender Violence	(1,980.78)	18,395.00	16,414.22	-	-
NISG Mental Health	2,210.41	22,000.00	20,877.25	-	3,333.16
NISG Operations	23,521.26	132,362.00	122,398.15	(15,167.79)	18,317.32
Panther Pantry	10,829.47	8,000.00	16,158.96	-	2,670.51
Radio Station KULT-FM	788.92	-	-	-	788.92
Resident Assistant Conference	36,536.19	44,350.00	44,866.32	-	36,019.87
Student Activity Fee Clearing	6,011.91	3,677.27	143.95	-	9,545.23
Stu Svcs Fee Clearing	(2,082.69)	(8,035.87)	182.59	30,000.00	19,698.85
Student Fee Contingency	215,518.11	(96,540.77)	-	(18,461.65)	100,515.69
Student Involvement Center	10,310.14	15,000.00	16,811.11	-	8,499.03
Veteran Services Student Activities Fee	7,025.39	-	-	(7,025.39)	-
<b>Total Student Life</b>	<b>934,015.50</b>	<b>858,190.15</b>	<b>1,030,670.89</b>	<b>(84,166.02)</b>	<b>677,368.74</b>
Finance and Operations:					
Finance and Operations Services	64,462.68	12,000.00	14,124.49	-	62,338.19
Finance and Operations Special Projects	35,017.87	68,478.59	28,093.34	-	75,403.12
Custodial Services	493,029.45	3,674,584.05	3,762,157.14	-	405,456.36
Business Operations Services	1,094,513.86	277,498.55	165,053.50	-	1,206,958.91
Campus Supply Operations	234,156.64	700,185.52	730,440.58	-	203,901.58
Employee Wellness	18,539.37	208,531.00	181,944.47	-	45,125.90
Exchange Students	452,454.41	19,434.75	19.99	-	471,869.17
Facilities Planning Services	121,717.61	1,231,188.64	853,717.29	-	499,188.96
Facilities Planning-Technology/Consulting	324,946.24	33,592.47	6,943.74	-	351,594.97
G&C Alloc-Admin & Financial Svcs	132.62	-	132.62	-	-
Grounds Services	292,098.59	1,477,662.78	1,536,937.37	-	232,824.00
Operations and Maintenance	362,525.29	3,106,377.89	3,408,427.58	-	60,475.60
Green Fund	6,530.81	14,000.00	20,410.37	-	120.44
PCI Allocation Recharge Ctr	245,043.53	91,034.11	96,881.34	-	239,196.30
Procurement Services Income	271,807.61	53,373.87	29,371.34	-	295,810.14

**Schedule 3 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**OTHER FUNDS UNRESTRICTED**  
**For the Year Ended June 30, 2023**

	<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>
Finance and Operations (continued):					
Postal Stores	865.53	15.79	158.21	21,991.18	22,714.29
Refuse Service	(1,679.37)	266,761.81	240,507.48	(24,574.96)	-
Retention Bonus-President	-	180,745.49	180,537.16	-	208.33
RRTTC-Special Programs	24,349.04	1,124.00	-	-	25,473.04
Sustainability Special Projects	13,603.98	400.00	-	-	14,003.98
Transportation	155,439.12	367,149.54	386,563.25	-	136,025.41
Utility Enterprise	622,216.41	11,640,351.29	10,761,708.26	(528,075.14)	972,784.30
Vehicle Fuel Stores	46,356.51	187,707.76	198,978.84	-	35,085.43
Vehicle Pool	119,554.39	402,372.66	454,353.28	-	67,573.77
<b>Total Finance and Operations</b>	<u>4,997,682.19</u>	<u>24,014,570.56</u>	<u>23,057,461.64</u>	<u>(530,658.92)</u>	<u>5,424,132.19</u>
General Institutional:					
Salaries and Wages Payable	(57,889.32)	-	26,905.54	-	(84,794.86)
Compensated Absences Payable	(1,439,216.39)	-	(163,426.47)	-	(1,275,789.92)
TII Allocation	(0.01)	1,600,431.38	-	(1,600,431.37)	-
Dental Plan II	1,088,936.10	1,598,316.94	1,575,615.66	-	1,111,637.38
Employee Training Grants	(2,748.60)	164,945.80	163,099.65	-	(902.45)
Fringe Admin/Flex	(1,244.90)	104,646.21	82,443.26	-	20,958.05
Other Post Employment Benefits	(21,744,115.00)	-	(3,443,568.00)	-	(18,300,547.00)
IPERS Pension Liability	(12,044,237.00)	-	(2,636,623.00)	-	(9,407,614.00)
Payroll Clearing	342,446.05	-	91,629.60	-	250,816.45
Perkins Institutional Share	1,122,210.18	221,251.00	55,511.18	-	1,287,950.00
Self Insurance-Blue Advantage	5,281,350.03	15,074,811.09	14,959,096.86	-	5,397,064.26
Self Insurance-Dental Insurance	34,826.23	34,068.00	25,188.70	-	43,705.53
Stagnant Accounts	-	-	(2,225.40)	58,896.14	61,121.54
Student AR System	391,793.35	175,697.41	51,966.30	-	515,524.46
Student Financials Clearing	112,648.64	(52,547.44)	-	-	60,101.20
Treasurer's Temporary Investment Activity	10,856.95	255,127.40	131,033.05	(147,173.52)	(12,222.22)
TII Alloc Variance-ABRF	(156,017.72)	-	-	130,482.91	(25,534.81)
Unemployment Claims Reserve	44,655.87	-	(73,435.33)	-	118,091.20
UNI PPO Plan	7,241,221.00	11,332,925.38	15,199,382.36	-	3,374,764.02
Worker's Comp Claims Reserve	(109,888.19)	-	(88,228.57)	-	(21,659.62)
<b>Total General Institutional</b>	<u>(19,884,412.73)</u>	<u>30,509,673.17</u>	<u>25,954,365.39</u>	<u>(1,558,225.84)</u>	<u>(16,887,330.79)</u>
<b>Total Other Funds Unrestricted</b>	<u>\$ 19,320,314.19</u>	<u>76,201,563.25</u>	<u>70,044,683.55</u>	<u>(603,022.81)</u>	<u>24,874,171.08</u>
Instruction					
Research	\$ 11,100,272.83	5,280,495.32	(2,287,784.57)	86,093.05	-
Public Service	56,538.20	(6,718.45)	-	-	-
Academic Support	5,529,463.13	6,111,311.13	1,074,358.93	-	-
Student Services	3,005,985.03	2,844,418.24	275,886.38	-	-
Institutional Support	527,601.37	595,191.32	(15,354.15)	-	-
Operations & Maintenance	34,450,796.03	36,292,822.81	791,852.69	-	-
Auxiliary Enterprises	21,530,906.66	19,892,172.93	(528,075.14)	-	-
<b>Total Other Funds Unrestricted</b>	<u>\$ 76,201,563.25</u>	<u>70,044,683.55</u>	<u>(603,022.81)</u>	<u>-</u>	<u>-</u>

**Schedule 4**  
**STATEMENT OF CHANGES IN NET POSITION**  
**CURRENT RESTRICTED FUNDS**  
**For the Year Ended June 30, 2023**

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
TTII Allocation	\$ -	(71,745.51)	-	-	71,745.51	-
Prepaid Summer Scholarships	291,211.11	-	(248,156.37)	-	-	539,367.48
Academic Affairs:						
IGA Guidance-3/23	-	806.89	733.72	73.17	-	-
IPTV Curriculum Prj-3/22	56.80	-	-	15.11	(41.69)	-
Regional STEM Hub-5/24	0.50	890,818.43	844,031.55	46,787.38	-	-
UNI REAP-STEM Apprentice Prg-8/23	-	2,073.41	2,073.41	-	-	-
Accounting:						
Metacognition in Curriculum-7/23	-	1,515.00	700.00	-	-	815.00
Admissions Office:						
Future Ready-12/24	-	790,682.43	790,682.43	-	-	-
Advance Iowa:						
Employee Owned Coop-10/22	-	24,239.22	22,513.33	1,725.68	-	0.21
Industry 4.0-8/23	-	592,980.53	437,947.21	155,033.32	-	-
Applied Engineering & Technical Management:						
Dross Mechanism for Alloys-12/23	-	449,198.36	408,426.34	40,772.02	-	-
Biology:						
Astronomy STEM Units-8/23	-	5,703.99	5,703.99	-	-	-
CRP Mid-contract Mgmt-3/25	-	88,341.97	67,778.87	20,563.10	-	-
RSP Capacity Grants	(4,250.09)	9,404.00	5,153.91	-	-	-
Turtle Conservation-12/24	-	46,051.12	34,086.69	11,964.43	-	-
Walleye Genetic Markers-10/23	-	13,593.82	12,516.68	1,047.16	(29.98)	-
Broadcasting Services:						
KUNI Radio Comm Svc-9/22	-	3,019.61	3,019.61	-	-	-
Business and Community Services:						
CBGI Outreach, Skilled Worker -6/24	-	140,985.81	140,985.81	-	-	-
CBGI Outreach, Skilled Worker-6/25	-	10,807.28	10,807.28	-	-	-
IA Business Club-6/23	-	26,735.81	26,735.81	-	-	-
Regional Development, Skilled Worker -6/24	-	136,113.56	136,113.56	-	-	-
Regional Development, Skilled Worker-6/25	-	14,937.65	14,937.65	-	-	-
Tech Transfer/Bus Incubate, Skilled Worker -6/	-	399,316.13	559,316.13	-	160,000.00	-
Tech Transfer/Bus Incubate, Skilled Worker-6/	-	343,249.42	183,249.42	-	(160,000.00)	-
Camp Adventure Youth Services:						
Camp Adventure (17-18)-8/18	2,020.34	-	-	-	(2,020.34)	-
Center for Educational Transformation:						
RSP Capacity Grants	(6,829.58)	6,034.91	(794.67)	-	-	-
Center for Energy and Environmental Education:						
Americorp ARRA-9/22	-	23,170.65	17,150.74	6,019.91	-	-
AmeriCorps Misc-11/21	12,690.29	-	-	10,226.70	(2,463.59)	-
Climate Action Plan-5/21	-	1,178.48	-	371.28	(807.20)	-
Enhance Local Food Economy in BH County-6	-	19.20	19.20	-	-	-
Expan Grow Eat Play-3/24	-	16,057.60	16,057.60	-	-	-
Farm to School in IA-4/23	-	12,343.70	9,136.71	3,206.99	-	-
FMPP Farmers Mkt-11/22	-	11,948.57	8,844.24	3,104.33	-	-
GIA Stream Stewards-8/23	-	6,055.09	5,504.98	550.11	-	-
Green IA AmeriCorps-11/23	-	1,129,521.07	1,074,586.21	54,934.86	-	-
IA Rural Energy Plan-11/23	-	86,877.51	69,502.01	17,375.50	-	-
Improving Food Security-9/23	-	61,489.42	61,489.42	-	-	-
Land & Water AmeriCorps-9/21	-	(387.79)	-	(387.79)	-	-
Local Food System-Region 9-6/23	-	7,912.08	7,326.00	586.08	-	-
Peoples Clinic Del-12/22	-	3,000.00	3,000.00	-	-	-
Supplemental weatherization (IPL)-12/22	80,566.88	-	81,505.30	18,780.98	19,719.40	-
Value Chain Coordination-9/25	-	11,918.79	8,802.65	3,116.14	-	-
Weatherization Prgm (MidA)-12/23	-	285,506.53	72,721.00	47,434.00	-	165,351.53
Center for Social and Behavioral Research:						
988 Project Eval-4/24	-	84,250.21	61,515.82	22,734.39	-	-
Assessmt Contract Methods-10/22	-	3,486.64	2,767.17	719.47	-	-
Behavioral Risk Factor (BRFSS)-12/23	-	392,456.54	356,989.26	30,367.11	(5,100.17)	-
Comm Adolescent Preg Prevent (CAPP)-6/24	-	81,788.37	69,555.74	12,232.63	-	-
CommHEAT-12/25	-	26,508.34	19,577.80	6,930.54	-	-
Eval of FEWS Nexus-6/24	-	79,305.70	58,701.48	20,604.22	-	-
Eval UK/UI D3 TaLes-8/23	-	93,614.33	69,292.62	24,321.71	-	-
IA Barriers to Prenatal Care-9/23	-	63,205.57	58,523.67	4,681.90	-	-
IA Digital Equity-9/23	-	141,386.85	104,421.60	36,965.25	-	-
IA Gambling Treatment Eval-6/24	-	450,868.99	378,591.61	41,196.80	(31,080.58)	-
IA Youth Survey-6/24	-	42,625.92	38,087.24	3,413.34	(1,034.92)	90.42
IMPACTS Evaluation-8/23	-	5,181.88	3,835.59	1,346.29	-	-



**Schedule 4 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**CURRENT RESTRICTED FUNDS**  
**For the Year Ended June 30, 2023**

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Center for Social and Behavioral Research (continued):						
Planned Parenthood Eval 6/24	27,670.07	81,992.01	47,594.91	19,146.98	(42,920.19)	-
STEM Council Monitoring 5/24	-	94,967.82	95,755.62	-	-	(787.80)
Stem Pro-7/23	-	15,135.76	11,178.55	3,957.21	-	-
Study of Stigma-6/23	-	32,916.57	30,478.31	2,438.26	-	-
Tobacco Use Prevention /Control-6/24	-	227,400.00	210,577.26	16,844.00	-	(21.26)
U of Illinois Contracts	2,888.77	41,734.00	-	2,090.75	(5,957.19)	36,574.83
Center for Teaching & Learning Mathematics:						
Making Sense of Math Central-5/25	-	46,828.63	42,571.48	4,257.15	-	-
Making Sense of Math Masc-5/25	-	131,123.08	119,202.80	11,920.28	-	-
Making Sense of Math O'Fallon-5/23	-	90,006.90	90,006.90	-	-	-
Making Sense of Math-ASCS-6/22	-	596.06	-	155.84	(440.22)	-
W'loo Schools/CTLM Contract-6/22	6,048.57	-	-	-	-	6,048.57
Center for Violence Prevention:						
Community Bystander Educ-1/24	-	22,393.41	21,205.28	1,188.13	-	-
DE Summit-10/22	1,502.62	4,500.00	1,976.49	1,098.44	(2,927.69)	-
RSP Capacity Grants	(3,629.14)	3,629.14	-	-	-	-
STOP School Violence-3/23	-	43,824.13	40,577.90	3,246.23	-	-
W'loo Youth Empowerment-6/24	-	52,927.56	49,183.82	3,743.74	-	-
CHAS-Humanities and Fine Arts:						
David Sands Wright Scholarships	18,710.53	-	18,710.00	-	-	0.53
Chemistry and Biochemistry:						
RSP Capacity Grants	(5,968.10)	10,712.31	4,744.21	-	-	-
Studies in Coldwater Cave-8/23	-	1,133.15	836.89	296.26	-	-
Titan vs Aerosol Analogs-2/23	-	9,152.16	6,774.36	2,377.80	-	-
Wind Cave-6/24	-	45,306.66	45,306.66	-	-	-
Child Development Center:						
CACFP- Child Dev. Center-9/23	11,442.22	12,540.90	23,983.12	-	-	-
CDC Early Head Start-7/23	41,587.71	38,285.09	49,282.91	8,842.65	510.15	22,257.39
College of Education:						
C.A. & Katherine S. Bemler Scholarship	4,249.26	4,545.20	2,065.00	-	-	6,729.46
GYO Pipeline Assess-12/22	-	18,917.89	13,971.85	4,946.04	-	-
Kindergarten Primary Awards	368.24	394.00	368.00	-	-	394.24
College of Social and Behavioral Sciences:						
DHS Service Training 6/23	-	154,900.53	136,503.80	12,874.99	(5,521.74)	-
RSP Capacity Grants	(2,697.60)	2,697.60	-	-	-	-
Communication & Media:						
KBBG Stories-10/22	-	12,949.01	9,563.52	3,385.49	-	-
Lemberger Collection-11/24	-	21,416.60	21,416.60	-	-	-
Mainstreet 360-12/22	-	15,000.00	11,307.19	3,922.00	-	(229.19)
Communication Sciences and Disorders:						
RSP Capacity Grants	71.10	-	71.10	-	-	-
Computer Science:						
Growing Computer Sci Teachers-2/26	-	37,129.78	27,422.29	9,707.49	-	-
Curriculum and Instruction:						
(RISE): with Head Start Partners-9/22	-	497.74	372.00	125.74	-	-
RSP Capacity Grants	-	30.42	30.42	-	-	-
STEM Teacher Leaders-6/24	-	55,694.52	41,133.33	14,561.19	-	-
Early Developmental Education Center:						
Regent Center Contracts	-	4,824.98	3,713.40	1,111.58	-	-
ScaleUp-4/24	(14,607.00)	699,019.00	660,060.00	24,352.00	-	-
Earth and Environmental Sciences:						
IA Energy Curriculum-8/23	-	133,988.35	107,190.68	26,797.67	-	-
Waste Reduction Support-6/23	11,059.24	20,994.00	21,077.22	-	-	10,976.02
Economics:						
Factors Impactng Pest Resist Mgmt-6/23	-	7,838.44	5,801.96	2,036.48	-	-
Educational Opportunity Program:						
Classic Upward Bound Program-8/23	-	478,637.75	447,022.49	31,615.26	-	-
Educational Opportunity Center-8/24	-	476,339.22	441,047.14	35,292.08	-	-
Educational Talent Search-W'loo-8-24	-	653,308.05	605,443.78	47,864.27	-	-
Talent Search CR-9/24	-	328,940.74	304,574.76	24,365.98	-	-
UB Math & Sci-8/24	-	134,064.34	124,174.37	9,889.97	-	-
UNI UB Robotics	-	484.50	-	-	-	484.50
Youth Internship-8/22	-	49,553.07	49,553.07	-	-	-
Educational Psychology and Foundations:						
Emotional Learning-6/24	-	115,177.40	106,652.34	8,525.06	-	-
GYO Psych Exten-12/23	-	116,455.32	86,008.36	30,446.96	-	-
School Psychologist Prg-7/24	-	49,599.29	36,713.02	12,886.27	-	-

**Schedule 4 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**CURRENT RESTRICTED FUNDS**  
**For the Year Ended June 30, 2023**

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Facilities Management Administration:						
Black Hawk SWCD Projs	-	108,534.93	108,534.93	-	-	-
Finance:						
Real Estate Educ Prog-Appro	-	(374.83)	(374.83)	-	-	-
Financial Accounting and Reporting Services:						
COVID FEMA	-	459,674.90	459,674.89	-	-	0.01
Financial Aid:						
Anna M. Nielsen Scholarship	2,141.18	457.32	-	-	-	2,598.50
Collegiate Registration Plate Scholarships	23,161.69	3,330.00	6,200.00	-	-	20,291.69
Dickey Scholarship	19,145.92	3,313.92	-	-	-	22,459.84
Fed Work Study	(4,362.17)	377,684.90	373,322.73	-	2,641.33	2,641.33
Fed Work Study/CSL/Amer Reads	-	7,372.50	7,372.50	-	-	-
Irene M. Thompson Bequest	4,905.01	4,200.44	1,956.00	-	-	7,149.45
PELL Grant Program-6/22	(1,232.00)	(1,911.00)	(3,143.00)	-	-	-
PELL Grant Program-6/23	-	9,848,086.00	9,852,205.00	-	-	(4,119.00)
Pudil Environmental Management Scholarship	1,195.68	1,279.40	1,195.68	-	-	1,279.40
Suppl Educ Opportunity Grant	-	459,651.75	612,869.00	-	153,217.25	-
TEACH Grant	-	1,688,480.50	1,689,423.50	-	-	(943.00)
Geography:						
Artic Cities MUST-9/26	-	192,194.28	165,538.94	26,655.34	-	-
Artic-FROST-8/24	-	46,239.99	41,547.31	4,692.68	-	-
ASUS: Arctic Sustainability-4/23	-	(298.20)	(298.20)	-	-	-
Digitize water bodies in IA-12/25	-	30,532.28	28,270.63	2,261.65	-	-
Frozen Commons-8/26	-	54,129.86	40,066.52	14,063.34	-	-
GeoTREE Contracts	-	4,874.33	3,600.33	1,274.00	-	-
IA Solar Radiation-10/23	-	82,288.57	68,573.81	13,714.76	-	-
ICASS IX-5/23	-	11,091.34	9,650.25	1,441.09	-	-
ICASS X-5/24	-	2,260.12	1,808.01	452.11	-	-
Navigating Adaptation-8/24	-	231,815.89	173,535.50	58,280.39	-	-
PIRE: Sustainability in Arctic-3/23	-	41,266.02	30,799.93	10,466.14	-	(0.05)
RCN Arctic-COAST-4/24	-	73,589.52	70,853.32	2,736.20	-	-
Riverscape Monitoring and Mapping-5/23	-	1,865.76	81.43	1,784.33	-	-
Taimyr Reindeer Migration Reanalysis-2/23	-	1,165.60	871.15	294.45	-	-
Tracking COVID in Artic-5/24	-	116,578.33	86,290.40	30,287.93	-	-
History:						
RSP Capacity Grants	-	3,999.19	3,999.19	-	-	-
Housing and Dining Administration:						
Dining Scholarships-External Funding	5,823.99	3,333.33	4,000.00	-	-	5,157.32
IA Math Science Educ Partnership:						
Energy Teacher Extern-12/24	-	22,938.00	22,938.00	-	-	-
STEM BEST Expan-6/24	-	739,150.71	739,150.71	-	-	-
Work-Based Learning-9/22	-	35,513.21	33,000.21	2,513.00	-	-
Institute for Decision Making:						
Business Retention & Expan-9/23	-	126,193.03	105,389.20	20,803.83	-	-
CF Housing Needs-3/23	-	9,550.00	8,843.43	707.00	-	(0.43)
COVID IA Business Recovery-6/22	(0.58)	-	(0.58)	-	-	-
Econ Dev Institute-6/23	-	2,194.10	1,620.46	573.64	-	-
Kansas Training-6/22	1.80	-	-	-	-	1.80
LocationOne Info System-4/23	221.43	17,500.00	16,202.52	1,311.96	(205.47)	1.48
Site Location Study-6/23	-	42,268.58	39,137.57	3,131.01	-	-
Updating the Workforce Model-12/23	-	20,506.08	18,987.11	1,518.97	-	-
Workforce Assess-12/21	-	(0.33)	(0.45)	-	-	0.12
Iowa Waste Reduction Center:						
Energy Efficiency-3/23	-	48,428.30	44,841.02	3,587.28	-	-
Eval STAR4D-SwRI-8/23	-	379,603.53	226,377.20	126,372.68	(26,853.65)	-
Food Waste Diversion-9/23	-	74,294.51	54,908.77	19,385.74	-	-
Ft Rucker Star4D Cert & Supp-3/24	-	27,858.94	20,620.97	7,237.97	-	-
IA Air Emission Assistance-6/24	-	229,926.10	212,894.54	17,031.56	-	-
IA Waste Exchange-6/24	-	29,992.10	27,770.46	2,221.64	-	-
Leidos Consulting-5/21	(0.40)	-	(0.40)	-	-	-
STAR4D-VP-9/23	-	115,910.91	81,576.57	34,023.66	(310.68)	-
J Pappajohn Entrepreneurial Center:						
Business License Info Mgt-4/25	-	97,916.67	78,501.89	6,280.15	-	13,134.63
T Wayne Davis Chair In Entrepreneurship	58,116.95	46,197.64	52,102.89	-	-	52,211.70
US Bank Fdtn-SBDC-12/22	-	4,954.60	4,954.46	-	-	0.14
Jacobson Center for Comprehensive Literacy:						
RSP Capacity Grants	(2,800.00)	10,000.00	7,200.00	-	-	-

**Schedule 4 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**CURRENT RESTRICTED FUNDS**  
**For the Year Ended June 30, 2023**

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
<b>Kinesiology and Athletic Training:</b>						
Joseph S Wright Scholarships	16,788.04	-	8,690.00	-	-	8,098.04
Mabel M Wright Scholarships	16,286.13	-	9,559.00	-	-	6,727.13
Wild And White Scholarship	559.47	598.04	1,090.00	-	-	67.51
<b>Languages and Literature:</b>						
Eddie Bowles-6/22	-	1,780.00	1,780.00	-	-	-
Project United-8/23	-	19,310.54	18,054.23	1,256.31	-	-
RSP Capacity Grants	(10,959.53)	15,302.48	4,342.95	-	-	-
<b>Library:</b>						
Open Access-6/24	-	1,470.16	1,470.16	-	-	-
RSP Capacity Grants	-	7,050.43	7,050.43	-	-	-
<b>Mathematics:</b>						
Data Sci Curriculum-6/23	-	4,144.84	4,144.84	-	-	-
IA-IL-NE LSAMP: STEM Partnership-12/23	-	63,479.47	59,950.65	3,528.82	-	-
<b>Metal Casting Center:</b>						
Additive Manufac for Invest Casting-8/23	-	12,913.49	12,913.49	-	-	-
Additive Mfg Project-9/21	-	81,000.00	81,000.00	-	-	-
AMCLAD Composites-4/21	7,449.06	-	-	4,460.08	(2,988.98)	-
Eval of Press.Molds and Washers-3/23	-	50,176.87	36,232.18	13,944.69	-	-
Eval Testing Methodologies-1/23	-	20,292.64	15,218.99	5,116.53	-	(42.88)
Expedient Casting Dlvy-8/24	-	90,000.00	22,550.36	7,982.83	-	59,466.81
Industry 4.0-8/23	-	1,977,391.01	1,513,027.57	464,363.44	-	-
Monitor Casting Process-4/24	-	50,000.00	22,805.51	8,073.15	-	19,121.34
Rapid Production-1/23	-	52,610.27	45,422.74	7,187.52	-	0.01
Sand Core-5/22	59,898.18	-	-	23,556.74	(36,341.44)	-
Tech Transfer/Bus Incubate, Skilled Worker -6/	(160,841.28)	160,000.00	(841.28)	-	-	-
Tech Transfer/Bus Incubate, Skilled Worker-6/	-	67,983.43	67,983.43	-	-	-
<b>Museum:</b>						
Connect to Past-8/22	-	1,321.00	1,321.00	-	-	-
<b>National Program for Playground Safety:</b>						
NPPS Online Training-2/24	39,806.97	380,582.00	161,658.77	71,055.43	(84,217.11)	103,457.66
<b>Online Education and Individual Studies:</b>						
Workbase Courses-9/21	61.15	-	-	15.99	(45.16)	-
<b>Performing Arts Center:</b>						
CARES Act-IA Arts & C-12/20	1,232.13	-	1,232.13	-	-	-
Shuttered Venue-12/21	88,458.30	-	88,458.30	-	-	-
<b>Philosophy and World Religion:</b>						
Humanities for Civic Educ-12/23	-	20,797.06	15,359.72	5,437.34	-	-
<b>Physics:</b>						
Dev Nanocellu Mrtls-10/22	-	51,173.66	37,794.43	13,379.23	-	-
Dimensional Confinement-7/23	-	74,418.48	54,359.14	20,059.34	-	-
DNA Repair Process-6/22	(4,540.00)	4,540.00	-	-	-	-
RSP Capacity Grants	(275.40)	5,000.14	5,000.14	-	-	(275.40)
Spin Gapless-7/24	-	39,305.73	29,093.80	10,211.93	-	-
<b>Political Science:</b>						
RSP Capacity Grants	-	1,768.50	1,768.50	-	-	-
<b>Registrar:</b>						
Veterans Affair ARF-3/24	-	4,048.00	4,048.00	-	-	-
<b>Research and Sponsored Programs:</b>						
UNI IRB for PRAMS-4/24	3,056.00	200.00	-	-	-	3,256.00
<b>School of Music:</b>						
Clarinet Women Composers-6/23	-	5,071.24	5,071.24	-	-	-
Community Music School-6/22	-	624.39	624.39	-	-	-
RSP Capacity Grants	(1,918.49)	8,202.53	6,284.04	-	-	-
<b>Science Education:</b>						
Equitable Sci Teach-6/23	-	12,720.04	9,394.42	3,325.62	-	-
<b>Student Health Center - Administration:</b>						
CARES Act-PRF-12/22	125,084.69	-	125,084.69	-	-	-
<b>Small Business Development Center:</b>						
SBDC-RIF-ISU-4/23	-	7,000.00	7,000.00	-	-	-
Small Business Dev Ctr-Prgm-12/23	-	86,911.79	80,473.88	6,437.91	-	-
<b>Social Work:</b>						
RSP Capacity Grants	-	853.20	853.20	-	-	-
UNI Title IV-E-6/22	6,114.00	6,250.00	-	-	-	12,364.00
Youth & Family Resilience-6/25	-	14,217.99	14,217.99	-	-	-
<b>Sociology, Anthropology and Criminology:</b>						
BH County SC&F Supervision Prj.-9/21	159.97	-	-	-	(159.97)	-

**Schedule 4 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**CURRENT RESTRICTED FUNDS**  
**For the Year Ended June 30, 2023**

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Special Education:						
AACTE/Moph Research Awards-No Exp	3,505.69	865.40	-	-	-	4,371.09
MAP Center Fellow-9/22	-	9,989.26	7,393.98	2,595.28	-	-
Strategic Marketing Services:						
CF Employee Survey-10/22	-	7,908.00	7,321.95	585.76	-	0.29
Competitive Intelligence,Skilled Worker -6/24	-	99,966.65	99,966.65	-	-	-
Competitive Intelligence,Skilled Worker -6/25	-	16,722.09	16,722.09	-	-	-
Travel IA Research-12/23	-	38,051.12	35,232.52	2,818.60	-	-
Student Wellness Services:						
Enhancing Culture of Care-9/23	-	71,003.00	52,439.44	18,563.56	-	-
Tallgrass Prairie Center:						
2-Stage Ditch Design-6/25	-	316.31	251.04	65.27	-	-
Adoption of Prairie Strips-1/24	-	52,397.11	47,157.87	5,239.24	-	-
Bia-Echo Prairie Strips-12/23	-	60,600.37	52,695.98	7,904.39	-	-
Integ Roadside Veg Mgmt-6/24	0.15	75,000.00	75,000.01	-	-	0.14
IRVM Prgm Implementation-12/23	-	56,031.23	51,882.62	4,148.61	-	-
Monarch Butterfly Recov-3/24	-	97,395.96	87,657.24	9,738.72	-	-
Native Seed for County Rights-of-Way-6/21	16.44	(16.44)	-	-	-	-
Native Seed for County Rights-of-Way-6/23	-	9,184.52	-	9,184.52	-	-
Native Seed for County Rights-of-Way-6/25	-	421,483.38	311,287.58	110,195.80	-	-
Native Seed Price-9/25	-	17,614.42	16,519.20	1,095.22	-	-
Nat'l Disaster Resilience-TPC-12/22	-	23,501.54	17,277.14	6,224.40	-	-
Prairie Roots Project-12/23	-	6,937.32	6,423.44	513.88	-	-
Prairie Strips INRC-12/21	(1,996.18)	-	(1,996.18)	-	-	-
Roadside Conference-12/23	-	13,441.50	12,445.83	995.67	-	-
Seed Production-12/23	-	70,865.79	65,621.06	5,244.73	-	-
Stakeholder Communication-12/23	-	22,265.07	20,615.80	1,649.27	-	-
Stewards of the Land-10/23	-	972.00	631.46	50.52	-	290.02
University Advancement:						
UNI Foundation Scholarships-General	(9,595.00)	5,028,526.35	5,019,431.35	-	-	(500.00)
	<u>\$ 758,831.73</u>	<u>37,185,792.15</u>	<u>34,508,235.75</u>	<u>2,306,435.19</u>	<u>(3,634.32)</u>	<u>1,126,318.62</u>
Instruction	\$ 3,864,449.58		3,378,955.08	326,674.25	(87,630.18)	
Research	3,757,923.77		2,996,949.04	571,704.61	(84,171.81)	
Public Service	10,551,445.59		8,948,925.63	1,371,402.76	(59,436.42)	
Academic Support	680,107.71		745,458.12	18,090.01	-	
Student Services	865,733.43		847,169.87	18,563.56	-	
Institutional Support	(71,745.51)		-	-	71,745.51	
Operation & Maintenance of Plant	108,534.93		108,534.93	-	-	
Scholarships & Fellowships	17,429,342.65		17,357,158.39	-	155,858.58	
Auxiliary Enterprises	-		125,084.69	-	-	
	<u>\$ 37,185,792.15</u>		<u>34,508,235.75</u>	<u>2,306,435.19</u>	<u>(3,634.32)</u>	

**Schedule 5**  
**SUMMARY STATEMENT OF CHANGES IN NET POSITION**  
**AUXILIARY ENTERPRISES**  
**For the Year Ended June 30, 2023**

	<u>Total Net Position</u> <u>July 1</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)	\$ (1,248,516.62)	29,832,554.03	22,519,829.29	(7,391,515.57)	(1,327,307.45)
Intercollegiate Athletics (Schedule 8)	(684,114.05)	9,809,638.18	15,375,816.73	5,697,928.44	(552,364.16)
J.W. Maucker Union (Schedule 9)	(49,686.15)	386,733.65	1,061,288.89	789,976.00	65,734.61
Field House (Schedule 10)	108,198.55	2,857,630.39	3,352,871.94	454,324.16	67,281.16
Gallagher-Bluedorn Performing Arts (Schedule 11)	902,997.08	1,893,759.18	2,715,565.84	356,456.71	437,647.13
Recreation Services (Schedule 12)	74,694.14	1,019,754.43	1,245,025.59	211,002.65	60,425.63
Student Health Services (Schedule 13)	(80,058.79)	2,713,276.87	2,920,411.78	238,727.03	(48,466.67)
Bookstore (Schedule 14)	2,011,497.06	3,965,623.55	4,809,512.33	(21,292.82)	1,146,315.46
Miscellaneous Auxiliary Enterprises (Schedule 15)	<u>5,375,919.72</u>	<u>3,817,565.92</u>	<u>3,510,750.21</u>	<u>(428,326.28)</u>	<u>5,254,409.15</u>
Total Auxiliary Enterprises	\$ <u>6,410,930.94</u>	<u>56,296,536.20</u>	<u>57,511,072.60</u>	<u>(92,719.68)</u>	<u>5,103,674.86</u>

**Schedule 6**  
**STATEMENT OF CHANGES IN NET POSITION**  
**UNIVERSITY HOUSING AND DINING**  
**For the Year Ended June 30, 2023**

Revenues:		
Single Student Housing	\$	11,493,724.64
Apartment Housing		4,653,719.27
Residential Dining Operations		10,283,946.89
Retail Dining Operations		2,014,378.27
Catering Operations		478,423.86
Investment Income		410,908.43
Conference Revenue		489,366.06
ID System Operations		8,430.00
Res Net Program		<u>(343.39)</u>
Total Revenues	\$	<u>29,832,554.03</u>
Expenditures:		
Single Student Housing		4,734,914.19
Apartment Housing		1,373,871.89
Dining Administration		1,676,743.74
Residential Dining Service		6,686,780.18
Retail Operations		834,938.97
Maucker Union Operations		947,309.86
Catering Operations		537,156.85
Housing and Dining Administration		5,231,191.00
Housing and Dining Conferences		249,986.38
ID System Operations		28,153.81
Res Net Program		<u>218,782.42</u>
Total Expenditures		<u>22,519,829.29</u>
Revenues Over (Under) Expenditures		7,312,724.74
Transfers:		
Sinking Fund		(4,823,450.04)
Improvement Fund		(300,000.00)
System Fund		(1,940,589.21)
Other Transfers		<u>(327,476.32)</u>
Net Transfers		<u>(7,391,515.57)</u>
Revenues Over (Under) Expenditures and Transfers		(78,790.83)
Net Position - July 1		<u>(1,248,516.62)</u>
Net Position - June 30	\$	<u><u>(1,327,307.45)</u></u>

**Schedule 7**  
**STATEMENT OF REVENUES & EXPENDITURES**  
**UNIVERSITY HOUSING AND DINING**  
**For the Year Ended June 30, 2023**

	<u>Revenues</u>	<u>Personnel Services</u>	<u>Travel</u>	<u>Supplies</u>	<u>Contractual Services</u>
Housing Administration	\$ 229,924.94	515,251.90	10,332.87	10,111.80	2,900.22
Housing and Dining Facilities Administration	-	3,828,999.59	375.00	12,807.56	19,966.52
Redeker	1,082.00	-	-	5,548.16	175.00
Towers	420.00	-	-	224.94	326.56
Lawther Hall	1,720,941.30	162,135.11	-	20,677.10	10,623.28
Campbell Hall	2,931.38	-	-	-	187.75
Hagemann Hall	1,735,163.39	186,858.58	994.89	29,588.94	13,155.22
Noehren Hall	2,641,439.23	319,864.56	310.47	40,618.38	21,283.97
Bender Hall	1,457,674.44	183,569.61	309.15	23,900.36	19,704.15
Residence on the Hill (R.O.T.H.)	1,040,268.73	90,068.95	249.31	12,765.67	8,104.14
Rider Hall	1,364,501.69	208,039.96	170.26	21,198.29	13,728.87
Shull Hall	1,182,230.90	81,179.04	155.00	26,535.29	7,528.69
Dancer Hall	1,048,578.20	153,248.50	-	23,466.93	11,522.52
Housing and Dining Conferences	489,366.06	180,577.01	-	48,254.85	13,982.34
University Apartments Administration	509,381.52	-	-	146.07	4,217.74
Panther Village	3,104,069.02	243,638.80	525.80	22,898.61	15,119.52
Dining Services Administration	104,471.17	311,712.25	6,030.48	19,129.13	16,362.14
Food Stores Administration	-	125,602.78	2,136.16	4,851.38	138.13
Biscotti's	822,366.88	185,964.85	-	408,168.68	15,081.87
23rd Street Market	26,955.54	21,207.58	3,460.12	19,868.76	762.00
Rialto Dining	4,001,561.73	1,345,490.41	2,975.09	800,329.73	68,797.68
Piazza	6,282,385.16	1,778,849.90	1,390.78	1,719,643.72	72,392.84
Fresh Beginnings	-	1,051,639.98	-	33,208.57	1,891.20
Schindigs	35.31	-	-	-	12.00
Book Bistro	163,506.56	52,056.63	-	64,907.40	3,693.39
Chats	177,848.14	82,065.46	-	57,885.58	4,201.37
Maucker Union Food Court	557,448.23	261,379.22	-	181,114.22	11,405.79
Essentials	161,746.44	39,868.41	-	87,392.43	4,335.85
Commons Catering	478,423.86	329,036.20	281.14	93,503.96	5,929.55
Housing and Dining Administration	110,628.67	333,214.53	2,919.84	34,718.35	29,832.07
Residence Net Program	(343.39)	1,133.47	4,328.71	103.16	18,000.41
Housing and Dining Marketing	-	125,490.89	3,061.08	6,903.07	48,484.07
ID System Operations	8,430.00	-	-	25,901.00	685.08
Interest Income	409,116.93	-	-	-	-
<b>Totals</b>	<b>\$ 29,832,554.03</b>	<b>12,198,144.17</b>	<b>40,006.15</b>	<b>3,856,372.09</b>	<b>464,531.93</b>

EXPENDITURES					Revenues
Equipment & Repairs	Claims & Miscellaneous	Licenses, Permits & Refunds	Utilities	Total Expenditures	Over Expenditures
3,448.16	310,286.29	77.04	-	852,408.28	(622,483.34)
11,845.74	32,512.74	320.00	-	3,906,827.15	(3,906,827.15)
159,433.98	37,675.61	-	185,439.47	388,272.22	(387,190.22)
121,041.78	23,215.97	-	182,525.16	327,334.41	(326,914.41)
59,462.89	63,873.24	-	199,015.43	515,787.05	1,205,154.25
23,641.41	45,395.35	-	158,164.58	227,389.09	(224,457.71)
44,224.76	36,006.77	-	163,176.46	474,005.62	1,261,157.77
94,916.30	58,907.15	-	328,270.61	864,171.44	1,777,267.79
55,320.27	48,285.73	-	183,696.93	514,786.20	942,888.24
47,977.90	38,910.71	-	134,551.74	332,628.42	707,640.31
46,599.26	35,650.87	-	143,068.73	468,456.24	896,045.45
56,082.58	32,552.32	-	140,510.50	344,543.42	837,687.48
61,473.22	45,292.02	-	178,363.66	473,366.85	575,211.35
3,881.14	3,291.04	-	-	249,986.38	239,379.68
49,726.35	29,476.60	-	67,106.20	150,672.96	358,708.56
139,597.40	70,990.07	-	397,800.31	890,570.51	2,213,498.51
932.57	2,376.40	207.35	-	356,750.32	(252,279.15)
3,084.19	1,868.63	6.38	-	137,687.65	(137,687.65)
1,934.14	15,267.29	38,778.71	-	665,195.54	157,171.34
210.00	999.79	213.80	-	46,722.05	(19,766.51)
54,272.92	9,211.23	750.90	400,975.59	2,682,803.55	1,318,758.18
72,286.11	12,110.91	446.60	346,855.77	4,003,976.63	2,278,408.53
25,752.73	8,297.70	111.65	61,403.94	1,182,305.77	(1,182,305.77)
-	5.39	19.14	-	36.53	(1.22)
1,842.97	165.32	319.14	-	122,984.85	40,521.71
7,895.33	15,559.44	61.90	-	167,669.08	10,179.06
30,159.60	25,222.84	117,183.91	53.65	626,519.23	(69,071.00)
1,274.77	20,194.57	55.52	-	153,121.55	8,624.89
16,310.57	18,360.99	3,013.52	70,720.92	537,156.85	(58,732.99)
1,536.77	5,060.39	2,197.00	-	409,478.95	(298,850.28)
9,215.61	40.20	185,960.86	-	218,782.42	(219,125.81)
(8.40)	15,347.56	-	-	199,278.27	(199,278.27)
-	-	1,567.73	-	28,153.81	(19,723.81)
-	-	-	-	-	409,116.93
<u>1,205,373.02</u>	<u>1,062,411.13</u>	<u>351,291.15</u>	<u>3,341,699.65</u>	<u>22,519,829.29</u>	<u>7,312,724.74</u>



**Schedule 8**  
**STATEMENT OF CHANGES IN NET POSITION**  
**INTERCOLLEGIATE ATHLETICS**  
**For the Year Ended June 30, 2023**

Revenues and Other Additions:	
TTII Allocations	\$ (36,061.17)
General Income - Athletics:	
Student Activity Fee Allocation	1,814,348.00
Foundation Support	1,795,046.46
NCAA and Conference Support	1,626,943.10
Miscellaneous	280,136.15
Events Parking	8,100.00
Promotions and Marketing	1,477,817.37
Athletic Training	114,236.74
Event Operations	364,206.99
Football	916,040.74
Basketball-Men	851,408.60
Wrestling	172,018.35
Track-Men	8,377.90
Golf-Men	6,396.75
Soccer-Women	14,385.55
Basketball-Women	96,062.07
Volleyball-Women	110,454.97
Track-Women	8,826.46
Softball-Women	101,246.87
Tennis-Women	723.00
Swimming-Women	70,579.78
Golf-Women	8,343.50
	<hr/>
Total Revenue and Other Additions	\$ 9,809,638.18
Expenditures and Other Deductions:	
Athletics Administration	386,289.71
General Expense - Athletics:	
Salaries and Wages	654,332.67
Administrative Overhead	193,403.83
Conference Assessments	39,500.00
Other	46,963.91
Athletic Training	120,712.38
External Relations	389,598.76
Event Operations	440,257.63
Athletic Pep Band and Spirit Squads	10,749.12
Men's Sports:	
Football Expense	2,167,473.75
Football Scholarships	1,500,143.70
Basketball Expense	2,486,698.26
Basketball Scholarships	303,940.18
Wrestling Expense	594,191.45
Wrestling Scholarships	223,075.51
Track Expense	342,488.14
Track Scholarships	253,976.54
Golf Expense	69,302.35
Golf Scholarships	19,026.00

**Schedule 8 (continued)**  
**STATEMENT OF CHANGES IN NET POSITION**  
**INTERCOLLEGIATE ATHLETICS**  
**For the Year Ended June 30, 2023**

Expenditures and Other Deductions (continued):

Women's Sports:

Basketball Expense	1,061,467.00
Basketball Scholarships	293,766.28
Soccer Expense	257,805.57
Soccer Scholarships	251,559.86
Volleyball Expense	692,385.09
Volleyball Scholarships	272,767.74
Track Expense	348,608.10
Track Scholarships	323,737.14
Softball Expense	473,695.03
Softball Scholarships	273,556.69
Tennis Expense	89,148.43
Tennis Scholarships	155,120.79
Swimming Expense	265,377.44
Swimming Scholarships	200,974.59
Golf Expense	79,928.52
Golf Scholarships	93,794.57

Total Expenditures and Other Deductions 15,375,816.73

Revenue Over (Under) Expenditures (5,566,178.55)

Transfers:

From Other Funds	175,863.01
General Educational Fund Support	4,250,083.00
Recruitment Differential	1,283,481.00
To Other Funds	(11,498.57)

Net Transfers 5,697,928.44

Revenue Over (Under) Expenditures and Transfers 131,749.89

Total Net Position - July 1 (684,114.05)

Total Net Position - June 30 \$ (552,364.16)

**Schedule 9**  
**STATEMENT OF CHANGES IN NET POSITION**  
**J.W. MAUCKER UNION**  
**For the Year Ended June 30, 2023**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
TTH Allocations	\$ 37,758.02	-	37,758.02
Union Administration:			
Student Fees	140,710.74	-	140,710.74
Personnel Services	-	537,779.77	(537,779.77)
Contractual Services	-	72.17	(72.17)
Claims and Miscellaneous	-	172,273.54	(172,273.54)
Utilities	-	96,242.11	(96,242.11)
Union Services:			
General Services	-	218,623.42	(218,623.42)
Facilities Rental	154,650.26	14,821.48	139,828.78
Union Retail Operations:			
Retail Services	3,614.63	-	3,614.63
Dining System Services	50,000.00	1,943.80	48,056.20
Union Student Services:			
Programming Activities	-	19,532.60	(19,532.60)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues Over (Under) Expenditures	\$ 386,733.65	1,061,288.89	(674,555.24)
Transfers:			
General Educational Fund Support			<u>789,976.00</u>
Revenues Over (Under) Expenditures and Transfers			115,420.76
Total Net Position - July 1			<u>(49,686.15)</u>
Total Net Position - June 30			\$ <u><u>65,734.61</u></u>

**Schedule 10**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIELD HOUSE**  
**For the Year Ended June 30, 2023**

	<u>UNI-Dome Operations</u>	<u>UNI-Dome Concessions</u>	<u>Total</u>
Revenues and Other Additions:			
Investment Income	\$ 43,036.32	-	43,036.32
Commission and Royalties	2,142.47	-	2,142.47
General Fund Rental	800,000.00	930.00	800,930.00
Other Rental	330,236.02	3,506.00	333,742.02
Other Sales and Services	349,035.27	1,328,744.31	1,677,779.58
	<u>1,524,450.08</u>	<u>1,333,180.31</u>	<u>2,857,630.39</u>
Total Revenue and Other Additions			
Expenditures and Other Deductions:			
Personnel Services	697,322.93	203,168.78	900,491.71
Travel	80.00	-	80.00
Supplies	39,750.84	344,747.65	384,498.49
Contractual Services	131,685.61	127,968.75	259,654.36
Equipment and Repairs	111,462.20	5,288.70	116,750.90
Utilities	1,007,525.53	-	1,007,525.53
Claims and Miscellaneous	389,349.09	15,421.13	404,770.22
Licenses, Permits, and Refunds	51,991.08	227,109.65	279,100.73
	<u>2,429,167.28</u>	<u>923,704.66</u>	<u>3,352,871.94</u>
Total Expenditures and Other Deductions			
Revenues Over (Under) Expenditures	\$ (904,717.20)	409,475.65	(495,241.55)
Transfers:			
Field House Surplus Fund			357,220.16
General Educational Fund Support			87,000.00
Other Transfers In			<u>10,104.00</u>
Revenues Over (Under) Expenditures and Transfers			(40,917.39)
Total Net Position - July 1			<u>108,198.55</u>
Total Net Position - June 30			<u>\$ 67,281.16</u>

**Schedule 11**  
**STATEMENT OF CHANGES IN NET POSITION**  
**GALLAGHER-BLUEDORN PERFORMING ARTS CENTER**  
**For the Year Ended June 30, 2023**

Revenues and Other Additions:	
Ticket Sales	\$ 1,197,989.31
Advertising	119,052.00
Rental of Equipment and Facilities	77,103.61
Student Activity Fees	179,205.00
Other Sales and Services	257,325.47
Other Gifts, Grants and Contracts	28,750.00
Investment Income	<u>34,333.79</u>
 Total Revenue and Other Additions	 \$ 1,893,759.18
Expenditures and Other Deductions:	
Personnel Services	1,100,857.91
Travel	56,933.85
Supplies	90,873.04
Contractual Services	1,116,566.25
Equipment and Repairs	13,966.90
Claims and Miscellaneous	140,021.14
Utilities	191,378.64
Licenses, Permits, and Refunds	<u>4,968.11</u>
 Total Expenditures and Other Deductions	 <u>2,715,565.84</u>
Revenues Over (Under) Expenditures	(821,806.66)
Transfers:	
General Educational Fund Support	1,075,422.00
Other Transfers In	17,586.63
GBPAC Renovation Project	(700,000.00)
Other Transfers Out	<u>(36,551.92)</u>
 Total Transfers	 <u>356,456.71</u>
Revenues Over (Under) Expenditures and Transfers	(465,349.95)
Total Net Position - July 1	<u>902,997.08</u>
Total Net Position - June 30	<u>\$ 437,647.13</u>

**Schedule 12**  
**STATEMENT OF CHANGES IN NET POSITION**  
**RECREATION SERVICES**  
**For the Year Ended June 30, 2023**

Revenues and Other Additions:		
Service Fees	\$	318,865.09
Recreation Fee		656,100.99
Rental of Equipment and Facilities		30,100.26
Other Sales and Services		9,311.39
Investment Income		<u>5,376.70</u>
Total Revenue and Other Additions	\$	<u>1,019,754.43</u>
Expenses and Other Deductions:		
Personnel Services		919,388.63
Travel		19,431.39
Supplies		58,367.67
Contractual Services		32,310.38
Equipment and Repairs		4,459.99
Claims and Miscellaneous		41,079.93
Utilities		151,944.41
Licenses, Permits, and Refunds		<u>18,043.19</u>
Total Expenditures and Other Deductions		<u>1,245,025.59</u>
Revenues Over (Under) Expenditures		(225,271.16)
Transfers:		
General Educational Fund Support		243,886.00
Other Transfers In		314.69
Other Transfers Out		<u>(33,198.04)</u>
Total Transfers		<u>211,002.65</u>
Revenues Over (Under) Expenditures and Transfers		(14,268.51)
Total Net Position - July 1		<u>74,694.14</u>
Total Net Position - June 30	\$	<u><u>60,425.63</u></u>

**Schedule 13**  
**STATEMENT OF CHANGES IN NET POSITION**  
**STUDENT HEALTH SERVICES**  
**For the Year Ended June 30, 2023**

Revenues and Other Additions:		
Student Activity Fees	\$	2,150,556.88
Health Services		513,027.54
Investment Income		43,303.59
Other Sales and Services		6,388.86
		<hr/>
Total Revenue and Other Additions	\$	2,713,276.87
Expenses and Other Deductions:		
Personnel Services		2,409,758.56
Travel		30,305.71
Supplies		152,947.03
Contractual Services		124,887.17
Utilities		42,611.60
Equipment and Repairs		4,604.60
Claims and Miscellaneous		84,830.95
Licenses, Permits, and Refunds		70,466.16
		<hr/>
Total Expenditures and Other Deductions		2,920,411.78
		<hr/>
Revenues Over (Under) Expenditures		(207,134.91)
Transfers:		
General Educational Fund Support		530,037.00
Other Transfers In		15,788.33
Transfer to Sinking Fund		(250,612.50)
Other Transfers Out		(56,485.80)
		<hr/>
Net Transfers		238,727.03
		<hr/>
Revenues Over (Under) Expenditures and Transfers		31,592.12
		<hr/>
Total Net Position - July 1		(80,058.79)
		<hr/>
Total Net Position - June 30	\$	<u>(48,466.67)</u>

**Schedule 14**  
**STATEMENT OF CHANGES IN NET POSITION**  
**BOOKSTORE**  
**For the Year Ended June 30, 2023**

Revenues and Other Additions:		
Investment Income	21,292.82	
Sales and Services	3,908,783.54	
Other Revenues	<u>35,547.19</u>	
Total Revenue and Other Additions		\$ 3,965,623.55
Expenses and Other Deductions:		
Personnel Services	1,009,971.14	
Travel	14,175.58	
Supplies	71,387.60	
Contractual Services	201,682.79	
Utilities	41,947.48	
Equipment and Repairs	46,464.45	
Claims and Miscellaneous	3,340,282.56	
Licenses, Permits, and Refunds	<u>83,600.73</u>	
Total Expenditures and Other Deductions		<u>4,809,512.33</u>
Revenues Over (Under) Expenditures		(843,888.78)
Transfers:		
Other Transfers Out	<u>(21,292.82)</u>	
Net Transfers		<u>(21,292.82)</u>
Revenues Over (Under) Expenditures and Transfers		(865,181.60)
Total Net Position - July 1		<u>2,011,497.06</u>
Total Net Position - June 30		\$ <u><u>1,146,315.46</u></u>



**Schedule 15**  
**STATEMENT OF CHANGES IN NET POSITION**  
**MISCELLANEOUS AUXILIARY ENTERPRISES**  
**For the Year Ended June 30, 2023**

	Total Net Position			Transfers	Transfers	Total Net Position
	July 1	Revenues	Expenditures	In	Out	June 30
Art Gallery-Accession Fund	\$ 1,765.86	-	1,765.86	-	-	-
Art Lab Fees-Ceramics	149,915.26	3,440.00	129,964.38	-	-	23,390.88
Art Lab Fees-General	2,330.73	21,420.00	17,846.73	-	-	5,904.00
Art Lab Fees-Photography	3,169.74	2,695.00	2,582.01	-	-	3,282.73
Art Lab Fees-Printmaking	11,930.61	6,390.00	10,024.23	-	-	8,296.38
Art Lab Fees-Sculpture	1,329.90	6,180.00	6,251.39	-	-	1,258.51
Art Sales	2,355.12	-	2,355.12	-	-	-
Audiology Clinic	16,041.59	360.00	4,938.41	16,572.05	-	28,035.23
Auditorium Events	133,825.75	14,315.00	1,085.12	-	-	147,055.63
Canoeing/Backpacking Lab Fee	5,086.40	-	-	-	5,086.40	-
Dickinson Relays-Boys	-	33,331.32	11,770.30	-	21,561.02	-
Dickinson Relays-Girls	-	29,149.83	11,508.34	-	17,641.49	-
Discussion and Debate	4,410.02	-	-	-	-	4,410.02
Dramatic Arts	147,069.00	70,483.50	133,215.06	-	-	84,337.44
Enrollment Activities	179,301.63	46,394.95	251.13	-	-	225,445.45
Events Parking	-	3,268.23	3,268.23	-	-	-
Examination Services	94,183.90	16,503.94	41,959.30	-	-	68,728.54
Graduate College Thesis Fees	7,767.60	4,300.00	1,242.75	-	-	10,824.85
Human Performance Ctr Operations	1,090,063.83	226,274.63	47,021.83	-	-	1,269,316.63
Iowa Public Radio Rent	-	15,404.81	15,454.81	-	-	(50.00)
Kinesiology & Athletic Training Fee	29,456.64	972.04	835.33	5,086.40	-	34,679.75
Library Auxiliary Services	35,607.26	4,996.65	9,151.62	-	-	31,452.29
Locker & Suit Service	29,993.06	6,840.00	6,375.35	-	-	30,457.71
MBB Foreign Travel	-	-	360.00	10,360.00	-	10,000.00
Misc Auxiliary Enterprises	-	166,503.41	-	-	166,503.41	-
New Student Programs	632,016.61	607,287.80	731,095.47	-	-	508,208.94
North American Review	78,474.79	70,175.76	78,468.41	-	-	70,182.14
Northern Iowan	56,165.59	99,279.06	68,880.99	-	-	86,563.66
Panther Kids Club	2,508.45	-	97.42	-	2,000.00	411.03
Panther Pep Crew	35.00	20.00	-	-	-	55.00
Parking Operations	1,062,500.02	1,108,447.14	1,101,637.24	-	-	1,069,309.92
Parking Operations-MMF-FTA's Interest	115,287.06	88,912.44	136,059.38	-	10,000.00	58,140.12
Registration Services	209,834.39	567,723.66	447,219.14	-	-	330,338.91
Rental Properties	635,493.56	158,663.13	268,786.65	-	-	525,370.04
RodCon	1,532.63	2,636.75	850.02	-	-	3,319.36
Sale of Equipment	526,401.00	287,042.02	89,807.40	-	234,476.45	489,159.17
Skin and Scuba Diving Program	1,203.79	-	-	-	-	1,203.79
Special Music Activities	78,332.65	72,764.17	87,926.78	10,985.47	-	74,155.51
Music-Student Fee Allocation	2,250.00	30,500.00	-	-	26,615.00	6,135.00
Technology Stores	15,965.15	164.42	(200.37)	-	-	16,329.94
Theatre Special Activities	4,868.67	2,795.00	3,675.92	2,579.86	-	6,567.61
UNI Golf Van	191.68	330.00	881.32	359.64	-	-
Varsity Mens Glee Club	7,254.78	41,076.00	26,197.81	-	-	22,132.97
WBB-Post Season	-	525.26	10,139.33	9,614.07	-	-
<b>Totals</b>	<b>\$ 5,375,919.72</b>	<b>3,817,565.92</b>	<b>3,510,750.21</b>	<b>55,557.49</b>	<b>483,883.77</b>	<b>5,254,409.15</b>

**Schedule 16**  
**STATEMENT OF CHANGES IN NET POSITION**  
**STUDENT LOANS**  
**For the Year Ended June 30, 2023**

	<u>Seerley</u>	<u>Emergency</u>	<u>Perkins (NDSL) Loans</u>	<u>Grubb Loan</u>	<u>Muzzey Loan</u>	<u>Total</u>
Revenues and Other Additions:						
Interest on Loans	\$ -	-	(48,074.26)	-	-	(48,074.26)
Interest on Investments	11,688.57	26,035.87	37,092.92	238.44	8,927.45	83,983.25
Collection/Litigation Costs Reimbursed	-	80.90	19,619.58	-	-	19,700.48
Endowment Income	-	-	-	-	9,786.92	9,786.92
Totals	<u>11,688.57</u>	<u>26,116.77</u>	<u>8,638.24</u>	<u>238.44</u>	<u>18,714.37</u>	<u>65,396.39</u>
Expenditures and Other Deductions:						
Cancellations	-	31,571.47	542,321.71	-	-	573,893.18
Collection/Litigation Costs	-	(43,023.30)	(425,722.81)	-	-	(468,746.11)
Totals	<u>-</u>	<u>(11,451.83)</u>	<u>116,598.90</u>	<u>-</u>	<u>-</u>	<u>105,147.07</u>
Revenues Over (Under) Expenditures	11,688.57	37,568.60	(107,960.66)	238.44	18,714.37	(39,750.68)
Net Position - July 1	<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>
Net Position - June 30	\$ <u>423,415.58</u>	<u>957,679.05</u>	<u>1,284,169.20</u>	<u>8,637.36</u>	<u>329,307.74</u>	<u>3,003,208.93</u>



**Schedule 17**  
**STATEMENT OF CHANGES IN NET POSITION**  
**ENDOWMENT FUNDS**  
**For the Year Ended June 30, 2023**

	<u>Total Net Position July 1</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Total Net Position 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
<b>Total True Endowments</b>	<u>615,895.14</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>615,895.14</u>
Quasi Endowments:					
C.A. & Katherine S. Bemler Sch Fund	83,279.61	967.56	-	-	84,247.17
Anna M. Nielsen Music Scholarship	5,300.18	96.76	-	-	5,396.94
Kindergarten-Primary Award	8,729.16	83.48	-	-	8,812.64
Wild And White Sch Endowment Fund	9,403.42	126.78	-	-	9,530.20
Dickey Scholarship Endowment Fund	56,051.82	706.11	-	-	56,757.93
Irene M. Thompson Endowment Fund	47,745.19	894.72	-	-	48,639.91
Dorothy Muzzey Loan Endowment	184,117.84	2,085.63	-	-	186,203.47
Endowed Entrepreneurial Studies Chair	548,207.76	9,849.74	-	-	558,057.50
Military Order of The Purple Heart Awards	9,638.39	184.32	-	-	9,822.71
Principal Mutual	8,571,707.50	81,953.96	-	-	8,653,661.46
Other Postemployment Benefits (OPEB)	10,292,611.35	554,232.98	400,000.00	-	10,446,844.33
<b>Total Quasi Endowments</b>	<u>19,816,792.22</u>	<u>651,182.04</u>	<u>400,000.00</u>	<u>-</u>	<u>20,067,974.26</u>
<b>Totals</b>	<u>\$ 20,432,687.36</u>	<u>651,182.04</u>	<u>400,000.00</u>	<u>-</u>	<u>20,683,869.40</u>

	<u>General Educational Fund</u>	<u>Current Restricted Fund</u>	<u>Loan Fund</u>
Investment Income:			
Related Scholarship/Loan Funds:			
C.A. & Katherine Bemler Scholarship	\$ -	4,545.20	-
Anna M. Nielsen Scholarship	-	457.32	-
Kindergarten Primary Awards	-	394.00	-
Wild And White Scholarship	-	598.04	-
Dickey Scholarship	-	3,313.92	-
Irene M. Thompson Bequest	-	4,200.44	-
Dorothy M. Muzzey Loan Fund	-	-	18,714.37
Endowed Entrepreneur Studies Chair	-	46,197.64	-
Military Order of The Purple Heart Awards	-	865.40	-
Principal Mutual	384,536.72	-	-
<b>Total Investment Income</b>	<u>\$ 384,536.72</u>	<u>60,571.96</u>	<u>18,714.37</u>

**Schedule 18**  
**STATEMENT OF CHANGES IN NET POSITION**  
**PLANT FUNDS**  
**For the Year Ended June 30, 2023**

	<u>State Supported</u>	<u>Academic Building</u>	<u>Residence System</u>
Revenues and Other Additions:			
State Appropriations	\$ 15,536,345.87	-	-
Tuition Replacement	-	3,359,373.61	-
State Grants and Contracts	-	-	-
Investment Income	-	63,716.45	-
Tuition and Fees	-	-	-
Gain/Loss on Sale of Capital Assets	-	-	-
Casualty Reimbursement	-	-	-
Other Revenue	-	-	-
Totals	<u>15,536,345.87</u>	<u>3,423,090.06</u>	<u>-</u>
Expenditures and Other Deductions:			
Depreciation - Buildings	-	1,961,338.06	3,135,394.72
Depreciation - Improvements Other Than Buildings	-	3,005.71	12,783.57
Depreciation - Infrastructure	-	149,190.65	79,854.93
Depreciation - Equipment	-	-	134,217.96
Depreciation - Library Materials	-	-	-
Amortization - Intangibles	-	-	-
Amortization - Lease Assets	-	-	-
Amortization - Subscription Assets	-	-	-
Expenditures Not Capitalized	(31,383.87)	1,950.00	1,832,217.50
Bonds and Debt Retired	-	599,249.10	913,719.39
Administrative Overhead	-	-	556,350.61
Reclass Capitalized Purchases as Assets	16,268,803.27	-	(5,938.00)
Totals	<u>16,237,419.40</u>	<u>2,714,733.52</u>	<u>6,658,600.68</u>
Revenues Over (Under) Expenditures	(701,073.53)	708,356.54	(6,658,600.68)
Net Transfers	-	(130,482.91)	7,064,039.25
Revenues Over (Under) Expenditures and Transfers	(701,073.53)	577,873.63	405,438.57
Net Position - July 1 Restated	<u>(877,797.56)</u>	<u>18,284,961.56</u>	<u>86,073,674.63</u>
Net Position - June 30	<u><u>\$ (1,578,871.09)</u></u>	<u><u>18,862,835.19</u></u>	<u><u>86,479,113.20</u></u>

<b>Utility System</b>	<b>Student Health System</b>	<b>Maucker Union</b>	<b>Field House</b>	<b>Other Plant Funds</b>	<b>Total</b>
-	-	-	-	-	15,536,345.87
-	-	-	-	-	3,359,373.61
-	-	-	-	592,424.40	592,424.40
26,923.01	1,767.71	-	-	833,709.27	926,116.44
-	-	346,197.87	1,107,152.05	-	1,453,349.92
-	-	-	-	(9,296.18)	(9,296.18)
-	-	-	-	(82,096.01)	(82,096.01)
-	-	-	-	3,161,594.63	3,161,594.63
<u>26,923.01</u>	<u>1,767.71</u>	<u>346,197.87</u>	<u>1,107,152.05</u>	<u>4,496,336.11</u>	<u>24,937,812.68</u>
503,590.85	103,561.22	460,876.09	1,070,843.76	5,532,954.09	12,768,558.79
-	-	6,433.27	7,528.65	484,697.98	514,449.18
1,193,721.74	-	-	-	121,727.35	1,544,494.67
320,277.49	14,845.19	3,272.37	101,817.60	2,141,955.12	2,716,385.73
-	-	-	-	218,621.45	218,621.45
-	-	-	-	487,221.42	487,221.42
-	-	-	-	214,155.72	214,155.72
-	-	-	-	154,407.00	154,407.00
571,210.32	39,795.56	63,670.88	539,132.67	147,331.79	3,163,924.85
406,834.53	7,474.88	-	3,540.77	206,234.00	2,137,052.67
226,984.48	-	-	-	-	783,335.09
(88,697.08)	-	234,009.31	(54,915.64)	(25,975,054.84)	(9,621,792.98)
<u>3,133,922.33</u>	<u>165,676.85</u>	<u>768,261.92</u>	<u>1,667,947.81</u>	<u>(16,265,748.92)</u>	<u>15,080,813.59</u>
(3,106,999.32)	(163,909.14)	(422,064.05)	(560,795.76)	20,762,085.03	9,856,999.09
<u>750,904.50</u>	<u>235,148.25</u>	<u>-</u>	<u>(357,220.16)</u>	<u>2,922,275.96</u>	<u>10,484,664.89</u>
(2,356,094.82)	71,239.11	(422,064.05)	(918,015.92)	23,684,360.99	20,341,663.98
<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>203,949,543.31</u>	<u>386,642,789.61</u>
<u>35,370,901.82</u>	<u>3,756,028.70</u>	<u>11,935,643.93</u>	<u>24,524,897.54</u>	<u>227,633,904.30</u>	<u>406,984,453.59</u>

**Schedule 19**  
**STATEMENT OF CHANGES IN CAPITAL ASSETS**  
**For the Year Ended June 30, 2023**

			Fair Value July 1 Restated	Additions	Transfers Discards & Adjustments	Fair Value June 30
<b>LAND:</b>						
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
<b>BUILDINGS:</b>						
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			11,211,925.40	-	-	11,211,925.40
Dancer 1969, 2021			8,113,170.63	-	-	8,113,170.63
Donald O. Rod Library 1965, 1973, 1996, 2022			11,778,420.77	5,856.67	-	11,784,277.44
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, 2007,2023			24,205,951.00	2,041,696.19	-	26,247,647.19
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, 2023**

	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	10,144,988.05	15,379.33	-	10,160,367.38
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, 2023	6,129,035.01	246,913.39	-	6,375,948.40
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	1,390,758.11	1,309.55	-	1,392,067.66
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	32,318,548.21	-	-	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
Power Plant Boiler #4 VFD Installation 2023	-	200,542.60	-	200,542.60
Psychology #1 1936	97,500.00	-	-	97,500.00
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 Merner 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	4,979,323.08	73,149.78	-	5,052,472.86
Student Counseling and Health Ctr 2006	4,430,108.85	-	-	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	20,324,219.23	26,602,321.60	(2,584,847.51)	44,341,693.32
Total Buildings	602,034,646.42	29,187,169.11	(2,584,847.51)	628,636,968.02



**Schedule 19 (continued)**  
**STATEMENT OF CHANGES IN CAPITAL ASSETS**  
**For the Year Ended June 30, 2023**

	Book Value July 1 Restated	Additions	Transfers Discards & Adjustments	Book Value June 30
<b>IMPROVEMENTS OTHER THAN BUILDINGS:</b>				
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
Kamerick Kiln Replacement	-	367,115.72	-	367,115.72
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
<b>Parking Lots:</b>				
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
Recreation Fields-West Campus	2,545,536.57	-	-	2,545,536.57
Rod Library-Carpet replacement	241,953.01	-	-	241,953.01
Salt Storage Shed	65,165.14	-	-	65,165.14
Softball Dugouts	7,780.37	-	-	7,780.37
Stream Bank Stabilization	126,448.43	-	-	126,448.43
Synthetic Turf Football Practice Field	-	2,036,203.47	-	2,036,203.47
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	2,029,872.84	656,893.45	(2,403,319.19)	283,447.10
Total Improvements O/T Buildings	<u>20,891,808.31</u>	<u>3,060,212.64</u>	<u>(2,403,319.19)</u>	<u>21,548,701.76</u>
<b>INFRASTRUCTURE:</b>				
<b>Campus Utilities Distribution System:</b>				
General Campus	20,292,596.19	-	-	20,292,596.19
Residence System	680,391.13	-	-	680,391.13
Energy Manage System	258,942.29	-	-	258,942.29
<b>Wireless Networks:</b>				
General Campus	346,522.09	-	-	346,522.09
Residence System	700,704.79	-	-	700,704.79
<b>Roads &amp; Sidewalks:</b>				
General Campus	7,943,256.47	487,327.35	-	8,430,583.82
Residence System	284,274.17	-	-	284,274.17
NCC 27th St. Corridor Site Work	-	749,858.92	-	749,858.92
Pedestrian Access to Hillside Courts	48,656.86	-	-	48,656.86
Power Plant Boiler #3 Electrical Infrastructure	-	1,015,515.74	-	1,015,515.74
Power Plant Cooling Tower Condenser	747,305.70	11,625.89	-	758,931.59
Power Plant Cooling Tower Replacement	1,802,582.42	-	-	1,802,582.42
Power Plant Fuel Oil Piping	-	936,399.18	-	936,399.18
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	475,032.43	-	8,889,734.85
Steam Distribution System Phase 2C	-	1,379,213.11	-	1,379,213.11
Storm water management SW campus	840,499.13	-	-	840,499.13
<b>Telecommunications Master Switch:</b>				
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	2,798,920.66	5,966,096.00	(5,054,972.62)	3,710,044.04
Total Infrastructure	<u>62,552,893.78</u>	<u>11,021,068.62</u>	<u>(5,054,972.62)</u>	<u>68,518,989.78</u>

**Schedule 19 (continued)**  
**STATEMENT OF CHANGES IN CAPITAL ASSETS**  
**For the Year Ended June 30, 2023**

	<b>Book Value July 1 Restated</b>	<b>Additions</b>	<b>Transfers Discards &amp; Adjustments</b>	<b>Book Value June 30</b>
<b>EQUIPMENT:</b>				
ABRB Equipment	55,465.54	-	-	55,465.54
Field House Equipment	4,446,750.00	37,642.64	-	4,484,392.64
General University Equipment	44,729,903.71	2,079,124.36	(2,307,865.61)	44,501,162.46
Health Clinic Equipment	146,701.01	28,000.00	(10,456.00)	164,245.01
Maucker Union Equipment	199,177.92	-	(13,170.00)	186,007.92
Residence System Equipment	3,994,627.71	44,144.35	(14,587.16)	4,024,184.90
Utility System Equipment	3,773,126.63	-	(18,000.00)	3,755,126.63
Construction-in-Progress	-	243,242.31	-	243,242.31
Total Equipment	<u>57,345,752.52</u>	<u>2,432,153.66</u>	<u>(2,364,078.77)</u>	<u>57,413,827.41</u>
<b>LIBRARY MATERIALS:</b>				
Donald O. Rod Library	34,140,285.52	78,794.67	(600,436.80)	33,618,643.39
Instructional Resources Library	222,215.49	-	-	222,215.49
Total Library	<u>34,362,501.01</u>	<u>78,794.67</u>	<u>(600,436.80)</u>	<u>33,840,858.88</u>
<b>INTANGIBLE ASSETS:</b>				
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>
<b>RIGHT-TO-USE SBITA ASSETS:</b>				
Blackboard	926,443.00	-	-	926,443.00
Subscriptions-in-Progress	-	11,792,116.00	-	11,792,116.00
Total Right-to-use SBITA Assets	<u>926,443.00</u>	<u>11,792,116.00</u>	<u>-</u>	<u>12,718,559.00</u>
<b>RIGHT-TO-USE LEASED BUILDINGS:</b>				
360 Westfield Ave, Suite 200 Waterloo	359,979.86	1,011,505.59	-	1,371,485.45
715 Mulberry Street Waterloo	686,798.16	-	-	686,798.16
2117 Falls Avenue Waterloo	255,747.07	-	-	255,747.07
Total Right-to-use Leased Buildings	<u>1,302,525.09</u>	<u>1,011,505.59</u>	<u>-</u>	<u>2,314,030.68</u>
Total Fixed Assets	<u>794,226,653.41</u>	<u>58,583,020.29</u>	<u>(13,007,654.89)</u>	<u>839,802,018.81</u>
Less: Accumulated Depreciation/Amortization	<u>389,210,414.86</u>	<u>19,128,175.84</u>	<u>(2,960,264.21)</u>	<u>405,378,326.49</u>
Total Fixed Assets	<u>\$ 405,016,238.55</u>	<u>39,454,844.45</u>	<u>(10,047,390.68)</u>	<u>434,423,692.32</u>

**Schedule 20**  
**SCHEDULE OF INVESTMENTS**  
**June 30, 2023**

Pooled Investments		\$	91,266,483.80
Fund Owned Investments:			
Deferred Compensation Trust			521,110.31
Endowment Funds and Funds Functioning as Endowment Funds			20,638,813.96
Plant Fund:			
Unexpended Plant Funds:			
Maucker Union System Fund	\$	1,505,616.00	
Field House System Fund		489,835.00	
Residence System Fund		13,302,450.00	
Utility Enterprise System Fund		3,797,580.00	
Student Health System Fund		<u>1,082,128.00</u>	
Total Unexpended Plant Funds			20,177,609.00
Retirement of Indebtedness:			
Academic Building Debt Service Reserve Fund		2,936,269.00	
Residence System Debt Service Reserve Fund		4,386,430.00	
Utility Enterprise Debt Service Reserve Fund		1,148,006.40	
Field House Debt Service Reserve Fund		463,919.69	
Student Health System Debt Service Reserve Fund		<u>229,204.80</u>	
Total Retirement of Indebtedness			<u>9,163,829.89</u>
Total Investments	\$		<u><u>141,767,846.96</u></u>

**Schedule 21**  
**SCHEDULE OF INVENTORIES**  
**June 30, 2023**

Auxiliary Enterprises Fund:			
University Housing and Dining		\$	201,989.39
Dome Operations			46,858.42
UNI Bookstore			883,621.50
Miscellaneous Auxiliary Enterprises:			
Art	\$	31,408.93	
Technology		8,220.64	
		<u>          </u>	39,629.57
Other Funds Unrestricted:			
Stores Departments:			
Campus Supply		103,056.37	
Coal Stores		1,343,150.78	
Vehicle Fuel Stores		34,260.81	
Petroleum Coke Stores		94,290.30	
Fuel Oil Stores		68,883.60	
Tall Grass Prairie Center		4,540.00	
Prairie on Farms Seed		13,447.76	
Early Education Outreach		5,094.44	
Panther Products		85,352.02	
UNI Bookstore Postal Services		2,480.74	
		<u>          </u>	1,754,556.82
Total Inventories	\$		<u>2,926,655.70</u>



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