



2024-2025

Supplement to the Annual Comprehensive Financial Report

For the fiscal year
ended June 30, 2025

UNI

**University of
Northern Iowa®**

A public university
governed by the Iowa
Board of Regents

An enterprise fund of the
State of Iowa



**University of
Northern Iowa®**

A public university
governed by the Iowa
Board of Regents

An enterprise fund of the
State of Iowa

2024-2025

Supplement to the Annual Comprehensive Financial Report

For the fiscal year ended June 30, 2025

Prepared by:
Financial Accounting and Reporting
Services

Table of Contents

	Page
University Statement of Net Position	1
University Statement of Fiduciary Net Position	2
Foundation Combined Statements of Financial Position	3
University Statement of Revenues, Expenses and Changes in Net Position	4
University Statement of Changes in Fiduciary Net Position	5
Foundation Combined Statements of Activities.....	6-7
University Statement of Cash Flows	8-9
	Schedule
Statement of General Fund Revenue	1 11
Statement of Current Funds Expenditures	2 12-16
Statement of Changes in Net Position - Other Funds Unrestricted.....	3 17-24
Statement of Changes in Net Position - Current Restricted Funds	4 25-29
Summary Statement of Changes in Net Position - Auxiliary Enterprises	5 30
Statement of Changes in Net Position - University Housing and Dining	6 31
Statement of Revenues and Expenditures - University Housing and Dining.....	7 32-33
Statement of Changes in Net Position - Intercollegiate Athletics	8 34-35
Statement of Changes in Net Position - J.W. Maucker Union	9 36
Statement of Changes in Net Position - Field House.....	10 37
Statement of Changes in Net Position - Gallagher-Bluedorn Performing Arts Center	11 38
Statement of Changes in Net Position - Recreation Services	12 39
Statement of Changes in Net Position - Health Services	13 40
Statement of Changes in Net Position - Miscellaneous Auxiliary Enterprises.....	14 41
Statement of Changes in Net Position - Student Loans.....	15 42
Statement of Changes in Net Position - Endowment Funds.....	16 43
Statement of Changes in Net Position - Plant Funds.....	17 44-45
Statement of Changes in Capital Assets	18 46-49
Schedule of Investments	19 50
Schedule of Inventories	20 51

UNIVERSITY OF NORTHERN IOWA
Statement of Net Position
June 30, 2025 and 2024

	2025	2024
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 19,133,079	23,462,147
Investments	135,281,503	128,763,221
Accounts receivable, net	11,792,001	7,554,465
Lease receivable, net	276,828	327,343
Notes receivable, net	145,966	234,087
Interest receivable	171,326	214,432
Due from government agencies	3,322,052	3,621,496
Prepays	5,351,634	5,202,991
Inventories	2,597,657	2,264,701
Total Current Assets	<u>178,072,046</u>	<u>171,644,883</u>
Noncurrent Assets:		
Investments	25,059,363	21,890,538
Lease receivable, net	1,768,212	2,022,909
Notes receivable, net	583,866	936,349
Prepays	1,086,265	682,826
Capital assets, Nondepreciable	77,310,285	50,541,643
Capital assets, Depreciable, net	410,745,417	399,993,826
Total Noncurrent Assets	<u>516,553,408</u>	<u>476,068,091</u>
Total Assets	<u>694,625,454</u>	<u>647,712,974</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows	5,795,490	6,326,607
Other post employment benefits related deferred outflows	545,137	784,406
Total Deferred Outflows of Resources	<u>6,340,627</u>	<u>7,111,013</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	5,746,825	6,267,155
Salaries and wages payable	1,892,179	2,301,838
Unpaid claims and contingent liabilities	2,132,251	2,160,070
Unearned revenue	4,500,678	4,148,734
Interest payable	1,463,509	1,077,406
Other long-term liabilities	6,210,485	6,020,638
Other post employment benefits	263,261	423,387
Long-term debt	9,139,459	8,945,067
Deposits held in custody for others	314,660	334,369
Total Current Liabilities	<u>31,663,307</u>	<u>31,678,664</u>
Noncurrent Liabilities:		
Other long-term liabilities	15,817,214	18,612,088
Other post employment benefits	8,269,809	8,118,739
Long-term debt	95,647,541	81,108,845
Total Noncurrent Liabilities	<u>119,734,564</u>	<u>107,839,672</u>
Total Liabilities	<u>151,397,871</u>	<u>139,518,336</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows	274,222	446,555
Other post employment benefits related deferred inflows	5,322,067	8,053,843
Lease related deferred inflows	1,946,170	2,259,091
Total Deferred Inflows of Resources	<u>7,542,459</u>	<u>10,759,489</u>
NET POSITION		
Net investment in capital assets	390,964,339	368,507,081
Restricted		
Nonexpendable		
Scholarships and fellowships	615,895	615,895
Expendable		
Scholarships and fellowships	261,586	258,556
Loans	2,961,819	3,288,117
Capital projects	13,172	-
Debt service	28,628,286	26,456,398
Other	1,815,440	1,110,083
Unrestricted	116,765,214	104,310,032
Total Net Position	<u>\$ 542,025,751</u>	<u>504,546,162</u>

UNIVERSITY OF NORTHERN IOWA
Fiduciary Activities
Statement of Fiduciary Net Position
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and cash equivalents	\$ 7,278,007	6,734,789
Accounts receivable	-	28,009
Prepays	9,938	12,443
Total Assets	<u>7,287,945</u>	<u>6,775,241</u>
 NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	7,287,945	6,775,241
Total Net Position	<u>\$ <u>7,287,945</u></u>	<u>6,775,241</u>

UNIVERSITY OF NORTHERN IOWA FOUNDATION
Combined Statements of Financial Position
June 30, 2025 and 2024

	2025	2024
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 9,818,343	10,488,671
Investments	24,939,906	21,753,528
Pledges receivable, net	8,844,317	9,193,745
Other receivables	26,925	563,999
Other	95,770	109,178
	<hr/>	<hr/>
Total Current Assets	43,725,261	42,109,121
Noncurrent Assets:		
Pledges receivable, less current portion	25,286,379	27,097,020
Long-term investments	239,135,796	217,138,982
Life insurance cash value	1,560,238	1,484,706
Building, equipment and leasehold improvements, net	38,060	41,232
Other	1,741,245	4,461,469
	<hr/>	<hr/>
Total Noncurrent Assets	267,761,718	250,223,409
Total Assets	\$ <u>311,486,979</u>	<u>292,332,530</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable, accrued expenses and other liabilities	\$ 3,944,571	2,673,731
Annuities payable	251,549	181,100
Annuity trusts payable	29,404	82,163
Unitrusts payable	41,759	29,404
	<hr/>	<hr/>
Total Current Liabilities	4,267,283	2,966,398
Noncurrent Liabilities:		
Annuities payable, less current portion	1,627,278	1,804,935
Annuity trusts payable, less current portion	383,238	401,165
Unitrusts payable, less current portion	317,025	230,834
	<hr/>	<hr/>
Total Noncurrent Liabilities	2,327,541	2,436,934
Total Liabilities	<hr/> 6,594,824	<hr/> 5,403,332
Net Assets:		
Without donor restrictions	15,297,437	13,758,928
With donor restrictions	289,594,718	273,170,270
	<hr/>	<hr/>
Total Net Assets	304,892,155	286,929,198
Total Liabilities and Net Assets	\$ <u>311,486,979</u>	<u>292,332,530</u>

UNIVERSITY OF NORTHERN IOWA
Statement of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Operating Revenues:		
Tuition and fees, net of scholarship allowances of \$39,917,189 for 2025 and \$37,039,684 for 2024	\$ 52,094,473	52,601,209
Federal grants and contracts	15,111,410	16,818,425
State and local grants and contracts	3,740,056	5,035,266
Nongovernmental grants and contracts	5,943,292	5,228,071
Sales and services of educational activities	1,875,142	2,093,341
Interest on student loans	18,662	45,210
Other operating revenue	798,479	725,839
Auxiliary enterprises, net of scholarships allowances of \$3,150,264 for 2025 and \$2,532,460 for 2024	51,682,804	49,999,035
Total Operating Revenues	<u>131,264,318</u>	<u>132,546,396</u>
EXPENSES		
Operating Expenses:		
Instruction	70,533,348	70,185,764
Research	3,690,987	3,204,359
Public service	12,127,151	15,738,791
Academic support	28,126,885	25,853,471
Student services	13,895,701	13,259,479
Institutional support	20,296,923	15,838,592
Operation and maintenance of plant	23,065,820	24,436,680
Scholarships and fellowships	1,839,710	1,764,633
Depreciation/amortization	23,299,240	20,533,666
Other operating expenses	540,605	132,667
Auxiliary enterprises	56,552,087	53,837,892
Total Operating Expenses	<u>253,968,457</u>	<u>244,785,994</u>
Operating (Loss)	<u>(122,704,139)</u>	<u>(112,239,598)</u>
NONOPERATING REVENUES (EXPENSES):		
State appropriations	106,339,842	103,895,942
Federal grants and contracts	13,841,624	11,358,820
Nonfederal gifts, grants and contracts	3,491,187	4,183,704
Investment income	10,886,918	8,593,669
Interest on indebtedness	(2,140,772)	(1,875,637)
Gain/(Loss) on disposal of capital assets	84,887	(962,891)
Other nonoperating revenue (expense)	(296,982)	(7,082)
Net Nonoperating Revenues	<u>132,206,704</u>	<u>125,186,525</u>
Income (Loss) Before Other Revenues (Expenses)	<u>9,502,565</u>	<u>12,946,927</u>
OTHER REVENUES:		
Capital appropriations	12,883,772	18,383,063
Capital gifts, grants and contracts	15,093,252	10,509,877
Total Other Revenues	<u>27,977,024</u>	<u>28,892,940</u>
Change in Net Position	<u>37,479,589</u>	<u>41,839,867</u>
NET POSITION		
Net position, beginning of year	<u>504,546,162</u>	<u>462,706,295</u>
Net position, end of year	<u>\$ 542,025,751</u>	<u>504,546,162</u>

UNIVERSITY OF NORTHERN IOWA
Fiduciary Activities
Statement of Changes in Fiduciary Net Position
Years Ended June 30, 2025 and 2024

	2025	2024
ADDITIONS		
Contributions:		
Members	\$ 590,837	653,967
Gifts	4,306,283	4,244,604
Total contributions	<u>4,897,120</u>	<u>4,898,571</u>
Investment earnings:		
Interest, dividends and other	426,206	336,438
Net investment earnings	<u>426,206</u>	<u>336,438</u>
Total Additions	<u>5,323,326</u>	<u>5,235,009</u>
DEDUCTIONS		
Benefits paid to participants or beneficiaries	4,217,993	4,202,616
Miscellaneous	592,629	605,391
Total Deductions	<u>4,810,622</u>	<u>4,808,007</u>
Increase (Decrease) in Fiduciary Net Position	512,704	427,002
NET POSITION		
Net position, beginning of year	<u>6,775,241</u>	<u>6,348,239</u>
Net position, end of year	<u>\$ 7,287,945</u>	<u>6,775,241</u>

UNIVERSITY OF NORTHERN IOWA FOUNDATION
Combined Statements of Activities
Years Ended June 30, 2025 and 2024

	2025		
	Without Donor Restrictions	With Donor Restrictions	Total Net Assets
Revenues, support and reclassifications:			
Contributions of cash and other financial assets	\$ 1,673,699	20,376,681	22,050,380
Contributions of nonfinancial assets	2,027,776	507,929	2,535,705
Investment return	2,925,781	23,056,962	25,982,743
Miscellaneous income	218,009	1,180	219,189
Change in donor intent	(99,971)	99,971	-
Net assets released from restrictions	27,517,672	(27,517,672)	-
Total revenues, support and reclassifications	34,262,966	16,525,051	50,788,017
Expenses and adjustments:			
Scholarship expenses	7,118,930	-	7,118,930
Programming expenses	18,017,750	(183,578)	17,834,172
Administrative expenses	2,582,630	5,500	2,588,130
Fundraising expenses	5,014,510	-	5,014,510
Present value liability actuarial adjustment	(9,363)	278,681	269,318
Total expenses and adjustments	32,724,457	100,603	32,825,060
Change in net assets	1,538,509	16,424,448	17,962,957
Net assets, beginning of year	13,758,928	273,170,270	286,929,198
Net assets, end of year	\$ 15,297,437	289,594,718	304,892,155

2024		
Without Donor Restrictions	With Donor Restrictions	Total Net Assets
1,777,724	27,018,665	28,796,389
1,783,160	521,010	2,304,170
2,004,840	20,451,482	22,456,322
253,211	51,305	304,516
(47,399)	47,399	-
25,478,141	(25,478,141)	-
<u>31,249,677</u>	<u>22,611,720</u>	<u>53,861,397</u>
7,113,043	-	7,113,043
16,342,388	532,535	16,874,923
2,147,859	5,008	2,152,867
4,377,351	-	4,377,351
<u>34,113</u>	<u>33,387</u>	<u>67,500</u>
<u>30,014,754</u>	<u>570,930</u>	<u>30,585,684</u>
1,234,923	22,040,790	23,275,713
<u>12,524,005</u>	<u>251,129,480</u>	<u>263,653,485</u>
<u>13,758,928</u>	<u>273,170,270</u>	<u>286,929,198</u>

UNIVERSITY OF NORTHERN IOWA
Statement of Cash Flows
Years Ended June 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Tuition and fees	\$ 51,144,388	51,553,315
Grants and contracts receipts	26,025,476	26,535,340
Collections of loans from students	398,727	557,397
Auxiliary enterprise receipts	52,245,625	50,118,406
Payments for salaries and benefits	(147,695,763)	(141,645,273)
Payments for goods and services	(29,413,095)	(31,888,115)
Scholarships	(1,736,259)	(1,673,268)
Loans issued to students	(22,290)	(3,405)
Auxiliary enterprise payments	(56,694,397)	(52,706,562)
Interest on loans to students	43,300	78,960
Other operating receipts	2,764,697	2,788,425
Net Cash Used by Operating Activities	<u>(102,939,591)</u>	<u>(96,284,780)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
State appropriations	106,320,075	103,834,852
William D. Ford direct lending and plus loans receipts	32,733,216	32,428,940
William D. Ford direct lending and plus loans made	(32,759,252)	(32,428,940)
Noncapital gifts and grants	11,871,014	15,258,708
Net Cash Provided by Noncapital Financing Activities	<u>118,165,053</u>	<u>119,093,560</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital appropriations received	12,331,831	18,553,378
Capital gifts and grants received	863,832	2,189,168
Acquisition of capital assets	(46,376,615)	(31,139,519)
Proceeds from sale of capital assets	106,529	273,647
Principal paid on capital debt	(8,379,441)	(9,063,097)
Interest paid on capital debt	(2,233,604)	(2,483,576)
Proceeds from capital debt and refunding	23,623,474	-
Other capital and related financing payments	(586,612)	-
Endowment receipts	500,936	484,464
Net Cash Used by Capital and Related Financing Activities	<u>(20,149,670)</u>	<u>(21,185,535)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and dividends on investments	2,666,052	2,392,979
Proceeds from sale and maturities of investments	127,883,278	97,244,172
Purchase of investments	(129,954,190)	(99,260,299)
Net Cash Provided by Investing Activities	<u>595,140</u>	<u>376,852</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(4,329,068)	2,000,097
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>23,462,147</u>	<u>21,462,050</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 19,133,079</u>	<u>23,462,147</u>

UNIVERSITY OF NORTHERN IOWA
Statement of Cash Flows
Years Ended June 30, 2025 and 2024

	2025	2024
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating loss	\$ (122,704,139)	(112,239,598)
Adjustments to reconcile operating loss to net cash used by operating activities:		
Depreciation/amortization	23,299,240	20,533,666
(Increase)/Decrease in accounts receivable	(196,005)	1,050,861
(Increase)/Decrease in lease receivable	305,212	101,148
(Increase)/Decrease in notes receivable	440,604	684,679
(Increase)/Decrease in due from government agencies	942,239	(665,104)
(Increase)/Decrease in inventories	(332,956)	661,955
(Increase)/Decrease in prepaids	440,089	(555,248)
(Increase)/Decrease in other assets	44,264	6,434
(Increase)/Decrease in deferred outflows of resources	770,386	(2,659,688)
Increase/(Decrease) in accounts payable	83,201	(2,039,259)
Increase/(Decrease) in salaries and wages payable	(523,703)	1,380,845
Increase/(Decrease) in unearned revenue	351,649	80,379
Increase/(Decrease) in other liabilities	(473,256)	(1,130,895)
Increase/(Decrease) in pension liability	(2,160,330)	2,514,542
Increase/(Decrease) in other postemployment benefits liability	(9,056)	(624,791)
Increase/(Decrease) in deferred inflows of resources	<u>(3,217,030)</u>	<u>(3,384,706)</u>
Net Cash Used By Operating Activities	\$ <u>(102,939,591)</u>	<u>(96,284,780)</u>

Noncash Capital, Financing and Investing Activities:

Equipment with an acquisition value of \$12,164,601 was donated to the University in 2025 and \$8,909,962 in 2024.

A net unrealized gain increased the fair value of the University's investments \$7,934,353 in 2025 and a net unrealized gain increased the fair value \$7,324,702 in 2024.

A payable for capital gifts and grants of \$2,133,602 was reported in 2025 and \$68,783 in 2024.

A receivable for capital appropriations of \$759,689 was reported in 2025 and \$207,748 in 2024.

Schedule 1
STATEMENT OF GENERAL FUND REVENUE
For the Year Ended June 30, 2025

State Appropriations:		
State Appropriations General Fund	\$ 101,894,146.00	
Special Appropriations	<u>3,525,929.00</u>	\$ 105,420,075.00
Tuition and Fees:		
Fall Session	35,578,834.99	
Spring Session	32,074,318.20	
Summer Session	<u>483,303.07</u>	68,136,456.26
Sales and Services:		
Programs Abroad	1,319.96	
Non-Credit Course Fees	15,550.00	
Application Fees	117,095.09	
Late Registration Fees	3,730.00	
Documents and Records Fees	49,167.67	
Other Miscellaneous Fees	<u>92.70</u>	186,955.42
Facilities and Administrative Cost Recovery		1,665,347.71
Investment Income		1,487,854.40
Other Revenue:		
Commissions/Royalties	17,473.52	
Miscellaneous Income	130.55	
Returned Check Charges	4,535.76	
Restricted Enrollment Fees	<u>284,548.93</u>	<u>306,688.76</u>
Total General Educational Fund		\$ <u><u>177,203,377.55</u></u>

Schedule 2
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2025

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Instruction:				
College of Education:				
Educational Foundations and Professional Experience \$	1,922,510.36	153,865.15	-	2,076,375.51
Elementary and Middle Level Education	1,649,906.60	25,129.58	-	1,675,036.18
Health, Recreation and Community Services	624,006.03	24,096.99	-	648,103.02
Learning, Leadership and Community	1,716,444.05	12,983.79	-	1,729,427.84
Literacy, Early Childhood, and Special Education	435,039.59	3,917.64	-	438,957.23
College of Humanities, Arts, and Sciences:				
Applied Engineering	1,708,344.58	168,844.97	-	1,877,189.55
Art and Graphic Design	1,540,565.75	52,800.18	59,804.13	1,653,170.06
Biology	2,800,598.73	117,205.12	-	2,917,803.85
Chemistry and Biochemistry	1,726,089.96	67,463.81	55,691.05	1,849,244.82
Communication and Media	2,459,482.78	20,241.35	-	2,479,724.13
Communication Sciences and Disorders	1,880,136.78	13,609.79	-	1,893,746.57
Computer Science	1,019,490.18	11,881.65	-	1,031,371.83
Department of Theatre	991,202.11	37,033.84	-	1,028,235.95
Earth and Environmental Sciences	1,183,797.68	23,382.07	-	1,207,179.75
Languages and Literature	3,243,721.20	29,420.91	-	3,273,142.11
Mathematics	2,439,894.57	21,454.35	-	2,461,348.92
Philosophy and World Religion	1,037,378.54	7,881.92	-	1,045,260.46
Physics	765,521.20	45,640.09	37,186.55	848,347.84
School of Music	4,289,030.47	120,391.82	21,985.06	4,431,407.35
Science Education	374,504.10	6,173.72	-	380,677.82
College of Social and Behavioral Sciences:				
College of Social and Behavioral Sciences	6,536.40	5,397.64	-	11,934.04
Geography	897,980.27	16,355.06	15,752.09	930,087.42
History	1,521,747.92	18,281.39	-	1,540,029.31
Interior Design and Textiles and Apparel	221,680.54	-	-	221,680.54
Military Science	67,171.99	14,962.97	-	82,134.96
Political Science	992,316.92	13,474.97	-	1,005,791.89
Psychology	1,443,239.36	35,860.23	-	1,479,099.59
Sociology, Anthropology and Criminology	1,368,440.82	10,829.62	-	1,379,270.44
Women's and Gender Studies	56,416.78	5,916.57	-	62,333.35
School of Health and Human Sciences:				
Family, Aging and Counseling	1,372,143.69	26,042.12	-	1,398,185.81
Kinesiology and Athletic Training	2,364,522.69	40,634.55	109,250.67	2,514,407.91
Nursing and Public Health	1,084,738.69	20,241.24	-	1,104,979.93
Social Work	989,183.96	6,981.49	-	996,165.45
Wilson College of Business:				
Accounting	2,095,645.00	17,172.81	-	2,112,817.81
Economics	939,524.15	12,575.00	-	952,099.15
Finance	885,905.74	8,717.23	-	894,622.97
Management	1,593,613.30	21,539.68	-	1,615,152.98
Marketing and Entrepreneurship	1,388,667.94	5,399.64	-	1,394,067.58
Wilson College of Business	57,419.64	103.44	-	57,523.08
Academic Affairs	140,892.34	-	-	140,892.34
Educational Opportunity Program	372,849.33	43,006.36	-	415,855.69
UNI Center for Urban Education	179,578.65	66,254.58	-	245,833.23
Graduate Studies	647,716.04	-	-	647,716.04
Research and Sponsored Programs	7,794.85	-	-	7,794.85
Honors and Scholars Programs	37,797.99	-	-	37,797.99
Study Abroad Center	268,944.98	3,200.00	-	272,144.98
Undergraduate Studies	2,000.01	-	-	2,000.01
IT-Network and Infrastructure Services	-	295,039.39	-	295,039.39
IT-Client Services	220,197.29	2,345.67	-	222,542.96
IT-Educational Technology and Media Services	15,119.41	157.19	-	15,276.60
IT-Administrative Information Systems	10,541.67	7,815.55	-	18,357.22
IT-Network Services	171,925.48	13,719.43	-	185,644.91
IT-Information Security	74,065.36	4,735.53	-	78,800.89
Compensated Absences	(49,148.15)	-	-	(49,148.15)
Total Instruction	55,254,836.31	1,680,178.09	299,669.55	57,234,683.95

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2025

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Research:				
Center for Social and Behavioral Research	102,882.84	60,433.42	-	163,316.26
Computer Science	-	3,901.14	-	3,901.14
Geography	-	295.26	-	295.26
Graduate Studies	134,367.00	-	-	134,367.00
IT-Network and Infrastructure Services	-	225.00	-	225.00
Languages and Literature	48,000.00	-	-	48,000.00
Philosophy and World Religion	-	760.89	-	760.89
Physics	33.60	7,140.11	7,824.94	14,998.65
Social Work	-	475.52	-	475.52
IT-Client Services	8,306.32	87.52	-	8,393.84
IT-Network Services	31,290.26	2,496.92	-	33,787.18
Compensated Absences	60,638.71	-	-	60,638.71
Total Research	385,518.73	75,815.78	7,824.94	469,159.45
Public Service:				
Academic Affairs	58,109.32	6,200.97	-	64,310.29
Advance Iowa	148,592.66	22,889.32	2,644.98	174,126.96
Applied Engineering	-	461.72	-	461.72
Art and Graphic Design	-	18,595.48	-	18,595.48
Business and Community Services	-	7,609.00	-	7,609.00
Center for Civic Education	638.09	43,930.85	-	44,568.94
Chemistry and Biochemistry	-	43.72	-	43.72
College of Education	-	16,072.49	-	16,072.49
Communication and Media	4,218.00	34,887.33	-	39,105.33
Ctr for Energy and Enviro Educ	-	99.75	-	99.75
Department of Theatre	-	39,744.60	-	39,744.60
Enrollment Management	-	74.70	-	74.70
Family Business Center	467,745.68	51,254.32	-	519,000.00
Finance and Operations	-	431.72	-	431.72
Institute for Decision Making	442,402.77	2,130.23	-	444,533.00
Iowa Academy of Science	-	1,587.91	-	1,587.91
IT-Network and Infrastructure Services	-	2,097.00	-	2,097.00
J Pappajohn Entrepreneurial Ctr	290,420.03	20,245.97	-	310,666.00
Metal Casting Center	349,241.11	103,931.71	-	453,172.82
Physics	-	1,312.42	-	1,312.42
Political Science	-	862.37	-	862.37
School of Music	29,049.80	137,778.91	-	166,828.71
Social Work	-	3,281.47	-	3,281.47
Strategic Marketing Services	122,226.76	381.14	-	122,607.90
Tallgrass Prairie Center	146,496.92	6,638.50	5,828.24	158,963.66
IT-Client Services	61,622.75	649.29	-	62,272.04
IT-Educational Technology and Media Services	61,947.03	644.00	-	62,591.03
IT-Network Services	74,291.21	5,928.34	-	80,219.55
Compensated Absences	(171,380.17)	-	-	(171,380.17)
Total Public Service	2,085,621.96	529,765.23	8,473.22	2,623,860.41

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2025

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Academic Support:				
Academic Advising	1,171,680.01	37,705.22	-	1,209,385.23
Academic Affairs	152,416.10	11,067.58	-	163,483.68
Accounting	22,053.20	-	-	22,053.20
Applied Engineering	18,340.19	2,804.44	-	21,144.63
Art and Graphic Design	15,466.00	-	-	15,466.00
Biology	11,674.85	-	-	11,674.85
Center for Excellence in Teaching and Learning	160,113.14	40,176.58	-	200,289.72
Chemistry and Biochemistry	1,179.00	29.98	-	1,208.98
Child Development Center	385,127.19	1,765.03	-	386,892.22
COE Academic Advising and Teacher Education Success	693,854.92	10,135.74	-	703,990.66
College of Education	1,027,016.70	116,401.96	-	1,143,418.66
College of Education Development	51,532.59	2,746.08	-	54,278.67
College of Graduate, Research, and Online Education	301,724.65	28,004.30	-	329,728.95
College of HFA Development	63,701.92	4,423.36	-	68,125.28
College of Humanities, Arts, and Sciences	1,010,998.11	262,965.13	60,432.00	1,334,395.24
College of Natural Science Development	66,630.54	6,284.97	-	72,915.51
College of SBS Development	52,718.88	6,139.32	-	58,858.20
College of Social and Behavioral Sciences	1,112,575.60	308,320.01	-	1,420,895.61
Communication and Media	26,720.46	-	-	26,720.46
Communication Sciences and Disorders	6,839.14	3,723.94	-	10,563.08
Community Engagement	242,358.06	24,352.12	-	266,710.18
Computer Science	-	554.56	-	554.56
Ctr for Energy and Enviro Educ	249,809.64	2,286.73	-	252,096.37
Dean of Students	3,000.00	-	-	3,000.00
Department of Theatre	2,960.40	-	-	2,960.40
Early Developmental Educ Ctr	231,287.94	1,032.00	-	232,319.94
Economics	7,533.81	-	-	7,533.81
Educational Foundations and Professional Experiences	12,785.66	27,947.66	-	40,733.32
Elementary and Middle Level Education	18,476.38	2,874.13	-	21,350.51
Family, Aging and Counseling	22,460.46	-	-	22,460.46
Finance	142,424.62	391.80	-	142,816.42
Geography	35,344.87	-	-	35,344.87
Graduate Studies	653,444.40	43,480.12	-	696,924.52
Health, Recreation and Community Services	18,820.88	-	-	18,820.88
History	26,115.37	5,003.08	-	31,118.45
Honors and Scholars Programs	290,399.92	20,632.82	-	311,032.74
International Engagement	8,291.65	-	-	8,291.65
IT-Network and Infrastructure Services	-	75,066.00	-	75,066.00
Kinesiology and Athletic Training	41,221.23	226.80	-	41,448.03
Languages and Literature	29,236.00	1,632.98	-	30,868.98
Learning, Leadership and Community	10,156.70	-	-	10,156.70
Library	4,286,513.58	2,984,311.80	353,589.91	7,624,415.29
Literacy, Early Childhood, and Special Education	-	266.31	-	266.31
Management	39,137.04	-	-	39,137.04
Marketing and Entrepreneurship	32,652.41	-	-	32,652.41
Mathematics	48,006.41	-	-	48,006.41
Nursing and Public Health	73,913.88	-	-	73,913.88
Physics	7,335.74	2,470.74	-	9,806.48
Political Science	11,971.57	458.10	-	12,429.67
Psychology	26,901.77	-	-	26,901.77
Research and Sponsored Programs	660,842.75	54,627.27	-	715,470.02
School of Music	43,386.98	-	-	43,386.98
Science Education	12,499.50	-	-	12,499.50
Social Work	6,000.00	5,502.83	-	11,502.83
Sociology, Anthropology and Criminology	26,153.50	129.60	-	26,283.10
Undergraduate Studies	555,109.14	65,922.96	-	621,032.10
Wilson College of Business	1,360,859.67	743,927.75	-	2,104,787.42
Wilson College of Business-Development	84,830.08	4,480.62	-	89,310.70
Wilson College of Business-Professional Distinction Oper	636,457.77	79,928.05	-	716,385.82
Women's and Gender Studies	11,622.06	-	-	11,622.06
IT-Client Services	753,626.85	8,044.76	-	761,671.61
IT-Educational Technology and Media Services	756,013.11	7,859.30	-	763,872.41
IT-Network Services	303,714.32	24,236.00	-	327,950.32
IT-Information Security	335,239.05	21,434.28	-	356,673.33
Compensated Absences	(26,201.68)	-	-	(26,201.68)
Total Academic Support	18,445,076.68	5,051,774.81	414,021.91	23,910,873.40

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2025

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Student Services:				
Admissions Office	2,729,151.10	926,011.50	-	3,655,162.60
Career Services	443,217.06	-	-	443,217.06
Communication and Media	8,045.50	3,954.50	-	12,000.00
Ctr for Violence Prevention	112,514.06	921.60	-	113,435.66
Dean of Students	543,295.45	17,589.34	-	560,884.79
Enrollment Management	241,850.60	349,905.40	-	591,756.00
Financial Aid	1,090,818.40	57,912.31	-	1,148,730.71
History	-	3,229.80	-	3,229.80
International Engagement	427,861.73	33,683.28	-	461,545.01
IT-Network and Infrastructure Services	-	33,182.00	-	33,182.00
Political Science	-	6,646.79	-	6,646.79
Registrar	1,138,389.18	11,536.24	-	1,149,925.42
Student Accessibility Services	297,460.10	121,247.91	-	418,708.01
Student Life	-	47.05	-	47.05
Student Success and Retention	133,519.23	933.90	-	134,453.13
IT-Client Services	120,918.55	1,275.98	-	122,194.53
IT-Administrative Information Systems	2,081,386.82	1,543,208.07	-	3,624,594.89
IT-Network Services	497,898.90	39,731.68	-	537,630.58
IT-Information Security	74,065.36	4,735.53	-	78,800.89
Compensated Absences	(45,534.87)	-	-	(45,534.87)
Total Student Services	9,894,857.17	3,155,752.88	-	13,050,610.05
Institutional Support:				
Academic Affairs	1,320,933.70	178,408.07	-	1,499,341.77
Alumni Relations	360,406.02	28,475.96	-	388,881.98
Board and Government Relations	198,123.48	32,576.23	-	230,699.71
Budget Office	200,045.46	-	-	200,045.46
Business Operations	1,850,154.55	104,419.68	-	1,954,574.23
COE Academic Advising and Teacher Education Success	-	15.00	-	15.00
Development and Foundation	442,633.15	3,345.34	-	445,978.49
Finance and Operations	1,436,677.26	(591,713.03)	-	844,964.23
Financial Accounting and Reporting Services	260,698.59	8,084.66	-	268,783.25
Human Resource Services	1,508,310.40	41,259.99	-	1,549,570.39
Institutional Effectiveness and Planning	415,628.88	15,260.08	-	430,888.96
IT-Network and Infrastructure Services	-	102,641.00	-	102,641.00
IT-Administrative Information Systems	1,431,280.94	1,061,148.73	-	2,492,429.67
IT-Client Services	1,037,301.15	11,053.47	-	1,048,354.62
IT-Educational Technology and Media Services	293,132.18	3,047.30	-	296,179.48
IT-Information Security	204,652.24	13,084.87	-	217,737.11
IT-Network Services	752,476.65	60,046.67	-	812,523.32
IT-Office of CIO	498,854.68	528,875.61	-	1,027,730.29
Mail Center	494,991.13	37,968.01	-	532,959.14
Office of Civil Rights Compliance	452,613.82	194,428.42	-	647,042.24
Office of University Relations	1,450,133.64	1,315,298.54	14,778.44	2,780,210.62
President's Office	754,727.76	52,863.05	-	807,590.81
Student Life	656,575.96	26,900.42	-	683,476.38
Treasury	24,513.96	6,996.23	-	31,510.19
University Advancement	934,077.37	4,049.32	-	938,126.69
University Counsel	290,458.53	8,839.65	-	299,298.18
Compensated Absences	(6,148.09)	-	-	(6,148.09)
Total Institutional Support	17,263,253.41	3,247,373.27	14,778.44	20,525,405.12

Schedule 2 (continued)
STATEMENT OF CURRENT FUNDS EXPENDITURES
For the Year Ended June 30, 2025

	Salaries and Wages	Supplies and Services	Capital Additions	Totals
General Educational Fund				
Operation & Maintenance of Plant:				
Custodial Services	201,320.78	4,128,629.24	-	4,329,950.02
Design and Construction	657,916.29	920,160.46	-	1,578,076.75
Environmental Health and Safety	405,677.06	19,941.65	-	425,618.71
Facilities Management Administration	1,183,559.24	1,519,522.89	5,071,199.65	7,774,281.78
Finance and Operations	-	1,266,036.10	-	1,266,036.10
Grounds Services	-	1,676,805.73	-	1,676,805.73
IT-Network and Infrastructure Services	-	56,876.00	-	56,876.00
Operations and Maintenance	47,740.66	2,691,688.26	-	2,739,428.92
Public Safety	2,389,202.25	161,240.80	32,432.51	2,582,875.56
Transportation Services	-	205,379.72	-	205,379.72
Utilities and Power Plant	-	9,056,013.17	-	9,056,013.17
IT-Information Security	8,771.95	560.87	-	9,332.82
IT-Network Services	105,036.85	8,381.81	-	113,418.66
Compensated Absences	11,267.92	-	-	11,267.92
Total Operation & Maintenance of Plant	5,010,493.00	21,711,236.70	5,103,632.16	31,825,361.86
Scholarships & Fellowships:				
Admissions Office	-	4,600.00	-	4,600.00
Athletics Administration	-	233,133.00	-	233,133.00
Biology	-	13,500.00	-	13,500.00
Chemistry and Biochemistry	-	7,125.00	-	7,125.00
Computer Science	-	2,600.00	-	2,600.00
Earth and Environmental Sciences	-	3,975.00	-	3,975.00
Financial Aid	117,104.56	14,997,815.42	-	15,114,919.98
Graduate Studies	-	889,595.70	-	889,595.70
Health, Recreation and Community Services	-	11,115.00	-	11,115.00
Honors and Scholars Programs	-	11,328.03	-	11,328.03
J Pappajohn Entrepreneurial Ctr	-	4,000.00	-	4,000.00
Learning, Leadership and Community	-	15,045.00	-	15,045.00
Mathematics	-	(4,050.00)	-	(4,050.00)
Physics	-	7,750.00	-	7,750.00
Wilson College of Business	-	139,361.28	-	139,361.28
Total Scholarships & Fellowships	117,104.56	16,336,893.43	-	16,453,997.99
Total General Educational Fund	108,456,761.82	51,788,790.19	5,848,400.22	166,093,952.23
Other Funds Unrestricted (Schedule 3)	24,858,506.82	49,689,695.00	301,631.96	74,849,833.78
Current Restricted Funds (Schedule 4)	8,617,325.83	31,327,893.89	172,889.29	40,118,109.01
Auxiliary Enterprises:				
University Housing and Dining (Schedule 7)	13,525,398.33	13,075,535.71	-	26,600,934.04
Intercollegiate Athletics (Schedule 8)	6,957,131.70	10,832,099.32	-	17,789,231.02
Maucker Union (Schedule 9)	758,572.94	489,805.25	-	1,248,378.19
Field House (Schedule 10)	1,114,104.30	3,155,582.14	1,464.00	4,271,150.44
Gallagher-Bluedorn Performing Arts Center (Schedule 11)	1,138,977.82	1,956,501.78	-	3,095,479.60
Recreation Services (Schedule 12)	1,023,764.94	436,358.46	-	1,460,123.40
Student Health System (Schedule 13)	2,190,096.99	637,836.63	-	2,827,933.62
Miscellaneous Auxiliary Enterprises (Schedule 14)	1,577,628.52	2,600,777.86	2,254.66	4,180,661.04
Total Auxiliary Enterprises	28,285,675.54	33,184,497.15	3,718.66	61,473,891.35
Total Current Fund Expenditures	\$ 170,218,270.01	165,990,876.23	6,326,640.13	342,535,786.37

Schedule 3
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
President:					
Administrative Athletic Activities \$	7,952.85	5,640.50	22,922.29	9,320.19	(8.75)
Athletics Credit Card & Fee Income Clearin	-	-	370.38	-	(370.38)
Basketball, Men-Special Projects	(5,399.16)	82,847.16	67,332.01	-	10,115.99
Basketball, Women-Special Projects	89.37	22,775.33	11,300.19	(2,500.00)	9,064.51
Cheerleading-Special Projects	26,554.00	16,899.44	8,906.17	(1,500.00)	33,047.27
CRM Project	466,725.29	-	517,740.87	500,000.00	448,984.42
Dance Team-Special Projects	8,404.48	82,017.03	72,655.74	-	17,765.77
Digital Signage Recharge Center	1,264.86	4,800.00	5,166.11	-	898.75
ETMS Technology Projects	4,459.00	-	2,255.96	15.10	2,218.14
Football-Special Projects	5,201.24	2,000.00	6,895.69	-	305.55
G&C Alloc-ITS Training Svcs	6.04	-	-	-	6.04
G&C Alloc-President's Office	143,453.19	-	12,900.00	1,904.20	132,457.39
G&C Incentive Funds-D Hayek	2,407.30	-	364.84	-	2,042.46
Gender Violence	50.53	10,000.00	9,246.56	-	803.97
Golf, Men-Special Projects	0.77	6,450.00	2,946.88	(2,826.59)	677.30
Golf, Women-Special Projects	18,849.42	8,494.26	2,946.88	(5,326.60)	19,070.20
Immigration Service	-	107,937.90	120,775.40	-	(12,837.50)
IT Non GEF Staff	1,799.35	-	458,894.28	456,522.23	(572.70)
ITS Enterprise Data Protection Recharge Ctr	91,351.12	55,901.59	59,059.31	-	88,193.40
ITS Production Svcs-Multi-Media Fund	(0.82)	-	(15.92)	(15.10)	-
ITS Virtual Servers Recharge Center	108,409.69	50,983.80	39,641.69	-	119,751.80
ITS-MM Svcs-Production House Recharge C	10,857.67	64,594.75	65,768.07	-	9,684.35
NCAA Academic Enhancement	4,314.59	2,500.00	5,359.62	-	1,454.97
NCAA Student Assistance Fund	-	5,668.62	5,668.62	-	-
Rally in the Valley	15,602.64	55,476.57	26,959.68	(33,566.20)	10,553.33
Soccer Women's-Spec Proj	(1.64)	7,409.35	1,173.14	(6,000.00)	234.57
Softball, Women-Special Projects	-	2,850.00	1,656.64	-	1,193.36
Swimming Women's-Spec Proj	0.53	495.00	2,598.58	-	(2,103.05)
Technology Fee Revenues	3,506,629.92	2,728,353.52	3,254,160.88	(115,000.00)	2,865,822.56
Telecom Oper & Maint Fund Recharge Cen	1,281,195.01	990,601.20	1,506,994.13	481,071.92	1,245,874.00
Tennis, Women-Special Projects	0.43	1,235.00	861.00	-	374.43
Track, Men-Special Projects	34.59	4,961.43	2,029.49	(2,555.22)	411.31
Track, Women-Special Projects	30.92	7,351.30	2,462.42	(4,024.40)	895.40
UNI Golf Outing	1,966.61	18,528.00	34,590.96	13,572.70	(523.65)
University Community Building	47,110.49	25,000.00	34,120.22	-	37,990.27
Volleyball, Women-Special Projects	36,433.87	40,513.66	34,475.13	(775.00)	41,697.40
Wrestling-Special Projects	0.34	6,000.00	2,470.66	(1,400.00)	2,129.68
Total President	5,785,754.49	4,418,285.41	6,403,654.57	1,286,917.23	5,087,302.56
Academic Affairs:					
AmeriCorps Miscellaneous Revenue	3,383.27	3,805.00	3,889.23	-	3,299.04
Anatomy Course Fees	7,995.65	3,400.00	4,484.58	-	6,911.07
Applied Engineering Lab/Course Fee	358.13	43,400.49	43,992.17	-	(233.55)
Applied Engineering Special Projects	52,169.80	-	43,187.78	13,116.00	22,098.02
Art and Graphic Design Computer Lab Supp	19,881.77	4,732.00	3,590.54	-	21,023.23
Art and Graphic Design-Public Service Proj	23,203.97	81,471.85	64,224.50	-	40,451.32
Beginning Reading Conference	3,240.20	15,505.00	13,647.12	-	5,098.08
Biology Lab/Course Fee	3,006.83	48,366.46	46,768.46	-	4,604.83
Biology Special Projects	9,049.38	5,199.00	5,215.59	-	9,032.79
Biology Vehicle Acct	44,780.94	-	-	5,200.00	49,980.94
C&I Special Projects	1,176.68	-	-	-	1,176.68
Camp Adventure-Tuition and Fees	0.11	-	-	-	0.11
Capstone in Costa Rica	0.17	46,200.00	46,155.80	-	44.37
Capstone in France	-	39,960.00	38,964.60	-	995.40
Capstone in Greece	6,049.09	26,991.00	26,715.83	(6,324.26)	-
Capstone in London	4,328.78	-	63.17	(4,265.61)	-
Capstone in Southern Italy	963.29	100,590.00	99,742.92	-	1,810.37
Carver Grant (Match)	185,373.73	-	-	-	185,373.73
CEEE Miscellaneous Revenue	40,631.91	38,500.00	32,563.20	-	46,568.71
CEEE-Alternate To Pesticides Posters	2,779.14	224.75	10.49	-	2,993.40
CEEE-Special Projects	8,359.58	-	-	-	8,359.58

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
Academic Affairs (continued):					
Center Economic Education-General	117,051.97	88,200.00	97,870.62	-	107,381.35
Center for Professional Sales Excellence	2,994.39	-	-	-	2,994.39
Center for Teaching & Learning Mathematic	32,705.63	142.92	24,709.33	11,072.00	19,211.22
Center for Violence Prevention Incentive	452.95	-	678.60	-	(225.65)
Certified Nonprofit Professional Course Fee	1,800.00	1,800.00	1,600.00	-	2,000.00
CET Fee for Service	10,044.88	-	-	-	10,044.88
Chemistry Lab/Course Fee	57,768.33	21,151.68	13,837.16	3,306.00	68,388.85
CHFA Outreach	400,422.88	-	2,601.45	3,363.90	401,185.33
Child Care Center	254,593.08	462,933.37	391,654.87	-	325,871.58
Child Development Center Playground Func	2,726.46	-	1,586.70	-	1,139.76
China Camp	-	931.41	-	(931.41)	-
Clinic Monitoring and Equipment	28,881.70	-	20,707.98	13,000.00	21,173.72
Clinical Speech Services	101,976.99	58,151.78	25,667.32	(26,000.00)	108,461.45
CNS Outreach	450,722.30	-	32.36	(84,578.12)	366,111.82
College of Education Outreach	3,840,028.08	150.00	1,068,537.59	612,174.31	3,383,814.80
College of SBS Outreach	1,122,009.88	-	226,491.85	847,985.19	1,743,503.22
Communication & Media-Special Projects	11,450.09	-	62.50	-	11,387.59
Community Recreation Tourism Services	9,557.47	-	-	-	9,557.47
Computer Science for High School Teachers	5,268.92	-	115.57	-	5,153.35
Computer Science-Special Projects	1,498.97	-	374.13	-	1,124.84
Continuing Education Sponsored Activities	-	106.67	109.34	-	(2.67)
Culture & Intensive English Program	164,207.80	214,911.41	204,029.66	6,300.00	181,389.55
CVS Lifelong University	10,415.65	8,745.00	1,151.64	(4,000.00)	14,009.01
Dance Program	4,411.12	-	-	-	4,411.12
Dementia Community Resources	-	5,160.00	4,080.32	-	1,079.68
Early Education Outreach Recharge Ctr	27,934.16	653,189.83	571,742.11	-	109,381.88
Earth Science Lab/Course Fee	(1,535.06)	4,377.65	2,395.46	-	447.13
Electrical/Electronic Workshops	49,318.53	20,000.00	22,568.83	-	46,749.70
Environment & Technology Abroad	3,598.10	-	17,429.83	13,831.73	-
EOP/SCS Special Projects	21,714.19	1,960.00	2,680.58	-	20,993.61
Extension Classes	7,176,526.14	13,458,479.87	7,236,815.36	(4,982,799.36)	8,415,391.29
External Field Experiences	20,615.77	-	325.81	-	20,289.96
Family Business Services	251,571.51	44,675.00	99,456.90	-	196,789.61
Fixed Price Contr Residual/Biology	1,131.55	-	-	-	1,131.55
Fixed Price Contr Residual/Camp Adventur	7,113.88	-	7,113.88	-	-
Fixed Price Contr Residual/CEEE	18,018.03	-	14,576.21	-	3,441.82
Fixed Price Contr Residual/Center for Viole	5,237.71	-	47.25	-	5,190.46
Fixed Price Contr Residual/Chem&Biochen	11,204.19	-	8,785.00	-	2,419.19
Fixed Price Contr Residual/CSBR	501,887.63	-	19,826.24	-	482,061.39
Fixed Price Contr Residual/Ctr Tchg & Lng	34,965.63	-	31,495.20	-	3,470.43
Fixed Price Contr Residual/Curriculum & Ir	(10.73)	-	-	-	(10.73)
Fixed Price Contr Residual/Earth Sci	1,952.77	-	-	-	1,952.77
Fixed Price Contr Residual/IWRC	23,226.82	-	4,057.35	-	19,169.47
Fixed Price Contr Residual/Math	3,600.51	-	-	-	3,600.51
Fixed Price Contr Residual/Metal Casting C	34,476.41	-	28,720.38	-	5,756.03
Fixed Price Contr Residual/Playground Safe	635,839.17	-	-	-	635,839.17
Fixed Price Contr Residual/Regent's Center	610.21	-	1,227.98	-	(617.77)
Fixed Price Contr Residual/SAC-Soc,Anthr	256.40	-	-	-	256.40
Fixed Price Contr Residual/Social Work	18,055.95	-	-	-	18,055.95
Fixed Price Contr Residual/Tallgrass Prairie	28,636.01	-	10,030.11	-	18,605.90
Fixed Price Contract Residual/Bus & CS	5,335.09	-	-	-	5,335.09
Fixed Price Contract Residual/Geography	429.93	-	-	-	429.93
Fixed Price Contract Residual/History	9,497.53	-	2,849.15	-	6,648.38
Fixed Price Contract Residual/Provost	319.82	-	55.98	-	263.84
Fixed Price Contracts Residual-Geotree	63.38	-	-	-	63.38
Food Access	11,788.43	5,082.60	12,269.21	-	4,601.82
Foundry 4.0 Techworks	1,105,336.51	14,134.14	576,671.79	-	542,798.86
G&C Alloc- Culture & Intensive English Pr	155.52	-	-	-	155.52
G&C Alloc Fund - Ctr for Violence Prevent	4,326.00	-	251.79	(32.92)	4,041.29
G&C Alloc-Academic Affairs	116,391.33	-	1,844.00	8,936.98	123,484.31
G&C Alloc-Advance Iowa	1,735.40	-	-	6,217.42	7,952.82
G&C Alloc-Applied Engineering	24,868.98	-	13,066.76	3,291.80	15,094.02

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
Academic Affairs (continued):					
G&C Alloc-Biology	9,360.46	-	-	1,641.20	11,001.66
G&C Alloc-Business & Community Service	63,845.97	-	10,263.28	14,702.56	68,285.25
G&C Alloc-Center for Energy & Environm	6,865.50	-	6,781.20	3,995.14	4,079.44
G&C Alloc-Center for Soc & Behav Resear	60,161.02	-	68.00	11,112.42	71,205.44
G&C Alloc-Chemistry	10,185.92	-	22.00	8,640.09	18,804.01
G&C Alloc-CHFA	8,215.47	-	233.83	-	7,981.64
G&C Alloc-CNS	276,795.76	-	17,900.00	35,593.19	294,488.95
G&C Alloc-College of Business	42,163.88	-	-	3,274.94	45,438.82
G&C Alloc-College of Education	64,901.20	-	800.00	8,225.02	72,326.22
G&C Alloc-College of Social/Behav Sci	77,139.65	-	-	17,250.46	94,390.11
G&C Alloc-Communication & Media	2,219.72	-	68.00	-	2,151.72
G&C Alloc-Computer Science	10,942.85	-	1,735.25	1,974.84	11,182.44
G&C Alloc-Continuing Education	1,849.85	-	-	-	1,849.85
G&C Alloc-Ctr for Teaching & Learning M	14,322.28	-	830.52	3,356.39	16,848.15
G&C Alloc-Curric & Instr	27,671.82	-	62.40	(71.57)	27,537.85
G&C Alloc-Design, F, CS	407.04	-	601.25	334.22	140.01
G&C Alloc-Earth Science	11,110.60	-	3,611.96	(1,876.51)	5,622.13
G&C Alloc-Economics	2,792.77	-	-	-	2,792.77
G&C Alloc-Educ Opportunity Prog	90,720.12	-	15,995.74	25,409.27	100,133.65
G&C Alloc-Educ Psych & Foundations	17,368.37	-	320.00	6,929.93	23,978.30
G&C Alloc-English Lang & Lit	1,072.65	-	76.80	1,173.70	2,169.55
G&C Alloc-GBPAC	152.78	-	-	-	152.78
G&C Alloc-Geography	5,249.89	-	1,021.00	4,771.03	8,999.92
G&C Alloc-GROE	-	-	-	1,478.14	1,478.14
G&C Alloc-Hlth, PE, & Rec	98,486.30	-	5,228.31	-	93,257.99
G&C Alloc-IWRC	11,326.03	-	5,766.07	8,785.43	14,345.39
G&C Alloc-Jacobson Center	161.88	-	-	-	161.88
G&C Alloc-Kinesiology	23,913.75	-	-	(1,059.53)	22,854.22
G&C Alloc-Library	5,324.57	-	-	-	5,324.57
G&C Alloc-Mathematics	13,945.28	-	-	549.04	14,494.32
G&C Alloc-Philosophy & World Religion	844.08	-	1,250.00	-	(405.92)
G&C Alloc-Physics	12,907.35	-	2,478.27	3,983.39	14,412.47
G&C Alloc-Political Science	539.13	-	-	-	539.13
G&C Alloc-Psychology	1,716.44	-	-	54.55	1,770.99
G&C Alloc-Regents Center	8,237.44	-	268.94	1,327.80	9,296.30
G&C Alloc-School of Music	409.19	-	409.67	-	(0.48)
G&C Alloc-Science Education	1,025.30	-	267.00	1,629.65	2,387.95
G&C Alloc-Social Work	5,753.16	-	30.00	-	5,723.16
G&C Alloc-Sociology, Anthropology & Cri	-	-	48.00	1,320.69	1,272.69
G&C Alloc-Special Education	5,607.69	-	-	-	5,607.69
G&C Alloc-TPC	26,483.11	-	1,602.24	6,200.12	31,080.99
G&C Incentive Fund - A Dutton	5,824.55	-	-	2,641.60	8,466.15
G&C Incentive Fund - A Wen	2,259.46	-	722.49	1,487.85	3,024.82
G&C Incentive Fund - C Coronado-Park	275.43	-	63.28	-	212.15
G&C Incentive Fund - C Lampe	11,742.06	-	-	13,083.55	24,825.61
G&C Incentive Fund - D Atwood-Blaine	1,331.56	-	-	(71.57)	1,259.99
G&C Incentive Fund - H Koh	562.97	-	-	-	562.97
G&C Incentive Fund - J Dietrich	1,890.76	-	-	(236.53)	1,654.23
G&C Incentive Fund - J Meissen	2,130.37	-	-	463.79	2,594.16
G&C Incentive Fund - L McLaury	5.84	-	-	-	5.84
G&C Incentive Fund - M Avery	708.47	-	-	161.33	869.80
G&C Incentive Fund - M Beland	5.82	-	-	-	5.82
G&C Incentive Fund - M Fienup	632.00	-	-	-	632.00
G&C Incentive Fund - M Ruxton	8,826.04	-	-	-	8,826.04
G&C Incentive Fund - M Seavey	126.31	-	-	-	126.31
G&C Incentive Fund - P Lukashev	5,841.22	-	264.00	16,779.37	22,356.59
G&C Incentive Fund - V Sharakhmatova	(2,901.84)	-	469.65	2,970.92	(400.57)
G&C Incentive Fund-D Jaisinghani	-	-	-	987.42	987.42
G&C Incentive Funds - A Gruber	3,464.80	-	-	-	3,464.80
G&C Incentive Funds - A Rosburg	1,292.98	-	1,450.26	-	(157.28)
G&C Incentive Funds - B Fabos	2,080.25	-	1,948.10	-	132.15
G&C Incentive Funds - D Davis-Gage	881.37	-	-	-	881.37

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
Academic Affairs (continued):					
G&C Incentive Funds - F Soans	418.22	-	-	-	418.22
G&C Incentive Funds - J O'Laughlin	320.29	-	-	907.41	1,227.70
G&C Incentive Funds - J Wittenburg	9,789.03	-	273.36	1,789.62	11,305.29
G&C Incentive Funds - L Norton-Meier	198.76	-	-	-	198.76
G&C Incentive Funds - L Walter	2,802.14	-	-	847.14	3,649.28
G&C Incentive Funds - M Ackerson	940.70	-	-	-	940.70
G&C Incentive Funds - M Welford	385.06	-	-	-	385.06
G&C Incentive Funds - N Skaar	10,105.02	-	2,671.41	4,737.98	12,171.59
G&C Incentive Funds - R Muilenburg	5,911.28	-	-	5,301.48	11,212.76
G&C Incentive Funds- A Plagge	-	-	-	334.11	334.11
G&C Incentive Funds- B Forsyth	-	-	-	77.70	77.70
G&C Incentive Funds-A Conrad	1,488.07	-	-	414.76	1,902.83
G&C Incentive Funds-A Craft	11,587.07	-	11,248.41	6,482.29	6,820.95
G&C Incentive Funds-A Czarnetski	2,626.03	-	-	(375.30)	2,250.73
G&C Incentive Funds-A Fones	1,327.78	-	1,367.49	2,311.31	2,271.60
G&C Incentive Funds-A Hunzelman	906.48	-	-	-	906.48
G&C Incentive Funds-A Mozak	1,125.97	500.00	-	138.39	1,764.36
G&C Incentive Funds-A Petrov	(200.00)	-	858.11	5,879.64	4,821.53
G&C Incentive Funds-A Poleksic	-	-	-	987.42	987.42
G&C Incentive Funds-A Stollenwerk	4,046.42	-	-	3,248.80	7,295.22
G&C Incentive Funds-B Liang	3,272.48	-	333.00	366.05	3,305.53
G&C Incentive Funds-B VanMeeteren	13,788.11	-	387.15	2,655.62	16,056.58
G&C Incentive Funds-C Angel	134.27	-	-	136.08	270.35
G&C Incentive Funds-C DeSoto	7.23	-	-	-	7.23
G&C Incentive Funds-C Dunham	997.65	-	-	(997.65)	-
G&C Incentive Funds-C Heinzl	674.53	-	-	-	674.53
G&C Incentive Funds-C Weeks	219.43	-	-	-	219.43
G&C Incentive Funds-D Cornish	7,774.84	-	-	1,622.04	9,396.88
G&C Incentive Funds-D Del Carlo	496.51	-	-	(71.57)	424.94
G&C Incentive Funds-D Hernandez-Saca	0.93	-	-	-	0.93
G&C Incentive Funds-D James	-	-	-	100.17	100.17
G&C Incentive Funds-D Mupasiri	6,815.46	-	-	1,098.10	7,913.56
G&C Incentive Funds-D Nickey	2,460.94	-	2,449.00	-	11.94
G&C Incentive Funds-E Edmister	1,417.99	-	-	-	1,417.99
G&C Incentive Funds-E Eshbaugh	-	-	-	167.16	167.16
G&C Incentive Funds-E Hanke	-	-	-	167.16	167.16
G&C Incentive Funds-E Heiden	6,291.21	-	173.00	1,203.27	7,321.48
G&C Incentive Funds-E Stowe	-	-	-	126.32	126.32
G&C Incentive Funds-G Thiel	38,332.05	-	4,338.01	-	33,994.04
G&C Incentive Funds-H Olsen	61,746.10	-	4,173.65	-	57,572.45
G&C Incentive Funds-J B Schafer	16,306.63	-	-	-	16,306.63
G&C Incentive Funds-J Beneke	36,452.81	-	1,102.50	3,808.40	39,158.71
G&C Incentive Funds-J Bolick	-	-	-	233.33	233.33
G&C Incentive Funds-J DeGroote	9,984.69	-	3,584.54	561.99	6,962.14
G&C Incentive Funds-J Demastes	10.77	-	-	-	10.77
G&C Incentive Funds-J Hoelscher	2,209.61	-	-	-	2,209.61
G&C Incentive Funds-J Huegerich	2,772.16	-	1,105.58	1,180.46	2,847.04
G&C Incentive Funds-J Seabee	1,322.28	-	-	761.99	2,084.27
G&C Incentive Funds-J Tamplin	248.94	-	70.00	116.24	295.18
G&C Incentive Funds-J Trent	4,809.84	-	750.00	2,278.61	6,338.45
G&C Incentive Funds-J Wilcox	208.64	-	-	-	208.64
G&C Incentive Funds-K Clopton	10,374.29	-	-	4,383.90	14,758.19
G&C Incentive Funds-K Elgersma	2,463.00	-	29.39	1,487.85	3,921.46
G&C Incentive Funds-K Endres	5,703.49	-	-	4,366.24	10,069.73
G&C Incentive Funds-K Enshayan	14.80	-	-	-	14.80
G&C Incentive Funds-K Gilbery	-	-	-	327.56	327.56
G&C Incentive Funds-K Nemec	34,241.30	-	27,987.38	10,852.01	17,105.93
G&C Incentive Funds-K Scholl	93.94	-	80.00	-	13.94
G&C Incentive Funds-Ki Park	8,746.40	-	1,196.25	798.60	8,348.75
G&C Incentive Funds-L Countryman	1,410.26	-	-	-	1,410.26
G&C Incentive Funds-L Escalada	176.25	-	-	3,259.31	3,435.56
G&C Incentive Funds-L Jackson	15,692.21	-	4,119.18	237.30	11,810.33

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
Academic Affairs (continued):					
G&C Incentive Funds-L Strauss	1,955.21	-	-	-	1,955.21
G&C Incentive Funds-M Grey	-	-	-	1,876.56	1,876.56
G&C Incentive Funds-M Hecimovich	27.45	-	-	-	27.45
G&C Incentive Funds-M Iqbal	195.34	-	-	-	195.34
G&C Incentive Funds-M Losch	74,384.52	-	10,382.44	8,717.42	72,719.50
G&C Incentive Funds-M Vasquez	3,086.73	-	895.00	-	2,191.73
G&C Incentive Funds-N Bryant	2,654.30	-	-	5,297.66	7,951.96
G&C Incentive Funds-N Rodriquez	-	-	-	171.05	171.05
G&C Incentive Funds-N Sullivan	490.00	-	490.00	-	-
G&C Incentive Funds-P Berendzen	284.19	-	-	19.43	303.62
G&C Incentive Funds-P Shand	5,331.14	-	78.12	6,768.69	12,021.71
G&C Incentive Funds-R M Chin	2,228.71	-	-	-	2,228.71
G&C Incentive Funds-R Revuru	-	-	-	91.49	91.49
G&C Incentive Funds-S Diesburg	-	-	-	987.42	987.42
G&C Incentive Funds-S Giese	2,063.61	-	1,866.82	-	196.79
G&C Incentive Funds-S Hill	(262.98)	-	-	-	(262.98)
G&C Incentive Funds-S Schmitz	9,612.47	-	-	4,737.98	14,350.45
G&C Incentive Funds-T Gilson	74.66	-	-	-	74.66
G&C Incentive Funds-T Hunt	2,956.28	-	-	-	2,956.28
G&C Incentive Funds-T Kidd	22,265.65	-	-	(22,242.00)	23.65
G&C Incentive Funds-T Spradling	820.34	-	-	-	820.34
G&C Incentive Funds-V Oleson	11,382.08	-	535.00	6,712.78	17,559.86
G&C Incentive Funds-W Fleming	3,406.62	-	707.50	(204.23)	2,494.89
G&C Incentive Funds-W Harwood	4,943.07	-	2,508.96	20,917.54	23,351.65
G&C Incentive Funds-W Johnson	14,456.83	-	-	-	14,456.83
G&C Incentive-B Zan	107.65	-	-	-	107.65
G&C Incentive Funds-J Zhang	-	-	-	91.49	91.49
Geographic Alliance of IA Special Projects	415.62	-	-	-	415.62
Geography Lab/Course Fee	226.25	325.00	-	-	551.25
Geography Special Projects	195.62	-	-	-	195.62
Geology Field Trip	7,961.95	-	3,168.72	-	4,793.23
GeoTREE Recharge Center	9,536.06	73,415.00	76,245.76	-	6,705.30
Global Initiatives	14,859.49	29,230.00	29,211.37	-	14,878.12
Global Skills Abroad	1,579.95	120,280.00	116,727.00	-	5,132.95
Graduate Studies-Special Projects	1,005.68	-	500.00	-	505.68
Heartland Economic Dvl Course	119,402.04	98,040.00	100,468.95	-	116,973.09
HRCS Lab/Course Fees	7,320.73	5,600.00	2,014.43	-	10,906.30
Hydro Pool	16,540.59	4,500.00	884.51	-	20,156.08
Individual Studies/Guided Independent Stuc	881,018.30	337,549.49	312,523.92	-	906,043.87
Innovation Incubator	1,241.50	33,961.00	40,199.09	-	(4,996.59)
Institute for Decision Making	575,643.90	204,260.93	165,833.50	-	614,071.33
Institute for Educational Leadership	24,684.29	42,200.00	34,748.77	-	32,135.52
Instrument Rental/Repair	21,060.33	8,010.00	13,541.87	-	15,528.46
Intercollegiate Academics	62,453.75	128,351.00	129,048.75	-	61,756.00
International Services Programming	16,747.90	8,375.00	13,439.92	-	11,682.98
Iowa Waste Reduction Center	207,670.83	1,241,178.00	1,084,711.84	-	364,136.99
Iowa Writing Project	689.20	-	641.11	-	48.09
IT Materials Testing Consultation	684.22	2,199.27	1,616.33	-	1,267.16
IWRC Conferences	8,619.05	-	-	-	8,619.05
IWRC Income	342,763.56	133,138.35	139,669.64	-	336,232.27
Jacobson Center for Comprehensive Literac	124,651.14	-	6,533.79	-	118,117.35
Kindergym	(1,059.53)	-	-	1,059.53	-
Kinesiology Special Projects	9,722.06	905.00	24.23	-	10,602.83
Languages & Literature-Special Projects	2,509.84	1,228.00	2,034.93	-	1,702.91
Literacy Programs	292,727.81	204,695.27	176,006.11	-	321,416.97
Literature/Writing in Ireland	-	38,067.00	37,805.86	-	261.14
Local Food Programs	4,373.71	11,796.00	6,492.63	-	9,677.08
Manufacturing Workshops	1,438.37	-	-	-	1,438.37
Materials Testing Consultation-Technology	219,016.69	145,941.16	225,991.55	-	138,966.30
Math League Competition	332.90	-	-	-	332.90
Mathematics Copier & Fax Services Rechar	(27.18)	6,082.44	9,847.40	4,137.50	345.36
Meskwaki Settlement Summer Camp	5,463.81	5,500.00	10,938.19	-	25.62

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
Academic Affairs (continued):					
Museum	11,929.18	-	91.84	4,105.76	15,943.10
Music PAC Facility Rental	66,182.70	-	2,891.62	-	63,291.08
Northern Festival of Bands	19,089.26	15,095.30	24,107.12	-	10,077.44
Northern Iowa Symphony Orchestra	(54.92)	-	-	-	(54.92)
Nursing Lab/Course Fees	-	22,217.58	-	-	22,217.58
Off-Campus MBA Programs	281,808.39	(1,864.05)	48,549.96	14,800.00	246,194.38
OSFE-Instructional Materials	0.45	-	319.98	-	(319.53)
Outdoor Education & Leadership	2,705.80	21,766.00	14,579.00	-	9,892.80
Panther Products Recharge Ctr	(6,813.90)	421,518.46	424,728.54	-	(10,023.98)
Physics Lab/Course Fee	1,906.91	5,417.38	5,272.91	-	2,051.38
Physics R&D Discretionary Fund	477.44	-	0.84	-	476.60
Playground Resource Events Account	750,925.76	16,648.50	131,684.99	-	635,889.27
Political Science-Special Projects	(4.82)	-	-	-	(4.82)
Prairie on Farms Seed	38,444.07	-	4,305.48	-	34,138.59
PRISMS Project	5,037.87	340.56	3,476.67	-	1,901.76
Psychological Assessment Clinic	14,598.20	67.40	-	-	14,665.60
RAPIL Process Fee (Regents Alternative Pa	4,199.08	-	4,229.98	-	(30.90)
Regional Business Ctr Special Projects	6,047.58	15,500.00	2,800.31	-	18,747.27
Research and Sponsored Programs Incentive	700,089.69	-	250,031.86	239,087.89	689,145.72
SBDC-MyEntre.net Membership	13,136.28	21.00	-	3,200.00	16,357.28
SBS Special Projects	30,303.24	-	359.32	1,060.00	31,003.92
Sch Applied Human Sci-Special Projects	7,445.75	-	-	-	7,445.75
Sch of Applied Human Sciences Lab/Course	8,097.38	2,256.92	-	-	10,354.30
School of Music Community School	1,297.92	173,370.30	177,392.05	-	(2,723.83)
Science Education Resource Ctr Collaborati	8,622.63	-	2,926.19	-	5,696.44
Scottish Rite Preschool Clinic	76,425.22	4,406.00	50,531.59	13,000.00	43,299.63
Social Sciences Capstone Abroad	15.56	94,985.05	90,804.16	-	4,196.45
Social Work Special Projects	26,659.90	4,425.00	4,496.74	-	26,588.16
Social Work/Counseling Abroad	-	18,320.00	18,296.25	(23.75)	-
Spanish Studies Abroad	1,698.36	-	-	(1,698.36)	-
Spotlight Concert Series	56,160.04	23,273.00	35,236.94	-	44,196.10
Statistical Consulting	1,063.13	-	496.17	-	566.96
Strategic Initiative	4,512,083.69	-	367,068.14	(65,062.00)	4,079,953.55
Strategic Marketing Svcs Revenue Acct	197,855.16	47,737.00	169,317.57	-	76,274.59
Strategic Outreach Initiatives/Recruitment	1,978,377.83	-	195,045.20	(476,354.00)	1,306,978.63
Student Teaching Fee Acct	899.72	199,803.66	193,286.88	-	7,416.50
Study Abroad Contingency Fund	96,233.48	-	-	(588.34)	95,645.14
Study Abroad Fees/Operations	169,993.31	90,192.00	87,730.00	-	172,455.31
Study Abroad Partnerships	58,804.29	450,514.34	320,558.28	-	188,760.35
Study Abroad Tuition	10,106.55	182,169.73	188,447.72	-	3,828.56
Supplemental Applied Music Fees	248,470.87	63,995.02	125,116.91	-	187,348.98
Suzuki Violin Lessons	33,707.60	152,109.55	177,574.34	-	8,242.81
Tallcorn Activities	8,826.78	14,690.00	15,796.59	-	7,720.19
Teacher Education Background Checks	13,791.35	11,760.00	12,524.89	-	13,026.46
Technology Engineering Education Worksh	1,076.78	-	-	-	1,076.78
TEDx	-	11.00	-	-	11.00
Theatre Lab/Course Fee	900.20	4,885.00	4,409.38	-	1,375.82
Ticketing Operations	100,151.49	426,031.05	298,425.61	-	227,756.93
TPC Seed	64,586.97	29,743.26	23,616.89	2,825.00	73,538.34
UNI STEM Outreach Programs	6,060.55	8,903.50	9,428.66	-	5,535.39
UNI-Student Athletic Trainers Organization	39,198.78	-	8,021.98	-	31,176.80
Upward Bound Math & Science (Match)-8/	16,745.50	(7,107.05)	9,638.45	-	-
Voice Clinic	22,372.44	90.00	663.21	-	21,799.23
WCB Special Projects	1,123,506.77	8,845.83	517,691.53	1,341,837.08	1,956,498.15
Wilson CB Photocopy Svc Recharge Center	4,339.98	9,716.80	8,929.71	-	5,127.07
Workforce Development Center	2,057.25	1,020.00	796.79	-	2,280.46
COE-Special Projects	7,893.99	-	7,893.99	-	-
Undergraduate Studies-Special Projects	565.26	-	565.26	-	-
UNI Reading Clinic-C & I	(0.12)	-	(0.12)	-	-
Total Academic Affairs	32,614,577.33	20,940,831.88	18,194,865.43	(2,162,524.14)	33,198,019.64

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
Student Life:					
Campus Activities Board	9,810.77	160,000.00	146,423.90	-	23,386.87
Dean of Students Sanctions	26,868.74	7,625.00	5,125.00	-	29,368.74
Employer Activities	226,035.01	389,468.47	340,720.35	(26,539.03)	248,244.10
Family Weekend	1,957.83	5,000.00	5,036.35	-	1,921.48
G&C Alloc-Student Life	10,771.32	-	240.00	1,400.02	11,931.34
G&C Incentive Fund - Health & Recreation	3,720.06	-	40.00	1,400.02	5,080.08
G&C Incentive Fund - S O'Connell	7,524.70	-	-	-	7,524.70
G&C Incentive Funds-S Behrends	-	-	-	2,800.03	2,800.03
NISG Allocations	-	130,004.55	86,641.64	(43,362.91)	-
NISG Contingency	34,271.57	-	651.60	18,529.23	52,149.20
NISG Diversity Programming	25.06	50,000.00	25,221.27	(3,025.06)	21,778.73
NISG Mental Health	9,006.61	-	-	-	9,006.61
NISG Operations	3,406.45	125,060.00	101,495.91	(27,449.77)	(479.23)
NISG University Beverage Agreement	-	-	15,265.24	18,406.45	3,141.21
Panther Pantry	888.71	8,000.00	8,694.84	-	193.87
Radio Station KULT-FM	636.92	-	175.00	-	461.92
Resident Assistant Conference	33,135.02	56,380.00	60,006.99	-	29,508.03
Stu Svcs Fee Clearing	19,109.24	(3,293.60)	113.50	-	15,702.14
Student Activity Fee Clearing	8,607.51	(1,443.50)	42.77	-	7,121.24
Student Fee Contingency	121,534.48	(60,618.26)	-	25.06	60,941.28
Student Involvement Center	3,300.63	14,418.63	20,158.77	3,000.00	560.49
Veteran Services Conference	4.83	3,950.00	3,542.16	-	412.67
Veteran Services Student Activities Fee	-	20,000.00	16,623.76	-	3,376.24
CME Projects	1,625.98	(1,625.98)	-	-	-
Total Student Life	522,241.44	902,925.31	836,219.05	(54,815.96)	534,131.74
Finance and Operations:					
Business Operations Services	1,286,826.23	323,156.46	203,045.43	-	1,406,937.26
Campus Supply Operations	189,574.93	781,169.71	803,529.23	-	167,215.41
Custodial Services	736,428.17	4,279,848.76	4,163,141.10	-	853,135.83
Design & Construction	773,712.61	1,571,176.44	1,363,591.02	-	981,298.03
Design & Construction-Tech/Consult	351,594.97	-	-	-	351,594.97
Employee Wellness	43,997.41	171,044.00	141,576.70	-	73,464.71
Exchange Students	599,787.70	74,888.00	-	-	674,675.70
Finance and Operations Services	59,995.14	12,000.00	14,904.46	-	57,090.68
Finance and Operations Special Projects	118,377.26	67,635.77	45,869.59	(12,065.00)	128,078.44
Green Fund	833.49	10,000.00	2,554.29	-	8,279.20
Grounds Services	174,116.42	1,791,849.71	1,743,549.31	-	222,416.82
Operations and Maintenance	269,795.70	3,641,979.64	3,450,524.09	-	461,251.25
PCI Allocation Recharge Ctr	201,463.71	81,026.96	100,841.88	-	181,648.79
Postal Stores	30,361.43	22.01	10,693.08	-	19,690.36
Procurement Services Income	342,598.01	59,021.67	2.26	-	401,617.42
Refuse Service	(1,488.89)	272,747.77	248,322.82	(24,574.96)	(1,638.90)
Retention Bonus-President	208.33	153,338.47	153,546.80	-	-
Sustainability Special Projects	14,213.48	-	-	-	14,213.48
Transportation	51,025.21	437,375.91	487,484.31	-	916.81
Utility Enterprise	1,058,710.29	14,162,491.61	9,008,536.09	(4,654,761.82)	1,557,903.99
Vehicle Fuel Stores	35,020.82	143,759.15	145,165.35	-	33,614.62
Vehicle Pool	107,241.07	424,921.71	489,270.71	-	42,892.07
Total Finance and Operations	6,444,393.49	28,459,453.75	22,576,148.52	(4,691,401.78)	7,636,296.94

Schedule 3 (continued)
STATEMENT OF CHANGES IN NET POSITION
OTHER FUNDS UNRESTRICTED
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
General Institutional:					
Salaries and Wages Payable	(1,194,058.01)	-	(464,650.14)	-	(729,407.87)
Compensated Absences Payable	(1,363,084.84)	-	28,457.79	-	(1,391,542.63)
Balancing Fund	60,767.31	29,070.51	26,995.08	-	62,842.74
Dental Plan II	1,048,562.82	1,585,312.08	1,718,090.94	-	915,783.96
Fringe Admin/Flex	67,418.18	261,762.96	313,585.48	-	15,595.66
IPERS Pension Liability	(7,868,173.00)	-	(1,801,546.00)	-	(6,066,627.00)
Other Post Employment Benefits	(15,811,563.00)	-	(2,501,563.00)	-	(13,310,000.00)
Payroll Clearing	(1,327,679.69)	-	905,706.49	-	(2,233,386.18)
Perkins Institutional Share	1,376,496.67	106,127.00	55,355.30	-	1,427,268.37
Self Insurance-Blue Advantage	6,460,902.77	18,295,470.70	15,040,330.34	-	9,716,043.13
Self Insurance-Dental Insurance	46,231.00	28,390.00	28,340.46	-	46,280.54
Staff Tuition Reimbursements	2,281.73	131,233.30	132,069.18	-	1,445.85
Stagnant Accounts	61,121.54	-	-	-	61,121.54
Stu AR Syst Clearing	538,255.21	125,034.76	82,036.74	-	581,253.23
Treasurer's Temporary Investment Activity	(14,300.54)	6,467,133.60	156,838.05	(6,298,495.01)	(2,500.00)
TTII Alloc Variance-ABRF	56,178.17	-	-	(67,367.73)	(11,189.56)
Unemployment Claims Reserve	191,939.23	-	(80,052.57)	-	271,991.80
UNI PPO Plan	3,752,917.37	12,161,243.69	13,208,229.66	-	2,705,931.40
Worker's Comp Claims Reserve	(75,865.05)	-	(9,277.59)	-	(66,587.46)
Total General Institutional	(13,991,652.13)	39,190,778.60	26,838,946.21	(6,365,862.74)	(8,005,682.48)
Total Other Funds Unrestricted	\$ 31,375,314.62	93,912,274.95	74,849,833.78	(11,987,687.39)	38,450,068.40
Instruction			\$ 8,943,183.95	8,959,288.81	
Research			93,801.53	(5,063,074.48)	
Public Service			5,866,167.85	-	
Academic Support			4,340,490.47	(299,528.14)	
Student Services			412,132.78	(1,620,889.32)	
Institutional Support			35,679,956.86	(127,837.74)	
Operations & Maintenance			19,712,664.82	(9,167,564.70)	
Scholarships & Fellowships			324,992.23	(4,668,081.82)	
Auxiliary Enterprises			(523,556.71)	-	
Total Other Funds Unrestricted			\$ 74,849,833.78	(11,987,687.39)	

Schedule 4
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2025

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Prepaid Summer Scholarships	\$ 748,236.16	-	25,721.65	-	-	722,514.51
Academic Affairs:						
FY 25 Regional STEM Scale up-6/25	-	548,351.31	522,239.32	26,111.99	-	-
Regional STEM Hub-5/24 Award 4	(110,379.15)	110,379.15	-	-	-	-
Regional STEM Hub-5/24 Award 4 - Program	110,379.15	(110,379.15)	-	-	-	-
STEM Manager Support-6/25	-	110,885.00	100,883.20	10,088.35	-	(86.55)
Advance Iowa:						
Dev Train & Busi Assist-7/24	-	6,258.04	5,689.09	568.95	-	-
Industry 4.0-9/24 Advance Iowa -	-	35,858.17	26,542.09	9,316.08	-	-
Industry 4.0-9/24 Advance Iowa - Award 1	-	45,682.37	33,739.30	11,943.71	-	(0.64)
Applied Engineering:						
Dross Mechanism for Alloys-12/23	-	1,564.70	-	1,564.70	-	-
Effects of Sand on Cast Iron-09/24	-	1,000.00	-	-	-	1,000.00
Green Sand Control Using NIS-10/25	-	7,382.65	5,452.46	1,930.19	-	-
RSP Capacity Grants Applied Engineering and	-	-	6,825.86	-	-	(6,825.86)
Biology:						
CRP Mid-contract Mgmt-3/25	-	8,270.18	6,144.65	2,125.53	-	-
Developing an in vitro model to study lipid-10/	-	1,438.81	1,308.00	130.81	-	-
Estimating Gene Flow of Amphibians-4/25	-	1,313.33	1,216.05	97.28	-	-
Influence of Emergency Haying & Grazing-3/2	-	68,939.71	58,672.12	10,267.59	-	-
Mitchell County Wood Turtle Surveys-7/25	-	13,707.65	12,692.27	1,015.38	-	-
Turtle Conservation-12/24	-	-	147.15	51.65	-	(198.80)
Business and Community Services:						
24-25 Advance Iowa/Outreach-6/26	-	121,254.99	121,254.99	-	-	-
24-25 IDM/Regional Development -6/25	-	149,990.29	149,990.29	-	-	-
24-25 SMS/Competitive Intelligence-6/26	-	99,999.77	99,999.77	-	-	-
CBGI Outreach, Skilled Worker-6/25 Award 3	-	13,598.51	13,598.51	-	-	-
FY25 BCS/Tech Transfer, Business-6/26	-	347,771.84	347,771.84	-	-	-
Regional Development, Skilled Worker-6/25 A	-	48,919.64	48,919.64	-	-	-
Rural Cooperative Development Grant-9/25	-	135,217.52	99,865.24	35,352.28	-	-
Tech Transfer/Bus Incubate, Skilled Worker -6.	-	56,076.66	56,076.66	-	-	-
Center for Energy and Environmental Education:						
Improving Food Security-10/25	-	50,047.75	50,047.75	-	-	-
Green AmeriCorp-Income-8/24 Award 3	(5,222.83)	-	(5,222.83)	-	-	-
Green AmeriCorp-income-8/25	-	237,512.62	174,872.05	-	-	62,640.57
Green IA AmeriCorps-10/24	-	171,931.97	164,022.15	7,909.82	-	-
Green IA AmeriCorps-10/24 Award 1	-	121,910.32	121,910.32	-	-	-
Healthy Eating, Active Living Project-9/27	-	14,030.88	10,362.66	3,668.22	-	-
IA Rural Energy Plan-11/24	-	31,390.36	25,112.23	6,278.09	-	0.04
Improving Food Security-9/24 Award 3	-	17,664.43	17,664.43	-	-	-
Local Food System-Region 9-6/25	-	3,484.44	3,449.78	299.80	-	(265.14)
Physical Activity Access-9/24	-	3,802.13	3,520.50	281.63	-	-
PY 24-25 Green IA Americorp-8/25	-	713,340.14	679,398.37	33,941.77	-	-
Resilient Ia Communities-12/26	-	65,752.98	55,169.47	10,583.51	-	-
Resilient Neighborhoods-9/25	-	26,769.62	25,377.32	1,392.30	-	-
Value Chain Coordination-9/25	-	26,207.91	19,355.90	6,852.01	-	-
Center for Social and Behavioral Research:						
988 Project Eval-9/25 Award 1	-	89,954.07	66,435.77	23,518.30	-	-
Barriers to Prenatal Care 24-25-9/25	-	54,470.41	50,435.59	4,034.82	-	-
Behavioral Risk Factor (BRFSS)-12/24 Award	-	246,108.41	182,366.94	14,589.38	-	49,152.09
Behavioral Risk Factor (BRFSS)-12/25	-	166,678.28	154,331.74	12,346.54	-	-
CommHEAT-12/25	-	27,863.76	20,578.84	7,284.92	-	-
Eval of FEWS Nexus-12/24	-	12,567.26	9,302.18	3,265.08	-	-
Eval UK/UI D3 TaLes-8/25	-	50,437.89	37,333.78	13,104.11	-	-
Evaluation for North Central States-6/25	-	70,000.00	52,644.70	18,636.29	-	(1,280.99)
Evaluation of the Cedar River Source Water Pa	-	47,000.00	32,627.66	11,550.18	-	2,822.16
IA Barriers to Prenatal Care-9/24	-	20,573.44	19,292.59	1,543.43	-	(262.58)
IA Gambling Treatment Eval-6/24 Award 5	-	16,215.47	-	-	-	16,215.47
IA HHS CAPP Evaluation-6/25	-	81,092.99	70,515.67	10,577.32	-	-
IA HHS Gambling/Substance Use Disorder Ev	-	304,361.94	281,816.47	22,545.47	-	-
IA Youth Survey-8/24 Award 2	-	26,669.21	18,390.21	1,471.22	-	6,807.78
Medical Dean Review-UIC-3/25	-	11,755.00	8,753.67	3,098.78	-	(97.45)
Planned Parenthood Eval 6/24 Award 3	-	7,004.44	-	-	-	7,004.44
STEM Council Monitoring 5/24 Award 9	-	-	167.23	-	-	(167.23)
STEM Council Monitoring Support-6/25	-	44,845.00	45,020.14	-	-	(175.14)
Tobacco Program Evaluation-6/25	-	218,385.22	203,665.29	16,293.45	-	(1,573.52)
UI HBI & HAWP Surveys-4/25	-	301,355.09	278,794.32	22,560.77	-	-

Schedule 4 (continued)
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2025

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Center for Teaching & Learning Mathematics:						
Building Success in Iowa's Rural Schools-8/26	-	-	5,265.91	-	-	(5,265.91)
Expand Reach of Center for Teaching and Lear	-	-	5,484.57	-	-	(5,484.57)
Greene County Math Support-4/25	-	904.38	837.38	67.00	-	-
Making Sense of Math Central-5/25	-	45,540.11	41,399.95	4,140.16	-	-
Making Sense of Math Masc-5/25	-	143,043.27	130,039.27	13,004.00	-	-
PAWSS Central-3/29	-	23,644.78	17,462.96	6,181.82	-	-
SCC Middle School Math Support-5/25	-	5,500.00	4,614.09	369.18	-	516.73
Center for Violence Prevention:						
Multi-Sector Violence Prev-6/25	-	18,746.10	17,357.52	1,388.58	-	-
Teen Dating Violence-7/25	-	9,453.95	6,982.24	2,471.71	-	-
Teen Dating Violence-7/25 Award 1	-	12,750.30	9,416.82	3,333.48	-	-
CHAS-Humanities and Fine Arts:						
David Sands Wright Scholarships	9,868.53	22,678.00	9,868.00	-	-	22,678.53
Chemistry and Biochemistry:						
Chemurgy 2.0-7/25	-	18,754.09	13,850.89	4,903.20	-	-
Chemurgy 2.0-7/25 Award 1 - Seavey	-	7,430.78	5,488.02	1,942.76	-	-
Chemurgy 2.0-7/25 Award 2 - Weeks	-	102,269.02	78,403.37	23,865.65	-	-
Chemurgy 2.0-7/25 Award 3 - Tabei	-	20,824.94	15,380.28	5,444.66	-	-
Chemurgy 2.0-7/25 Award 4 - Poleksic	-	41,136.20	30,381.26	10,754.94	-	-
Chemurgy 2.0-7/25 Award 5 - Losch	-	198,596.77	146,674.04	51,922.73	-	-
Compare Titan & Lab Made Analogs-1/26	-	4,611.21	3,405.62	1,205.59	-	-
DNA Softening-8/26	-	-	3,913.10	-	-	(3,913.10)
Hydrolyzed & Non-Hydrolyzed Sediments Tita	-	23,119.73	17,075.13	6,044.60	-	-
Prototype Spectrometer-8/24	-	5,297.28	3,912.31	1,384.97	-	-
Titan's Material Property Database-10/27	-	1,595.77	1,178.56	417.21	-	-
Wind Cave-6/25	-	45,663.10	45,663.10	-	-	-
Child Development Center:						
CACFP- Child Dev. Center-9/24 Award 7	-	3,903.47	-	-	-	3,903.47
CACFP- Child Dev. Center-9/25	-	4,379.98	-	-	-	4,379.98
College of Education:						
C.A. & Katherine S. Bemler Scholarship	11,570.10	5,005.20	-	-	-	16,575.30
ERA Incentive Fund Program-5/25	-	9,000.00	-	-	-	9,000.00
IA DE Curriculum Dev-2/25	-	5,000.00	3,544.91	283.60	-	1,171.49
Kindergarten Primary Awards	419.87	433.88	-	-	-	853.75
RAPIL-6/28	-	198,266.04	198,266.04	-	-	-
Communication & Media:						
Embedded Digital Tool-12/24	-	26,779.24	29,719.41	-	-	(2,940.17)
Lemberger Collection-11/24	-	(377.82)	(377.82)	-	-	-
Mainstreet 360 NEH-4/25	-	77,346.29	57,124.29	20,222.00	-	-
North End Documentary-6/25	-	(187.25)	-	-	-	(187.25)
Computer Science:						
CC* CIRA: High-performance computin Subav	-	17,247.82	12,738.42	4,509.40	-	-
CC* CIRA: High-performance computin Subav	-	27,081.36	20,001.00	7,080.36	-	-
CC* CIRA: High-performance computin-3/25	-	20,279.91	14,977.78	5,302.13	-	-
CC*CIRA:High-Perform Compu-3/25	-	26,806.49	19,936.50	6,869.99	-	-
CC*CIRA:High-Perform Compu-3/25 Subawar	-	25,552.88	18,872.14	6,680.74	-	-
Growing Computer Sci Teachers-2/26	-	185,223.42	167,593.60	17,629.82	-	-
Growing Computer Sci Teachers-2/26 Grant W	-	5,541.09	4,092.39	1,448.70	-	-
Growing Computer Sci Teachers-2/26 Keyston	-	5,135.89	3,793.11	1,342.78	-	-
Growing Computer Sci.Teachers in IA-2/26 G	-	5,437.14	4,015.61	1,421.53	-	-
Growing Computer Sci.Teachers-2/26 in IA Mi	-	6,959.55	5,139.99	1,819.56	-	-
Early Developmental Education Center:						
Integrative STEM Summer Camp -6/25	-	13,339.95	13,118.94	221.01	-	-
Regent Center Contracts (8%)-6/25	-	5,725.00	5,299.49	423.96	-	1.55
Regent Center Contracts Award 2	-	(59.26)	-	-	-	(59.26)
RSP Capacity Grants Early Developmental Edu	-	-	2,445.39	-	-	(2,445.39)
STEM NE Hub STEM ScaleUp-4/25	-	255,360.00	255,360.00	-	-	-
STEM ScaleUp-4/25	-	468,510.00	446,200.00	22,310.00	-	-
Earth and Environmental Sciences:						
Age and Chemical Signatures of Glacial Sedim	-	-	1,070.34	-	-	(1,070.34)
BHCSWC Grant-6/25	-	20,994.00	10,611.21	-	-	10,382.79
Waste Reduction Support-6/24 Award 10	(810.22)	444.71	(810.22)	-	-	444.71
Educational Opportunity Program:						
Educational Opportunity Center-8/25 Award 1	-	521,011.28	482,538.91	38,472.37	-	-
Educational Talent Search-W'loo-8-25 Award 1	-	670,875.36	621,302.25	49,573.11	-	-
Talent Search CR-9/25	-	284,756.19	263,784.35	20,971.84	-	-

Schedule 4 (continued)
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2025

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Educational Opportunity Program (continued):						
UB Math & Sci-8/25	-	364,874.31	338,844.45	26,029.86	-	-
UBMS-Summer Food -8/24	-	5,963.36	5,963.36	-	-	-
UNI Upward Bound-8/25	-	486,093.47	454,740.42	31,353.05	-	-
Upward Bound Math & Science (Match)-8/25	-	7,107.05	(97.86)	-	22,000.00	29,204.91
Elementary and Middle Level Education:						
WITCC Instructor-2/27	-	21,577.04	21,577.04	-	-	-
Enrollment Management:						
Future Ready-08/26	-	1,481,281.13	1,481,281.13	-	-	-
Family, Aging and Counseling:						
Coordinated State Evaluation-9/25	-	12,397.23	11,270.24	1,126.99	-	-
Iowa-GWEP-6/25	-	35,687.14	33,043.69	2,643.45	-	-
Financial Aid:						
Anna M. Nielsen Scholarship	3,085.54	503.60	-	-	-	3,589.14
Collegiate Registration Plate Scholarships	10,229.19	3,455.00	4,000.00	-	-	9,684.19
Dickey Scholarship	14,778.16	3,649.32	7,700.00	-	-	10,727.48
Fed Work Study	4,633.43	396,240.00	400,873.43	-	5,079.56	5,079.56
Fed Work Study/CSL/Amer Reads	-	3,148.00	3,148.00	-	-	-
GR-000202 TEACH Grant	(5,187.00)	2,504,546.00	2,501,245.00	-	-	(1,886.00)
IA Workforce Grant-6/25	-	870,957.00	870,957.00	-	-	-
Irene M. Thompson Bequest	7,335.93	4,625.56	4,401.00	-	-	7,560.49
PELL Grant Program-6/24	(71,142.00)	79,128.00	7,591.00	395.00	-	-
PELL Grant Program-6/25	-	13,762,496.00	13,864,053.00	12,500.00	-	(114,057.00)
Pudil Environmental Management Scholarship	1,362.56	1,402.04	1,362.56	-	-	1,402.04
Suppl Educ Opportunity Grant	-	439,485.00	585,980.00	-	146,495.00	-
Geography:						
ACTION-10/27	-	91,441.72	67,534.41	23,907.31	-	-
ACTION-10/27 - Sub-Award Uni Victoria	-	9,546.62	7,050.68	2,495.94	-	-
Arctic Urban Inequality Analysis -3/25	-	10,904.00	11,658.09	-	-	(754.09)
Artic Cities MUST-7/26 Subward University o	-	170,720.83	170,720.48	0.35	-	-
Artic Cities MUST-9/26	-	204,406.07	153,872.50	50,533.57	-	-
Digitize water bodies in IA-12/25 Award 1	-	64,438.00	60,626.91	4,850.15	-	(1,039.06)
Frozen Commons-8/26	-	144,772.31	107,159.41	37,612.90	-	-
GeoTree Contracts (8%)-6/25	-	19,807.20	18,340.00	1,467.20	-	-
Geotree Contracts 6038 Award 2	-	72.90	-	-	-	72.90
IA Solar Radiation-10/24	-	8,546.77	7,122.33	1,424.44	-	-
Indigenizing Artic Research-8/25	-	20,043.08	14,802.87	5,240.21	-	-
LiDAR Dissemination-8/25	-	13,814.06	13,814.06	-	-	-
Navigating Adaptation-8/25	-	219,686.63	165,129.24	54,557.39	-	-
PerCS-Net-9/25	-	41,759.14	31,160.34	12,816.45	-	(2,217.65)
RCN Arctic-COAST-4/24	-	-	390.23	131.90	-	(522.13)
RSP Capacity Grants Geography - Award 4	-	-	409.89	-	-	(409.89)
SESTRA-8/28	(0.17)	130,643.09	96,486.56	34,156.36	-	-
Housing and Dining Administration:						
Dining Scholarships-External Funding	3,007.32	6,000.00	3,187.50	-	-	5,819.82
Institute for Decision Making:						
ECIA Strategic Planning Proposal -10/25	-	15,685.00	13,890.33	1,111.25	-	683.42
Econ Dev Institute-6/24 Award 2	-	1,555.32	-	-	-	1,555.32
Econ Dev Institute-6/25	-	2,711.81	2,002.82	708.99	-	-
Kittias County Tech Asist-6/25	-	37,015.59	27,337.93	9,677.66	-	-
Location One Info System-4/25	-	17,500.00	16,162.35	1,292.98	-	44.67
Updating the Workforce Model-12/25	-	21,362.70	19,780.26	1,582.44	-	-
International Engagement:						
UNI and OAS Scholarship Agreement-12/26	-	24,000.00	24,000.00	-	-	-
Iowa Waste Reduction Center:						
Evaluation of STAR4D Training at DoD Sites -	-	259,183.99	192,728.36	66,455.63	-	-
Ft Rucker Star4D Cert & Supp-3/25	-	29,315.62	21,506.15	7,548.64	-	260.83
Fy25 IA Air Emissions Assistance Program-6/2	-	229,731.09	212,713.99	17,017.10	-	-
Iowa Waste Exchange FY25-6/25	-	29,999.05	27,776.91	2,222.14	-	-
Rural Compost Operations & Compost Use Tra	-	57,489.99	42,459.41	15,030.58	-	-
STAR4D-VP-9/24 Award 11	-	(0.22)	(0.16)	(0.06)	-	-
VisionPoint Train & Support-9/24	-	30,969.83	22,437.82	7,943.02	-	588.99
VisionPoint Training and Supp 4-25	-	99,149.93	73,262.11	25,934.73	-	(46.91)
J Pappajohn Entrepreneurial Center:						
25-28 BLIC Management-4/28	-	5,603.87	5,188.76	415.11	-	-
Business License Info Mgt-4/25	6,325.77	81,250.00	41,130.36	3,290.44	-	43,154.97
SBDC-RIF-ISU-FY25 -4/25	-	7,000.00	7,001.25	-	-	(1.25)

Schedule 4 (continued)
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2025

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
J Pappajohn Entrepreneurial Center (continued):						
Small Business Dev Ctr-Prgm-12/24 Award 5	-	59,953.73	52,617.10	7,336.63	-	-
Small Business Dev Ctr-PY2025-12/25	-	35,754.51	33,106.01	2,648.50	-	-
T Wayne Davis Chair In Entrepreneurship	20,569.84	50,873.32	41,003.43	-	-	30,439.73
US Bank Fdtn-SBDC-12/24 Award 2	3,968.92	-	3,643.32	-	-	325.60
SBDC Program Income-ISU Subcontract	2,945.30	-	-	-	-	2,945.30
Kinesiology and Athletic Training:						
Joseph S Wright Scholarships	18,967.04	22,678.00	18,484.00	-	-	23,161.04
Mabel M Wright Scholarships	17,596.13	22,678.00	17,596.00	-	-	22,678.13
Wild And White Scholarship	704.43	658.56	385.00	-	-	977.99
Languages and Literature:						
Cedar Valley Youth Poet Laureate Program-8/2	-	-	775.00	-	-	(775.00)
NAR 60 Yrs with IA Artists-6/25	-	4,600.00	3,396.99	1,202.53	-	0.48
Project United-8/25	-	169,809.41	165,285.54	4,523.87	-	-
UNI-Migratory Education Prgm-6/25	-	11,058.02	10,238.91	819.11	-	-
Victorian Necropolitics-8/31	-	-	2,882.62	-	-	(2,882.62)
Learning, Leadership and Community:						
Conceptualizations of inclusion for disabled ch	-	1,593.87	1,593.87	-	-	-
GYO Psych Exten-12/24	-	496,007.84	372,751.25	123,256.59	-	-
School Psychologist Prg-7/24	-	12,150.66	8,937.11	3,136.92	-	76.63
Library:						
FY25 Interlibrary Loan Reimbursement-6/25	-	499.92	499.92	-	-	-
Open Access-6/24 Award 10	-	817.67	817.67	-	-	-
Literacy, Early Childhood, and Special Education:						
AACTE/Moph Research Awards-No Exp	5,292.77	953.00	-	-	-	6,245.77
RSP Capacity Grants- Hsieh Special Education	-	-	600.00	-	-	(600.00)
RSP Capacity Grants Petty Special Education -	-	-	5,034.76	-	-	(5,034.76)
Mathematics:						
Data Sci Curriculum-6/24	-	224.00	224.00	-	-	-
IA-IL-NE LSAMP: STEM Partnership-12/27 A	-	35,784.30	33,012.48	2,771.82	-	-
Math Ideas Conf-5/25	-	13,295.73	13,295.73	-	-	-
Metal Casting Center:						
Autonomous Digital Design Phase 3-12/25	-	100,000.00	48,715.54	8,623.90	-	42,660.56
Expan IloT-6/26	-	9,924.35	7,329.66	2,594.69	-	-
Expedient Casting Dlvy-8/24	9,039.37	90,699.00	378.12	133.85	-	99,226.40
FY25 MCC/Tech Transfer-6/26	-	82,155.04	82,155.04	-	-	-
Impact 2.0 YBI-12/26	-	14,909.45	11,011.38	3,898.07	-	-
IMPACT- CREAT 3D-9/25	-	109,593.09	80,940.35	28,652.74	-	-
Industry 4.0-9/24 Metal Casting Center -	-	157,085.63	153,631.12	3,454.51	-	-
Industry 4.0-9/24 Metal Casting Center - Awar	-	172,297.40	172,297.40	-	-	-
Iron Oxide Content in System Sands -5/26	-	406.84	300.47	106.37	-	-
Monitor Casting Process-4/24	24,161.57	37,500.00	-	-	-	61,661.57
STAR 2 Embedded Systems-5/26	-	21,758.79	16,070.00	5,688.79	-	-
Sustainability for Castings-10/28	-	80,495.78	59,450.34	21,045.44	-	-
Tech Transfer/Bus Incubate, Skilled Worker -6	-	99,606.14	99,589.87	-	-	16.27
National Program for Playground Safety:						
NPPS Online Training-8/24	-	14,911.35	231.62	81.30	-	14,598.43
Philosophy and World Religion:						
RSP Capacity Grants Philosophy and World Re	-	-	7,059.00	-	-	(7,059.00)
Physics:						
2D Q-Bit Systems-9/26	-	88,711.11	65,517.64	23,193.47	-	-
Dimensional Confinement-11/24	-	16,670.19	12,339.15	4,331.04	-	-
Patterned Doping-7/26	-	70,921.13	52,378.93	18,542.20	-	-
Spin Gapless-7/25	-	68,082.42	55,327.88	12,754.54	-	-
Political Science:						
Redlined Waterloo -11/24	-	2,009.00	2,009.00	-	-	-
Registrar:						
Veterans Affair ARF-3/26	-	3,874.66	3,874.66	-	-	-
Research and Sponsored Programs:						
IRAISE-6/28	-	58,054.26	48,944.98	9,109.28	-	-
UNI IRB for PRAMS-4/25	-	600.00	-	-	-	600.00
Science Education:						
Impact of Video-based Analysis-5/27	-	24,531.70	18,117.95	6,413.75	-	-
Social Work:						
Youth & Family Resilience-6/25	-	32,737.34	32,737.34	-	-	-
Sociology, Anthropology and Criminology:						
History of Effigy Mounds-7/25	-	117,331.18	99,856.22	17,474.96	-	-
Linn County Detention & Diversion Study-8/24	-	23,557.80	21,812.77	1,745.03	-	-

Schedule 4 (continued)
STATEMENT OF CHANGES IN NET POSITION
CURRENT RESTRICTED FUNDS
For the Year Ended June 30, 2025

	Total Net Position July 1	Receipts	Operations	Facilities & Administrative Costs	Net Transfers	Total Net Position June 30
Strategic Marketing Services:						
CF Employee Engagement Survey 2024-12/24	-	13,415.00	10,575.72	846.09	-	1,993.19
Student Wellness Services:						
Enhancing Culture of Care Yr 3-9/25	-	64,522.22	47,653.03	16,869.19	-	-
Enhancing Culture of Care-9/24 Award 1	-	25,550.12	18,870.09	6,680.03	-	-
Enhancing Culture of Care-9/25	-	2,658.22	1,963.24	694.98	-	-
Tallgrass Prairie Center:						
2025 Seed Purchase for Counties and Cities-3/	-	189,995.72	175,921.95	14,073.77	-	-
2-Stage Ditch Design-6/25	-	1,372.54	1,089.31	283.23	-	-
Adoption of Prairie Strips-1/24	-	8.27	-	8.27	-	-
Bia-Echo Prairie Strips-12/24	-	19,301.46	16,789.69	2,518.47	-	(6.70)
Brush Mgmt in CRP Plantings-3/27	-	350.24	318.40	31.84	-	-
IRVM Prgm Implementation-12/24 Award 3	(25.00)	(7.25)	(25.00)	-	-	(7.25)
IRVM Prgm Implementation-12/24 Award 4	-	21,235.11	19,662.17	1,572.94	-	-
IRVM Prgm Implementation-12/25	-	34,801.09	32,223.22	2,577.87	-	-
IRVM State Appropriation-6/25	-	75,000.00	74,952.06	-	-	47.94
Landowner Video Outreach-12/24	-	10,898.89	10,091.56	807.33	-	-
Native Seed Price-9/25	-	71,424.63	65,438.11	5,986.52	-	-
Native Seed Price-9/25 Sub Award Xerces	-	43,352.85	40,395.27	2,957.58	-	-
Native Seed Production-12/25	-	39,381.73	36,666.73	2,715.00	-	-
Native Species Abandoned Mine Land-10/25	-	4,067.66	3,004.20	1,063.46	-	-
Roadside Conference (Prgm Income)-12/24 Av	(700.00)	9,355.00	8,648.95	-	-	6.05
Roadside Conference (Prgm Income)-12/25	-	225.00	5.86	-	-	219.14
Roadside Conference-12/24 Award 3	-	15,802.66	14,632.08	1,170.58	-	-
Roadside Conference-12/25	-	807.75	747.91	59.84	-	-
Rusty Patched Bumble Bee Habitat-1/27	-	205,298.03	151,623.37	53,674.66	-	-
Seed Production-12/24 Award 3	(61.94)	-	(61.94)	-	-	-
Seed Production-12/24 Award 4	-	40,451.09	37,454.75	2,996.34	-	-
Stakeholder Communication-12/24 Award 3	-	(7.49)	-	-	-	(7.49)
Stakeholder Communication-12/24 Award 4	-	9,333.85	8,642.42	691.43	-	-
Stakeholder Communication-12/25	-	14,218.80	13,165.53	1,053.27	-	-
Stewards of the Land-10/24 Award 3	-	1,100.00	372.45	29.81	-	697.74
University Advancement:						
UNI Foundation Scholarships-General	-	5,605,585.26	5,605,585.26	-	-	-
	\$ 840,948.77	40,300,051.04	38,508,116.60	1,609,992.41	173,574.56	1,196,465.36
Transfers in			\$ -	-	173,574.56	
Instruction			4,195,998.68	478,277.96	-	
Research			3,239,878.35	692,501.73	-	
Public Service			5,308,285.87	399,301.70	-	
Academic Support			254,173.15	2,771.82	-	
Student Services			1,553,642.15	24,244.20	-	
Scholarships & Fellowships			23,956,138.40	12,895.00	-	
			\$ 38,508,116.60	1,609,992.41	173,574.56	

Schedule 5
SUMMARY STATEMENT OF CHANGES IN NET POSITION
AUXILIARY ENTERPRISES
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
University Housing and Dining (Schedules 6 and 7)	\$ (1,738,068.09)	37,578,999.67	26,600,934.04	(11,544,209.08)	(2,304,211.54)
Intercollegiate Athletics (Schedule 8)	(331,648.76)	8,618,750.58	17,789,231.02	6,471,873.42	(3,030,255.78)
Maucker Union (Schedule 9)	206,356.61	396,299.57	1,248,378.19	948,695.00	302,972.99
Field House (Schedule 10)	140,467.61	3,366,028.36	4,271,150.44	801,202.75	36,548.28
Gallagher-Bluedorn Performing Arts (Schedule 11)	413,383.35	1,898,138.93	3,095,479.60	1,125,984.00	342,026.68
Recreation Services (Schedule 12)	65,492.18	1,243,417.08	1,460,123.40	267,802.81	116,588.67
Student Health System (Schedule 13)	(76,846.03)	2,446,112.56	2,827,933.62	425,169.59	(33,497.50)
Miscellaneous Auxiliary Enterprises (Schedule 14)	6,069,672.34	4,729,440.21	4,180,661.04	456,774.37	7,075,225.88
Total Auxiliary Enterprises	\$ <u>4,748,809.21</u>	<u>60,277,186.96</u>	<u>61,473,891.35</u>	<u>(1,046,707.14)</u>	<u>2,505,397.68</u>

Schedule 6
STATEMENT OF CHANGES IN NET POSITION
UNIVERSITY HOUSING AND DINING
For the Year Ended June 30, 2025

Revenues:		
Single Student Housing	\$	13,900,145.31
Apartment Housing		6,072,467.28
Residential Dining Operations		12,628,816.31
Retail Dining Operations		2,195,763.41
Catering Operations		542,748.96
Investment Income		1,792,623.28
Conference Revenue		437,027.70
ID System Operations		9,510.00
Res Net Program		<u>(102.58)</u>
Total Revenues	\$	<u>37,578,999.67</u>
Expenditures:		
Single Student Housing		5,912,640.91
Apartment Housing		1,870,242.96
Dining Administration		1,712,713.80
Residential Dining Service		8,348,591.74
Retail Operations		831,938.86
Maucker Union Operations		1,071,735.50
Catering Operations		431,129.96
Housing and Dining Administration		5,787,966.18
Housing and Dining Conferences		243,312.00
ID System Operations		49,673.14
Res Net Program		<u>340,988.99</u>
Total Expenditures		<u>26,600,934.04</u>
Revenues Over (Under) Expenditures		10,978,065.63
Transfers:		
Sinking Fund		(4,080,831.26)
Improvement Fund		(300,000.00)
System Fund		(6,830,999.51)
Other Transfers		<u>(332,378.31)</u>
Net Transfers		<u>(11,544,209.08)</u>
Revenues Over (Under) Expenditures and Transfers		(566,143.45)
Net Position - July 1		<u>(1,738,068.09)</u>
Net Position - June 30	\$	<u><u>(2,304,211.54)</u></u>

Schedule 7
STATEMENT OF REVENUES & EXPENDITURES
UNIVERSITY HOUSING AND DINING
For the Year Ended June 30, 2025

	Revenues	Personnel Services	Travel	Supplies	Contractual Services
Housing Administration	\$ 118,546.41	601,394.43	11,757.81	20,960.49	4,994.73
Housing and Dining Facilities Administration	12.01	4,221,865.98	-	11,358.76	630.61
Redeker	729.00	-	-	10,125.72	-
Towers	411.75	-	-	0.00	3,349.50
Lawther Hall	1,778,215.34	191,025.88	-	26,813.03	12,121.26
Campbell Hall	1,474.69	-	-	(0.00)	326.18
Hagemann Hall	1,841,413.64	182,644.27	1,085.21	31,019.34	14,348.65
Noehren Hall	2,867,149.71	331,652.76	601.40	43,203.82	22,054.36
Bender Hall	2,565,190.99	248,438.65	-	37,830.94	22,900.49
Residence on the Hill (R.O.T.H.)	1,112,447.07	104,378.09	-	12,588.11	8,897.73
Rider Hall	1,712,223.04	199,181.52	769.48	35,532.52	14,209.31
Shull Hall	1,229,827.63	83,404.84	677.21	24,108.85	8,497.47
Dancer Hall	1,668,703.79	235,421.48	279.92	25,759.46	13,519.06
Housing and Dining Conferences	437,027.70	118,639.59	-	85,233.42	5,793.77
University Apartments Administration	486,851.73	-	-	304.77	4,622.70
Panther Village	3,225,248.15	240,254.75	122.46	27,076.18	17,608.88
Trailside Apartments	1,247,920.33	28,334.28	-	16,066.50	33,938.59
Dining Services Administration	102,374.07	448,411.89	15,855.40	(10,819.77)	15,658.91
Biscotti's	911,604.14	190,976.60	42.00	123,963.94	14,837.69
Rialto Dining	5,014,726.55	1,656,108.88	756.41	1,171,434.94	70,235.85
Piazza	7,614,089.76	2,065,504.19	3,444.56	2,110,710.35	116,944.38
Fresh Beginnings	-	1,113,039.88	180.00	32,558.34	9,721.39
Book Bistro	134,010.34	56,162.56	-	49,590.89	2,878.22
Maucker Union Food Court	1,047,774.86	423,663.02	147.83	207,137.65	24,814.99
Commons Catering	542,748.96	267,784.54	220.94	115,218.76	7,762.92
Housing and Dining Administration	117,786.31	375,211.87	2,283.79	54,012.86	34,517.23
Residence Net Program	(102.58)	-	-	141.30	37,415.49
Housing and Dining Marketing	-	141,898.38	876.36	796.47	102,819.64
ID System Operations	9,510.00	-	-	45,318.00	2,385.00
Interest Income	1,791,084.28	-	-	-	-
Totals	\$ 37,578,999.67	13,525,398.33	39,100.78	4,308,045.64	627,805.00

EXPENDITURES					Revenues Over
Equipment & Repairs	Claims & Miscellaneous	Licenses, Permits & Refunds	Utilities	Total Expenditures	Expenditures
9,360.21	709,392.36	303.43	-	1,358,163.46	(1,239,617.05)
10,022.84	33,808.88	-	4,240.96	4,281,928.03	(4,281,916.02)
106,939.13	41,055.85	-	180,790.67	338,911.37	(338,182.37)
175,619.14	24,243.21	-	244,879.74	448,091.59	(447,679.84)
78,411.72	68,276.60	-	213,763.72	590,412.21	1,187,803.13
6,723.46	45,073.51	-	144,712.50	196,835.65	(195,360.96)
59,188.11	38,957.22	265.80	176,310.78	503,819.38	1,337,594.26
93,944.02	63,307.76	-	360,103.78	914,867.90	1,952,281.81
128,302.82	54,220.33	-	268,026.16	759,719.39	1,805,471.60
61,779.97	41,534.67	-	137,842.49	367,021.06	745,426.01
52,730.93	38,806.29	387.92	174,137.68	515,755.65	1,196,467.39
64,765.63	36,528.67	-	168,077.26	386,059.93	843,767.70
112,845.52	51,719.89	-	247,462.01	687,007.34	981,696.45
9,973.69	23,662.58	-	8.95	243,312.00	193,715.70
39,160.18	14,864.20	-	75,611.00	134,562.85	352,288.88
166,091.54	74,096.92	-	425,862.44	951,113.17	2,274,134.98
128,270.28	89,831.48	-	121,104.75	417,545.88	830,374.45
(571.90)	4,030.11	228.00	-	472,792.64	(370,418.57)
5,117.49	339,490.92	45,090.35	-	719,518.99	192,085.15
102,352.29	63,122.55	550.00	518,424.88	3,582,985.80	1,431,740.75
105,462.86	13,950.09	1,994.80	347,594.71	4,765,605.94	2,848,483.82
15,555.90	7,749.67	-	61,115.98	1,239,921.16	(1,239,921.16)
1,689.48	1,548.72	550.00	-	112,419.87	21,590.47
36,349.73	207,338.54	172,221.09	62.65	1,071,735.50	(23,960.64)
11,499.59	20,276.38	4,275.60	4,091.23	431,129.96	111,619.00
384.95	8,821.12	(22,658.37)	-	452,573.45	(334,787.14)
47,572.97	-	255,859.23	-	340,988.99	(341,091.57)
-	17,982.89	2,088.00	-	266,461.74	(266,461.74)
-	70.14	1,900.00	-	49,673.14	(40,163.14)
-	-	-	-	-	1,791,084.28
1,629,542.55	2,133,761.55	463,055.85	3,874,224.34	26,600,934.04	10,978,065.63

Schedule 8
STATEMENT OF CHANGES IN NET POSITION
INTERCOLLEGIATE ATHLETICS
For the Year Ended June 30, 2025

Revenues and Other Additions:

General Income - Athletics:

Student Activity Fee Allocation	\$	1,793,176.00
Foundation Support		1,457,493.37
NCAA and Conference Support		1,063,846.43
Miscellaneous		289,842.69
Administration		4,254.00
Events Parking		6,750.00
Promotions and Marketing		1,190,594.71
Athletic Training		87,472.41
Event Operations		276,697.51
Football		1,381,930.38
Basketball-Men		339,948.95
Wrestling		217,726.45
Track-Men		7,929.30
Golf-Men		10,000.00
Soccer-Women		9,255.02
Basketball-Women		156,228.13
Volleyball-Women		176,574.63
Track-Women		6,000.00
Softball-Women		71,989.25
Swimming-Women		71,041.35

Total Revenue and Other Additions	\$	8,618,750.58
-----------------------------------	----	--------------

Expenditures and Other Deductions:

Athletics Administration	313,072.87
General Expense - Athletics:	
Salaries and Wages	541,837.89
Administrative Overhead	221,259.18
Conference Assessments	44,994.00
Other	135,807.45
Athletic Training	165,880.65
External Relations	433,740.84
Events Parking	152.38
Event Operations	469,483.05
Athletic Pep Band and Spirit Squads	42,999.53
Men's Sports:	
Football Expense	2,737,447.11
Football Scholarships	1,709,412.29
Basketball Expense	2,677,390.78
Basketball Scholarships	411,958.73
Wrestling Expense	796,246.70
Wrestling Scholarships	261,966.66
Track Expense	439,000.50
Track Scholarships	299,050.70
Golf Expense	86,974.35
Golf Scholarships	22,197.00

Schedule 8 (continued)
STATEMENT OF CHANGES IN NET POSITION
INTERCOLLEGIATE ATHLETICS
For the Year Ended June 30, 2025

Expenditures and Other Deductions (continued):

Women's Sports:

Basketball Expense	1,347,745.73
Basketball Scholarships	414,869.33
Soccer Expense	286,346.73
Soccer Scholarships	255,520.71
Volleyball Expense	866,686.86
Volleyball Scholarships	331,710.20
Track Expense	402,027.75
Track Scholarships	352,103.89
Softball Expense	470,257.87
Softball Scholarships	291,581.81
Tennis Expense	100,062.70
Tennis Scholarships	160,984.33
Swimming Expense	338,178.83
Swimming Scholarships	191,299.12
Golf Expense	58,024.16
Golf Scholarships	110,958.34

Total Expenditures and Other Deductions	<u>17,789,231.02</u>
---	----------------------

Revenue Over (Under) Expenditures	(9,170,480.44)
-----------------------------------	----------------

Transfers:

From Other Funds	1,024,392.42
General Educational Fund Support	4,164,000.00
Recruitment Differential	1,283,481.00

Net Transfers	<u>6,471,873.42</u>
---------------	---------------------

Revenue Over (Under) Expenditures and Transfers	(2,698,607.02)
---	----------------

Total Net Position - July 1	<u>(331,648.76)</u>
-----------------------------	---------------------

Total Net Position - June 30	<u>\$ (3,030,255.78)</u>
------------------------------	--------------------------

Schedule 9
STATEMENT OF CHANGES IN NET POSITION
MAUCKER UNION
For the Year Ended June 30, 2025

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
TTII Allocations	\$ 31,871.64	-	31,871.64
Union Administration:			
Student Fees	142,162.42	-	142,162.42
Personnel Services	-	715,206.33	(715,206.33)
Supplies	-	34.27	(34.27)
Contractual Services	-	54.51	(54.51)
Equipment and Repairs	-	2,070.55	(2,070.55)
Claims and Miscellaneous	-	195,648.23	(195,648.23)
Utilities	-	116,625.88	(116,625.88)
Union Services:			
General Services	-	165,754.14	(165,754.14)
Facilities Rental	167,896.70	22,606.73	145,289.97
Union Retail Operations:			
Retail Services	4,368.81	-	4,368.81
Dining System Services	50,000.00	5,387.36	44,612.64
Union Student Services:			
Programming Activities	-	24,990.19	(24,990.19)
Revenues Over (Under) Expenditures	\$ 396,299.57	1,248,378.19	(852,078.62)
Transfers:			
General Educational Fund Support			<u>948,695.00</u>
Revenues Over (Under) Expenditures and Transfers			96,616.38
Total Net Position - July 1			<u>206,356.61</u>
Total Net Position - June 30			<u>\$ 302,972.99</u>

Schedule 10
STATEMENT OF CHANGES IN NET POSITION
FIELD HOUSE
For the Year Ended June 30, 2025

	<u>UNI-Dome Operations</u>	<u>UNI-Dome Concessions</u>	<u>Total</u>
Revenues and Other Additions:			
Investment Income	\$ 44,365.99	-	44,365.99
Ticket Sales	351,814.14	-	351,814.14
Commission and Royalties	1,941.51	-	1,941.51
General Fund Rental	835,000.00	15,680.00	850,680.00
Other Rental	636,909.17	-	636,909.17
Other Sales and Services	<u>167,240.32</u>	<u>1,313,077.23</u>	<u>1,480,317.55</u>
Total Revenue and Other Additions	<u>2,037,271.13</u>	<u>1,328,757.23</u>	<u>3,366,028.36</u>
Expenditures and Other Deductions:			
Personnel Services	900,814.51	213,289.79	1,114,104.30
Travel	5,290.32	1,682.28	6,972.60
Supplies	115,769.98	444,197.96	559,967.94
Contractual Services	318,880.48	156,647.11	475,527.59
Equipment and Repairs	17,577.47	23,227.58	40,805.05
Utilities	1,161,147.65	-	1,161,147.65
Claims and Miscellaneous	546,319.34	5,433.51	551,752.85
Licenses, Permits, and Refunds	<u>86,132.77</u>	<u>274,739.69</u>	<u>360,872.46</u>
Total Expenditures and Other Deductions	<u>3,151,932.52</u>	<u>1,119,217.92</u>	<u>4,271,150.44</u>
Revenues Over (Under) Expenditures	\$ (1,114,661.39)	209,539.31	(905,122.08)
Transfers:			
Field House Surplus Fund			325,750.96
Field House Sinking Fund			481,500.00
Other Transfers Out			<u>(6,048.21)</u>
Revenues Over (Under) Expenditures and Transfers			(103,919.33)
Total Net Position - July 1			<u>140,467.61</u>
Total Net Position - June 30			<u>\$ 36,548.28</u>

Schedule 11
STATEMENT OF CHANGES IN NET POSITION
GALLAGHER-BLUEDORN PERFORMING ARTS CENTER
For the Year Ended June 30, 2025

Revenues and Other Additions:

Ticket Sales	\$ 1,318,127.20
Advertising	114,510.47
Rental of Equipment and Facilities	54,422.41
Student Activity Fees	150,000.00
Other Sales and Services	44,633.85
Other Gifts, Grants and Contracts	<u>216,445.00</u>

Total Revenue and Other Additions \$ 1,898,138.93

Expenditures and Other Deductions:

Personnel Services	1,138,977.82
Travel	48,280.11
Supplies	68,464.38
Contractual Services	1,400,196.24
Equipment and Repairs	18,898.00
Claims and Miscellaneous	110,331.15
Utilities	234,494.53
Licenses, Permits, and Refunds	<u>75,837.37</u>

Total Expenditures and Other Deductions 3,095,479.60

Revenues Over (Under) Expenditures (1,197,340.67)

Transfers:

General Educational Fund Support	1,113,484.00
Other Transfers In	<u>12,500.00</u>

Total Transfers 1,125,984.00

Revenues Over (Under) Expenditures and Transfers (71,356.67)

Total Net Position - July 1 413,383.35

Total Net Position - June 30 \$ 342,026.68

Schedule 12
STATEMENT OF CHANGES IN NET POSITION
RECREATION SERVICES
For the Year Ended June 30, 2025

Revenues and Other Additions:		
Service Fees	\$ 409,273.37	
Recreation Fee	789,376.93	
Rental of Equipment and Facilities	34,458.67	
Other Sales and Services	<u>10,308.11</u>	
Total Revenue and Other Additions		\$ 1,243,417.08
Expenses and Other Deductions:		
Personnel Services	1,023,764.94	
Travel	57,523.56	
Supplies	58,988.13	
Contractual Services	32,165.42	
Equipment and Repairs	30,283.44	
Claims and Miscellaneous	86,954.64	
Utilities	144,495.77	
Licenses, Permits, and Refunds	<u>25,947.50</u>	
Total Expenditures and Other Deductions		<u>1,460,123.40</u>
Revenues Over (Under) Expenditures		(216,706.32)
Transfers:		
General Educational Fund Support	263,006.00	
Other Transfers In	34,177.00	
Other Transfers Out	<u>(29,380.19)</u>	
Total Transfers		<u>267,802.81</u>
Revenues Over (Under) Expenditures and Transfers		51,096.49
Total Net Position - July 1		<u>65,492.18</u>
Total Net Position - June 30		\$ <u><u>116,588.67</u></u>

Schedule 13
STATEMENT OF CHANGES IN NET POSITION
STUDENT HEALTH SYSTEM
For the Year Ended June 30, 2025

Revenues and Other Additions:		
Student Activity Fees	\$ 1,890,463.50	
Health Services	479,037.14	
Investment Income	73,170.62	
Other Sales and Services	<u>3,441.30</u>	
Total Revenue and Other Additions		\$ 2,446,112.56
Expenses and Other Deductions:		
Personnel Services	2,190,096.99	
Travel	20,759.63	
Supplies	230,027.40	
Contractual Services	76,760.50	
Utilities	43,530.51	
Equipment and Repairs	2,753.83	
Claims and Miscellaneous	87,485.08	
Licenses, Permits, and Refunds	<u>176,519.68</u>	
Total Expenditures and Other Deductions		<u>2,827,933.62</u>
Revenues Over (Under) Expenditures		(381,821.06)
Transfers:		
General Educational Fund Support	386,157.00	
Transfer from System Fund	98,514.28	
Other Transfers Out	<u>(59,501.69)</u>	
Net Transfers		<u>425,169.59</u>
Revenues Over (Under) Expenditures and Transfers		43,348.53
Total Net Position - July 1		<u>(76,846.03)</u>
Total Net Position - June 30		\$ <u><u>(33,497.50)</u></u>

Schedule 14
STATEMENT OF CHANGES IN NET POSITION
MISCELLANEOUS AUXILIARY ENTERPRISES
For the Year Ended June 30, 2025

	Total Net Position			Transfers	Transfers	Total Net Position
	July 1	Revenues	Expenditures	In	Out	June 30
Art Lab Fees-Ceramics	\$ 18,025.10	4,280.00	8,998.59	-	-	13,306.51
Art Lab Fees-General	6,897.06	27,846.50	26,367.80	-	-	8,375.76
Art Lab Fees-Photography	4,623.98	3,385.00	3,407.36	-	-	4,601.62
Art Lab Fees-Printmaking	7,727.96	9,110.00	8,363.20	-	-	8,474.76
Art Lab Fees-Sculpture	1,552.70	5,935.00	6,426.06	-	-	1,061.64
Audiology Clinic	280.51	366.00	10.83	-	-	635.68
Auditorium Events	138,635.96	19,905.00	3,956.85	-	-	154,584.11
Canoeing/Backpacking Lab Fee	-	35.00	35.00	-	-	-
Dickinson Relays-Boys	-	14,780.97	9,145.13	55.22	5,704.16	(13.10)
Dickinson Relays-Girls	-	13,613.94	9,342.50	728.56	5,000.00	-
Discussion and Debate	4,327.89	1,500.00	205.00	-	-	5,622.89
Dramatic Arts	68,263.12	98,144.43	96,159.13	-	-	70,248.42
Enrollment Activities	221,733.76	47,564.39	162,860.64	629,561.00	-	735,998.51
Events Parking	-	15.00	1,225.63	1,210.64	-	0.01
Examination Services	65,776.26	21.61	9,036.40	-	-	56,761.47
Graduate College Thesis Fees	17,684.53	15,164.97	7,321.94	-	-	25,527.56
Human Performance Ctr Operations	1,424,589.39	256,044.07	41,620.60	-	-	1,639,012.86
Iowa Public Radio Rent	(31,928.00)	101,535.00	69,717.00	-	-	(110.00)
Kinesiology Lab/Course Fee	32,320.81	912.00	-	-	-	33,232.81
Library Auxiliary Services	54,948.72	19,747.88	29,205.29	1,329.01	-	46,820.32
Locker & Suit Service	23,530.60	1,164.35	526.06	-	24,175.51	(6.62)
Music-Student Fee Allocation	1,084.30	30,000.00	28,817.36	-	-	2,266.94
MVC VB Tournament	-	18,244.85	22,259.47	4,014.62	-	-
NCAA Football Playoffs	-	-	64.00	-	-	(64.00)
New Student Programs	447,479.65	601,198.41	592,638.27	-	-	456,039.79
North American Review	66,082.60	85,857.50	85,997.48	-	-	65,942.62
Northern Iowan	69,654.79	106,717.35	80,798.21	-	-	95,573.93
Panther Kids Club	411.03	10,220.00	6,315.20	48.25	5,848.73	(1,484.65)
Panther Pep Crew	55.00	-	-	-	55.00	-
Parking Operations	1,016,141.71	1,301,097.10	1,145,289.58	-	140,000.00	1,031,949.23
Parking Operations-MMF-FTA's Interest	(25,937.83)	(69,918.09)	73,963.77	140,000.00	20,000.00	(49,819.69)
Registration Services	451,224.92	651,256.55	580,988.48	-	-	521,492.99
Rental Properties	333,710.39	85,892.35	111,958.49	-	-	307,644.25
RodCon	4,218.80	2,548.04	2,296.95	-	-	4,469.89
Sale of Equipment	390,731.75	222,183.57	92,966.19	-	121,663.85	398,285.28
Special Music Activities	182,504.24	468,758.04	568,181.69	1,614.38	-	84,694.97
STEM Rent	-	14,633.04	15,842.87	-	-	(1,209.83)
Technology Stores	13,891.63	-	503.27	-	-	13,388.36
Theatre Special Activities	5,237.71	1,025.00	1,180.20	-	-	5,082.51
UNI Bookstore	1,050,996.90	521,702.39	236,725.89	-	-	1,335,973.40
UNI Golf Van	-	-	660.61	659.94	-	(0.67)
Varsity Mens Glee Club	3,194.40	36,953.00	39,282.05	-	-	865.35
Totals	\$ 6,069,672.34	4,729,440.21	4,180,661.04	779,221.62	322,447.25	7,075,225.88

Schedule 15
STATEMENT OF CHANGES IN NET POSITION
STUDENT LOANS
For the Year Ended June 30, 2025

	Seerley	Emergency	Perkins (NDSL) Loans	Grubb Loan	Muzzey Loan	Total
Revenues and Other Additions:						
Interest on Loans	\$ -	-	18,661.91	-	-	18,661.91
Interest on Investments	29,295.13	65,422.74	40,778.87	597.60	23,778.52	159,872.86
Collection/Litigation Costs Reimbursed	-	(20.00)	14,507.52	-	-	14,487.52
Endowment Income	-	-	-	-	10,777.44	10,777.44
Totals	29,295.13	65,402.74	73,948.30	597.60	34,555.96	203,799.73
Expenditures and Other Deductions:						
Cancellations	-	915.00	141,197.62	-	-	142,112.62
Collection/Litigation Costs	-	(1,312.00)	399,804.87	-	-	398,492.87
Totals	-	(397.00)	541,002.49	-	-	540,605.49
Revenues Over (Under) Expenditures	29,295.13	65,799.74	(467,054.19)	597.60	34,555.96	(336,805.76)
Net Position - July 1	446,703.09	1,007,358.46	1,275,112.05	9,112.41	358,093.19	3,096,379.20
Net Position - June 30	\$ 475,998.22	1,073,158.20	808,057.86	9,710.01	392,649.15	2,759,573.44

Schedule 16
STATEMENT OF CHANGES IN NET POSITION
ENDOWMENT FUNDS
For the Year Ended June 30, 2025

	Total Net Position July 1	Revenues	Expenditures	Net Transfers	Total Net Position June 30
True Endowments:					
C.A. & Katherine S. Bemler Sch Fund	\$ 17,918.53	-	-	-	17,918.53
Anna M. Nielsen Music Scholarship	4,820.00	-	-	-	4,820.00
Wild And White Sch Endowment Fund	3,856.00	-	-	-	3,856.00
Dickey Scholarship Endowment Fund	17,801.18	-	-	-	17,801.18
Irene M. Thompson Endowment Fund	45,834.30	-	-	-	45,834.30
Dorothy Muzzey Loan Endowment	34,023.13	-	-	-	34,023.13
Endowed Entrepreneurial Studies Chair	482,002.00	-	-	-	482,002.00
Military Order of The Purple Heart Awards	9,640.00	-	-	-	9,640.00
Total True Endowments	615,895.14	-	-	-	615,895.14
Quasi Endowments:					
C.A. & Katherine S. Bemler Sch Fund	86,814.62	4,874.64	-	-	91,689.26
Anna M. Nielsen Music Scholarship	5,653.71	487.49	-	-	6,141.20
Kindergarten-Primary Award	9,034.09	420.46	-	-	9,454.55
Wild And White Sch Endowment Fund	9,866.59	638.70	-	-	10,505.29
Dickey Scholarship Endowment Fund	58,631.61	3,557.43	-	-	62,189.04
Irene M. Thompson Endowment Fund	51,014.07	4,507.65	-	-	55,521.72
Dorothy Muzzey Loan Endowment	191,737.79	10,507.71	-	-	202,245.50
Endowed Entrepreneurial Studies Chair	584,194.29	49,624.55	-	-	633,818.84
Military Order of The Purple Heart Awards	10,311.81	928.62	-	-	11,240.43
Principal Mutual	8,871,129.56	412,893.61	-	-	9,284,023.17
Other Postemployment Benefits (OPEB)	10,295,720.77	877,708.09	2,000,000.00	-	9,173,428.86
Total Quasi Endowments	20,174,108.91	1,366,148.95	2,000,000.00	-	19,540,257.86
Totals	\$ 20,790,004.05	1,366,148.95	2,000,000.00	-	20,156,153.00

	General Educational Fund	Current Restricted Fund	Loan Fund
Investment Income:			
Related Scholarship/Loan Funds:			
C.A. & Katherine Bemler Scholarship	\$ -	5,005.20	-
Anna M. Nielsen Scholarship	-	503.60	-
Kindergarten Primary Awards	-	433.88	-
Wild And White Scholarship	-	658.56	-
Dickey Scholarship	-	3,649.32	-
Irene M. Thompson Bequest	-	4,625.56	-
Dorothy M. Muzzey Loan Fund	-	-	34,555.96
Endowed Entrepreneur Studies Chair	-	50,873.32	-
Military Order of The Purple Heart Awards	-	953.00	-
Principal Mutual	423,455.68	-	-
Total Investment Income	\$ 423,455.68	66,702.44	34,555.96

Schedule 17
STATEMENT OF CHANGES IN NET POSITION
PLANT FUNDS
For the Year Ended June 30, 2025

	State Supported	Academic Building
Revenues and Other Additions:		
State Appropriations	\$ 9,809,940.80	-
Tuition Replacement	-	3,073,831.25
State Grants and Contracts	-	-
Investment Income	-	197,665.01
Tuition and Fees	-	-
Gain/Loss on Sale of Capital Assets	-	-
Casualty Reimbursement	-	-
Other Revenue	-	-
Totals	9,809,940.80	3,271,496.26
Expenditures and Other Deductions:		
Depreciation - Buildings	-	1,957,819.76
Depreciation - Improvements Other Than Buildings	-	3,005.72
Depreciation - Infrastructure	-	149,190.65
Depreciation - Equipment	-	-
Depreciation - Library Materials	-	-
Amortization - Intangibles	-	-
Amortization - Lease Assets	-	-
Expenditures Not Capitalized	-	1,950.00
Bonds and Debt Retired	-	417,399.10
Administrative Overhead	-	-
Reclass Capitalized Purchases as Assets	9,579,338.22	82,805.59
Totals	9,579,338.22	2,612,170.82
Revenues Over (Under) Expenditures	230,602.58	659,325.44
Net Transfers	-	67,367.73
Revenues Over (Under) Expenditures and Transfers	230,602.58	726,693.17
Net Position - July 1	(217,430.28)	19,491,051.73
Net Position - June 30	\$ 13,172.30	20,217,744.90

Residence System	Utility System	Field House	Other Plant Funds	Total
-	-	-	-	9,809,940.80
-	-	-	-	3,073,831.25
-	-	-	928,651.09	928,651.09
81,856.06	44,643.22	-	126,680.00	450,844.29
-	-	1,077,110.17	589,576.89	1,666,687.06
(66,896.57)	-	-	(15,515.78)	(82,412.35)
-	-	-	282,779.60	282,779.60
-	-	-	14,167,531.39	14,167,531.39
14,959.49	44,643.22	1,077,110.17	16,079,703.19	30,297,853.13
3,763,427.06	505,080.10	1,068,367.17	6,432,059.77	13,726,753.86
52,382.39	-	(87,211.42)	1,607,750.98	1,575,927.67
89,712.30	1,029,565.07	-	525,121.35	1,793,589.37
134,486.26	469,097.83	115,000.47	2,120,990.02	2,839,574.58
-	-	-	183,623.27	183,623.27
-	-	-	487,221.42	487,221.42
-	-	-	1,950,648.69	1,950,648.69
1,790,354.34	436,046.02	554,973.85	(1,596,109.60)	1,187,214.61
1,198,664.78	330,584.53	-	194,123.23	2,140,771.64
1,228,302.57	217,722.73	-	-	1,446,025.30
(18,262.08)	(26,725.18)	(98,702.39)	(15,845,094.29)	(6,326,640.13)
8,239,067.62	2,961,371.10	1,552,427.68	(3,939,665.16)	21,004,710.28
(8,224,108.13)	(2,916,727.88)	(475,317.51)	20,019,368.35	9,293,142.85
11,218,430.77	5,081,573.63	(794,726.39)	6,731,049.91	22,303,695.65
2,994,322.64	2,164,845.75	(1,270,043.90)	26,750,418.26	31,596,838.50
89,446,595.31	30,368,518.33	23,425,000.57	278,081,243.82	440,594,979.48
92,440,917.95	32,533,364.08	22,154,956.67	304,831,662.08	472,191,817.98

Schedule 18
STATEMENT OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2025

			Fair Value		Transfers	Fair Value
			July 1	Additions	Discards & Adjustments	June 30
LAND:						
1203 W. 23rd St.	0.17	acres	\$ 15,000.00	-	-	15,000.00
2407 W. 27th St.	87.94	acres	200,234.52	-	-	200,234.52
8614 University Avenue	0.23	acres	5,000.00	-	-	5,000.00
Botanical Preserve	7.50	acres	4,500.00	-	-	4,500.00
Campus	530.99	acres	1,979,163.42	-	-	1,979,163.42
Farm Land-2124 W. 27th St.	58.00	acres	100,000.00	-	-	100,000.00
Land-1204 W. 22nd St.	0.12	acres	69,904.00	-	-	69,904.00
Land-1209 W. 22nd St.	0.22	acres	10,000.00	-	-	10,000.00
Land-1210 W. 22nd St.	0.20	acres	55,527.48	-	-	55,527.48
Land-1215 W. 23rd St.	0.25	acres	32,500.00	-	-	32,500.00
Land-1221 W. 23rd St.	0.27	acres	524.79	-	-	524.79
Land-1222 W. 22nd St.	0.20	acres	64,716.00	-	-	64,716.00
Land-1233 W. 22nd St.	0.23	acres	7,900.00	-	-	7,900.00
Land-1721 W. 27th St.	0.49	acres	86,011.00	-	-	86,011.00
Land-1809 W. 27th St.	2.98	acres	357,287.87	-	-	357,287.87
Land-2124 W. 27th St.	9.96	acres	-	785,250.00	-	785,250.00
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	820.38	acres	5,065,654.37	785,250.00	-	5,850,904.37
BUILDINGS:						
3205 Hudson Road 1919			157,347.00	-	-	157,347.00
3219 Hudson Road 1985,2018			837,848.80	-	-	837,848.80
Admissions Center			2,021,755.28	-	-	2,021,755.28
Art No. 2 1932, 1948, 1951			295,755.00	-	-	295,755.00
Batting Cage Building			12,900.00	-	-	12,900.00
Bartlett 1915, 1917, 1923, 1924, 1993			22,522,376.55	-	-	22,522,376.55
Bartlett-Stud Serv Ctr 1915, 1986			1,435,510.80	-	-	1,435,510.80
Bender 1969, 2007			4,442,371.92	-	-	4,442,371.92
Biological Res Complex 1972			1,192,988.75	-	-	1,192,988.75
Book Store			2,094,800.00	-	-	2,094,800.00
Bus & Comm Svcs Bldg 2007			5,043,949.02	-	-	5,043,949.02
Campanile 1926, 1996, 2024			2,106,486.25	-	-	2,106,486.25
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			5,378,022.28	-	-	5,378,022.28
Conf & Visitor Ctr - 2619 Hudson			275,886.20	-	-	275,886.20
Curris Business Building 1988, 2021, 2022, 2024			11,553,933.88	462,426.85	-	12,016,360.73
Dancer 1969, 2021			8,113,170.63	-	-	8,113,170.63
Donald O. Rod Library 1965, 1973, 1996, 2022			11,784,277.44	1,192,844.81	-	12,977,122.25
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			5,583,959.71	283,724.17	-	5,867,683.88
Field House (UNI-Dome) 1976, 2007,2023			26,483,709.54	-	-	26,483,709.54
Garage, President 1933			1,200.00	-	-	1,200.00
Gilchrist 1966, 1969			10,344,466.46	890,390.61	-	11,234,857.07
Greenhouse 1938, 1961, 2004			3,687,656.14	-	-	3,687,656.14
Hagemann 1965			3,934,196.88	750,199.06	-	4,684,395.94
Hillside Courts 1972, 1977			5,057,454.76	-	-	5,057,454.76
Human Performance Center 2008			7,108,834.17	671.87	-	7,109,506.04

Schedule 18 (continued)
STATEMENT OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2025

	Book Value July 1	Additions	Transfers Discards & Adjustments	Book Value June 30
BUILDINGS (continued):				
Industrial Technology Ctr 1974, 1991, 1995	3,111,141.76	-	-	3,111,141.76
Innovative Teach & Tech Ctr 2006, 2024	21,454,270.33	3,723,004.77	-	25,177,275.10
Integrated Student Services Ctr 2004	469,884.55	-	-	469,884.55
Kamerick Art Building 1983, 1985, 2019, 2022	10,391,054.36	-	-	10,391,054.36
Landscape Building 1948, 1967	8,015.00	-	-	8,015.00
Lang Hall 1900, 1953, 1960, 2002	14,735,344.38	-	-	14,735,344.38
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	20,513,251.10	507,377.30	-	21,020,628.40
McCollum 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	6,375,948.40	445,094.65	-	6,821,043.05
Noehren 1967	6,927,927.39	-	-	6,927,927.39
Noehren Student Room Remodel 2020, 2024	15,744,342.00	-	-	15,744,342.00
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, 2024	22,487,967.64	-	-	22,487,967.64
Physics 1906	6,345,260.21	-	-	6,345,260.21
Physical Plant 1967, 1970, 2004, 2022	1,392,067.66	-	-	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	73,026.02	-	32,391,574.23
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	204,424.90	-	-	204,424.90
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	10,729,261.31	-	-	10,729,261.31
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, 2024	25,060,569.28	121,663.80	-	25,182,233.08
Rider 1961, 2007	4,748,609.03	-	-	4,748,609.03
Russell 1962,1993	11,988,396.23	-	-	11,988,396.23
Sabin 1912, 1969	12,986,379.53	573,498.82	-	13,559,878.35
Schindler Education Center 1972, 1973, 2017, 2019	44,323,634.47	-	-	44,323,634.47
Seerley 1907, 1991	5,053,410.47	183,387.49	-	5,236,797.96
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	5,052,472.86	-	-	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
Trailside Apartments 2025	-	20,189,516.41	-	20,189,516.41
Visitor & Information Center 1987	137,759.26	-	-	137,759.26
Warehouse #1 1997, 2001, 2006	1,252,771.31	-	-	1,252,771.31
Wright 1914, 1992	2,765,331.91	-	-	2,765,331.91
Construction-in-Progress	44,992,490.57	55,051,016.52	(29,396,826.63)	70,646,680.46
Total Buildings	652,639,004.30	84,447,843.15	(29,396,826.63)	707,690,020.82

Schedule 18 (continued)
STATEMENT OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2025

	Book Value July 1	Additions	Transfers Discards & Adjustments	Book Value June 30
IMPROVEMENTS OTHER THAN BUILDINGS:				
Bartlett Hall-Downspout Drains	22,673.00	-	-	22,673.00
Campus Outdoor Track	850,314.85	-	-	850,314.85
Dry Run Creek/ROTH Biocell	20,850.00	-	-	20,850.00
Ent Renov-23rd & College	85,618.99	-	-	85,618.99
Ent Renov-Univ & College	120,885.04	-	-	120,885.04
Kamerick Courtyard	274,976.44	-	-	274,976.44
Kamerick Kiln Replacement	367,115.72	-	-	367,115.72
Malcolm Price Lab School Memorial Plaza	227,985.90	-	-	227,985.90
Maucker Memorial Garden	127,349.58	-	-	127,349.58
Maucker room 012 carpet	294,319.80	-	-	294,319.80
Parking Lots:				
General Campus	4,836,979.40	824,162.62	-	5,661,142.02
Residence System	387,590.73	-	-	387,590.73
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
Stream Bank Stabilization	126,448.43	-	-	126,448.43
Synthetic Turf Football Practice Field	2,043,540.29	-	-	2,043,540.29
Tennis Complex-Phase 1	383,244.02	-	-	383,244.02
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	50,025.39	360,090.22	-	410,115.61
Total Improvements O/T Buildings	15,299,850.94	1,184,252.84	-	16,484,103.78
INFRASTRUCTURE:				
Campus Utilities Distribution System:				
General Campus	17,545,793.58	-	-	17,545,793.58
Residence System	676,324.16	-	-	676,324.16
Wireless Networks:				
General Campus	346,522.09	-	-	346,522.09
Residence System	700,704.79	-	-	700,704.79
Roads & Sidewalks:				
General Campus	6,777,071.03	-	(54,962.14)	6,722,108.89
Residence System	127,319.84	-	-	127,319.84
Area VI south pedestrian bridge	665,539.28	-	-	665,539.28
NCC 27th St. Corridor Site Work	752,272.92	-	-	752,272.92
Power Plant Boiler #3 Electrical Infrastructure	1,024,459.74	-	-	1,024,459.74
Power Plant Cooling Tower Condenser	759,384.51	-	-	759,384.51
Power Plant Cooling Tower Replacement	1,802,582.42	-	-	1,802,582.42
Power Plant Fuel Oil Piping	939,560.53	-	-	939,560.53
Sewer System	290,500.79	-	-	290,500.79
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	8,893,720.28	-	-	8,893,720.28
Steam Distribution System Phase 2C	1,379,213.11	-	-	1,379,213.11
Steam Distribution System emergency repairs 2024	4,194,529.79	-	-	4,194,529.79
Storm water management SW campus	840,499.13	-	-	840,499.13
Water Quality Project	48,711.41	-	-	48,711.41
Construction-in-Progress	210,814.88	960,969.98	(769,200.48)	402,584.38
Total Infrastructure	64,035,404.55	960,969.98	(824,162.62)	64,172,211.91

Schedule 18 (continued)
STATEMENT OF CHANGES IN CAPITAL ASSETS
For the Year Ended June 30, 2025

	Book Value July 1	Additions	Transfers Discards & Adjustments	Book Value June 30
EQUIPMENT:				
ABRB Equipment	55,465.54	-	-	55,465.54
Field House Equipment	4,505,218.64	207,484.37	(21,044.00)	4,691,659.01
General University Equipment	46,926,856.35	3,100,281.00	(1,220,415.67)	48,806,721.68
Health Clinic Equipment	164,245.01	-	-	164,245.01
Maucker Union Equipment	186,007.92	-	(186,007.92)	-
Residence System Equipment	3,673,169.95	-	(538,795.52)	3,134,374.43
Utility System Equipment	3,737,538.12	245,091.20	(40,741.54)	3,941,887.78
Construction-in-Progress	222,657.45	-	(222,657.45)	-
Total Equipment	59,471,158.98	3,552,856.57	(2,229,662.10)	60,794,353.45
LIBRARY MATERIALS:				
Donald O. Rod Library	33,091,787.12	353,589.91	(2,912,431.55)	30,532,945.48
Instructional Resources Library	222,215.49	-	-	222,215.49
Total Library	33,314,002.61	353,589.91	(2,912,431.55)	30,755,160.97
INTANGIBLE ASSETS:				
Student Information System Software	8,605,779.63	-	-	8,605,779.63
Constituent Relationship Management System	1,138,649.28	-	-	1,138,649.28
Total Intangible Assets	9,744,428.91	-	-	9,744,428.91
RIGHT-TO-USE SBITA ASSETS:				
Blackboard	926,443.00	-	-	926,443.00
Workday	17,389,304.00	-	-	17,389,304.00
Total Right-to-use SBITA Assets	18,315,747.00	-	-	18,315,747.00
RIGHT-TO-USE LEASED BUILDINGS:				
360 Westfield Ave, Suite 200 Waterloo	1,401,513.45	-	-	1,401,513.45
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	2,344,058.68	-	-	2,344,058.68
Total Fixed Assets	860,229,310.34	91,284,762.45	(35,363,082.90)	916,150,989.89
Less: Accumulated Depreciation/Amortization	409,693,841.52	23,308,801.52	(4,907,354.63)	428,095,288.41
Total Fixed Assets	\$ 450,535,468.82	67,975,960.93	(30,455,728.27)	488,055,701.48

Schedule 19
SCHEDULE OF INVESTMENTS
June 30, 2025

Pooled Investments		\$	114,066,915.98
Fund Owned Investments:			
Deferred Compensation Trust			779,301.97
Endowment Funds and Funds Functioning as Endowment Funds			20,105,502.27
Plant Fund:			
Unexpended Plant Funds:			
Maucker Union System Fund	\$	397,704.00	
Residence System Fund		10,213,265.00	
Utility Enterprise System Fund		4,030,400.00	
Total Unexpended Plant Funds			14,641,369.00
Retirement of Indebtedness:			
Academic Building Debt Service Reserve Fund		3,184,499.60	
Residence System Debt Service Reserve Fund		6,310,656.40	
Utility Enterprise Debt Service Reserve Fund		1,252,620.80	
Total Retirement of Indebtedness			10,747,776.80
Total Investments	\$		<u>160,340,866.02</u>

Schedule 20
SCHEDULE OF INVENTORIES
June 30, 2025

Auxiliary Enterprises Fund:		
University Housing and Dining	\$	219,663.65
Dome Operations		68,522.25
Miscellaneous Auxiliary Enterprises:		
Art	\$	27,538.68
Technology		5,169.06
		<u>32,707.74</u>
Other Funds Unrestricted:		
Stores Departments:		
Campus Supply		148,738.92
Coal Stores		1,703,566.52
Vehicle Fuel Stores		20,421.05
Petroleum Coke Stores		97,751.09
Fuel Oil Stores		97,978.40
Tall Grass Prairie Center		2,120.00
Prairie on Farms Seed		18,627.38
Early Education Outreach		12,442.21
Panther Products		173,751.14
UNI Bookstore Postal Services		1,366.87
		<u>2,276,763.58</u>
Total Inventories	\$	<u>2,597,657.22</u>



Financial Accounting and Reporting Services
122 Lang Hall
Cedar Falls, Iowa 50614-0003
319-273-2382