


2006

Finance 2006-07

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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Finance 2006-07

Institution: University of Nebraska at Omaha (181394)

User ID: P61813941

Finance - Public institutions

Reporting Standard**Please indicate which reporting standards are used to prepare your financial statements:**

GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35

FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

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Finance - Public institutions

General Information
Finance - Public Institutions

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2006.)

Beginning: month/year (MMYYYY)

Month: 7Year: 2005

And ending: month/year (MMYYYY)

Month: 6Year: 2006**2. Audit Opinion**

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

Qualified

Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

Business Type Activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in caveats box below)

5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Yes - (report endowment assets)

No

6. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

0

Number of component unit columns on GPFS using FASB standards

0

Number of component unit columns on GPFS using GASB standards

Caveats:



Institution: University of Nebraska at Omaha (181394)

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Part A - Statement of Net Assets

Fiscal Year 2006

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	36,819,700	35,339,899
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	176,298,508	172,960,307
03	<u>Accumulated depreciation</u> (enter as a positive amount)	61,595,316	58,680,356
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	16,860,772	16,513,237
05	Total noncurrent assets	131,563,964	130,793,188
06	Total assets (CV) CV=(A01+A05)	168,383,664	166,133,087
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	810,000	795,000
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	15,828,727	15,512,581
09	Total current liabilities	16,638,727	16,307,581
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	18,345,000	19,155,000
11	Other noncurrent liabilities (CV) CV=(A12-A10)	6,571,135	6,381,403
12	Total noncurrent liabilities	24,916,135	25,536,403
13	Total liabilities (CV) CV=(A09+A12)	41,554,862	41,843,984
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	95,792,176	94,598,310
15	<u>Restricted-expendable</u>	17,753,989	16,656,935
16	<u>Restricted-nonexpendable</u>	756,385	750,683
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	12,526,252	12,283,175
18	Total Net assets (CV) CV=(A06-A13)	126,828,802	124,289,103

CV= Calculated Value

CAVEATS



Institution: University of Nebraska at Omaha (181394)

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Part A - Plant, Property, and Equipment

Fiscal Year 2006**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	13,685,056	0	98,876	13,586,180
22	Infrastructure	6,023,967	0	1,395,027	4,628,940
23	Buildings	133,867,851	0	0	133,867,851
24	Equipment	18,498,772	752,447	598,337	18,652,882
25	Art and library collections	752,906	0	752,906	0
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	131,755	5,430,900	0	5,562,655
28	Accumulated depreciation	58,680,356	4,977,232	2,062,272	61,595,316

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: University of Nebraska at Omaha (181394)

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Part B - Revenues and Other Additions

Fiscal Year 2006**Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u>	48,500,539	45,714,099
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts	7,653,215	8,114,790
03	State operating grants and contracts	4,008,698	3,511,906
04	Local/private operating grants and contracts	1,759,479	3,199,252
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	17,445,580	17,226,956
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	8,436,547	4,906,261
09	Total operating revenues	87,804,058	82,673,264

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Part B - Revenues and Other Additions

Fiscal Year 2006**Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal appropriations	0	0
11	State appropriations	53,274,932	52,048,459
12	Local appropriations, education district taxes, & similar support	20,312	20,312
	<u>Grants-nonoperating</u>		
13	Federal nonoperating grants	6,155,293	6,556,411
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	11,023,678	6,180,608
17	Investment income	1,602,818	1,347,815
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	79,523	95,079
19	Total nonoperating revenues	72,156,556	66,248,684

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Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	307,046	0
21	Capital grants & gifts	8,058	0
22	Additions to permanent endowments	0	76,854
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	315,104	76,854
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	160,275,718	148,998,802

CV = Calculated Value

CAVEATS



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Part C - Expenses and Other Deductions

Fiscal Year 2006

Report in whole
dollars
only

Line No.	Description	1 Current year total	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
<u>Operating Expenses</u>						
01	<u>Instruction</u>	65,945,287	46,115,650	11,980,228		7,849,409
02	<u>Research</u>	5,763,548	3,585,194	744,166		1,434,188
03	<u>Public service</u>	6,855,607	3,764,881	839,518		2,251,208
05	<u>Academic support</u>	11,467,538	6,119,388	1,646,930		3,701,220
06	<u>Student services</u>	5,531,026	3,440,691	933,706		1,156,629
07	<u>Institutional support</u>	11,773,571	6,809,952	1,840,937		3,122,682
08	<u>Operation & maintenance of plant</u>	10,860,557	3,971,263	1,341,783		5,547,511
09	<u>Depreciation</u>	4,977,232			4,977,232	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)</u>	10,483,310				10,483,310
11	<u>Auxiliary enterprises</u>	20,484,396	5,928,510	1,420,802		13,135,084
12	<u>Hospital services</u>					0
13	<u>Independent operations</u>					0
14	Other expenses & deductions (CV) CV=[C15- (C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	154,142,072	79,735,529	20,748,070	4,977,232	48,681,241
	Prior year amount	147,511,926	75,820,106	18,812,248	5,251,948	47,627,624

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Part C - Expenses and Other Deductions

Fiscal Year 2006

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Nonoperating Expenses and Deductions						
16	Interest	837,724				837,724
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	2,756,223	0	0	0	2,756,223
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	3,593,947	0	0	0	3,593,947
19	Total expenses & deductions	157,736,019	79,735,529	20,748,070	4,977,232	52,275,188
	Prior year amount	151,900,435	75,820,106	18,812,248	5,251,948	52,016,133

CV = Calculated Value

CAVEATS



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Part D - Summary of Changes In Net Assets

Fiscal Year 2006

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	160,275,718	148,998,802
02	Total expenses & deductions (from C19)	157,736,019	151,900,435
03	Increase in net assets during year (CV) CV=(D01-D02)	2,539,699	-2,901,633
04	Net assets beginning of year	124,289,103	127,190,736
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	126,828,802	124,289,103

CV = Calculated Value

CAVEATS



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Part E - Scholarships and Fellowships

**Part E - Scholarships and Fellowships
Fiscal Year 2006****Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)	6,043,043	6,245,270
02	Other federal grants	412,854	514,418
03	Grants by state government	57,624	61,058
04	Grants by local government	0	0
05	Institutional grants from restricted resources	4,448,554	3,937,248
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	11,919,779	11,220,141
07	Total gross scholarships and fellowships	22,881,854	21,978,135
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	12,119,706	12,016,602
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	278,838	285,458
10	Total Discounts & Allowances (CV) CV=(E07-E11)	12,398,544	12,302,060
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	10,483,310	9,676,075

CV = Calculated Value

CAVEATS

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Part H - Details of Endowment Assets

Fiscal Year 2006

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	4,029,664	3,715,886
02	Value of <u>endowment assets</u> at the end of the fiscal year	4,139,808	4,029,664

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Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2006**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	60,620,245	60,620,245			
02 Sales and services	25,750,674	8,026,256	17,724,418	0	
03 Federal grants/contracts (excludes Pell Grants)	7,653,215	7,653,215			
Revenue from the state government:					
04 State appropriations, current & capital	53,581,978	53,581,978			
05 State grants and contracts	4,008,698	4,008,698			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	183,746	183,746			
08 Receipts from property and non-property taxes	20,312				
09 Gifts and private grants, including capital grants	11,031,736				
10 Interest earnings	1,500,141				
11 Dividend earnings					
12 Realized capital gains	102,677				

CAVEATS



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Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2006**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	79,735,529	73,807,019	5,928,510		
02 Employee benefits, total	20,748,070	19,327,268	1,420,802		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	48,681,241	35,546,157	13,135,084		
Capital outlay:					
05 Construction	5,430,900	5,430,900			
06 Equipment purchases	752,447	710,543	41,904		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	837,724				
09 Scholarships/fellowships	22,881,854	22,881,854			

CAVEATS



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Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2006**

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	19,950,000
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	795,000
04 Long-term debt outstanding at end of fiscal year	19,155,000
05 Short-term debt outstanding at beginning of fiscal year	<hr/>
06 Short-term debt outstanding at end of fiscal year	<hr/>

CAVEATS



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Part L - Debt and Assets, page 2

Part L - Debt and Assets (page 2)
Fiscal Year 2006

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	4,024,509
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	31,103,643

CAVEATS



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Explanation Report

There are no explanations for selected survey and institution

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