

2007

Finance 2007-08

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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Finance 2007-08

Institution: University of Nebraska at Omaha (181394)

User ID: P71813941

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.

Institution: University of Nebraska at Omaha (181394)

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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, 2007.)

Beginning: month/year (MMYYYY)

Month: Year:

And ending: month/year (MMYYYY)

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

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

Unqualified Qualified 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.

Number of component unit columns on GPFS using FASB standards

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 2007****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	43,311,000	36,819,700
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	189,529,648	176,298,508
03	<u>Accumulated depreciation</u> (enter as a positive amount)	66,118,267	61,595,316
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	17,197,838	16,860,772
05	Total noncurrent assets	140,609,219	131,563,964
06	Total assets (CV) CV=(A01+A05)	183,920,219	168,383,664
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	2,336,240	810,000
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	23,149,616	15,828,727
09	Total current liabilities	25,485,856	16,638,727
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	21,758,317	18,345,000
11	Other noncurrent liabilities (CV) CV=(A12-A10)	4,503,792	6,571,135
12	Total noncurrent liabilities	26,262,109	24,916,135
13	Total liabilities (CV) CV=(A09+A12)	51,747,965	41,554,862
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	99,536,433	95,792,176
15	<u>Restricted-expendable</u>	17,468,124	17,753,989
16	<u>Restricted-nonexpendable</u>	833,543	756,385
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	14,334,154	12,526,252
	Total Net assets (CV)		

18 CV=(A06-A13)

132,172,254

126,828,802

CV= Calculated Value

CAVEATS



Institution: University of Nebraska at Omaha (181394)

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Part A - Plant, Property, and Equipment

Fiscal Year 2007

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	<u>Land & land improvements</u>	13,586,180	1,584,681	166,215	15,004,646
22	<u>Infrastructure</u>	4,628,940		3,981	4,624,959
23	<u>Buildings</u>	133,867,851	6,432,940	0	140,300,791
24	<u>Equipment</u>	18,652,882	4,261,366	479,870	22,434,378
25	Art and <u>library collections</u>	0	0	0	0
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	
27	<u>Construction in progress</u>	5,562,655	1,602,219	0	7,164,874
28	<u>Accumulated depreciation</u>	61,595,316	4,977,562	454,611	66,118,267

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 2007****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	50,633,379	48,500,539
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	7,529,814	7,653,215
03	State operating grants and contracts	3,400,479	4,008,698
04	Local/private operating grants and contracts	2,722,970	1,759,479
05	Sales & services of <u>auxiliary enterprises,</u> after deducting <u>discounts & allowances</u>	18,101,105	17,445,580
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)]	9,054,234	8,436,547
09	Total operating revenues	91,441,981	87,804,058

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Part B - Revenues and Other Additions**Fiscal Year 2007****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	57,309,900	53,274,932
12	Local appropriations, education district taxes, & similar support	20,312	20,312
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants	6,008,146	6,155,293
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	7,553,695	11,023,678
17	Investment income	2,430,481	1,602,818
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	71,002	79,523
19	Total nonoperating revenues	73,393,536	72,156,556

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Part B - Revenues and Other Additions

Fiscal Year 2007

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	3,268,074	307,046
21	Capital grants & gifts	0	8,058
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	3,268,074	315,104
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	168,103,591	160,275,718

CV = Calculated Value

CAVEATS

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Part C - Expenses and Other Deductions**Fiscal Year 2007****Report in whole
dollars
only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	<u>Instruction</u>	70,481,212	49,187,017	11,880,505		9,413,690
02	<u>Research</u>	5,300,034	3,343,125	674,080		1,282,829
03	<u>Public service</u>	7,156,920	3,842,827	860,765		2,453,328
05	<u>Academic support</u>	11,985,282	6,557,839	1,773,415		3,654,028
06	<u>Student services</u>	5,946,422	3,583,244	995,634		1,367,544
07	<u>Institutional support</u>	11,643,113	6,840,072	1,838,358		2,964,683
08	<u>Operation & maintenance of plant</u>	12,078,643	4,293,947	1,397,805		6,386,891
09	<u>Depreciation</u>	4,977,562			4,977,562	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)</u>	9,921,581				9,921,581
11	<u>Auxiliary enterprises</u>	20,457,934	5,896,614	1,449,935		13,111,385
12	<u>Hospital services</u>					0
13	<u>Independent operations</u>					0
14	<u>Other expenses & deductions (CV)</u> CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	<u>Total operating expenses</u>	159,948,703	83,544,685	20,870,497	4,977,562	50,555,959
	<u>Prior year amount</u>	154,142,072	79,735,529	20,748,070	4,977,232	48,681,241

Institution: University of Nebraska at Omaha (181394)

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Part C - Expenses and Other Deductions

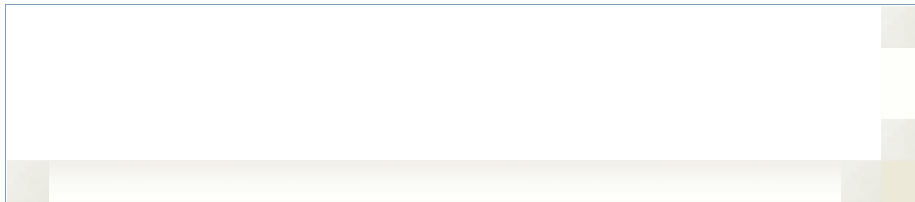
Fiscal Year 2007

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	821,999				821,999
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	1,989,437	0	0	0	1,989,437
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	2,811,436	0	0	0	2,811,436
19	Total expenses & deductions	162,760,139	83,544,685	20,870,497	4,977,562	53,367,395
	Prior year amount	157,736,019	79,735,529	20,748,070	4,977,232	52,275,188

CV = Calculated Value

CAVEATS



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Part D - Summary of Changes In Net Assets

Fiscal Year 2007

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	168,103,591	160,275,718
02	Total expenses & deductions (from C19)	162,760,139	157,736,019
03	Increase in net assets during year (CV) CV=(D01-D02)	5,343,452	2,539,699
04	<u>Net assets</u> beginning of year	126,828,802	124,289,103
05	<u>Adjustments to beginning net assets (CV)</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	132,172,254	126,828,802

CV = Calculated Value

CAVEATS

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Institution: University of Nebraska at Omaha (181394)

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Part E - Scholarships and Fellowships

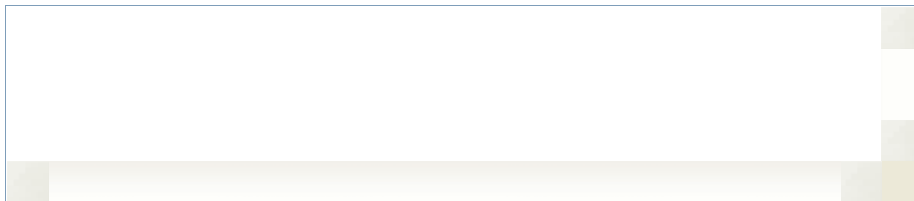
**Part E - Scholarships and Fellowships
Fiscal Year 2007**

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	<u>Pell grants (federal)</u>	5,897,766	6,043,043
02	<u>Other federal grants</u>	391,173	412,854
03	<u>Grants by state government</u>	72,922	57,624
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,722,124	4,448,554
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	12,804,949	11,919,779
07	Total gross scholarships and fellowships	23,888,934	22,881,854
	<u>Discounts and Allowances</u>		
08	<u>Discounts & allowances applied to tuition & fees</u>	13,672,813	12,119,706
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u> CV= (E10-E08)	294,540	278,838
10	Total Discounts & Allowances (CV) CV=(E07-E11)	13,967,353	12,398,544
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	9,921,581	10,483,310

CV = Calculated Value

CAVEATS



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Part H - Details of Endowment Assets**Fiscal Year 2007****Report in whole dollars only**

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	4,139,808	4,029,664
02	Value of <u>endowment assets</u> at the end of the fiscal year	4,653,976	4,139,808

Institution: University of Nebraska at Omaha (181394)

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Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2007**

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	64,306,192	64,306,192			
02 Sales and services	27,029,525	8,633,880	18,395,645	0	
03 Federal grants/contracts (excludes Pell Grants)	7,529,814	7,529,814			
Revenue from the state government:					
04 State appropriations, current & capital	60,577,974	60,577,974			
05 State grants and contracts	3,156,637	3,156,637			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	243,842	243,842			
08 Receipts from property and non-property taxes	20,312				
09 Gifts and private grants, including capital grants	7,553,695				
10 Interest earnings	1,794,144				
11 Dividend earnings	0				
12 Realized capital gains	636,337				

CAVEATS

Institution: University of Nebraska at Omaha (181394)

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Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2007**

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	83,544,685	77,648,071	5,896,614		
02 Employee benefits, total	20,870,497	19,420,562	1,449,935		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	40,634,378	27,522,993	13,111,385		
Capital outlay:					
05 Construction	7,575,059	4,669,794	2,905,265		
06 Equipment purchases	4,261,366	4,170,214	91,152		
07 Land purchases	2,044,781	2,044,781			
08 Interest on debt outstanding, all funds & activities	821,999				
09 Scholarships/fellowships	23,888,934	23,888,934			

CAVEATS

Institution: University of Nebraska at Omaha (181394)

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Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2007**

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	19,155,000
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	810,000
04 Long-term debt outstanding at end of fiscal year	18,345,000
05 Short-term debt outstanding at beginning of fiscal year	
06 Short-term debt outstanding at end of fiscal year	

CAVEATS

Institution: University of Nebraska at Omaha (181394)

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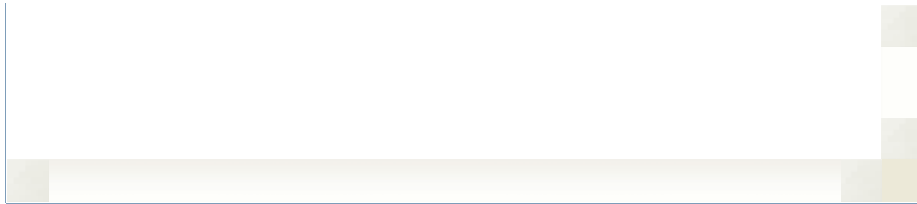
Part L - Debt and Assets, page 2

**Part L - Debt and Assets (page 2)
Fiscal Year 2007**

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="3,840,188"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="36,698,008"/>

CAVEATS



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Explanation Report

There are no explanations for selected survey and institution

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